

YEAR ENDING AUGUST 31, 2018

BOARD OF DIRECTORS

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

ADMINISTRATION

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

Kennewick School District No.017

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	253,339,648	1,818,544	12,452,851	38,432,800	1,300,500
Total Appropriation (Expenditures)	252,289,648	1,987,787	11,995,000	66,287,800	1,300,000
Other Financing Uses--Transfers Out (G.L. 536)	10,750,000	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-9,700,000	-169,243	457,851	-27,855,000	500
Beginning Total Fund Balance	34,088,314	1,117,283	5,548,184	39,974,367	87,040
Ending Total Fund Balance	24,388,314	948,040	6,006,035	12,119,367	87,540
SECTION B: EXCESS LEVIES FOR 2019 COLLECTION					
Excess levies approved by voters for 2019 collection	12,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2019 collection after rollback	12,000,000	XXXX	12,865,000	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.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	18,343.20		18,615.00		18,690.00	
FTE Certificated Employees	1,188.006		1,229.047		1,312.246	
FTE Classified Employees	656.059		749.348		823.790	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	209,257,079		229,757,623		253,339,648	
Total Expenditures	201,438,418		222,183,573		252,289,648	
Total Beginning Fund Balance	35,915,602		36,014,264		34,088,314	
Total Ending Fund Balance	36,014,264		34,088,314		24,388,314	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	115,186,275	57.18	127,149,838	57.23	138,772,757	55.01
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	22,739,083	11.29	24,651,457	11.10	28,450,277	11.28
Vocational Instruction	5,912,904	2.94	5,846,108	2.63	7,701,279	3.05
Skill Center Instruction	4,139,380	2.05	4,490,030	2.02	4,940,650	1.96
Compensatory Education	14,592,364	7.24	16,159,990	7.27	21,868,282	8.67
Other Instructional Programs	1,786,791	0.89	3,779,281	1.70	4,811,357	1.91
Community Services	313,863	0.16	302,838	0.14	320,056	0.13
Support Services	36,767,759	18.25	39,804,031	17.91	45,424,990	18.01
Total - Program Groups	201,438,418	100.00	222,183,573	100.00	252,289,648	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	117,995,215	58.58	134,495,785	60.53	151,117,868	59.90
Teaching Support	29,313,582	14.55	29,648,926	13.34	35,554,157	14.09
Other Supportive Activities	31,646,995	15.71	34,227,628	15.41	39,367,975	15.60
Building Administration	12,681,083	6.30	13,480,552	6.07	14,966,346	5.93
Central Administration	9,801,543	4.87	10,330,682	4.65	11,283,302	4.47
Total - Activity Groups	201,438,418	100.00	222,183,573	100.00	252,289,648	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	91,872,043	45.61	98,000,000	44.11	107,684,761	42.68
Classified Salaries	30,106,144	14.95	33,500,000	15.08	38,161,247	15.13

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	47,077,482	23.37	53,480,550	24.07	60,600,916	24.02
Supplies, Instructional Resources and Noncapitalized Items	12,474,916	6.19	14,032,875	6.32	17,147,520	6.80
Purchased Services	18,723,239	9.29	21,935,962	9.87	26,957,866	10.69
Travel	653,659	0.32	833,511	0.38	1,281,738	0.51
Capital Outlay	530,934	0.26	400,675	0.18	455,600	0.18
Total - Objects	201,438,418	100.00	222,183,573	100.00	252,289,648	100.00

Kennewick School District No.017

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	1,335.16	1,418.00	1,365.00
2. Grade 1	1,355.77	1,395.00	1,451.00
3. Grade 2	1,452.79	1,362.00	1,404.00
4. Grade 3	1,418.60	1,471.00	1,395.00
5. Grade 4	1,443.51	1,447.00	1,475.00
6. Grade 5	1,412.30	1,483.00	1,461.00
7. Grade 6	1,321.75	1,428.00	1,488.00
8. Grade 7	1,297.48	1,338.00	1,436.00
9. Grade 8	1,301.54	1,346.00	1,365.00
10. Grade 9	1,417.53	1,340.00	1,369.00
11. Grade 10	1,264.58	1,314.00	1,331.00
12. Grade 11 (excluding Running Start)	1,336.96	1,286.00	1,298.00
13. Grade 12 (excluding Running Start)	1,414.90	1,387.00	1,240.00
14. SUBTOTAL	17,772.87	18,015.00	18,078.00
15. Running Start	235.18	280.00	280.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	335.15	320.00	332.00
18. TOTAL K-12	18,343.20	18,615.00	18,690.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	1,188.006	1,229.047	1,312.246
2. General Fund FTE Classified Employees /4	656.059	749.348	823.790

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	24,730,903	25,059,310	17,952,080
2000 Local Nontax Support	2,939,646	2,750,321	2,476,983
3000 State, General Purpose	133,408,177	146,746,109	169,278,367
4000 State, Special Purpose	31,452,835	36,447,151	42,385,810
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	16,076,080	18,225,217	20,329,412
7000 Revenues from Other School Districts	501,059	424,515	420,000
8000 Revenues from Other Entities	148,379	105,000	496,996
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	209,257,079	229,757,623	253,339,648
EXPENDITURES			
00 Regular Instruction	115,186,275	127,149,838	138,772,757
10 Federal Stimulus	0	0	0
20 Special Education Instruction	22,739,083	24,651,457	28,450,277
30 Vocational Education Instruction	5,912,904	5,846,108	7,701,279
40 Skill Center Instruction	4,139,380	4,490,030	4,940,650
50 and 60 Compensatory Education Instruction	14,592,364	16,159,990	21,868,282
70 Other Instructional Programs	1,786,791	3,779,281	4,811,357
80 Community Services	313,863	302,838	320,056
90 Support Services	36,767,759	39,804,031	45,424,990
B. TOTAL EXPENDITURES	201,438,418	222,183,573	252,289,648
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	7,720,000	9,500,000	10,750,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	98,661	-1,925,950	-9,700,000
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	1,803,968	1,905,522	1,955,835
G.L.825 Restricted for Skill Center	0	2,229,139	2,415,000
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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	421,201	390,564	450,000
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	2,625,498	1,290,757	700,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	9,377,366	6,695,153	5,717,479
G.L.884 Assigned to Other Capital Projects	5,720,000	9,050,000	10,750,000
G.L.888 Assigned to Other Purposes	5,020,474	5,753,129	3,400,000
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy		8,700,000	8,700,000
F. TOTAL BEGINNING FUND BALANCE	35,915,602	36,014,264	34,088,314
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,905,523	1,655,835	345,835
G.L.825 Restricted for Skill Center	2,229,139	1,815,000	2,415,000
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	390,564	500,000	450,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	1,290,757	700,000	700,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	6,695,153	10,207,479	7,697,479
G.L.884 Assigned to Other Capital Projects	9,050,000	7,000,000	750,000
G.L.888 Assigned to Other Purposes	5,753,129	3,510,000	3,330,000
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	8,700,000	8,700,000	8,700,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	36,014,264	34,088,314	24,388,314

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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	24,730,903	25,059,310	17,952,080
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	24,730,903	25,059,310	17,952,080
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	193,907	210,000	225,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	34,150	55,000	35,000
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	16,285	15,000	0
2186 Community School Tuition and Fees	45,847	50,000	50,000
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	33,538	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	69,852	35,000	40,000
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	61,372	0	25,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,258,185	1,847,821	1,298,483
2300 Investment Earnings	369,551	175,000	300,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	144,186	50,000	50,000
2600 Fines and Damages	27,497	20,000	20,000
2700 Rentals and Leases	118,067	80,000	80,000
2800 Insurance Recoveries	277	10,000	1,000
2900 Local Support Nontax, Unassigned	467,087	200,000	200,000
2910 E-Rate	99,845	0	150,000
2000 TOTAL LOCAL SUPPORT NONTAX	2,939,646	2,750,321	2,476,983
STATE, GENERAL PURPOSE			
3100 Apportionment	116,118,929	126,647,612	148,017,040

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121 Special Education--General Apportionment	3,674,563	3,823,497	4,711,327
3300 Local Effort Assistance	13,614,686	15,675,000	16,000,000
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	600,000	550,000
3000 TOTAL STATE, GENERAL PURPOSE	133,408,177	146,746,109	169,278,367
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	3,300,000	0
4121 Special Education	13,212,950	14,460,000	17,213,698
4122 Special Ed-Infants and Toddlers-State	904,225	838,298	1,093,254
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	5,046,319	5,125,638	8,985,629
4156 State Institutions, Centers, and Homes, Delinquent	537,052	459,522	479,583
4158 Special and Pilot Programs	1,157,567	1,287,346	1,602,454
4159 Institutions-Juveniles in Adult Jails	30,342	0	0
4165 Transitional Bilingual	2,927,510	2,962,223	3,972,692
4174 Highly Capable	184,864	188,264	490,340
4188 Childcare	0	0	0
4198 School Food Services	136,352	179,194	150,654
4199 Transportation--Operations	5,605,690	5,500,000	6,175,000
4300 Other State Agencies, Unassigned	1,709,964	2,146,666	2,222,506
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
4000 TOTAL STATE, SPECIAL PURPOSE	31,452,835	36,447,151	42,385,810
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	9,362	1,105,875	1,000,000
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	3,118,472	3,242,942	3,533,607
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	142,666	114,924	114,924
6146 Skill Center	75,152	69,529	69,529
6151 Disadvantaged ESEA Disadvantaged, Fed	4,436,142	4,915,581	4,549,470
6152 School Improve, Fed Other Title Grants under ESEA, Fed	329,306	605,166	1,143,731
6153 Migrant ESEA Migrant, Federal	879,752	1,000,730	1,376,990
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)	261,859	444,756	568,440
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	574,572	0	600,000
6189 Other Community Services	141,519	164,755	165,000
6198 School Food Services	5,404,779	5,711,929	6,333,569
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	103,850	262,800	175,000
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	196,206	125,000	200,000
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	402,443	461,230	499,152
6000 TOTAL FEDERAL, SPECIAL PURPOSE	16,076,080	18,225,217	20,329,412
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	410,009	360,000	360,000
7121 Special Education	6,194	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	54,291	30,000	30,000
7145 Skill Center	30,565	34,515	30,000
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	501,059	424,515	420,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	129,261	105,000	159,496
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	19,118	0	87,500
8500 Nonfederal, ESD	0	0	250,000
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	148,379	105,000	496,996
OTHER FINANCING SOURCES			

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	209,257,079	229,757,623	253,339,648

Kennewick School District No.017

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REGULAR INSTRUCTION			
01 Basic Education	114,722,551	126,655,267	138,253,090
02 Alternative Learning Experience	463,724	494,571	519,667
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	115,186,275	127,149,838	138,772,757
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	18,977,379	20,710,970	23,950,236
22 Special Education, Infants and Toddlers, State	809,763	797,336	1,040,000
24 Special Education, Supplemental, Federal	2,945,739	3,124,824	3,441,714
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	6,203	18,327	18,327
20 TOTAL SPECIAL EDUCATION INSTRUCTION	22,739,083	24,651,457	28,450,277
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	4,813,401	4,843,300	6,167,159
34 Middle School Career and Technical Education, State	925,366	823,811	1,342,404
38 Vocational, Federal	136,259	114,924	114,924
39 Vocational, Other Categorical	37,878	64,073	76,792
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	5,912,904	5,846,108	7,701,279
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	4,068,145	4,420,501	4,871,121
46 Skill Center, Federal	71,234	69,529	69,529
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	4,139,380	4,490,030	4,940,650
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	4,205,036	4,741,275	4,433,030
52 Other Title Grants under ESEA-Federal	312,138	583,124	1,121,560
53 Migrant ESEA Migrant, Federal	833,888	964,280	1,343,897
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	4,733,198	4,938,946	8,851,952
56 State Institutions, Centers and Homes, Delinquent	514,107	459,522	479,583

Kennewick School District No.017

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,190,980	1,454,678	1,622,454
59 Institutions - Juveniles in Adult Jails	11,487	12,986	12,986
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	256,724	436,035	557,294
65 Transitional Bilingual, State	2,534,806	2,569,144	3,445,526
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	14,592,364	16,159,990	21,868,282
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	34,202	74,337	74,337
74 Highly Capable	184,864	184,425	490,340
75 Professional Development, State	10,815	58,189	58,189
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	1,556,910	3,462,330	4,188,491
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,786,791	3,779,281	4,811,357
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	154,376	174,282	191,500
88 Child Care	0	0	0
89 Other Community Services	159,487	128,556	128,556
80 TOTAL COMMUNITY SERVICES	313,863	302,838	320,056
SUPPORT SERVICES			
97 District-wide Support	23,722,554	25,322,907	29,487,053
98 School Food Services	7,582,814	8,279,921	8,918,302
99 Pupil Transportation	5,462,391	6,201,203	7,019,635
90 TOTAL SUPPORT SERVICES	36,767,759	39,804,031	45,424,990
TOTAL PROGRAM EXPENDITURES	201,438,418	222,183,573	252,289,648

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	138,253,090	191,966		80,464,583	9,616,925	34,827,367	6,435,219	6,430,024	287,006	0
02 ALE	519,667	0		343,082	32,652	139,602	4,331	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	138,772,757	191,966		80,807,665	9,649,577	34,966,969	6,439,550	6,430,024	287,006	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	23,950,236	0		10,761,032	5,196,690	7,343,104	121,310	493,100	35,000	0
22 Sp Ed, I&T, St	1,040,000	0		0	0	0	0	1,040,000	0	0
24 Sp Ed, Sup, Fed	3,441,714	0		1,031,224	626,276	740,858	242,312	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	28,450,277	0		11,805,256	5,823,466	8,087,039	363,872	2,313,644	52,000	5,000
31 Voc, Basic, St	6,167,159	10,350		3,271,003	196,393	1,321,258	1,038,205	302,000	14,950	13,000
34 MidSchCar/Tec	1,342,404	2,000		498,981	0	192,643	600,530	13,650	9,600	25,000
38 Voc, Fed	114,924	4,000		16,000	0	1,224	38,000	33,000	22,700	0
39 Voc, Other	76,792	0		2,500	18,482	11,087	41,623	1,700	1,400	0

Kennewick School District No.017

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	7,701,279	16,350		3,788,484	214,875	1,526,212	1,718,358	350,350	48,650	38,000
45 Skill Cnt, Bas, St	4,871,121	0	0	1,826,231	406,350	899,090	783,900	889,900	39,650	26,000
46 Skill Cntr, Fed	69,529	7,000	0	0	0	0	17,429	33,500	11,600	0
47 Skill Cntr, Fcilty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	4,940,650	7,000	0	1,826,231	406,350	899,090	801,329	923,400	51,250	26,000
51 ESEA Disadvantaged, Federal	4,433,030	30,500		1,930,454	782,562	1,229,905	127,817	230,592	101,200	0
52 Other Title Grants under ESEA -Federal	1,121,560	1,000	0	327,529	0	75,677	68,460	345,388	303,506	0
53 ESEA Migrant, Federal	1,343,897	0		548,528	184,221	312,176	222,372	50,600	26,000	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	8,851,952	35,500		3,358,914	1,391,597	2,151,003	719,832	1,007,286	182,820	5,000
56 St In, Ctr/Hm, D	479,583	0		243,192	65,833	124,984	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	1,622,454	0		898,573	0	207,094	284,500	196,237	7,950	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	557,294	0		288,775	0	85,563	42,000	104,000	36,956	0
65 Tran Biling, St	3,445,526	0		1,014,684	920,296	1,012,944	414,602	56,000	27,000	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Kennewick School District No.017

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	21,868,282	67,000	0	8,620,649	3,344,509	5,201,632	1,912,557	1,999,203	689,632	33,100
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	490,340	0		212,771	16,689	99,556	156,094	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	4,188,491	25,000		170,600	1,079,243	688,719	1,144,803	1,019,026	46,100	15,000
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,811,357	25,000		466,885	1,110,030	810,312	1,311,824	1,024,456	47,850	15,000
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	191,500	0		0	106,202	40,848	11,250	31,600	1,600	0
88 Child Care	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	320,056	0	0	0	138,646	47,710	91,250	40,600	1,850	0
97 Distwide Suppt	29,487,053	128,300	-157,300	369,591	11,234,375	5,396,837	2,882,200	9,231,050	100,500	301,500
98 Schl Food Serv	8,918,302	29,000	0	0	2,404,338	1,540,545	546,730	4,367,689	0	30,000
99 Pupil Transp	7,019,635	0	-307,316	0	3,835,081	2,124,570	1,079,850	277,450	3,000	7,000

Kennewick School District No.017

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL SUPPORT SERVICES	45,424,990	157,300	-464,616	369,591	17,473,794	9,061,952	4,508,780	13,876,189	103,500	338,500
OBJECT TOTALS	252,289,648	464,616	-464,616	107,684,761	38,161,247	60,600,916	17,147,520	26,957,866	1,281,738	455,600

Kennewick School District No.017

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	556,533	XXXXX	535,386	XXXXX	464,616	XXXXX
(1) Credit Transfers	-556,533	XXXXX	-535,386	XXXXX	-464,616	XXXXX
(2) Certificated Salaries	91,872,043	45.61	98,000,000	44.11	107,684,761	42.68
(3) Classified Salaries	30,106,144	14.95	33,500,000	15.08	38,161,247	15.13
(4) Employee Benefits and Payroll Taxes	47,077,482	23.37	53,480,550	24.07	60,600,916	24.02
(5) Supplies and Materials	12,474,916	6.19	14,032,875	6.32	17,147,520	6.80
(7) Purchased Services	18,723,239	9.29	21,935,962	9.87	26,957,866	10.69
(8) Travel	653,659	0.32	833,511	0.38	1,281,738	0.51
(9) Capital Outlay	530,934	0.26	400,675	0.18	455,600	0.18
TOTAL EXPENDITURES	201,438,418	100.00	222,183,573	100.00	252,289,648	100.00

Kennewick School District No.017

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	114,555,751	56.87	131,044,955	58.98	147,660,371	58.53
28 Extracur	3,439,464	1.71	3,450,830	1.55	3,457,497	1.37
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	117,995,215	58.58	134,495,785	60.53	151,117,868	59.90
TEACHING SUPPORT						
22 Lrn Resrc	4,183,286	2.08	4,195,475	1.89	4,579,097	1.82
24 Guid/Coun	6,393,701	3.17	7,216,903	3.25	8,441,412	3.35
25 Pupil M/S	2,316,677	1.15	2,467,324	1.11	3,071,988	1.22
26 Health	5,523,117	2.74	6,069,612	2.73	6,741,480	2.67
31 InstProDev	5,510,267	2.74	6,261,931	2.82	8,064,128	3.20
32 Inst Tech	1,690,085	0.84	996,084	0.45	860,833	0.34
33 Curriculum	809,763	0.40	2,441,597	1.10	3,384,899	1.34
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	410,320	0.16
TOTAL TEACHING SUPPORT	29,313,582	14.55	29,648,926	13.34	35,554,157	14.09
OTHER SUPPORT ACTIVITIES						
42 Food	3,256,604	1.62	3,521,230	1.58	3,797,419	1.51
44 Operation	3,638,127	1.81	4,031,476	1.81	4,381,124	1.74
49 Transfers	-765	0.00	0	0.00	0	0.00
52 Operation	4,336,398	2.15	4,971,557	2.24	5,546,665	2.20
53 Maintnce	644,580	0.32	649,005	0.29	710,726	0.28
56 Insurance	109,909	0.05	130,000	0.06	130,000	0.05
59 Transfers	-354,216	-0.18	-378,086	-0.17	-307,316	-0.12
62 Grnd Mnt	1,847,339	0.92	1,853,565	0.83	2,321,023	0.92
63 Oper Bldg	4,907,529	2.44	5,345,454	2.41	6,446,480	2.56
64 Maintnce	3,910,792	1.94	4,002,809	1.80	4,793,238	1.90
65 Utilities	2,898,114	1.44	3,160,000	1.42	3,360,000	1.33
67 Bldg Secu	103,485	0.05	70,000	0.03	120,000	0.05
68 Insurance	1,356,135	0.67	1,490,000	0.67	1,665,000	0.66
72 Info Sys	3,924,091	1.95	4,055,616	1.83	4,859,310	1.93
73 Printing	359,298	0.18	418,626	0.19	432,548	0.17
74 Warehouse	589,241	0.29	632,878	0.28	719,515	0.29
75 Mtr Pool	89,706	0.04	241,556	0.11	349,702	0.14
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 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(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	30,629	0.02	25,442	0.01	36,041	0.01
TOTAL OTHER SUPPORT ACTIVITIES	31,646,995	15.71	34,227,628	15.41	39,367,975	15.60
UNIT ADMINISTRATION						
23 Princ Off	12,681,083	6.30	13,480,552	6.07	14,966,346	5.93
TOTAL UNIT ADMINISTRATION	12,681,083	6.30	13,480,552	6.07	14,966,346	5.93
CENTRAL ADMINISTRATION						
11 Bd of Dir	138,476	0.07	288,000	0.13	288,000	0.11
12 Supt Off	371,402	0.18	386,269	0.17	403,338	0.16
13 Busns Off	1,524,160	0.76	1,662,082	0.75	1,835,514	0.73
14 HR	861,754	0.43	903,403	0.41	975,323	0.39
15 Pblc Rltn	434,878	0.22	386,212	0.17	444,143	0.18
21 Supv Inst	4,498,124	2.23	4,576,870	2.06	4,973,845	1.97
41 Supervisn	765,809	0.38	835,444	0.38	846,857	0.34
51 Supervisn	543,188	0.27	579,277	0.26	673,659	0.27
61 Supv Bldg	663,751	0.33	713,125	0.32	842,623	0.33
TOTAL CENTRAL ADMINISTRATION	9,801,543	4.87	10,330,682	4.65	11,283,302	4.47
TOTAL EXPENDITURES	201,438,418	100.00	222,183,573	100.00	252,289,648	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	1,077.971	82.15	294.048	35.69
28 Extracurricular	0.000	0.00	1.762	0.21
TOTAL TEACHING ACTIVITIES	1,077.971	82.15	295.810	35.91
TEACHING SUPPORT				
22 Learning Resources	27.400	2.09	17.316	2.10
24 Guidance and Counseling	47.200	3.60	30.940	3.76
25 Pupil Management and Safety	0.000	0.00	42.400	5.15
26 Health/Related Services	57.400	4.37	10.754	1.31
31 InstProDev	17.500	1.33	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	1.700	0.13	0.306	0.04
34 Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	151.200	11.52	101.716	12.35
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	59.292	7.20
52 Operations	XXXXX	XXXXX	61.951	7.52
53 Maintenance	XXXXX	XXXXX	5.000	0.61
62 Grounds--Maintenance	XXXXX	XXXXX	16.700	2.03
63 Operation of Buildings	XXXXX	XXXXX	80.984	9.83
64 Maintenance	XXXXX	XXXXX	34.400	4.18
72 Information Systems	0.000	0.00	21.350	2.59
73 Printing	0.000	0.00	3.000	0.36
74 Warehousing and Distribution	0.000	0.00	7.942	0.96
75 Motor Pool	0.000	0.00	2.000	0.24
91 Public Activities	XXXXX	XXXXX	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	292.619	35.52
UNIT ADMINISTRATION				
23 Principal's Office	65.000	4.95	60.187	7.31
TOTAL UNIT ADMINISTRATION	65.000	4.95	60.187	7.31
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	14.938	1.81
14 Human Resources	0.875	0.07	8.497	1.03
15 Public Relations	0.000	0.00	4.124	0.50
21 Supervision - Instruction	16.200	1.23	27.266	3.31
41 Supervision - Nutrition Services	0.000	0.00	2.678	0.33
51 Supervision - Transportation	0.000	0.00	6.955	0.84
61 Supervision - Building	0.000	0.00	8.000	0.97
TOTAL CENTRAL ADMINISTRATION	18.075	1.38	73.458	8.92
TOTAL FTE STAFF	1,312.246	100.00	823.790	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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES			
100 General Student Body	483,359	525,787	514,937
200 Athletics	379,335	452,736	476,497
300 Classes	45,729	52,320	54,950
400 Clubs	567,924	908,153	736,160
600 Private Moneys	37,259	42,400	36,000
A. TOTAL REVENUES	1,513,607	1,981,396	1,818,544
EXPENDITURES			
100 General Student Body	353,648	389,947	397,802
200 Athletics	553,207	734,982	718,737
300 Classes	49,865	40,370	46,810
400 Clubs	596,668	940,712	788,438
600 Private Moneys	41,809	45,596	36,000
B. TOTAL EXPENDITURES	1,595,196	2,151,607	1,987,787
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-81,590	-170,211	-169,243
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,320,508	1,081,700	1,117,283
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	1,320,508	1,081,700	1,117,283
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	1,238,919	911,489	948,040
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,238,919	911,489	948,040

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,900,019	11,943,523	12,452,851
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	11,900,019	11,943,523	12,452,851
EXPENDITURES			
Matured Bond Expenditures	10,020,000	6,780,000	7,420,000
Interest on Bonds	5,267,556	4,900,000	4,575,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	15,287,556	11,680,000	11,995,000
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)	-3,387,537	263,523	457,851
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	8,435,778	4,973,221	5,548,184
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	8,435,778	4,973,221	5,548,184
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	5,048,241	0	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	5,236,744	6,006,035

Kennewick School District No.017

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	5,048,241	5,236,744	6,006,035

Kennewick School District No.017

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Taxes	11,900,019	11,943,523	12,452,851
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	11,900,019	11,943,523	12,452,851
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,900,019	11,943,523	12,452,851

Kennewick School District No.017

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	2,162,800
2000 Local Nontax Support	492,461	175,000	300,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	22,566,845	43,750,000	25,950,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	29,360	20,000	20,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	7,000,000	7,000,000	10,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	30,088,666	50,945,000	38,432,800
EXPENDITURES			
10 Sites	1,389,443	4,000,000	4,000,000
20 Buildings	44,395,482	62,000,000	59,325,000
30 Equipment	2,885,327	3,400,000	2,962,800
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	48,670,252	69,400,000	66,287,800
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)	-18,581,586	-18,455,000	-27,855,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	1,597,999	1,617,998	700,000
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	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	8,740,271	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	47,398,351	33,252,560	26,264,196

Kennewick School District No.017

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	8,339,333	7,709,334	13,010,171
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	66,075,953	42,579,892	39,974,367
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	1,086,324	1,437,998	720,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	37,767,872	14,902,560	3,039,196
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	8,640,171	7,784,334	8,360,171
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	47,494,367	24,124,892	12,119,367

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	0	0	2,162,800
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	2,162,800
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	395,803	175,000	300,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	96,658	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	492,461	175,000	300,000
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	41,000	36,750,000	0
4130 State Matching Funding Assistance, Paid Direct to Districts	22,525,845	7,000,000	25,950,000
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	22,566,845	43,750,000	25,950,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

Kennewick School District No.017

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	29,360	20,000	20,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	29,360	20,000	20,000
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	0	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	7,000,000	7,000,000	10,000,000
9000 TOTAL OTHER FINANCING SOURCES	7,000,000	7,000,000	10,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	30,088,666	50,945,000	38,432,800

Kennewick School District No.017

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	1,168	2,600	500
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	603,652	599,700	550,000
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
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	604,821	602,300	550,500
B. 9900 TRANSFERS IN (from the General Fund)	720,000	2,500,000	750,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,324,821	3,102,300	1,300,500

Kennewick School District No.017

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,274,463	3,650,204	1,300,000
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	1,274,463	3,650,204	1,300,000
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)	50,357	-547,904	500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	584,587	634,944	87,040
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	584,587	634,944	87,040
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	634,945	87,040	87,540
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	634,945	87,040	87,540

Kennewick School District No.017

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

- 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.