

BUDGET

FISCAL YEAR

2014-2015

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, 2014

BOARD OF DIRECTORS

<u>NAME</u>		<u>TERM EXPIRES</u>
Dawn Adams	President	2013
Heather Kintzley	Vice President	2013
Ben Messinger		2015
Ron Mabry		2015
Brian Brooks		2015

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

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.

Handwritten signature of Dave Bond

Secretary to the Board of Directors

Handwritten date: June 18, 2014

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, 2014 through August 31, 2015.

Handwritten signature of Rachael Sealme

ESD Superintendent or Designee

Handwritten date: July 16, 2014

Date

Handwritten signature of Michael J. Wiley

OSPI Representative

Handwritten date: 7.17.2014

Date

Lock and Print Date: 06/26/2014

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	173,621,839	2,583,675	10,254,200	14,050,000	745,100
Total Appropriation (Expenditures)	173,621,839	2,820,703	10,212,194	31,855,505	735,000
Other Financing Uses--Transfers Out (G.L. 536)	4,800,000	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	-4,800,000	-237,028	42,006	-17,805,505	10,100
Beginning Total Fund Balance	27,200,000	1,340,489	5,473,000	23,637,909	545,527
Ending Total Fund Balance	22,400,000	1,103,461	5,515,006	5,832,404	555,627
SECTION B: EXCESS LEVIES FOR 2015 COLLECTION					
Excess levies approved by voters for 2015 collection	23,900,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2015 collection after rollback	23,900,000	XXXX	10,600,000	0	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 2012-2013	(2)\n% of Total1	(3) Budget 2013-2014	(4) % of Total2	(5) Budget 2014-2015	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	16,095.71		16,430.00		16,776.00	
FTE Certificated Employees	976.275		1,010.503		1,055.969	
FTE Classified Employees	547.081		625.131		655.534	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	149,195,827		165,608,681		173,621,839	
Total Expenditures	147,123,430		165,041,680		173,621,839	
Total Beginning Fund Balance	28,786,145		27,121,000		27,200,000	
Total Ending Fund Balance	27,208,542		24,388,001		22,400,000	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	80,964,486	55.03	88,747,705	53.77	93,303,820	53.74
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	17,558,941	11.93	18,652,332	11.30	19,780,427	11.39
Vocational Instruction	4,322,986	2.94	4,637,541	2.81	4,841,066	2.79
Skill Center Instruction	3,380,910	2.30	3,800,988	2.30	4,064,497	2.34
Compensatory Education	9,624,440	6.54	13,563,738	8.22	14,059,809	8.10
Other Instructional Programs	1,385,291	0.94	3,975,605	2.41	3,445,847	1.98
Community Services	250,470	0.17	266,233	0.16	289,803	0.17
Support Services	29,635,907	20.14	31,397,538	19.02	33,836,570	19.49
Total - Program Groups	147,123,430	100.00	165,041,680	100.00	173,621,839	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	88,944,034	60.46	102,746,246	62.25	104,593,889	60.24
Teaching Support	13,532,801	9.20	18,410,192	11.15	21,872,337	12.60
Other Supportive Activities	25,777,834	17.52	27,248,971	16.51	29,165,422	16.80
Building Administration	7,804,598	5.30	8,172,270	4.95	8,929,149	5.14
Central Administration	7,794,175	5.30	8,464,001	5.13	9,061,042	5.22
Total - Activity Groups	147,123,430	100.00	165,041,680	100.00	173,621,839	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	68,160,607	46.33	72,320,509	43.82	76,122,074	43.84
Classified Salaries	22,896,593	15.56	25,614,656	15.52	27,079,609	15.60

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2012-2013	(2)\n% of Total1	(3) Budget 2013-2014	(4) % of Total2	(5) Budget 2014-2015	(6) % of Total3
Employee Benefits and Payroll Taxes	32,217,362	21.90	36,924,869	22.37	39,634,237	22.83
Supplies, Instructional Resources and Noncapitalized Items	8,440,435	5.74	10,091,855	6.11	10,606,285	6.11
Purchased Services	14,254,778	9.69	18,014,115	10.91	18,675,590	10.76
Travel	389,000	0.26	1,084,770	0.66	980,118	0.56
Capital Outlay	764,656	0.52	990,906	0.60	523,926	0.30
Total - Objects	147,123,430	100.00	165,041,680	100.00	173,621,839	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2012-2013	Budget 2/ 2013-2014	Budget 3/ 2014-2015
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	905.54	984.00	1,039.00
2. Grade 1	1,289.25	1,368.00	1,407.00
3. Grade 2	1,236.18	1,276.00	1,366.00
4. Grade 3	1,249.25	1,220.00	1,323.00
5. Grade 4	1,222.05	1,228.00	1,208.00
6. Grade 5	1,215.75	1,204.00	1,229.00
7. Grade 6	1,224.96	1,203.00	1,217.00
8. Grade 7	1,302.98	1,221.00	1,238.00
9. Grade 8	1,265.32	1,287.00	1,210.00
10. Grade 9	1,218.62	1,233.00	1,280.00
11. Grade 10	1,239.15	1,198.00	1,239.00
12. Grade 11 (excluding Running Start)	1,207.80	1,293.00	1,177.00
13. Grade 12 (excluding Running Start)	1,345.45	1,266.00	1,301.00
14. SUBTOTAL	15,922.30	15,981.00	16,234.00
15. Running Start	173.41	175.00	215.00
16. Dropout Reengagement Enrollment	0.00	0.00	32.00
17. ALE Enrollment	0.00	274.00	295.00
18. TOTAL K-12	16,095.71	16,430.00	16,776.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	976.275	1,010.503	1,055.969
2. General Fund FTE Classified Employees /4	547.081	625.131	655.534

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 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	21,276,115	22,503,980	23,401,250
2000 Local Nontax Support	2,519,399	2,457,304	2,321,111
3000 State, General Purpose	92,725,124	99,888,384	105,603,891
4000 State, Special Purpose	19,131,805	23,237,540	25,859,290
5000 Federal, General Purpose	5,793	5,000	0
6000 Federal, Special Purpose	13,033,154	17,029,911	15,989,148
7000 Revenues from Other School Districts	457,409	441,562	402,149
8000 Revenues from Other Entities	47,028	45,000	45,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	149,195,827	165,608,681	173,621,839
EXPENDITURES			
00 Regular Instruction	80,964,486	88,747,705	93,303,820
10 Federal Stimulus	0	0	0
20 Special Education Instruction	17,558,941	18,652,332	19,780,427
30 Vocational Education Instruction	4,322,986	4,637,541	4,841,066
40 Skill Center Instruction	3,380,910	3,800,988	4,064,497
50 and 60 Compensatory Education Instruction	9,624,440	13,563,738	14,059,809
70 Other Instructional Programs	1,385,291	3,975,605	3,445,847
80 Community Services	250,470	266,233	289,803
90 Support Services	29,635,907	31,397,538	33,836,570
B. TOTAL EXPENDITURES	147,123,430	165,041,680	173,621,839
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	3,650,000	3,300,000	4,800,000
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)	-1,577,603	-2,732,999	-4,800,000
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	0	1,018,000	1,408,568
G.L.825 Restricted for Skill Center	0	2,750,000	3,360,733
G.L.828 Restricted for Carryover of Food Service Revenue	0	25,000	30,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	XXXXX	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	400,000	400,000	600,000
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 Minimum Fund Balance Policy	0	7,000,000	7,000,000
G.L.875 Assigned to Contingencies	11,937,611	7,798,000	6,692,798
G.L.884 Assigned to Other Capital Projects	0	3,300,000	3,300,000
G.L.888 Assigned to Other Purposes	0	4,830,000	4,807,901
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	28,786,145	27,121,000	27,200,000
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	1,141,831	1,000,000	1,408,568
G.L.825 Restricted for Skill Center	2,858,927	2,750,000	1,860,733
G.L.828 Restricted for Carryover of Food Service Revenue	45,931	25,000	30,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	XXXXX	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	400,000	400,000	600,000
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 Minimum Fund Balance Policy	7,000,000	7,000,000	7,000,000
G.L.875 Assigned to Contingencies	8,070,460	11,713,001	6,692,798
G.L.884 Assigned to Other Capital Projects	3,300,000	1,500,000	1,300,000
G.L.888 Assigned to Other Purposes	4,391,393	0	3,507,901
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	27,208,542	24,388,001	22,400,000

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 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Tax	21,276,115	22,503,980	23,401,250
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	21,276,115	22,503,980	23,401,250
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	222,936	230,000	230,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	XXXXX	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	31,948	30,000	30,000
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	18,665	10,000	10,000
2186 Community School Tuition and Fees	77,150	70,000	70,000
2188 Day Care Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	19,032	10,000	10,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	77,061	70,000	75,000
2288 Day Care, 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	1,327,161	1,487,304	1,404,733
2300 Investment Earnings	56,864	45,000	45,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	84,932	75,000	75,000
2600 Fines and Damages	31,868	25,000	25,000
2700 Rentals and Leases	111,897	70,000	80,000
2800 Insurance Recoveries	4,648	10,000	10,000
2900 Local Support Nontax, Unassigned	327,788	150,000	256,378
2910 E-Rate	127,449	175,000	0
2000 TOTAL LOCAL SUPPORT NONTAX	2,519,399	2,457,304	2,321,111
STATE, GENERAL PURPOSE			
3100 Apportionment	80,501,675	87,802,254	92,378,714

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
3121 Special Education--General Apportionment	2,408,644	2,686,130	2,825,177
3300 Local Effort Assistance	9,814,806	9,400,000	10,400,000
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	92,725,124	99,888,384	105,603,891
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	450,000	550,000
4121 Special Education	9,472,958	9,366,426	10,015,547
4122 Special Ed-Infants and Toddlers-State	XXXXX	623,769	514,763
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,093,111	4,017,960	4,107,898
4156 State Institutions, Centers, and Homes, Delinquent	401,828	417,774	451,570
4158 Special and Pilot Programs	1,010,741	951,597	1,259,643
4159 Institutions-Juveniles in Adult Jails	-37,467	12,484	12,484
4165 Transitional Bilingual	1,861,208	1,944,652	1,988,753
4174 Highly Capable	153,035	160,373	161,034
4188 Day Care	0	0	0
4198 School Food Services	119,867	124,711	133,915
4199 Transportation--Operations	2,600,576	3,525,000	4,986,683
4300 Other State Agencies, Unassigned	1,455,948	1,642,794	1,677,000
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	XXXXX	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 Day Care--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	19,131,805	23,237,540	25,859,290
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	5,793	5,000	0
5329 Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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	5,793	5,000	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	2,001,339	0
6111 Federal Stimulus--Title I	0	0	0
6112 Federal Stimulus--School Improvement	0	0	0
6113 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6114 Federal Stimulus--IDEA	0	0	0
6118 Federal Stimulus--Competitive Grants	0	0	0
6119 Federal Stimulus--Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6124 Special Education--Supplemental	2,809,389	2,951,316	2,980,675
6125 Special Education-Infants and Toddlers-Federal	XXXXX	0	0
6138 Secondary Vocational Education	150,555	86,150	100,560
6146 Skill Center	57,294	63,000	70,449
6151 Disadvantaged ESEA Disadvantaged, Fed	3,268,836	4,748,065	5,043,735
6152 School Improve, Fed Other Title Grants under ESEA, Fed	530,717	774,171	698,697
6153 Migrant ESEA Migrant, Federal	636,874	698,151	821,253
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)	318,688	443,262	420,270
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 Day Care	59,339	0	0
6189 Other Community Services	18,545	103,994	120,000
6198 School Food Services	4,165,643	4,370,463	5,053,851
6199 Transportation--Operations	0	0	0

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Stimulus--Title I	0	0	0
6212 Federal Stimulus--School Improvement	0	0	0
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6214 Federal Stimulus--IDEA	0	0	0
6218 Federal Stimulus--Competitive Grants	0	0	0
6219 Federal Stimulus--Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	XXXXX	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 Day Care	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	0	0	0
6310 Medicaid Administrative Match	508,198	300,000	250,000
6311 Federal Stimulus--Title I	0	0	0
6312 Federal Stimulus--School Improvement	0	0	0
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
6314 Federal Stimulus--IDEA	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	0	0
6321 Special Education--Medicaid Reimbursement	169,198	125,000	125,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	XXXXX	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
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 Day Care	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	339,879	365,000	304,658
6000 TOTAL FEDERAL, SPECIAL PURPOSE	13,033,154	17,029,911	15,989,148
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	282,063	312,759	322,000
7121 Special Education	15,558	15,000	15,000
7122 Special Education-Infants and Toddlers	XXXXX	0	0
7131 Vocational Education	159,788	0	0
7145 Skill Center	0	113,803	65,149
7189 Other Community Services	0	0	0

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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	457,409	441,562	402,149
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	47,028	45,000	45,000
8188 Day Care	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	XXXXX	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	XXXXX	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	47,028	45,000	45,000
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
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	149,195,827	165,608,681	173,621,839

Kennewick School District No.017

EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REGULAR INSTRUCTION			
01 Basic Education	80,711,967	88,468,450	93,005,878
02 Alternative Learning Experience	252,518	279,255	297,942
03 Basic Education - Dropout Reengagement	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	80,964,486	88,747,705	93,303,820
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	0	0	0
12 Federal Stimulus - School Improvement	0	0	0
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	0	0
14 Federal Stimulus - IDEA	0	0	0
18 Federal Stimulus - Competitive Grants	0	0	0
19 Federal Stimulus - Other	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	14,746,312	15,140,282	16,463,419
22 Special Education, Infants and Toddlers, State	XXXXX	650,573	462,775
24 Special Education, Supplemental, Federal	2,809,389	2,843,820	2,836,576
25 Special Education, Infants and Toddlers, Federal	XXXXX	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	3,240	17,657	17,657
20 TOTAL SPECIAL EDUCATION INSTRUCTION	17,558,941	18,652,332	19,780,427
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	3,766,041	4,098,406	4,358,368
34 Middle School Career and Technical Education, State	294,717	326,043	332,821
38 Vocational, Federal	150,555	86,150	100,560
39 Vocational, Other Categorical	111,673	126,942	49,317
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,322,986	4,637,541	4,841,066
SKILL CENTER INSTRUCTION			
45 Skills Center, Basic, State	3,323,616	3,737,988	3,994,048
46 Skills Center, Federal	57,294	63,000	70,449
40 TOTAL SKILL CENTER INSTRUCTION	3,380,910	3,800,988	4,064,497
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	3,134,441	4,583,138	4,805,702
52 School Improvement, Federal Other Title Grants under ESEA, Federal	508,886	745,973	664,919

Kennewick School District No.017

EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
53 Migrant ESEA Migrant, Federal	610,676	672,722	781,550
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,007,032	3,871,613	3,950,000
56 State Institutions, Centers and Homes, Delinquent	390,981	417,774	429,739
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,010,794	1,103,008	1,267,999
59 Institutions - Juveniles in Adult Jails	15,118	12,484	12,484
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	312,440	434,571	412,029
65 Transitional Bilingual, State	1,634,072	1,722,455	1,735,387
66 Student Achievement, State	0	XXXXX	XXXXX
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	9,624,440	13,563,738	14,059,809
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	40,504	71,594	71,594
74 Highly Capable	148,480	160,373	161,033
75 Professional Development, State	17,963	56,235	56,235
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	1,178,344	3,687,403	3,156,985
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,385,291	3,975,605	3,445,847
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	142,334	165,889	169,803
88 Day Care	0	0	0
89 Other Community Services	108,136	100,344	120,000
80 TOTAL COMMUNITY SERVICES	250,470	266,233	289,803
SUPPORT SERVICES			
97 District-wide Support	18,727,558	19,815,913	21,614,007
98 School Food Services	6,103,297	6,349,295	6,865,874

Kennewick School District No.017

EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
99 Pupil Transportation	4,805,053	5,232,330	5,356,689
90 TOTAL SUPPORT SERVICES	29,635,907	31,397,538	33,836,570
TOTAL PROGRAM EXPENDITURES	147,123,430	165,041,680	173,621,839

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	93,005,878	186,774		55,430,319	6,713,366	21,891,646	3,979,755	4,543,194	250,824	10,000
02 ALE	297,942	0	0	188,346	23,536	81,729	4,331	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	93,303,820	186,774	0	55,618,665	6,736,902	21,973,375	3,984,086	4,543,194	250,824	10,000
11 Federal Stimulus - Title I	0	0		0	0	0	0	0	0	0
12 Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13 Federal Stimulus - SFSE and Education Jobs	0	0		0	0	0	0	0	0	0
14 Federal Stimulus - IDEA	0	0		0	0	0	0	0	0	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
19 Federal Stimulus - Other	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	16,463,419	0		7,527,292	3,545,486	4,855,656	120,980	377,505	36,500	0
22 Sp Ed, I&T, St	462,775	0		105,416	5,501	39,858	0	312,000	0	0
24 Sp Ed, Sup, Fed	2,836,576	0		945,136	482,858	628,387	86,000	675,195	19,000	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0

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
29 Sp Ed, Oth, Fed	17,657	0		13,000	500	2,407	250	0	1,500	0
TOTAL SPECIAL EDUCATION INSTRUCTION	19,780,427	0		8,590,844	4,034,345	5,526,308	207,230	1,364,700	57,000	0
31 Voc, Basic, St	4,358,368	10,700		2,861,873	152,366	1,053,998	228,996	33,235	17,200	0
34 MidSchCar/Tec	332,821	1,000		183,035	0	61,059	72,452	7,275	8,000	0
38 Voc, Fed	100,560	2,400		14,000	0	2,498	66,162	8,000	7,500	0
39 Voc, Other	49,317	0		2,500	16,295	9,308	17,714	2,500	1,000	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,841,066	14,100		3,061,408	168,661	1,126,863	385,324	51,010	33,700	0
45 Skill Cnt, Bas, St	3,994,048	0	0	1,480,855	306,414	649,243	546,558	949,028	40,950	21,000
46 Skill Cntr, Fed	70,449	0	0	0	0	0	12,377	16,746	32,000	9,326
TOTAL SKILL CENTER INSTRUCTION	4,064,497	0	0	1,480,855	306,414	649,243	558,935	965,774	72,950	30,326
51 ESEA Disadvantaged, Federal	4,805,702	65,500		1,632,281	782,389	1,017,517	92,700	840,125	375,190	0
52 Other Title Grants under ESEA, Federal	664,919	0	0	293,092	0	71,307	258,664	27,400	14,456	0
53 ESEA Migrant, Federal	781,550	0		374,401	102,286	183,203	69,038	47,422	5,200	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,950,000	40,000		1,878,901	818,551	935,048	152,000	109,500	16,000	0
56 St In, Ctr/Hm, D	429,739	0		213,528	64,221	102,519	37,371	9,100	3,000	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	1,267,999	3,000		838,100	0	149,519	122,464	136,866	5,450	12,600

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
59 I-JAJ	12,484	0		10,000	0	1,784	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	412,029	0		202,987	500	55,276	105,283	35,983	12,000	0
65 Tran Biling, St	1,735,387	0		563,388	535,875	529,327	34,649	53,450	18,698	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
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	14,059,809	108,500	0	6,006,678	2,303,822	3,045,500	872,669	1,259,846	450,194	12,600
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	71,594	0		44,514	14,098	10,382	1,650	950	0	0
74 Highly Capable	161,033	0		55,351	14,844	23,090	62,518	4,480	750	0
75 Prof Dev, State	56,235	0		39,000	0	6,958	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	3,156,985	15,000		913,045	735,209	850,585	440,046	172,100	31,000	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,445,847	15,000		1,051,910	764,151	891,015	513,491	177,530	32,750	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	169,803	0		0	91,970	33,383	11,250	31,600	1,600	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
88 Day Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	120,000	0	0	0	32,444	7,520	75,000	4,936	100	0
TOTAL COMMUNITY SERVICES	289,803	0	0	0	124,414	40,903	86,250	36,536	1,700	0
97 Distwide Suppt	21,614,007	102,500	-130,000	311,714	7,964,621	3,634,572	2,505,300	6,693,300	78,000	454,000
98 Schl Food Serv	6,865,874	27,500	0	0	1,888,780	1,207,344	419,000	3,313,250	0	10,000
99 Pupil Transp	5,356,689	0	-324,374	0	2,787,499	1,539,114	1,074,000	270,450	3,000	7,000
TOTAL SUPPORT SERVICES	33,836,570	130,000	-454,374	311,714	12,640,900	6,381,030	3,998,300	10,277,000	81,000	471,000
OBJECT TOTALS	173,621,839	454,374	-454,374	76,122,074	27,079,609	39,634,237	10,606,285	18,675,590	980,118	523,926

Kennewick School District No.017

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2012-2013	(2) % of Total	(3) Budget 2013-2014	(4) % of Total	(5) Budget 2014-2015	(6) % of Total
(0) Debit Transfers	429,985	XXXXX	332,874	XXXXX	454,374	XXXXX
(1) Credit Transfers	-429,985	XXXXX	-332,874	XXXXX	-454,374	XXXXX
(2) Certificated Salaries	68,160,607	46.33	72,320,509	43.82	76,122,074	43.84
(3) Classified Salaries	22,896,593	15.56	25,614,656	15.52	27,079,609	15.60
(4) Employee Benefits and Payroll Taxes	32,217,362	21.90	36,924,869	22.37	39,634,237	22.83
(5) Supplies and Materials	8,440,435	5.74	10,091,855	6.11	10,606,285	6.11
(7) Purchased Services	14,254,778	9.69	18,014,115	10.91	18,675,590	10.76
(8) Travel	389,000	0.26	1,084,770	0.66	980,118	0.56
(9) Capital Outlay	764,656	0.52	990,906	0.60	523,926	0.30
TOTAL EXPENDITURES	147,123,430	100.00	165,041,680	100.00	173,621,839	100.00

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 2014	23,400,000	0	23,400,000	44.78	10,478,520
Spring 2015	23,900,000	0	23,900,000	54.07	12,922,730
1100 TOTAL LOCAL TAXES:					23,401,250

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 2014	0	0.000	0	0.00	XXXXX
Spring 2015	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES			
100 General Student Body	575,226	713,580	706,765
200 Atheltics	447,606	531,279	483,975
300 Classes	58,714	95,600	82,800
400 Clubs	624,424	1,187,865	1,255,535
600 Private Moneys	28,477	96,400	54,600
A. TOTAL REVENUES	1,734,447	2,624,724	2,583,675
EXPENDITURES			
100 General Student Body	407,087	636,599	601,398
200 Atheltics	503,558	700,219	807,700
300 Classes	58,688	88,350	88,800
400 Clubs	615,428	1,288,153	1,269,705
600 Private Moneys	31,908	98,400	53,100
B. TOTAL EXPENDITURES	1,616,669	2,811,721	2,820,703
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	117,778	-186,997	-237,028
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,357,110	0	0
G.L.819 Restricted to Fund Purposes	0	1,427,110	1,340,489
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	1,357,110	1,427,110	1,340,489
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 to Fund Purposes	1,474,888	1,240,113	1,103,461
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/	1,474,888	1,240,113	1,103,461

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 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	10,249,357	9,983,850	10,254,200
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	10,249,357	9,983,850	10,254,200
EXPENDITURES			
Matured Bond Expenditures	6,450,000	6,970,000	7,520,000
Interest on Bonds	3,367,672	3,035,000	2,692,194
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	9,817,672	10,005,000	10,212,194
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)	431,685	-21,150	42,006
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	4,925,669	0	0
G.L.830 Restricted for Debt Service	0	5,255,170	5,473,000
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	4,925,669	5,255,170	5,473,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	5,357,354	0	0
G.L.830 Restricted for Debt Service	0	5,234,020	5,515,006
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

Kennewick School District No.017

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	5,357,354	5,234,020	5,515,006

Kennewick School District No.017

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Taxes	10,249,357	9,983,850	10,254,200
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	10,249,357	9,983,850	10,254,200
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	10,249,357	9,983,850	10,254,200

Kennewick School District No.017

REVENUE WORK SHEET--DEBT SERVICE 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 2014	10,100,000	0	10,100,000	44.78	4,522,780
Spring 2015	10,600,000	0	10,600,000	54.07	5,731,420
1100 TOTAL LOCAL TAXES:					10,254,200

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	0	0.000	0	0.00	XXXXX
Spring 2015	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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).

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	63,758	40,000	30,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	10,001,973	9,000,000	9,500,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	6,150	33,000	20,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	3,500,000	3,000,000	4,500,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	13,571,880	12,073,000	14,050,000
EXPENDITURES			
10 Sites	0	1,200,000	1,500,000
20 Buildings	20,605,447	23,250,000	29,305,505
30 Equipment	1,369,208	1,950,000	1,050,000
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	21,974,654	26,400,000	31,855,505
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)	-8,402,774	-14,327,000	-17,805,505
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	40,912,420	0	0
G.L.825 Restricted for Skill Center	XXXXX	200,000	180,248
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	XXXXX	XXXXX	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	19,178,381	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	11,508,070	22,457,661

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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	1,000,000
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	40,912,420	30,886,451	23,637,909
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	153,604	250,000	180,248
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	XXXXX	XXXXX	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	30,099,492	15,309,451	4,652,156
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	1,000,000	1,000,000
G.L.889 Assigned to Fund Purposes	2,256,550	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	32,509,646	16,559,451	5,832,404

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.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	63,758	40,000	30,000
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	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	63,758	40,000	30,000
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	1,000,000	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	9,001,973	9,000,000	9,500,000
4166 Student Achievement	0	XXXXX	XXXXX
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	10,001,973	9,000,000	9,500,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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	6,150	33,000	20,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	6,150	33,000	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	3,500,000	3,000,000	4,500,000
9000 TOTAL OTHER FINANCING SOURCES	3,500,000	3,000,000	4,500,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	13,571,880	12,073,000	14,050,000

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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
2299 School Bus Revenue	XXXXX	0	0
2300 Investment Earnings	436	300	100
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	XXXXX	0	0
4300 Other State Agencies-Unassigned	XXXXX	0	0
4499 Transportation Reimbursement Depreciation	410,142	400,000	445,000
5200 General Purposes Direct Federal Grants-Unassigned	XXXXX	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	XXXXX	0	0
6200 Direct Special Purpose Grants	XXXXX	0	0
6300 Federal Grants Through Other Entities-Unassigned	XXXXX	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)	410,578	400,300	445,100
B. 9900 TRANSFERS IN (from the General Fund)	150,000	300,000	300,000

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	560,578	700,300	745,100
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	437,613	970,000	735,000
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	XXXXX	0	0
D. TOTAL EXPENDITURES	437,613	970,000	735,000
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)	122,965	-269,700	10,100
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	571,681	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	694,630	545,527
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	-122,965	0	0
H. TOTAL BEGINNING FUND BALANCE	571,681	694,630	545,527
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	694,646	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	424,930	555,627
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	-122,965	0	0
G.L.890 Unassigned Fund Balance	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	694,646	424,930	555,627

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.