



# **2021-22 Budget Adopted**

June 23, 2021

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# Funds Operated By The District

- General Fund
- Associated Student Body (ASB) Fund
- Capital Projects Fund
- Transportation Vehicle Fund
- Debt Service Fund
- Self Insured Fund
  - Workers' Compensation
  - Unemployment
  - Dental (Closed December 31, 2019 – Transitioned to SEBB)

# 2021-22 General Fund Budget

## Enrollment/ESSER/Levy

### Enrollment/Elementary & Secondary School Emergency Relief (ESSER) Funding

- Budget FTE for School Year 2020-21 was 18,734
- Actual FTE for School Year 2020-21 projected at 18,148
- Budget FTE for School Year 2021-22 projected at 18,496
- The General Fund budget deficit would be (\$10,446,727) based on projected 2021-22 enrollment.
- If enrollment was at pre-COVID projections for 2021-22 the General Fund budget deficit would be (\$6,446,727) prior to transfers out to other funds.
  - *ESSER funding is budgeted in an amount to support additional costs and to reflect a General Fund budget deficit of (\$6,446,727) if enrollment was projected at pre-COVID.*

General Fund Budget		
	21-22	21-22
Revenues	\$ 273,197,188	\$ 273,197,188
ESSER Revenue	-	<u>12,212,512</u>
Total Revenues	\$ 273,197,188	\$ 285,409,700
Expenditures	283,643,915	283,643,915
ESSER Expenditure	-	<u>8,212,512</u>
Total Expenditures	\$ 283,643,915	\$ 291,856,427
Change In Fund Balance Prior To Transfers	\$ (10,446,727)	\$ (6,446,727)

- Expectation is that the General Fund will end up at break even for 2021-22 as ESSER funding will be drawn down/applied toward costs in an amount that brings the General Fund to break even.
- District ESSER Funding Allocation is \$58.6M for use through September 2024

### Next levy election is February 2022

- Current levy is for years 2019-2022
- 2021 levy amount \$16,500,000 at a levy rate of \$1.66
- 2022 levy amount \$18,150,000 at a projected levy rate of \$1.73
- Evaluating the impact of ESSER funding and enrollment projections on the future levy amount.

# 2021-22 General Fund Program Updates

## **Added Student Program Investments**

Address Student Learning Loss (ESSER) Funds

>Additional learning supports & programs

Communities In Schools

> 7 schools served in 2020-21/ 9 to be served in 2021-22

Mental Health School Based Resources

>Contract in place for 2021-22 High School support

Transitional Kindergarten (for age <5 at Aug 31 providing pre KG additional preparation)

>Tentative – start date would be January 2022

## **Learning Assistance Program (LAP) Funding \$9.97M to \$10.33M**

>\$6.70M of funding for District wide support

>\$3.63M Allocated to schools at >50% poverty (21 schools)/supports Communities In Schools Programs

## **Federal Title Program Funding \$8.85M to \$11.24M**

>Title I Funded Schools – 15 in 2020-21

>Increased funding allows addition of more schools – \$4.5M allocated to 17 Title I Funded schools for 2021-22

>Generally the higher the poverty rate the more \$ per pupil allocated to a Title I school

>3 Positions to be added to support Positive Behavior Interventions & Support (PBIS) programs

## **Early Childhood Education and Assistance Program (ECEAP) – For age 3 to 4 yrs**

>For 2021-22 changing from 80 full day/200 part day slots to 120 full day/120 part day slots

>Moving two portables from Kennewick High campus to Amistad ECEAP campus

## **Career & Technical Education (CTE)**

>Add agriculture program at Southridge High School

>Add work based learning position to engage community based connections for internship opportunities

## **Tri Tech Skills Center**

>Evaluating building additional warehouse type space to support pre-electrical & fire fighting programs

## **Legacy**

>Moving science portable from Kamiakin to Legacy

>Moving a portable from Kennewick High to Legacy for other program support

## **Other Portable Moves**

>Two from Southridge and/or Kennewick High to Sage Crest

# Kennewick School District

2021-22

## Budget Summary: All Funds

	<i>General Fund</i>	<i>Associated Student Body</i>	<i>Capital Projects</i>	<i>Debt Service</i>	<i>Transportation Vehicle</i>	<i>Self-Insured Programs</i>
Estimated Beginning Fund Balance	\$ 38,839,810	\$ 1,598,806	\$ 47,333,675	\$ 8,110,482	\$ 244,166	\$ 4,332,566
Budgeted Revenue	285,409,700	1,908,609	13,653,600	17,183,190	803,000	1,350,000
Budgeted Expenditures	291,856,427	2,096,252	24,053,600	17,975,000	950,000	2,118,500
Change In Fund Balance	(6,446,727)	(187,643)	(10,400,000)	(791,810)	(147,000)	(768,500)
Transfer (Out)/In To Capital	(1,000,000)	-	1,000,000	-	-	-
Change In Fund Balance	\$ (7,446,727)	\$ (187,643)	\$ (9,400,000)	\$ (791,810)	\$ (147,000)	\$ (768,500)
Budgeted Ending Fund Balance	\$ 31,393,083	\$ 1,411,163	\$ 37,933,675	\$ 7,318,672	\$ 97,166	\$ 3,564,066

# 2021-22 Projected Enrollment

- 20/21 Student enrollment short of budget by 586 FTE.
- Student enrollment budgeted to increase from 20/21 projected by 348 FTE For 21/22.
  - **FTE 21/22 Projected: 18,148    FTE 21/22 Budget: 18,496**

<b>Kennewick School District Student Enrollment Full Time Equivalent</b>					
	19/20 Actual	20/21 Budget	20/21 Projected	Prelim 21/22 Budget	Change From 20/21 Projected
<b>Enrollment</b>					
Basic Education Elementary	7,104	7,025	6,590	6,785	195
Kindergarten	1,358	1,350	1,276	1,380	104
Basic Education Middle School (includes CTE)	4,346	4,437	4,210	4,108	(102)
Basic Education High School	3,682	3,681	3,730	3,876	146
Delta High School (includes CTE)	152	152	152	152	-
Phoenix Project Based High School	56	55	50	55	5
Legacy Online Learning Program	37	30	32	30	(2)
Mid Columbia Partnership K - 5		154	242	206	(36)
Mid Columbia Partnership 6th - 12th	316	170	184	204	20
Subtotal	17,051	<b>17,054</b>	<b>16,466</b>	<b>16,796</b>	330
<i>FTE \$'s Generated Are Restricted</i>					
High School Career & Technical Ed	791	790	810	810	-
Tri-Tech Skill Center	450	465	472	465	(7)
CBC Academy - \$ Pass Thru To CBC	20	10	10	10	-
Open Doors- \$ Pass Thru To ESD	40	45	35	45	10
Running Start - \$ Pass Thru To CBC/WSU	384	370	355	370	15
Subtotal	1,685	1,680	1,682	1,700	18
<b>Total Student FTE</b>	<b>18,736</b>	<b>18,734</b>	<b>18,148</b>	<b>18,496</b>	<b>348</b>
Special Education Age 3 - 21 Enrollment	2,423	2,400	2,275	2,400	125
Bilingual Headcount	2,775	2,765	2,695	2,765	70
Free & Reduced Meal % Used For Funding	58.45%	55.68%	55.68%	58.80%	

**Kennewick School District**  
**General Fund**  
**Revenue Budget Trend**

<b>Source</b>	<b>Budget 19/20</b>	<b>Budget 20/21</b>	<b>Preliminary Budget 21/22</b>	<b>% Of 21/22 Budget</b>	<b>Change From Prior Yr Budget</b>
Property Taxes	\$ 12,747,942	\$ 15,571,380	\$ 17,201,380	6.0%	\$ 1,630,000
Levy Equalization	16,300,000	15,900,000	14,570,000	5.1%	(1,330,000)
State Apportionment	138,884,482	141,438,214	140,041,084	49.1%	(1,397,130)
Special Education Age 3 - 21	24,339,566	26,254,783	26,456,691	9.3%	201,908
Federal Special Education	3,683,861	3,678,992	3,678,992	1.3%	-
Transportation	7,150,000	7,800,000	7,800,000	2.7%	-
Special Education Age 0 - 2	1,181,785	-	-	0.0%	-
State Apportionment (Tri Tech)	4,940,547	5,019,048	5,270,123	1.8%	251,075
State Apportionment (CTE 9-12)	6,699,371	7,272,978	7,746,399	2.7%	473,421
State Apportionment (CTE 7-8)	1,415,287	1,505,820	1,336,636	0.5%	(169,184)
State Apportionment (Running Start)	2,970,240	3,231,175	3,248,541	1.1%	17,366
State Apportionment (Open Doors)	-	390,584	392,679	0.1%	2,095
Learning Assistance Program	6,593,962	6,503,756	6,693,758	2.3%	190,002
Learning Assistance High Poverty	2,648,029	3,467,320	3,636,910	1.3%	169,590
Transitional Bilingual	4,078,520	4,177,188	4,199,321	1.5%	22,133
Early Childhood Education	2,536,726	2,536,726	2,497,437	0.9%	(39,289)
Federal Programs	9,024,940	8,843,799	11,244,130	3.9%	2,400,331
Food Service Local	1,320,023	1,223,966	-	0.0%	(1,223,966)
Food Service State	184,182	236,157	-	0.0%	(236,157)
Food Service Federal	8,394,209	8,851,954	9,926,761	3.5%	1,074,807
State National Board Funding	1,292,131	1,404,024	1,465,604	0.5%	61,580
Grant Contingency/Other State	1,000,000	1,500,000	1,500,000	0.5%	-
ESSER	-	-	12,212,512	4.3%	12,212,512
Other Grants & Revenues	4,831,803	5,353,555	4,290,742	1.5%	(1,062,813)
<b>Total Revenue</b>	<b>\$ 262,217,606</b>	<b>\$ 272,161,419</b>	<b>\$ 285,409,700</b>	<b>100%</b>	<b>\$ 13,248,281</b>



# 2021-22 Staffing

- **Staffing FTE For 21/22 As Compared to 20/21 Budget.**
  - Certificated: 1,307.99 to 1,311.42 +3.43 FTE
  - Classified: 812.07 to 824.60 +12.53 FTE

Kennewick School District							
Wages/Benefits/Staffing							
	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Budget	Change From 20/21
<b>Wages &amp; Benefits</b>							
State Implicit Price Deflator Certificated	1.80%	2.30%	1.90%	2.00%	1.60%	2.00%	0.40%
State Implicit Price Deflator Classified	1.80%	2.30%	1.90%	2.00%	1.60%	2.00%	0.40%
Dept of Retirement Teachers Retirement System (TRS)	13.13%	15.20%	15.41%	15.51%	15.74%	14.42%	-1.32%
Dept of Retirement School Employees (SERS)	11.58%	13.48%	13.58%	13.19%	13.30%	11.65%	-1.65%
State Health Insurance Allocation % Increase From Prior Yr	0.00%	5.13%	2.92%	NA	NA	NA	
State Health Insurance Allocation/ January 1, 2020 SEBB	\$ 780.00	\$ 820.00	\$ 843.97	994 /\$1,056	\$ 1,000	\$ 968	\$ (32.00)
					<b>20/21 Budget</b>	<b>21/22 Budget</b>	<b>Change From 20/21</b>
<b>Staffing (Budgeted)</b>							
Budgeted Certified Staffing FTE (Full-Time Equivalent)	1,204.57	1,229.05	1,312.37	1,301.40	1,307.99	1,311.42	3.43
Budgeted Classified Staffing	<u>726.71</u>	<u>749.37</u>	<u>823.27</u>	<u>792.62</u>	<u>812.07</u>	<u>824.60</u>	<u>12.53</u>
Total Budgeted Staffing	1,931.28	1,978.42	2,135.64	2,094.02	2,120.06	2,136.02	26.04

## 2021-22 Staff Cost Changes

Staffing Costs	Amount
Elem Cert Staff (Reduce 3.0 FTE at some schools/add 3.0 to other schools +.50 specialist)	60,000
Middle School Teaching Staff - Unchanged	-
High School Teaching Staff – Adjust Librarian FTE Allocation	(230,000)
Special Education Para Staff Additional Hours	200,000
Add 1.0 Nurse 17.8 FTE to 18.8 FTE	85,000
20/21 Special Ed Coordinator Position +1.0	150,000
21/22 Online Academy/Other Student Programs Support	150,000
21/22 Elementary Principal Support (Co-Principal Position – Temporary)	180,000
Add 4.0 Custodians (2.0 Kennewick High 1.0 Kamiakin 1.0 Southridge)	250,000
Staff Cost From 20/21 Not Included In Wage & Benefit Budget (Credits/Enhancement \$)	1,520,000
Cost of Living Increase on \$131.0M +steps +benefit cost (FICA/Retirement)	5,384,818
Benefit Cost Decreases from Legislative changes to Employer Paid Benefits	(2,680,000)
Teacher Retirements	(800,000)
Certificated/Classified Pools \$12.6M to \$13.09M (Overload/Subs/Coaches/Extra \$, etc.)	<u>490,000</u>
<b>Preliminary Basic Ed/Local Funded Staff Cost Change</b>	<b>\$4,759,818</b>
Career Technical Education	332,966
Tri Tech Skill Center	(91,253)
Early Childhood Education Assistance Program (ECEAP)	(43,750)
Learning Assistance Program (LAP)	(199,948)
State Bilingual	149,796
Food Service Program	(142,629)
Federal Title I and other State Funded Programs	<u>1,016,875</u>
<b>Total Preliminary Total Staff Cost Changes \$237,211,010 to \$242,992,885</b>	<b>\$5,781,875</b>

# General Fund 2021-22 Budget MSOC Changes

Materials/Supplies/Operating Costs (MSOC) Select Categories	19/20 Budget	20/21 Budget	Proposed 21/22 Budget	Budget Change 21/22 - 20/21
Utility Cost	\$ 3,586,500	\$ 3,641,500	\$ 3,642,500	\$ 1,000
Property/Liability Insurance	2,085,000	2,280,000	2,755,000	475,000
Transportation/Fleet Fuel	885,000	885,000	885,000	-
Curriculum Adoption	1,032,500	1,032,500	1,032,500	-
IT/Technology/Software	3,129,000	3,109,000	3,109,000	-
Maint/Fleet/Custodial/Grounds/Warehouse/Print Shop	3,844,350	3,822,350	3,822,350	-
Special Education	1,472,168	1,309,976	1,309,976	-
Security Resource Officers	350,000	400,000	400,000	-
Other MSOC/No Tri Tech/No CTE (01,02,97,99)	6,259,696	5,830,491	5,782,167	(48,324)
Delta/Running Start/CBC Academy-Offset With Revenue	3,405,000	3,155,000	3,145,000	(10,000)
Open Doors- Offset With Revenue	125,000	375,000	365,000	(10,000)
<b>Subtotal Basic Ed/Local Funded MSOC Budget Change</b>	<b>\$ 26,174,214</b>	<b>\$ 25,840,817</b>	<b>\$ 26,248,493</b>	<b>\$ 407,676</b>
Special Education Age 0 to 2	1,125,000	-	-	-
Science Resource Center (Offset With Revenue)	575,500	897,500	187,500	(710,000)
Communities In Schools	382,000	385,000	511,830	126,830
Career & Technical Education	1,704,392	1,541,834	1,407,886	(133,948)
Tri Tech Skill Center	1,328,594	1,423,228	1,668,228	245,000
Federal Programs	1,857,648	1,077,746	2,538,310	1,460,564
Learning Assistance Program (LAP)	446,247	282,377	715,470	433,093
Bilingual	276,765	266,000	162,500	(103,500)
Early Childhood Educ. Assistance Program (ECEAP)	565,672	274,500	277,000	2,500
Food Service Program	5,348,118	5,480,903	4,708,343	(772,560)
Other Grants/Contingency	1,000,000	1,500,000	1,500,000	-
Other Non-Local Funded Program Change	1,254,110	950,322	725,470	(224,852)
Subtotal	\$ 15,864,046	\$ 14,079,410	\$ 14,402,537	\$ 323,127
<b>Total Preliminary MSOC Change</b>	<b>\$ 42,038,260</b>	<b>\$ 39,920,227</b>	<b>\$ 40,651,030</b>	<b>\$ 730,803</b>

# 2021-22 Materials/Supplies & Operating Costs (MSOC) State Funded Compared to District Budget

MSOC Category	State Allocation
Regular Instruction & Lab Science	\$21,664,542
Lab Science	<u>988,195</u>
Total State Allocation	\$22,652,737
KSD Budgeted Basic Ed (Programs 01/97 less Running Start/CBC)	\$20,157,881

# Kennewick School District

## General Fund

### Expenditure Budget Trend

<u>Program</u>	<u>Budget 19/20</u>	<u>Budget 20/21</u>	<u>Prelim Budget 21/22</u>	<u>% Of 21/22 Budget</u>	<u>Change From Prior Year Budget</u>
Basic Education	145,992,068	152,119,782	154,775,531	54.9%	2,655,749
Special Education Age 3 to 21	29,314,364	31,119,211	31,920,591	11.2%	801,380
Special Education Age 0 to 2	1,125,000	-	-	0.0%	-
Career & Technical Education	7,978,169	8,736,917	8,935,935	3.2%	199,018
Tri Tech	4,633,630	4,749,554	4,903,301	1.7%	153,747
Federal Title Programs	8,563,150	8,376,914	10,835,106	3.0%	2,458,192
Learning Assistance Program	9,014,854	9,629,155	9,989,130	3.5%	359,975
Transitional Bilingual	3,537,311	3,697,140	3,743,436	1.3%	46,296
State Special Purpose	1,653,504	1,440,541	1,352,952	0.5%	(87,589)
National Board To Certified Teachers	1,292,131	1,404,024	1,465,604	0.5%	61,580
Early Childhood Ed. (ECEAP)	2,536,726	2,528,187	2,486,937	0.9%	(41,250)
Other Grants/Contingency	1,000,000	1,500,000	1,500,000	0.5%	-
ESSER	-	-	8,212,512	0.0%	8,212,512
Utilities (All Programs)	3,586,500	3,641,500	3,642,500	1.3%	1,000
Liability/Property Insurance All Programs	2,085,000	2,280,000	2,755,000	0.8%	475,000
Maintenance/Grounds/Custodial	13,734,574	14,434,137	14,481,335	5.2%	47,198
Data Processing	4,525,937	4,587,434	4,876,973	1.7%	289,539
Administrative Support Services	4,222,983	4,150,155	4,268,072	1.5%	117,917
Warehouse & Printshop	1,198,007	1,138,531	1,232,323	0.4%	93,792
Food Service	10,031,283	10,542,034	9,616,845	3.8%	(925,189)
Transportation & Motor Pool	8,403,031	9,084,678	9,054,547	3.3%	(30,131)
Fuel	885,000	885,000	885,000	0.3%	-
Other Programs/Costs	1,190,096	1,086,343	922,797	0.4%	(163,546)
<b>Total Expenditure</b>	<b>\$ 266,503,318</b>	<b>\$ 277,131,237</b>	<b>\$ 291,856,427</b>	<b>100.0%</b>	<b>\$ 14,725,190</b>

**Kennewick School District  
General Fund  
2021-22 Proposed Budget**

<u>Revenues</u>	Adopted Budget		Prelim Budget	Change From
	20/21	Projected 20/21	21/22	20/21 Budget
Property Taxes	\$ 15,571,380	\$ 15,571,380	\$ 17,201,380	\$ 1,630,000
Levy Equalization	15,900,000	16,023,218	14,570,000	(1,330,000)
Other Local Revenue	3,122,466	1,213,340	1,843,500	(1,278,966)
State Revenue	212,739,731	204,271,814	212,119,005	(620,726)
Federal Revenue	21,349,745	20,302,545	24,824,883	3,475,138
Other Grant/Contingency	1,500,000	-	1,500,000	-
Other Revenue & Grants	1,978,097	1,664,025	1,138,420	(839,677)
Federal ESSER	-	4,621,311	12,212,512	12,212,512
<b>Total Revenue</b>	<b>\$ 272,161,419</b>	<b>\$ 263,667,633</b>	<b>\$ 285,409,700</b>	<b>\$ 13,248,281</b>
<b><u>Expenditures</u></b>				
Certificated Salaries	125,061,496	123,500,000	130,384,206	5,322,710
Classified Salaries	42,654,731	37,377,000	44,104,004	1,449,273
Employee Benefits	69,494,783	66,300,000	68,504,675	(990,108)
Subtotal Salaries & Benefits	\$ 237,211,010	\$ 227,177,000	\$ 242,992,885	\$ 5,781,875
Supplies & Materials	11,803,623	11,773,000	11,477,452	(326,171)
Purchased/Contractual Services	25,238,574	23,703,933	26,198,337	959,763
Travel	845,144	100,000	788,803	(56,341)
Capital Outlay	532,886	913,700	686,438	153,552
Contingency/Other Grant	1,500,000	-	1,500,000	-
Materials/Supplies & Operating Costs (MSOC)	39,920,227	36,490,633	40,651,030	730,803
Federal ESSER	-	-	8,212,512	8,212,512
<b>Total Expenditures</b>	<b>\$ 277,131,237</b>	<b>\$ 263,667,633</b>	<b>\$ 291,856,427</b>	<b>\$ 14,725,190</b>
<b>Change In Fund Balance</b>	<b>(4,969,818)</b>	<b>-</b>	<b>(6,446,727)</b>	
<b>Transfer To Transportation Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Transfer To Capital Fund (Tri Tech)</b>	<b>-</b>	<b>-</b>	<b>(1,000,000)</b>	
<b>Change In Fund Balance After Transfers</b>	<b>(4,969,818)</b>	<b>-</b>	<b>(7,446,727)</b>	
<b>Beginning Fund Balance</b>	<b>\$ 38,839,810</b>	<b>\$ 38,839,810</b>	<b>\$ 38,839,810</b>	
<b>Ending Fund Balance</b>	<b>\$ 33,869,992</b>	<b>\$ 38,839,810</b>	<b>\$ 31,393,083</b>	



**Kennewick School District  
General Fund  
Statement of Fund Balance  
At August 31**

		Aug 31, 2019	Aug 31, 2020	Est Aug 31, 2021	Est Aug 31, 2022 Budget	Change In Fund Balance
Reserved For Inventory	Non Spendable	\$ 458,094	\$ 766,096	\$ 750,000	\$ 750,000	-
Tri Tech	Restricted	2,368,878	2,438,555	1,750,000	1,750,000	-
Building Budget Carryover	Assigned	1,171,737	1,308,997	1,410,000	1,250,000	(160,000)
Building Renovation Carryover	Assigned	-	140,460	120,000	60,000	(60,000)
Career & Tech Ed Program Carryover	Restricted	319,720	646,743	600,000	600,000	-
Learning Assistance Program (LAP) Carryover	Restricted	468,639	485,369	485,000	485,000	-
Grant/Program Carryover (ECEAP/SRC/GLAD)	Restricted	258,059	382,489	366,105	454,174	88,069
Voluntary Employee Beneficiary Association (VEBA)	Committed	-	-	-	-	-
Transfer To Capital Projects Fund	Assigned	2,500,000	-	1,000,000	-	(1,000,000)
Transfer To Transportation Fund	Assigned	400,000	-	-	-	-
Other Assigned (Legislative/Economic Impact/Risk)	Assigned	15,216,618	22,971,101	22,658,705	16,343,909	(6,314,796)
Subtotal		\$ 23,161,744	29,139,810	29,139,810	21,693,083	(7,446,727)
Adjust For Liability Understatement						
Minimum Fund Balance Policy (3.0%-5.0% of Budget)	Unassigned	8,700,000	9,700,000	9,700,000	9,700,000	-
<b>Ending Fund Balance</b>		<b>\$ 31,861,744</b>	<b>\$ 38,839,810</b>	<b>\$ 38,839,810</b>	<b>\$ 31,393,083</b>	<b>\$ (7,446,727)</b>

**Kennewick School District  
Four Year Budget Projections  
General Fund**

<i>Projected Enrollment</i>	18,496	18,432	18,580	18,659
<i>Change From Prior Year Budget</i>	(214)	(64)	148	79

*At Levy Rate of \$1.73 to \$1.83 2023-2026 & Staff Reductions 2023-2025*

<u>Revenues</u>	Proposed Budget 21/22	Projected 22-23	Projected 23-24	Projected 24-25
Property Taxes	\$ 17,201,380	\$ 18,670,000	\$ 19,951,000	\$ 22,000,000
Levy Equalization	14,570,000	14,175,000	13,860,000	13,525,000
Other Local Revenue	1,843,500	2,693,500	2,703,500	2,713,500
State Revenue	212,119,005	215,297,581	220,412,591	223,412,407
Federal Revenue	26,324,883	26,627,577	26,902,737	27,184,238
Other Revenue & Grants	1,138,420	1,144,556	1,144,806	1,145,056
Federal ESSER	12,212,512	12,250,000	12,250,000	5,000,000
<b>Total Revenue</b>	<b>\$ 285,409,700</b>	<b>\$ 290,858,214</b>	<b>\$ 297,224,634</b>	<b>\$ 294,980,201</b>
 <u>Expenditures</u>				
Certificated Salaries	130,384,206	133,145,732	136,274,604	138,624,342
Classified Salaries	44,104,004	45,427,124	45,789,938	45,193,636
Employee Benefits	68,504,675	69,760,990	71,054,995	72,387,819
Subtotal Salaries & Benefits	\$ 242,992,885	\$ 248,333,846	\$ 253,119,537	\$ 256,205,798
Supplies & Materials	11,477,452	12,047,452	11,547,452	11,547,452
Purchased/Contractual Services	26,198,337	26,198,337	26,768,337	27,338,337
Travel	788,803	788,803	788,803	788,803
Capital Outlay	686,438	686,438	686,438	686,438
Contingency/Other Grants	1,500,000	1,500,000	1,500,000	1,500,000
Materials/Supplies & Operating Costs (M)	40,651,030	41,221,030	41,291,030	41,861,030
Federal ESSER	8,212,512	8,212,512	8,212,512	5,000,000
<b>Total Expenditures</b>	<b>\$ 291,856,427</b>	<b>\$ 297,767,388</b>	<b>\$ 302,623,079</b>	<b>\$ 303,066,828</b>
<b>Change In Fund Balance</b>	<b>(6,446,727)</b>	<b>(6,909,174)</b>	<b>(5,398,445)</b>	<b>(8,086,627)</b>
Transfer To Transportation Fund	-	-	-	-
Transfer To Capital Fund	(1,000,000)	-	-	-
<b>Change In Fund Balance After Tra</b>	<b>(7,446,727)</b>	<b>(6,909,174)</b>	<b>(5,398,445)</b>	<b>(8,086,627)</b>
<b>Beginning Fund Balance</b>	<b>38,839,810</b>	<b>31,393,083</b>	<b>24,483,909</b>	<b>19,085,464</b>
<b>Ending Fund Balance</b>	<b>\$ 31,393,083</b>	<b>\$ 24,483,909</b>	<b>\$ 19,085,464</b>	<b>\$ 10,998,837</b>



**Kennewick School District  
Four Year Budget Projections**

**Associated Student Body Fund**

	<b>Proposed Budget 21/22</b>	<b>Projected 22-23</b>	<b>Projected 23-24</b>	<b>Projected 24-25</b>
<b>Revenues</b>				
Revenues	\$ 1,908,609	\$ 1,870,000	\$ 1,870,000	\$ 1,870,000
Expenditures	2,096,252	2,005,000	2,005,000	2,005,000
Change In Fund Balance	\$ (187,643)	\$ (135,000)	\$ (135,000)	\$ (135,000)
Beginning Fund Balance	1,598,806	1,411,163	1,276,163	1,141,163
<b>Ending Fund Balance</b>	<b>\$ 1,411,163</b>	<b>\$ 1,276,163</b>	<b>\$ 1,141,163</b>	<b>\$ 1,006,163</b>

**Capital Projects**

	<b>Proposed Budget 21/22</b>	<b>Projected 22-23</b>	<b>Projected 23-24</b>	<b>Projected 24-25</b>
<b>Revenues</b>				
Revenues				
Investment Earnings	\$ 700,000	\$ 650,000	\$ 500,000	\$ 100,000
State Match	9,000,000	7,000,000	2,500,000	12,500,000
Technology Levy	3,953,600	4,000,000	4,000,000	4,000,000
Revenue Total	\$ 13,653,600	\$ 11,650,000	\$ 7,000,000	\$ 16,600,000
<b>Expenditures</b>				
Kennewick/KaHS/Southridge	10,200,000	-	-	-
Ridge View	750,000	10,000,000	15,250,000	-
Future Elementary	-	-	3,000,000	27,000,000
Site Work/Asset Pres/Contingency	8,150,000	1,500,000	1,500,000	1,500,000
Technology	3,953,600	4,000,000	4,000,000	4,000,000
Tri Tech	1,000,000	-	-	-
Expenditure Total	\$ 24,053,600	\$ 15,500,000	\$ 23,750,000	\$ 32,500,000
Beginning Fund Balance	47,333,675	37,933,675	34,083,675	17,333,675
Transfer In From General Fund	1,000,000	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 37,933,675</b>	<b>\$ 34,083,675</b>	<b>\$ 17,333,675</b>	<b>\$ 1,433,675</b>

**Debt Service**

	<b>Proposed Budget 21/22</b>	<b>Projected 22-23</b>	<b>Projected 23-24</b>	<b>Projected 24-25</b>
<b>Revenues</b>				
Revenues	\$ 17,183,190	\$ 17,600,000	\$ 18,150,000	\$ 18,575,000
Interest Payments	7,925,000	7,800,000	8,000,000	7,500,000
Bond Maturity	10,050,000	9,105,000	9,780,000	10,610,000
Expenditures	17,975,000	16,905,000	17,780,000	18,110,000
Change In Fund Balance	\$ (791,810)	\$ 695,000	\$ 370,000	\$ 465,000
Beginning Fund Balance	8,110,482	7,318,672	8,013,672	8,383,672
<b>Ending Fund Balance</b>	<b>\$ 7,318,672</b>	<b>\$ 8,013,672</b>	<b>\$ 8,383,672</b>	<b>\$ 8,848,672</b>

**Transportation Vehicle**

	<b>Proposed Budget 21/22</b>	<b>Projected 22-23</b>	<b>Projected 23-24</b>	<b>Projected 24-25</b>
<b>Revenues</b>				
Revenues	\$ 803,000	\$ 803,000	\$ 803,000	\$ 803,000
Expenditures (5-7 buses per year)	950,000	810,000	820,000	830,000
Change In Fund Balance	\$ (147,000)	\$ (7,000)	\$ (17,000)	\$ (27,000)
Beginning Fund Balance	244,166	97,166	90,166	73,166
<b>Ending Fund Balance</b>	<b>\$ 97,166</b>	<b>\$ 90,166</b>	<b>\$ 73,166</b>	<b>\$ 46,166</b>

## Self-Insured Fund Preliminary Budget 21/22

	<u>Worker's Compensation</u>		<u>Unemployment</u>		<u>Self-Insured</u>
	Projected 20/21	Proposed Budget 21/22	Projected 20/21	Proposed Budget 21/22	<u>Total Proposed Budget</u>
<b>Beginning Fund Balance</b>	3,908,116	3,615,541	786,885	\$ 686,885	4,302,426
<b>Revenue</b>					
Revenue From Rates/Premiums	\$ 1,000,000	\$ 1,250,000	\$ 100,000	\$ 100,000	\$ 1,350,000
<b>Total Budgeted Revenues</b>	<b>\$ 1,000,000</b>	<b>\$ 1,250,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 1,350,000</b>
<b>Expenditure</b>					
Classified Wages & Benefits	115,000	116,500	-	-	116,500
Supplies/Training/Travel	12,000	12,000	-	-	12,000
Purchased Services					
Claims	550,000	600,000	200,000	150,000	750,000
Contingency	-	500,000	-	50,000	550,000
Third Party Administrator Fees	64,047	66,500	-	-	66,500
Labor & Industry Quarterly Assessment	450,000	520,000	-	-	520,000
Call Center Services	200	-	-	-	-
Excess Insurance	80,250	82,000	-	-	82,000
Safe Schools	21,078	21,500	-	-	21,500
<b>Total Expenditures</b>	<b>\$ 1,292,575</b>	<b>\$ 1,918,500</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 2,118,500</b>
<b>Change In Fund Balance</b>	<b>\$ (292,575)</b>	<b>\$ (668,500)</b>	<b>\$ (100,000)</b>	<b>\$ (100,000)</b>	<b>\$ (768,500)</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 3,615,541</b>	<b>\$ 2,947,041</b>	<b>\$ 686,885</b>	<b>\$ 586,885</b>	<b>\$ 3,533,926</b>
			<i>Remaining Dental Funds</i>		<u>30,140</u>
			<b>Projected Ending Fund Balance</b>		<b>\$ 3,564,066</b>

Effective date of district moving to self-insured workers' compensation program: October 2005

Self Insured Fund established September 1, 2007.

**Dental Program Transitioned to SEBB Effective January 1, 2020. Outstanding claims are paid. Remaining funds held \$30,140.**

Budget Presented For Adoption  
June 23, 2021  
Through Resolution No. 8 2020-21