



2022-23 Budget Adopted

June 22, 2022

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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)

2022-23 General Fund Budget

Levy/Enrollment & ESSER

Levy Fail Impact

- Levy & Levy Equalization Funding Decrease of \$34.0M Over School Years 2022-23 and 2023-24
- 2022-23 Funding Decrease of \$19.6M

Enrollment

- Budget FTE for School Year 2021-22 was 18,496
- Actual FTE for School Year 2021-22 projected at 18,230
- Budget FTE for School Year 2022-23 projected at 18,340
- The General Fund budget projected deficit is (\$25,089,112).
 - **Elementary & Secondary School Emergency Relief (ESSER)** funding is budgeted in a net amount of \$10.0M to support maintaining staff and reduce the budget deficit to (\$15,089,112). Fund balance will be drawn down to fund the remaining deficit.
 - District has reduced positions and budgets, held on hiring unfilled positions, and will manage budget to further mitigate the projected use of fund balance.

General Fund 2022-23 Proposed Budget		
	2022-23	2022-23
Revenues	\$ 269,561,126	\$ 269,561,126
ESSER Revenue	-	15,708,408
Total Revenues	\$ 269,561,126	\$ 285,269,534
Expenditures	\$ 294,650,238	\$ 294,650,238
ESSER Expenditures	-	5,708,408
Total Expenditures	\$ 294,650,238	\$ 300,358,646
Change In Fund Balance Prior To Transfers	\$ (25,089,112)	\$ (15,089,112)
Tri Tech Funding Transfer To Capital Fund	(1,500,000)	(1,500,000)
Change In Fund Balance	\$ (26,589,112)	\$ (16,589,112)

Future Levy Planning

- Earliest date to present a levy proposition to voters is February 14, 2023

Elementary & Secondary School Emergency Relief (ESSER) Funding

ESSER Funding		
ESSER I	4,330,767	
ESSER II	16,740,145	
ESSER III	30,102,055	
ESSER III Learning Loss	<u>7,525,514</u>	
Total ESSER Allocation		\$ 58,698,481
20-21 Reimbursed	(12,642,438)	
21-22 Est Reimbursed	<u>(10,000,000)</u>	
Projected ESSER Reimbursed		\$ (22,642,438)
Remaining ESSER Funds At Aug 31, 2022		\$ 36,056,043

- ESSER funding: to address impact of coronavirus on students/instruction and school operations.
- ESSER funds are received through a reimbursement basis.
- ESSER funding is a one-time allocation expiring August 31, 2024.
- 20-21 ESSER reimbursement funded PPE, online teaching staff, and maintaining staff positions during COVID school shut down.
- 21-22 ESSER reimbursement primarily for online teacher staffing and maintaining elementary/secondary staff positions, mental health services, online tutoring.
- 22-23 ESSER earmarked to maintain staff positions thereby reducing budget deficit, fund mental health services and online tutoring.

2022-23 Program Updates

Levy Fail

- Decrease of ~\$20.0M in property tax and levy equalization revenue as compared to 2021-22.
- Continue to address staffing/reductions/operational efficiencies, evaluate vacancies, and manage budget spending to mitigate reduction of fund balance during 2022-23.
- ESSER Funding to be applied to some extent to maintain staff and support programs in addition to using Fund Balance.
- ESSER Funding is not an ongoing revenue source/reimburses for expenses through August 31, 2024.

Address Student Learning Loss (ESSER Funds)

- Funding to be specifically applied toward addressing learning loss.
- Currently supporting online tutoring program.

Communities In Schools – Currently 9 Schools – Adding two for 2022-23 - Cascade & Southgate

Mental Health Resources/School Based Contract Services-ESSER Funded

- Access to services at High Schools have been operational for 2021-22 through Comprehensive Healthcare.
- Lead position over HS & MS services in place for 2022-23.
- 2022-23 Operationalize Middle School Mental Health Services – One therapist hired, one in the process of filling.

Learning Assistance Program (LAP Funding \$10.33M to \$10.93M)

\$7.12M Districtwide – Primarily to support instruction to students below grade level.

\$3.81M To buildings at >50% poverty (23 schools)/funding supports Communities In Schools at 11 schools.

Federal Title \$11.24M & State Bilingual Funding \$4.44M

- Total Revenue Increased \$15.37M to \$15.68
- Title I Funded Schools – 17 in 21/22 22 to receive funding in 22/23
- Highest percent poverty schools get more funding per pupil than schools ranked below them.
- \$5.57M allocated to 22 schools to support staffing and provide instructional coaching/specialists
+1.0 Instructional Facilitator Positions at Lincoln/Amistad/Highlands/Kennewick High

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

- Housed on Amistad Campus – 6 Double-Wide Portables
- For 2022-23 Funded For 120 full day/120 part day slots, no change from 2021-22.

2022-23 Program Updates

Career & Technical Education (CTE)

- Career Learning Lab – Desert Hills – completes learning labs for each middle school
- Greenhouse for ag program at Southridge High School operational for 2022-23

Tri Tech Skills Center

- Construct 10,000 square foot building to support pre-electrical and pre-vet tech programs.
- Additional space allows for converting old pre-vet tech to pre-medical assisting classroom space.
 - Building construction funded through Tri Tech capital fund and enrollment.
- Out To Bid Sept/Oct with completion summer 2023

Legacy

- Teen Parent Program portable on site with final inspections in process – target program to start 2022-23.

Food Service Program

- RFP Process Completed – Sodexo awarded contract for 2022-23 with four additional one-year renewals through 2026-27.
- Community Eligibility Provision (CEP) – Federal Program - all district schools will qualify for free meals effective 2022-23.

Ridge View Elementary Construction

- Bid opening June 20
- Target construction completion by December 2023
- Ridge View to operate out of Fruitland Building
- Three portables to move Summer 2022: 1 - 2 to Cascade/1 to Amon Creek

Kennewick School District

2022-23

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	\$ 50,000,000	\$ 1,663,314	\$ 54,729,639	\$ 7,800,000	\$ 241,583	\$ 4,766,833
Budgeted Revenue	285,269,534	1,760,000	11,738,750	17,091,780	873,000	1,450,000
Budgeted Expenditures	<u>300,358,646</u>	<u>2,043,000</u>	<u>44,250,000</u>	<u>16,360,000</u>	<u>1,085,000</u>	<u>2,175,000</u>
Change In Fund Balance	(15,089,112)	(283,000)	(32,511,250)	731,780	(212,000)	(725,000)
Transfer (Out)/In To Capital	<u>(1,500,000)</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change In Fund Balance	\$ (16,589,112)	\$ (283,000)	\$ (31,011,250)	\$ 731,780	\$ (212,000)	\$ (725,000)
Budgeted Ending Fund Balance	\$ 33,410,888	\$ 1,380,314	\$ 23,718,389	\$ 8,531,780	\$ 29,583	\$ 4,041,833

Kennewick School District Student Enrollment Full Time Equivalent

	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Budget	Projected 21/22	Prelim 22/23 Budget	22/23 Budget Change From 21/22 Projected
Enrollment								
Basic Education Elementary	7,132	7,128	7,104	6,587	6,785	6,610	6,579	(31)
Kindergarten	1,410	1,345	1,358	1,289	1,380	1,320	1,324	4
Mid Columbia Partnership K - 5	141	139	163	237	206	340	276	(64)
Elementary	8,683	8,612	8,625	8,113	8,371	8,270	8,179	(91)
Basic Education Middle School	3,933	4,092	4,180	4,052	3,958	3,812	3,833	21
Basic Education High School	3,600	3,632	3,578	3,664	3,776	3,614	3,580	(34)
Delta High School (includes CTE)	152	152	152	152	152	152	152	-
Phoenix Project Based High School	58	52	56	49	55	53	55	2
Legacy High School	109	102	104	112	80	115	106	(9)
Online/Endeavor High School	38	29	37	36	30	170	200	30
Mid Columbia Partnership 6th - 12th	150	142	153	184	204	260	312	52
Secondary	8,040	8,201	8,260	8,249	8,255	8,176	8,238	62
Subtotal	16,723	16,813	16,885	16,362	16,626	16,446	16,417	(29)
<i>FTE \$'s Generated Are Restricted</i>								
Middle School Career & Technical Ed	172	162	166	146	150	158	160	2
High School Career & Technical Ed	836	754	791	807	830	894	898	4
Tri-Tech Skill Center	521	459	450	455	465	421	500	79
CBC Academy - \$ Pass Thru To CBC	20	15	20	12	10	16	10	(6)
Open Doors- \$ Pass Thru To ESD	NA	17	40	38	45	30	45	15
Running Start - \$ Pass Thru To CBC/WSU	281	346	384	341	370	265	310	45
Subtotal	1,830	1,753	1,851	1,799	1,870	1,784	1,923	139
Total Student FTE	18,553	18,566	18,736	18,160	18,496	18,230	18,340	110
Special Education Age 3 - 21 Enrollment	2,195	2,288	2,423	2,275	2,400	2,400	2,400	-
Bilingual Headcount	2,882	2,750	2,775	2,701	2,765	2,700	2,765	65
Free & Reduced Meal % Used For Funding	56.78%	59.03%	58.45%	55.68%	58.80%	56.71%	57.40%	

Kennewick School District

General Fund

Revenue Budget Trend

<u>Source</u>	<u>Budget 20/21</u>	<u>Budget 21/22</u>	<u>Proposed Budget 22/23</u>	<u>% Of 22/23 Budget</u>	<u>Change From Prior Yr Budget</u>
Property Taxes	\$ 15,571,380	\$ 17,201,380	\$ 8,126,545	2.8%	\$ (9,074,835)
Levy Equalization	15,900,000	14,570,000	4,045,811	1.4%	(10,524,189)
State Apportionment	141,438,214	140,041,084	149,275,615	52.3%	9,234,531
Special Education Age 3 - 21	26,254,783	26,456,691	28,339,761	9.9%	1,883,070
Federal Special Education	3,678,992	3,678,992	3,840,000	1.3%	161,008
Transportation	7,800,000	7,800,000	7,800,000	2.7%	-
State Apportionment (Tri Tech)	5,019,048	5,205,123	5,861,581	2.1%	656,458
State Apportionment (CTE 9-12)	7,272,978	7,673,799	8,825,338	3.1%	1,151,539
State Apportionment (CTE 7-8)	1,505,820	1,336,636	1,511,688	0.5%	175,052
State Apportionment (Running Start)	3,231,175	3,248,541	2,914,848	1.0%	(333,693)
State Apportionment (Open Doors)	390,584	392,679	420,387	0.1%	27,708
Learning Assistance Program	6,503,756	6,693,758	7,117,197	2.5%	423,439
Learning Assistance High Poverty	3,467,320	3,636,910	3,808,791	1.3%	171,881
Transitional Bilingual	4,177,188	4,199,321	4,435,332	1.6%	236,011
Early Childhood Education	2,536,726	2,497,437	2,730,089	1.0%	232,652
Federal Programs	8,843,799	11,244,130	11,243,500	3.9%	(630)
Food Service Local	1,223,966	-	276,314	0.1%	276,314
Food Service State	236,157	-	-	0.0%	-
Food Service Federal	8,851,954	9,926,761	11,336,186	4.0%	1,409,425
State National Board Funding	1,404,024	1,465,604	1,452,634	0.5%	(12,970)
Grant Contingency/Other State	1,500,000	1,500,000	1,500,000	0.5%	-
ESSER	-	12,212,512	15,708,408	5.5%	3,495,896
Other Grants & Revenues	5,353,555	4,428,342	4,699,509	1.6%	271,167
Total Revenue	\$ 272,161,419	\$ 285,409,700	\$ 285,269,534	100%	\$ (140,166)

2022-23 Preliminary Staff Cost Changes

Staffing Costs	Amount
Elementary Cert Staff (Reduce 7.0 classroom teachers)	(\$632,236)
Middle School Teaching Staff (Reduce 3.0)	(266,478)
High School Teaching Staff – (Add 3.0 classroom teachers)	282,581
MCP Online & Endeavor Staffing (Reduce 9.0 Teaching Staff FTE)	(826,628)
Special Education Certificated & Para Staff	223,902
+1.0 Driver Trainer \$86,881/Admin-Cabinet Re-Organization Changes Net +47,800	134,681
Change from budgeted baseline staffing cost vs actual bargained changes.	488,466
Projected Increase In Staff Costs/Inflationary Adjustments/Employer Benefits	12,005,994
Teacher Retirements	(1,001,075)
Certificated/Classified Pools \$12.5M (Overload/Subs/Coaches/Extra Pay/Stipends/Etc.)	\$438,206
Levy - Reduced Elementary & Middle School Teaching Staff	(255,485)
Levy - Eliminate Unfilled Positions (Operations & Maintenance)	(531,750)
Levy - Reduce Classified Positions (Rightsize for school enrollment)	(414,777)
Levy - Charge Staff To Other Programs	(494,680)
Levy - Other Local Funded Staff Cost Decreases	<u>(646,577)</u>
Basic Ed/Local Funded Change	\$8,504,144
Career Tech & Tri Tech Programs	1,064,696
Federal Programs	1,753,910
Food Service	723,176
Other Programs	<u>320,910</u>
Total Staff Cost Change	\$12,366,836

Kennewick School District

Wages/Benefits/Staffing

	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	Change From 21/22
Wages & Benefits								
State Implicit Price Deflator Certificated	1.80%	2.30%	1.90%	2.00%	1.60%	2.00%	5.50%	3.50%
State Implicit Price Deflator Classified	1.80%	2.30%	1.90%	2.00%	1.60%	2.00%	5.50%	3.50%
Dept of Retirement Teachers Retirement System (TRS)	13.13%	15.20%	15.41%	15.51%	15.74%	14.42%	14.69%	0.27%
Dept of Retirement School Employees (SERS)	11.58%	13.48%	13.58%	13.19%	13.30%	11.65%	11.65%	0.00%
State Health Insurance Allocation % Increase From Prior Yr	0.00%	5.13%	2.92%	NA	-5.30%	-3.20%	5.99%	
State Health Insurance Allocation/ January 1, 2020 SEBB	\$ 780.00	\$ 820.00	\$ 843.97	\$994 /\$1,056	\$ 1,000	\$ 968	\$ 1,026	\$ 58.00
Staffing FTE								
							22/23 Budget	Change From 21/22
<u>Basic Ed/Local Funded</u>								
Budgeted Certified Staffing FTE (Full-Time Equivalent)	1,048.41	1,077.85	1,135.46	1,125.87	1,131.04	1,131.04	1,133.53	2.49
Budgeted Classified Staffing	<u>573.61</u>	<u>581.22</u>	<u>627.67</u>	<u>602.91</u>	<u>613.01</u>	<u>618.54</u>	<u>605.49</u>	<u>(13.05)</u>
Subtotal	1,622.02	1,659.07	1,763.13	1,728.78	1,744.05	1,749.58	1,739.02	(10.56)
<u>CTE/Tri Tech/Federal Funded</u>								
Budgeted Certified Staffing FTE	156.16	151.20	176.91	175.53	176.95	180.38	185.61	5.23
Budgeted Classified Staffing	<u>153.10</u>	<u>168.15</u>	<u>195.60</u>	<u>189.71</u>	<u>199.06</u>	<u>206.06</u>	<u>211.66</u>	<u>5.60</u>
Subtotal	309.26	319.35	372.51	365.24	376.01	386.44	397.27	10.83
Total Budgeted Staffing FTE	1,931.28	1,978.42	2,135.64	2,094.02	2,120.06	2,136.02	2,136.29	0.27

General Fund 2022-23 Budget MSOC Changes

Materials/Supplies/Operating Costs (MSOC) Select Categories	20/21 Budget	21/22 Budget	22/23 Proposed Budget	Budget Change 22/23 - 21/22
Utility Cost	\$ 3,641,500	\$ 3,642,500	\$ 3,750,750	\$ 108,250
Property/Liability Insurance	2,280,000	2,755,000	3,071,900	316,900
Transportation/Fleet Fuel	885,000	885,000	900,000	15,000
Transportation	491,300	475,350	465,350	(10,000)
Curriculum Adoption	1,032,500	1,032,500	32,500	(1,000,000)
IT/Technology/Software	3,109,000	3,109,000	3,189,000	80,000
Maint/Fleet/Custodial/Grounds/Warehouse/Print Shop	3,592,850	3,594,850	3,262,850	(332,000)
Maint/Grounds (Equipment & Fleet Replacement)	221,500	221,500	196,500	(25,000)
Special Education	1,309,976	1,309,976	1,130,476	(179,500)
Security Resource Officer Contract	400,000	400,000	415,000	15,000
ESD Prevention Services	175,000	175,000	175,000	-
Reading Foundation (22-23 Contract TBD/In Progress)	379,575	379,575	379,575	-
Testing/Assessment Contract	185,000	185,000	70,000	(115,000)
Building Budgets	2,502,875	2,456,242	2,266,922	(189,320)
Other MSOC/No Tri Tech/No CTE (01,02,97)	2,104,741	2,117,000	1,675,523	(441,477)
Subtotal Basic Ed/Local Funded MSOC Budget Change	\$ 22,310,817	\$ 22,738,493	\$ 20,981,346	\$ (1,757,147)
Delta/Running Start/CBC Academy-Offset With Revenue	3,155,000	3,145,000	2,870,000	(275,000)
Open Doors- Offset With Revenue	\$ 375,000	\$ 365,000	\$ 390,500	25,500
Science Resource Center (Offset With Revenue)	897,500	187,500	222,500	35,000
Communities In Schools (11 schools at \$57K each for 22-23)	385,000	511,830	627,000	115,170
Career & Technical Education	1,541,834	1,407,886	2,092,886	685,000
Tri Tech Skill Center	1,423,228	1,668,228	1,853,228	185,000
Federal Programs	1,077,746	2,538,310	1,234,234	(1,304,076)
Learning Assistance Program (LAP)	282,377	715,470	632,281	(83,189)
Bilingual	266,000	162,500	164,500	2,000
Early Childhood Educ. Assistance Program (ECEAP)	274,500	277,000	277,000	-
Food Service Program	5,480,903	4,708,343	5,672,373	964,030
Other Grants/Contingency	1,500,000	1,500,000	1,500,000	-
Other Non-Local Funded Program Change	950,322	725,470	772,669	47,199
Subtotal	\$ 17,609,410	\$ 17,912,537	\$ 18,309,171	\$ 396,634
Total Materials/Supplies/Operating Cost (MSOC) Change	\$ 39,920,227	\$ 40,651,030	\$ 39,290,517	\$ (1,360,513)

2022-23 Materials/Supplies & Operating Costs (MSOC) State Funded Compared to District Budget

MSOC	State Allocation
MSOC Allocation	\$23,457,995
KSD Budgeted Basic Ed (Programs 01/97 less Running Start/CBC)	\$18,410,734

Kennewick School District

General Fund

Expenditure Budget Trend

Program	Budget 20/21	Budget 21/22	Proposed Budget 22/23	% Of 22/23 Budget	Change From Prior Year Budget
Basic Education	152,119,782	154,775,531	160,909,626	53.6%	6,134,095
Special Education Age 3 to 21	31,119,211	31,920,591	31,879,631	10.6%	(40,960)
Career & Technical Education	8,736,917	8,935,935	10,241,258	3.4%	1,305,323
Tri Tech	4,749,554	4,903,301	5,532,674	1.8%	629,373
Federal Title Programs	8,376,914	10,835,106	10,582,750	3.5%	(252,356)
Learning Assistance Program	9,629,155	9,989,130	10,512,388	3.5%	523,258
Transitional Bilingual	3,697,140	3,743,436	3,956,349	1.3%	212,913
State Special Purpose	1,440,541	1,352,952	1,463,395	0.5%	110,443
National Board To Certified Teachers	1,404,024	1,465,604	1,452,634	0.5%	(12,970)
Early Childhood Ed. (ECEAP)	2,528,187	2,486,937	2,686,589	0.9%	199,652
Other Grants/Contingency	1,500,000	1,500,000	1,500,000	0.5%	-
ESSER	-	8,212,512	5,708,408	1.9%	(2,504,104)
Utilities (All Programs)	3,641,500	3,642,500	3,750,750	1.2%	108,250
Liability/Property Insurance All Programs	2,280,000	2,755,000	3,071,900	1.0%	316,900
Maintenance/Grounds/Custodial	14,628,820	14,697,724	14,272,095	4.8%	(425,629)
Data Processing	4,587,434	4,876,973	5,243,259	1.7%	366,286
Administrative Support Services	4,150,155	4,268,072	4,317,111	1.4%	49,039
Warehouse & Printshop	1,138,531	1,232,323	1,094,087	0.4%	(138,236)
Food Service	10,542,034	9,616,845	11,314,051	3.8%	1,697,206
Transportation & Motor Pool	9,084,678	9,054,547	9,241,832	3.1%	187,285
Fuel	885,000	885,000	900,000	0.3%	15,000
Other Programs/Costs	891,660	706,408	727,859	0.2%	21,451
Total Expenditure	\$ 277,131,237	\$ 291,856,427	\$ 300,358,646	100.0%	\$ 8,502,219

**Kennewick School District
General Fund
2022-23 Proposed Budget**

<u>Revenues</u>	Budget 21/22	Preliminary Budget 22/23	Change From 21/22 Budget
Property Taxes	\$ 17,201,380	\$ 8,126,545	\$ (9,074,835)
Levy Equalization	14,570,000	4,045,811	(10,524,189)
Other Local Revenue	1,843,500	2,131,314	287,814
State Revenue	212,119,005	226,253,598	14,134,593
Federal Revenue	24,824,883	26,349,686	1,524,803
Other Grant/Contingency	1,500,000	1,500,000	-
Other Revenue & Grants	1,138,420	1,154,172	15,752
Federal ESSER	<u>12,212,512</u>	<u>15,708,408</u>	<u>(3,495,896)</u>
Total Revenue	\$ 285,409,700	\$ 285,269,534	\$ 140,166
 <u>Expenditures</u>			
Certificated Salaries	130,384,206	137,330,869	6,946,663
Classified Salaries	44,104,004	45,964,631	1,860,627
Employee Benefits	<u>68,504,675</u>	<u>72,064,221</u>	<u>3,559,546</u>
Subtotal Salaries & Benefits	\$ 242,992,885	\$ 255,359,721	\$ 12,366,836
Supplies & Materials	11,477,452	10,973,660	(503,792)
Purchased/Contractual Services	26,198,337	25,374,647	(823,690)
Travel	788,803	760,772	(28,031)
Capital Outlay	686,438	681,438	(5,000)
Contingency/Other Grant	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
Materials/Supplies & Operating Costs (MSOC)	40,651,030	39,290,517	(1,360,513)
Federal ESSER	<u>8,212,512</u>	<u>5,708,408</u>	<u>(2,504,104)</u>
Total Expenditures	\$ 291,856,427	\$ 300,358,646	\$ 8,502,219
Change In Fund Balance	(6,446,727)	(15,089,112)	
Transfer To Capital Fund	(1,000,000)	(1,500,000)	
Change In Fund Balance After Transfers	(7,446,727)	(16,589,112)	
Beginning Fund Balance	\$ 44,194,774	50,000,000	
Projected Net ESSER \$ & Add'l State \$'s	13,251,953	\$ -	
Ending Fund Balance	\$ 50,000,000	\$ 33,410,888	

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

		Aug 31, 2020	Aug 31, 2021	Budgeted Aug 31, 2022	Projected Aug 31, 2022	Budgeted Aug 31, 2023
Reserved For Inventory	Non Spendable	\$ 766,096	\$ 760,802	\$ 750,000	\$ 750,000	\$ 750,000
Tri Tech	Restricted	2,438,555	2,071,176	1,750,000	2,000,000	2,000,000
Building Budget Carryover	Assigned	1,308,997	1,376,416	1,250,000	1,550,000	1,550,000
Building Renovation Carryover	Assigned	140,460	120,000	60,000	-	-
Career & Tech Ed Program Carryover	Restricted	646,743	491,118	600,000	250,000	250,000
Learning Assistance Program (LAP) Carryover	Restricted	485,369	651,381	485,000	750,000	500,000
Grant/Program Carryover (ECEAP/SRC/GLAD)	Restricted	382,489	106,044	454,174	175,000	165,000
Transfer To Capital Projects Fund	Assigned	-	1,000,000	-	1,500,000	1,000,000
Other Assigned (Stabilization)	Assigned	<u>22,971,101</u>	<u>27,917,837</u>	<u>16,343,909</u>	<u>32,525,000</u>	<u>16,695,888</u>
Subtotal		\$ 29,139,810	\$ 34,494,774	\$ 21,693,083	\$ 39,500,000	\$ 22,910,888
Minimum Fund Balance Policy (3.0%-5.0% of Budget)	Unassigned	<u>9,700,000</u>	<u>9,700,000</u>	<u>9,700,000</u>	<u>10,500,000</u>	<u>10,500,000</u>
Ending Fund Balance		\$ 38,839,810	\$ 44,194,774	\$ 31,393,083	\$ 50,000,000	\$ 33,410,888

**Kennewick School District
Four Year Budget Projections**

General Fund

<i>Projected Enrollment</i>	18,340	18,474	18,594	18,719
<i>Change From Prior Year Budget</i>	(156)	134	120	125

Using Levy Rate of \$1.50 for 23-24 to 25-26

<u>Revenues</u>	Proposed Budget 22-23	Projected 23-24	Projected 24-25	Projected 25-26
Property Taxes	\$ 8,126,545	\$ 10,138,125	\$ 19,291,355	\$ 20,594,150
Levy Equalization	4,045,811	10,467,964	14,356,013	14,049,427
Other Local Revenue	2,131,314	2,075,000	2,055,000	2,065,000
State Revenue	226,253,598	233,404,505	240,470,349	245,971,818
Federal Revenue	27,849,686	28,073,346	28,382,252	28,698,336
Other Revenue & Grants	1,154,172	1,161,556	1,164,056	1,166,556
Federal ESSER	15,708,408	10,000,000	-	-
Total Revenue	\$ 285,269,534	\$ 295,320,496	\$ 305,719,025	\$ 312,545,287
<u>Expenditures</u>				
Certificated Salaries	137,330,869	140,024,151	143,711,174	147,659,521
Classified Salaries	45,964,631	47,550,188	48,976,694	50,445,994
Employee Benefits	72,064,221	73,369,060	74,673,167	76,016,397
Subtotal Salaries & Benefits	\$ 255,359,721	\$ 260,943,399	\$ 267,361,034	\$ 274,121,913
Materials/Supplies & Operating Costs (MSOC)	39,290,517	39,790,517	40,290,517	40,790,517
Federal ESSER	5,708,408	-	-	-
Total Expenditures	\$ 300,358,646	\$ 300,733,916	\$ 307,651,551	\$ 314,912,430
Change In Fund Balance	(15,089,112)	(5,413,420)	(1,932,526)	(2,367,143)
Transfer To Transportation Fund		-	-	-
Transfer To Capital Fund (Tri Tech)	(1,500,000)	(1,000,000)	-	-
Change In Fund Balance After Transfers	(16,589,112)	(6,413,420)	(1,932,526)	(2,367,143)
Beginning Fund Balance	50,000,000	33,410,888	26,997,468	25,064,942
Ending Fund Balance	\$ 33,410,888	\$ 26,997,468	\$ 25,064,942	\$ 22,697,799

Kennewick School District Four Year Budget Projections

Capital Project Fund				
<u>Revenues</u>	Proposed Budget 22-23	Projected 23-24	Projected 24-25	Projected 25-26
Revenues				
Investment Earnings	\$ 500,000	\$ 300,000	\$ 200,000	\$ 200,000
State Construction Match - Ridgeview	7,000,000	2,500,000	-	-
Technology Levy	4,088,750	4,340,000	4,600,000	4,850,000
Tri Tech	150,000	150,000	150,000	150,000
Revenue Total	\$ 11,738,750	\$ 7,290,000	\$ 4,950,000	\$ 5,200,000
Expenditures				
Kennewick/KaHS/Southridge	1,000,000	-	-	-
Ridge View	25,000,000	3,500,000	-	-
Future Elementary	-	-	<i>Enrollment/SCAP Dependent</i>	
Site Work \$2.0M/Small Projects \$1.5M/Contingency\$5.0M	8,500,000	1,500,000	1,500,000	1,500,000
Technology	4,100,000	4,340,000	4,600,000	4,850,000
Tri Tech	5,650,000	150,000	150,000	150,000
Expenditure Total	\$ 44,250,000	\$ 9,490,000	\$ 6,250,000	\$ 6,500,000
Beginning Fund Balance	54,729,639	23,718,389	22,518,389	21,218,389
Transfer In From General Fund (Tri Tech)	1,500,000	1,000,000	-	-
Ending Fund Balance	\$ 23,718,389	\$ 22,518,389	\$ 21,218,389	\$ 19,918,389

Kennewick School District Four Year Budget Projections

Associated Student Body Fund				
	Proposed Budget 22-23	Projected 23-24	Projected 24-25	Projected 25-26
Revenues				
Revenues	\$ 1,760,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Expenditures	<u>2,043,000</u>	<u>1,951,000</u>	<u>1,951,000</u>	<u>1,951,000</u>
Change In Fund Balance	\$ (283,000)	\$ (201,000)	\$ (201,000)	\$ (201,000)
Beginning Fund Balance	<u>1,663,314</u>	<u>1,380,314</u>	<u>1,179,314</u>	<u>978,314</u>
Ending Fund Balance	\$ 1,380,314	\$ 1,179,314	\$ 978,314	\$ 777,314
Debt Service				
	Proposed Budget 22-23	Projected 23-24	Projected 24-25	Projected 25-26
Revenues				
Revenues	\$ 17,091,780	\$ 17,705,000	\$ 18,560,000	\$ 16,890,000
Interest Payments	7,000,000	6,550,000	6,030,000	5,500,000
Bond Maturity	<u>9,360,000</u>	<u>10,785,000</u>	<u>12,030,000</u>	<u>13,250,000</u>
Expenditures	16,360,000	17,335,000	18,060,000	18,750,000
Change In Fund Balance	\$ 731,780	\$ 370,000	\$ 500,000	\$ (1,860,000)
Beginning Fund Balance	<u>7,800,000</u>	<u>8,531,780</u>	<u>8,901,780</u>	<u>9,401,780</u>
Ending Fund Balance	\$ 8,531,780	\$ 8,901,780	\$ 9,401,780	\$ 7,541,780
Transportation Vehicle				
	Proposed Budget 22-23	Projected 23-24	Projected 24-25	Projected 25-26
Revenues				
Revenues	\$ 873,000	\$ 868,000	\$ 863,000	\$ 863,000
Expenditures (5-7 buses per year)	<u>1,085,000</u>	<u>775,000</u>	<u>775,000</u>	<u>775,000</u>
Change In Fund Balance	\$ (212,000)	\$ 93,000	\$ 88,000	\$ 88,000
Beginning Fund Balance	<u>241,583</u>	<u>29,583</u>	<u>122,583</u>	<u>210,583</u>
Ending Fund Balance	\$ 29,583	\$ 122,583	\$ 210,583	\$ 298,583

Self-Insured Fund Preliminary Budget 22/23

	<u>Worker's Compensation</u>		<u>Unemployment</u>		<u>Self-Insured</u>
	Projected 21/22	Proposed Budget 22/23	Projected 21/22	Proposed Budget 22/23	<u>Total Proposed 22/23 Budget</u>
Beginning Fund Balance	4,033,728	4,034,397	662,436	\$ 732,436	4,766,833
Revenue					
Revenue From Rates/Premiums	\$ 1,350,000	\$ 1,350,000	\$ 100,000	\$ 100,000	\$ 1,450,000
Total Budgeted Revenues	\$ 1,350,000	\$ 1,350,000	\$ 100,000	\$ 100,000	\$ 1,450,000
Expenditure					
Classified Wages & Benefits	116,000	123,000	-	-	123,000
Supplies/Training/Travel	12,000	12,000	-	-	12,000
Purchased Services					-
Claims	500,000	600,000	30,000	150,000	750,000
Contingency	-	500,000	-	50,000	550,000
Third Party Administrator Fees	67,500	70,000	-	-	70,000
Labor & Industry Quarterly Assessment	560,000	560,000	-	-	560,000
Excess Insurance	80,081	85,000	-	-	85,000
Safe Schools	13,750	25,000	-	-	25,000
Total Expenditures	\$ 1,349,331	\$ 1,975,000	\$ 30,000	\$ 200,000	\$ 2,175,000
Change In Fund Balance	\$ 669	\$ (625,000)	\$ 70,000	\$ (100,000)	\$ (725,000)
Projected Ending Fund Balance	\$ 4,034,397	\$ 3,409,397	\$ 732,436	\$ 632,436	\$ 4,041,833

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

Self-Insured Fund established September 1, 2007.

Self-Insured for unemployment effective November 2017.

Self-Insured Dental Program Transitioned to SEBB Effective January 1, 2020. Outstanding claims are paid. Projected funds held at August 31, 2022: \$32,700.

2022-23
Kennewick School District Budget
Presented For Adoption
June 22, 2022
Through Resolution No. 17 2021-22