



2023-24 Budget Adopted

June 21, 2023

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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 (Program)
 - Workers' Compensation
 - Unemployment
 - Dental (Closed December 31, 2019 – Transitioned to SEBB)

2023-24 General Fund Budget

Levy/Enrollment & ESSER

Levy Fail Impact

- Levy & Levy Equalization Funding Decrease of \$34.0M Over School Years (2022-23 \$20.0M) and (2023-24 \$14.0M)

Enrollment

- Budget FTE for School Year 2022-23 was 18,340
- Projected FTE for School Year 2022-23 projected at 18,454
- Budget FTE for School Year 2023-24 projected at 18,430
- The General Fund budget projects expenditures exceeding revenues by \$16,055,850 prior to application of ESSER funding.
 - Elementary & Secondary School Emergency Relief (ESSER) funding is budgeted in a net amount of \$10.02M to support maintaining staff and reduce the budget shortfall to \$6,062,098. Fund balance will be applied to fund the remaining shortfall.**
 - District will manage budget to further mitigate the projected use of fund balance.*

General Fund 2023-24 Preliminary Budget				
	2022-23		2023-24	
	22-23 No ESSER	22-23 W ESSER	23-24 No ESSER	23-24 W/ ESSER
Revenues	\$ 269,561,126	\$ 269,561,126	\$ 293,940,001	\$ 293,940,501
ESSER Revenue	-	15,708,408	-	20,000,000
Total Revenues	\$ 269,561,126	\$ 285,269,534	\$ 293,940,001	\$ 313,940,501
Expenditures	294,650,238	294,650,238	309,995,851	310,025,751
ESSER Expenditures	-	5,708,408	-	9,976,848
Total Expenditures	\$ 294,650,238	\$ 300,358,646	\$ 309,995,851	\$ 320,002,599
Change In Fund Balance Prior To Transfers	\$ (25,089,112)	\$ (15,089,112)	\$ (16,055,850)	\$ (6,062,098)

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 Reimbursed	(10,309,902)	
22-23 Est Reimbursed	<u>(15,746,141)</u>	
Projected ESSER To Be Reimbursed		\$ (38,698,481)
Est Remaining ESSER Funds At Aug 31, 2023		\$ 20,000,000

- 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 funded online teacher staffing and maintaining elementary/secondary staff positions, mental health services, online tutoring.
- 22-23 ESSER used for online teaching staff, maintaining staff positions, fund mental health services, online tutoring, *summer school*, and IT related costs.
- 23-24 ESSER earmarked for online teaching staff, maintaining staff positions, fund mental health services, online tutoring, *summer school*, *K-5 math curriculum adoption*, and IT related costs.

2023-24 Funding & Program Updates

Levy Fail

- Decrease of \$14.0M in property tax and levy equalization revenue due to 2023 levy failure.
- Continue to monitor/manage budget and fund balance to address school years 2023-24 through 2026-27.
- Levy amount that passed is significantly under the levy that failed in 2022.
- Projections for future years indicate budget reductions necessary unless enrollment/state funding revenues increase significantly.
- ESSER Funding continues to be applied to backfill levy funding loss.
- 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/mental health, summer school 2023 & 2024, 2023-24 math curriculum adoption.

Communities In Schools – Currently 11 Schools – No additions for 2023-24 – Contract renewal has option to add 3 schools over next 3 years at \$60,000 per school.

Mental Health Resources/School Based Contract Services-ESSER Funded

- 2023-24 Middle and High School access to therapist at each building.

Counselor Staffing

- Adding 3.0 additional counselors – 1 each at Kamiakin, Kennewick High, and Southridge

School Safety

- Adding Safety Officers & expanding City Security Resource Officers (SRO) coverage to all middle schools for 2023-24

Team Read

- Currently at 9 schools, adding Team Read at Amistad for 2023-24.

Learning Assistance Program (LAP Funding \$10.95M to \$11.15M)

\$7.25M Districtwide – Primarily to support instruction to students below grade level.

\$3.90M To buildings at >50% poverty (23 schools)/funding supports Communities In Schools at 11 schools.

Federal Title \$11.18M & State Bilingual Funding \$4.59M

- Title I revenue decrease by \$640K from 2022-23.
- Title I Funded Schools – \$5.23M allocated to 23 schools in 2023-24.
- Highest percent poverty schools get more funding per pupil than schools ranked below them.
- Supports staffing and provide instructional coaching/specialists.

2023-24 Funding & Program Updates

Transitional Kindergarten

- OSPI to adopt emergency rules for the 2023-24 school year in accordance with House Bill 1550 and permanent rules for school year 2024-25 that school districts will need to follow if providing the Transition To Kindergarten (TTK) Program.
- District TTK students for 2023-24 will start December 1 rather than in January.
- TTK enrollment projected at 25 - 30 students.

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

- Housed on Amistad Campus – 6 Double-Wide Portables
- Summer 2023 moving double wide portable to campus for future growth. For 2023-24 Funded For 120 full day/120-part day slots, no change from 2022-23; expecting opportunity to convert ½ day slots to full day in 2024-25.

Career & Technical Education (CTE)

- Sports training program reduced at Southridge and increased at Kamiakin.
- Reduced Tech Ed class at Chinook – related to space/science/art requirement.

Tri Tech Skills Center

- 10,000 square foot building to open August 2023 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.

Legacy

- Teen Parent Program operational in 2022-23 serving 15 – 20 students.

Food Service Program

- Continued Community Eligibility Provision (CEP) – Federal Program Funded Program supplemented with some state Funding - all district schools will qualify for free meals in 2023-24.

Ridge View Elementary Construction

- Target construction completion by December 2023

Kennewick School District

2023-24

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	\$ 47,000,000	\$ 1,830,527	\$ 35,237,890	\$ 8,789,609	\$ 544,217	\$ 4,858,404
Budgeted Revenue	313,940,501	3,426,854	14,590,300	17,550,080	1,238,000	1,450,000
Budgeted Expenditures	320,002,599	3,309,268	21,990,300	17,335,000	1,600,000	2,192,500
Change In Fund Balance	(6,062,098)	117,586	(7,400,000)	215,080	(362,000)	(742,500)
Transfer (Out)/In To Capital	(5,000,000)	-	5,000,000	-	-	-
Change In Fund Balance	\$ (11,062,098)	\$ 117,586	\$ (2,400,000)	\$ 215,080	\$ (362,000)	\$ (742,500)
Budgeted Ending Fund Balance	\$ 35,937,902	\$ 1,948,113	\$ 32,837,890	\$ 9,004,689	\$ 182,217	\$ 4,115,904

Kennewick School District Student Enrollment Full Time Equivalent

	21/22 Actual	22/23 Budget	22/23 Projected	2023-24 Budget	2023-24 Budget Change From Projected
Enrollment					
Basic Education Elementary	6,552	6,579	6,810	6,723	(87)
Kindergarten <i>(TK of 30 Dec - June Budgeted Separate)</i>	1,324	1,324	1,244	1,240	(4)
Mid Columbia Partnership K - 5	340	276	210	208	(2)
Elementary	8,216	8,179	8,264	8,171	(93)
Basic Education Middle School	3,938	3,833	3,880	3,938	58
Basic Education High School	3,553	3,580	3,710	3,724	14
Delta High School (includes CTE)	152	152	140	140	-
Phoenix Project Based High School	54	55	55	55	-
Legacy High School	115	106	140	140	-
Online/Endeavor High School	174	200	145	145	-
Mid Columbia Partnership 6th - 12th	265	312	225	202	(23)
Secondary	8,251	8,238	8,295	8,344	49
Subtotal	16,467	16,417	16,559	16,515	(44)
<i>FTE \$'s Generated Are Restricted</i>					
Middle School Career & Technical Ed	160	160	160	140	(20)
High School Career & Technical Ed	893	898	830	855	25
Tri-Tech Skill Center	425	500	510	525	15
CBC Academy - \$ Pass Thru To CBC	16	10	20	20	-
Open Doors- \$ Pass Thru To ESD	37	45	45	45	-
Running Start - \$ Pass Thru To CBC/WSU	266	310	330	330	-
Subtotal	1,797	1,923	1,895	1,915	20
Total Student FTE	18,264	18,340	18,454	18,430	(24)
Special Education Age 3 - 21 Enrollment	2,421	2,400	2,600	2,620	20
Bilingual Headcount	2,734	2,765	3,000	3,000	-
Free & Reduced Meal % Used For Funding	56.71%	57.40%	58.80%	59.19%	

Kennewick School District
General Fund
Revenue Budget Trend

<u>Source</u>	<u>Budget 21/22</u>	<u>Budget 22/23</u>	<u>Proposed Budget 23/24</u>	<u>% Of 23/24 Budget</u>	<u>Change From Prior Yr Budget</u>
Property Taxes	\$ 17,201,380	\$ 8,126,545	\$ 12,500,500	4.0%	\$ 4,373,955
Levy Equalization	14,570,000	4,045,811	10,495,811	3.3%	6,450,000
State Apportionment	140,041,084	149,275,615	153,083,128	48.8%	3,807,513
Special Education Age 3 - 21	26,456,691	28,339,761	33,545,615	10.7%	5,205,854
Federal Special Education	3,678,992	3,840,000	3,850,000	1.2%	10,000
Transportation	7,800,000	7,800,000	9,900,000	3.2%	2,100,000
State Apportionment (Tri Tech)	5,205,123	5,861,581	6,321,072	2.0%	459,491
State Apportionment (CTE 9-12)	7,673,799	8,825,338	8,473,408	2.7%	(351,930)
State Apportionment (CTE 7-8)	1,336,636	1,511,688	1,346,551	0.4%	(165,137)
State Apportionment (Running Start)	3,248,541	2,914,848	3,175,876	1.0%	261,028
State Apportionment (Open Doors)	392,679	420,387	429,976	0.1%	9,589
Learning Assistance Program	6,693,758	7,117,197	7,249,993	2.3%	132,796
Learning Assistance High Poverty	3,636,910	3,808,791	3,897,768	1.2%	88,977
Transitional Bilingual	4,199,321	4,435,332	4,595,836	1.5%	160,504
Early Childhood Education	2,497,437	2,730,089	2,977,421	0.9%	247,332
Federal Programs	11,244,130	11,243,500	11,538,260	3.7%	294,760
Food Service Local	-	276,314	55,930	0.0%	(220,384)
Food Service Federal	9,926,761	11,336,186	12,691,963	4.0%	1,355,777
State National Board Funding	1,465,604	1,452,634	1,474,318	0.5%	21,684
Grant Contingency/Other State	1,500,000	1,500,000	1,500,000	0.5%	-
ESSER	12,212,512	15,708,408	20,000,000	6.4%	4,291,592
Other Grants & Revenues	4,428,342	4,699,509	4,837,075	1.5%	137,566
Total Revenue	\$ 285,409,700	\$ 285,269,534	\$ 313,940,501	100%	\$ 28,670,967

Kennewick School District

Wages/Benefits/Staffing

	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Budget	Change From 22/23
<u>Wages & Benefits</u>						
State Implicit Price Deflator Certificated	2.00%	1.60%	2.00%	5.50%	3.70%	-1.80%
State Implicit Price Deflator Classified	2.00%	1.60%	2.00%	5.50%	3.70%	-1.80%
Dept of Retirement Teachers Retirement System (TRS)	15.51%	15.74%	14.42%	14.69%	9.68%	-5.01%
Dept of Retirement School Employees (SERS)	13.19%	13.30%	11.65%	11.65%	10.91%	-0.74%
State Health Insurance Allocation % Increase From Prior Yr	NA	-5.30%	-3.20%	5.99%	7.21%	
State Health Insurance Allocation/ January 1, 2020 SEBB	\$994 /\$1,056	\$ 1,000	\$ 968	\$ 1,026	\$ 1,100	\$ 74.00
<u>Budgeted Staffing FTE</u>						
					23/24 Budget	Change From 22/23
<u>Basic Ed/Local Funded</u>						
Budgeted Certified Staffing FTE (Full-Time Equivalent)	1,125.87	1,131.04	1,131.04	1,133.53	1,152.31	18.78
Budgeted Classified Staffing	602.91	613.01	618.54	605.49	644.39	38.90
Subtotal	1,728.78	1,744.05	1,749.58	1,739.02	1,796.70	57.68
<u>CTE/Tri Tech/Federal & State Funded</u>						
Budgeted Certified Staffing FTE	175.53	176.95	180.38	185.61	186.56	0.95
Budgeted Classified Staffing	189.71	199.06	206.06	211.66	221.35	9.69
Subtotal	365.24	376.01	386.44	397.27	407.91	10.64
Total Budgeted Staffing FTE	2,094.02	2,120.06	2,136.02	2,136.29	2,204.61	68.32

2023-24 Staff Cost Changes

Staffing Costs	Amount
2022-23 Added Staff/Adding Levy Reduced Staff Back/Bargained Costs Not In Budget	\$1,492,519
Elementary Safety Officers (23 positions)	1,241,931
Elementary Cert Staff – Add 1.0 At Cascade	90,471
Middle School/High School Teaching Staff	(157,802)
MCP Online & Endeavor Staffing	-
Special Education Certificated & Para Staff requesting additional cert staff and additional para hours (+ 5.0 cert staff) & (15 para positions/some added in 22-23)	1,378,434
Added Counselor Staff (1.0 at each High School)	400,551
Other Support/Operations/Maintenance Staffing	62,438
Projected Increase In Staff Costs/Inflationary Adjustments/Employer Benefits	8,360,669
Employer Paid Retirement Rate Decrease 14.69% to 9.68%	(5,342,076)
Employer Paid Medical Increase \$12,312 per year to \$13,200 per employee	1,804,282
Teacher Retirements	(494,487)
Certificated/Classified Pools \$12.5M (Overload/Subs/Coaches/Extra Pay/Leave Cash Outs, Etc.)	847,501
Re-allocate Staff Costs (To/From Other Program Funding Sources)	<u>415,659</u>
Basic Ed/Local Funded Staff Cost Change	\$10,100,090
Career Tech Ed/Tri- Tech	38,882
Federal Programs	464,624
Early Learning Education Assistance Program (ECEAP)	198,017
Food Service	370,911
Other Programs & Support	<u>352,791</u>
Total Staff Cost Change	<u>\$11,525,315</u>

General Fund 2023-24 Budget MSOC Changes

Materials/Supplies/Operating Costs (MSOC) Select Categories	20/21 Budget	21/22 Budget	22/23 Budget	23/24 Proposed Budget	Budget Change 23/24 - 22/23
<i>Utility Cost</i>	\$ 3,641,500	\$ 3,642,500	\$ 3,748,250	\$ 4,024,500	\$ 276,250
<i>Property/Liability Insurance</i>	2,280,000	2,755,000	3,071,900	3,276,500	204,600
<i>Transportation/Fleet Fuel</i>	885,000	885,000	900,000	1,220,000	320,000
Transportation	491,300	475,350	465,350	465,350	-
Curriculum Adoption	1,032,500	1,032,500	32,500	235,000	202,500
<i>IT/Technology/Software</i>	3,109,000	3,109,000	3,189,000	3,189,000	-
M aint/Fleet/C ustodial/G rounds/W arehouse/Print Shop	3,592,850	3,454,850	3,122,850	3,149,350	26,500
M aint/Grounds (E quipment & Fleet Replacement)	221,500	221,500	196,500	196,500	-
<i>Special Education</i>	1,309,976	1,309,976	1,130,476	1,915,476	785,000
Security Resource Officer Contract	400,000	400,000	415,000	710,000	295,000
ESD Prevention Services	175,000	175,000	175,000	185,000	10,000
Reading Foundation (23-24 Team Read Add Amistad)	379,575	379,575	379,575	395,000	15,425
Testing/Assessment Contract	185,000	185,000	70,000	185,000	115,000
Building Budgets	2,502,875	2,456,242	2,266,922	2,300,132	33,210
Other MSOC/No Tri Tech/No CTE (01,02,97)	2,104,741	2,257,000	1,818,023	1,887,285	69,262
Subtotal Basic Ed/Local Funded MSOC Budget Change	\$ 22,310,817	\$ 22,738,493	\$ 20,981,346	\$ 23,334,093	\$ 2,352,747
Delta/Running Start/CBC Academy-Offset With Revenue	3,610,000	3,585,000	3,360,000	3,718,864	358,864
Open Doors- Offset With Revenue	\$ 375,000	\$ 365,000	\$ 390,500	\$ 416,000	25,500
Science Resource Center (Offset With Revenue)	897,500	187,500	222,500	242,500	20,000
Communities In Schools (23-24: 11 schools/ \$60K each)	385,000	511,830	627,000	660,000	33,000
Career & Technical Education	1,086,834	967,886	1,602,886	1,389,886	(213,000)
Tri Tech Skill Center	1,423,228	1,668,228	1,853,228	1,995,728	142,500
Federal Programs	1,077,746	2,538,310	1,234,234	1,294,074	59,840
Learning Assistance Program (LAP)	282,377	715,470	632,281	663,531	31,250
Bilingual	266,000	162,500	164,500	164,500	-
Early Childhood Educ. Assistance Program (ECEAP)	274,500	277,000	277,000	316,815	39,815
Food Service Program	5,480,903	4,708,343	5,672,373	6,435,995	763,622
ESSER (Mental Health & Tutoring \$1.0M Each/Math \$2.5M)	-	-	-	4,500,000	4,500,000
Other Grants/Contingency	1,500,000	1,500,000	1,500,000	1,500,000	-
Other Non-Local Funded Program Change	950,322	725,470	772,669	777,169	4,500
Subtotal	\$ 17,609,410	\$ 17,912,537	\$ 18,309,171	\$ 24,075,062	\$ 5,765,891
Total Materials/Supplies/Operating Cost (MSOC) Change	\$ 39,920,227	\$ 40,651,030	\$ 39,290,517	\$ 47,409,155	\$ 8,118,638

2023-24 Materials/Supplies & Operating Costs (MSOC) State Funded Compared to District Budget

MSOC	State Allocation
MSOC Allocation	\$24,759,338
KSD Budgeted Basic Ed (Programs 01/97 less Running Start/CBC)	\$20,017,981

Kennewick School District General Fund Expenditure Budget Trend

<u>Program</u>	<u>Budget 21/22</u>	<u>Budget 22/23</u>	<u>Proposed Budget 23/24</u>	<u>% Of 23/24 Budget</u>	<u>Change From Prior Year Budget</u>
Basic Education	154,775,531	160,909,626	165,290,831	51.7%	4,381,205
Special Education Age 3 to 21	31,920,591	31,879,631	37,828,354	11.8%	5,948,723
Career & Technical Education	8,935,935	10,241,258	9,503,662	3.0%	(737,596)
Tri Tech	4,903,301	5,532,674	5,989,252	1.9%	456,578
Federal Title Programs	10,835,106	10,582,750	11,133,698	3.5%	550,948
Learning Assistance Program	9,989,130	10,512,388	10,671,538	3.3%	159,150
Transitional Bilingual	3,743,436	3,956,349	4,122,658	1.3%	166,309
State Special Purpose	1,352,952	1,463,395	1,590,669	0.5%	127,274
National Board To Certified Teachers	1,465,604	1,452,634	1,474,318	0.5%	21,684
Early Childhood Ed. (ECEAP)	2,486,937	2,686,589	2,924,421	0.9%	237,832
Other Grants/Contingency	1,500,000	1,500,000	1,500,000	0.5%	-
ESSER	8,212,512	5,708,408	9,976,848	3.1%	4,268,440
Utilities (All Programs)	3,642,500	3,750,750	4,024,500	1.3%	273,750
Liability/Property Insurance All Programs	2,755,000	3,071,900	3,276,500	1.0%	204,600
Maintenance/Grounds/Custodial	14,697,724	14,272,095	15,062,823	4.7%	790,728
Data Processing	4,876,973	5,243,259	5,362,997	1.7%	119,738
Administrative Support Services	4,268,072	4,317,111	4,600,183	1.4%	283,072
Warehouse & Printshop	1,232,323	1,094,087	1,089,824	0.3%	(4,263)
Food Service	9,616,845	11,314,051	12,448,584	3.9%	1,134,533
Transportation & Motor Pool	9,054,547	9,241,832	10,189,686	3.2%	947,854
Fuel	885,000	900,000	1,220,000	0.4%	320,000
Other Programs/Costs	706,408	727,859	721,253	0.2%	(6,606)
Total Expenditure	\$ 291,856,427	\$ 300,358,646	\$ 320,002,599	100.0%	\$ 19,643,953

**Kennewick School District
General Fund
2023-24 Proposed Budget**

Revenues	Budget 22/23	Preliminary Budget 23/24	Change From 22/23 Budget
Property Taxes	\$ 8,126,545	\$ 12,500,500	\$ 4,373,955
Levy Equalization	4,045,811	10,495,811	6,450,000
Other Local Revenue	2,131,314	2,165,930	34,616
State Revenue	226,253,598	238,164,707	11,911,109
Federal Revenue	26,349,686	27,930,223	1,580,537
Other Grant/Contingency	1,500,000	1,500,000	-
Other Revenue & Grants	1,154,172	1,183,330	29,158
Federal ESSER	<u>15,708,408</u>	<u>20,000,000</u>	4,291,592
Total Revenue	\$ 285,269,534	\$ 313,940,501	\$ 28,670,967
Expenditures			
Certificated Salaries	137,330,869	144,258,086	6,927,217
Classified Salaries	45,964,631	50,683,969	4,719,338
Employee Benefits	72,064,221	72,174,541	110,320
ESSER <i>(To Cover Staff Costs In Above)</i>	<u>5,708,408</u>	<u>5,476,848</u>	(231,560)
Subtotal Salaries & Benefits	\$ 261,068,129	\$ 272,593,444	\$ 11,525,315
Supplies & Materials	10,973,660	12,087,221	1,113,561
Purchased/Contractual Services	25,374,647	27,910,316	2,535,669
Travel	760,772	737,680	(23,092)
Capital Outlay	681,438	673,938	(7,500)
Contingency/Other Grant	<u>1,500,000</u>	<u>1,500,000</u>	-
Materials/Supplies & Operating Costs (MSOC)	39,290,517	42,909,155	3,618,638
ESSER <i>(Mental Health/Tutoring/Math Adoption)</i>	<u>-</u>	<u>4,500,000</u>	4,500,000
Total Expenditures	\$ 300,358,646	\$ 320,002,599	\$ 19,643,953
Change In Fund Balance	(15,089,112)	(6,062,098)	
Transfer To Capital Fund	(1,500,000)	(5,000,000)	
Change In Fund Balance After Transfers	(16,589,112)	(11,062,098)	
Beginning Fund Balance	50,845,329	47,000,000	
Projected Add'l State \$'s & Budget Savings	\$ 10,743,783	\$ -	
Ending Fund Balance	\$ 47,000,000	\$ 35,937,902	

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

		<u>Aug 31, 2021</u>	<u>Aug 31, 2022</u>	<u>Projected Aug 31, 2023</u>	<u>Budgeted Aug 31, 2024</u>
Reserved For Inventory	Non Spendable	\$ 760,802	\$ 1,026,174	\$ 1,026,174	\$ 1,026,174
Tri Tech	Restricted	2,071,176	701,804	1,500,000	2,000,000
Building Budget Carryover	Assigned	1,376,416	1,210,083	1,227,166	1,227,166
Building Renovation Carryover	Assigned	120,000	-	-	-
Career & Tech Ed Program Carryover	Restricted	491,118	228,127	150,000	150,000
Learning Assistance Program (LAP) Carryover	Restricted	651,381	585,868	500,000	500,000
Grant/Program Carryover	Restricted	106,044	412,187	138,994	38,994
Transfer To Capital Projects Fund	Assigned	1,000,000	1,500,000	5,000,000	1,000,000
Other Assigned (Stabilization)	Assigned	<u>27,917,837</u>	<u>34,681,086</u>	<u>26,257,666</u>	<u>18,795,568</u>
Subtotal		\$ 34,494,774	\$ 40,345,329	\$ 35,800,000	\$ 24,737,902
Minimum Fund Balance Policy (3.0%-5.0% of Budget)	Unassigned	<u>9,700,000</u>	<u>10,500,000</u>	<u>11,200,000</u>	<u>11,200,000</u>
Ending Fund Balance		\$ 44,194,774	\$ 50,845,329	\$ 47,000,000	\$ 35,937,902

**Kennewick School District
Four Year Budget Projections**

General Fund

<i>Projected Enrollment</i>	18,430	18,470	18,419	18,366
<i>Change From Prior Year Budget</i>	90	40	(51)	(53)

	Proposed Budget 23-24	Projected 24-25	Projected 25-26	Projected 26-27
Revenues				
Property Taxes	\$ 12,500,500	\$ 23,100,000	\$ 23,945,000	\$ 24,945,000
Levy Equalization	10,495,811	14,356,013	14,049,427	13,740,282
Other Local Revenue	2,165,930	2,176,000	2,176,000	2,176,000
State Revenue	238,164,707	247,306,760	251,230,450	255,165,824
Federal Revenue	29,430,223	28,823,088	29,164,059	29,513,024
Other Revenue & Grants	1,183,330	1,179,056	1,181,556	1,184,056
Federal ESSER	20,000,000	-	-	-
Total Revenue	\$ 313,940,501	\$ 316,940,917	\$ 321,746,492	\$ 326,724,186
Expenditures				
Certificated Salaries	144,258,086	150,373,474	153,673,721	156,716,708
Classified Salaries	50,683,969	53,122,414	54,848,893	56,631,482
Employee Benefits	72,174,541	73,956,123	75,287,387	76,661,917
Subtotal Salaries & Benefits	\$ 267,116,596	\$ 277,452,011	\$ 283,810,001	\$ 290,010,106
Supplies & Materials	12,087,221	13,587,221	14,087,221	14,587,221
Purchased/Contractual Services	27,910,316	28,410,316	28,910,316	29,410,316
Travel	737,680	737,680	737,680	737,680
Capital Outlay	673,938	673,938	673,938	673,938
Contingency/Other Grants	1,500,000	1,500,000	1,500,000	1,500,000
Materials/Supplies & Operating Costs (MSOC)	42,909,155	44,909,155	45,909,155	46,909,155
Federal ESSER	9,976,848	-	-	-
Total Expenditures	\$ 320,002,599	\$ 322,361,166	\$ 329,719,156	\$ 336,919,261
Change In Fund Balance	(6,062,098)	(5,420,249)	(7,972,664)	(10,195,075)
Transfer To Transportation Fund		-	-	-
Transfer To Capital Fund (Tri Tech)	(5,000,000)	(1,000,000)	-	-
Change In Fund Balance After Transfers	(11,062,098)	(6,420,249)	(7,972,664)	(10,195,075)
Beginning Fund Balance	47,000,000	35,937,902	29,517,653	21,544,989
Ending Fund Balance	\$ 35,937,902	\$ 29,517,653	\$ 21,544,989	\$ 11,349,914

Kennewick School District Four Year Budget Projections

Capital Project Fund

<u>Revenues</u>	Proposed Budget 23-24	Projected 24-25	Projected 25-26	Projected 26-27
Revenues				
Investment Earnings	\$ 600,000	\$ 500,000	\$ 400,000	\$ 300,000
State Construction Match - Ridgeview	9,500,000	-	-	-
Technology Levy	4,340,300	4,600,000	4,850,000	5,000,000
Tri Tech	150,000	150,000	150,000	150,000
Revenue Total	\$ 14,590,300	\$ 5,250,000	\$ 5,400,000	\$ 5,450,000
Expenditures				
Ridge View	7,500,000	-	-	-
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	4,340,300	4,600,000	4,850,000	5,000,000
Tri Tech	1,650,000	150,000	150,000	150,000
Expenditure Total	\$ 21,990,300	\$ 6,250,000	\$ 6,500,000	\$ 6,650,000
Beginning Fund Balance	35,237,890	32,837,890	32,837,890	31,737,890
Transfer In From General Fund (Tri Tech/Other)	5,000,000	1,000,000	-	-
Ending Fund Balance	\$ 32,837,890	\$ 32,837,890	\$ 31,737,890	\$ 30,537,890

**Kennewick School District
Four Year Budget Projections**

Associated Student Body Fund

<u>Revenues</u>	Proposed Budget 23-24	Projected 24-25	Projected 25-26	Projected 26-27
Revenues	\$ 3,426,854	\$ 1,890,000	\$ 1,890,000	\$ 1,890,000
Expenditures	<u>3,309,268</u>	<u>1,890,000</u>	<u>1,890,000</u>	<u>1,890,000</u>
Change In Fund Balance	\$ 117,586	\$ -	\$ -	\$ -
Beginning Fund Balance	<u>1,830,527</u>	<u>1,948,113</u>	<u>1,948,113</u>	<u>1,948,113</u>
Ending Fund Balance	\$ 1,948,113	\$ 1,948,113	\$ 1,948,113	\$ 1,948,113

Debt Service

<u>Revenues</u>	Proposed Budget 23-24	Projected 24-25	Projected 25-26	Projected 26-27
Revenues	\$ 17,550,080	\$ 17,705,000	\$ 18,560,000	\$ 16,890,000
Interest Payments	6,550,000	6,030,000	5,500,000	5,025,000
Bond Maturity	<u>10,785,000</u>	<u>12,030,000</u>	<u>13,250,000</u>	<u>9,510,000</u>
Expenditures	17,335,000	18,060,000	18,750,000	14,535,000
Change In Fund Balance	\$ 215,080	\$ (355,000)	\$ (190,000)	\$ 2,355,000
Beginning Fund Balance	<u>8,789,609</u>	<u>9,004,689</u>	<u>8,649,689</u>	<u>8,459,689</u>
Ending Fund Balance	\$ 9,004,689	\$ 8,649,689	\$ 8,459,689	\$ 10,814,689

Transportation Vehicle

<u>Revenues</u>	Proposed Budget 23-24	Projected 24-25	Projected 25-26	Projected 26-27
Revenues	\$ 1,238,000	\$ 1,238,000	\$ 1,238,000	\$ 1,238,000
Expenditures (5-7 buses per year)	<u>1,600,000</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,250,000</u>
Change In Fund Balance	\$ (362,000)	\$ (12,000)	\$ (12,000)	\$ (12,000)
Beginning Fund Balance	<u>544,217</u>	<u>182,217</u>	<u>170,217</u>	<u>158,217</u>
Ending Fund Balance	\$ 182,217	\$ 170,217	\$ 158,217	\$ 146,217

Self-Insured Fund Preliminary Budget 23/24

	<u>Worker's Compensation</u>		<u>Unemployment</u>		<u>Self-Insured</u>
	Projected 22/23	Proposed Budget 23/24	Projected 22/23	Proposed Budget 23/24	Total Proposed Budget
Beginning Fund Balance	\$ 4,508,982	\$ 4,239,147	\$ 669,257	\$ 619,257	4,858,404
Revenue					
Revenue From Rates/Premiums	\$ 1,240,000	\$ 1,350,000	\$ -	\$ 100,000	\$ 1,450,000
Total Budgeted Revenues	\$ 1,240,000	\$ 1,350,000	\$ -	\$ 100,000	\$ 1,450,000
Expenditure					
Classified Wages & Benefits	123,000	125,000	-	-	125,000
Supplies/Training/Travel	10,000	10,000	-	-	10,000
Purchased Services	-	-	-	-	-
Claims	580,000	600,000	50,000	100,000	700,000
Contingency	-	500,000	-	50,000	550,000
Third Party Administrator Fees	73,000	77,500	-	-	77,500
Labor & Industry Quarterly Assessment	610,000	610,000	-	-	610,000
Call Center Services	15,000	15,000	-	-	15,000
Excess Insurance	82,335	85,000	-	-	85,000
Safe Schools	16,500	20,000	-	-	20,000
Total Expenditures	\$ 1,509,835	\$ 2,042,500	\$ 50,000	\$ 150,000	\$ 2,192,500
Change In Fund Balance	\$ (269,835)	\$ (692,500)	\$ (50,000)	\$ (50,000)	\$ (742,500)
Projected Ending Fund Balance	\$ 4,239,147	\$ 3,546,647	\$ 619,257	\$ 569,257	\$ 4,115,904