



2024-25 Budget Adopted

June 26, 2024

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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)

2024-25 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)
- Levy passed February 2023
 - Property tax collections and Levy Equalization funding resumed for 2024: School Year 2023-24 +\$12.5M property taxes and +\$10.5M levy equalization.

Enrollment

- Budget Student FTE for School Year 2023-24 was 18,430
- Student FTE for School Year 2023-24 projected at 18,654 +224 > Budget = +78 Basic Ed +146 Pass Thru Programs
- Budget Student FTE for School Year 2024-25 projected at 18,495
- The General Fund 2024-25 budget projects expenditures exceeding revenues by \$5,546,065.

General Fund 2024-25 Proposed Budget			
	Adopted 2022-23	Adopted 2023-24	Proposed 2024-25
	22-23 No ESSER	23-24 No ESSER	24-25 No ESSER
Revenues	\$ 269,561,126	\$ 293,940,501	\$ 322,590,287
ESSER Revenue	-	-	-
Total Revenues	\$ 269,561,126	\$ 293,940,501	\$ 322,590,287
Expenditures	294,650,238	310,025,751	328,136,352
ESSER Expenditures	-	-	-
Total Expenditures	\$ 294,650,238	\$ 310,025,751	\$ 328,136,352
Change In Fund Balance Prior To Transfers	\$ (25,089,112)	\$ (16,085,250)	\$ (5,546,065)

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	\$ 58,698,481
20-21 Reimbursed	(12,642,438)	
21-22 Reimbursed	(10,309,446)	
22-23 Reimbursed	(15,678,289)	
23-24 Est Reimbursed	(20,068,308)	
Projected ESSER To Be Reimbursed		\$ (58,698,481)
Est Remaining ESSER Funds At Aug 31, 2024		\$ -

- 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 used for online teaching staff, maintaining staff positions, fund mental health services, online tutoring, *summer school*, *curriculum adoptions (K-5 math/reading/PE/other)* and IT related costs.

Kennewick School District

2024-25

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	\$ 1,568,337	\$ 34,967,077	\$ 9,025,901	\$ 549,860	\$'s Collected Are Held As Liability In Gen Fund
Budgeted Revenue	322,590,287	3,261,010	14,250,100	18,499,350	1,503,000	1,700,000
Budgeted Expenditures	<u>328,136,352</u>	<u>3,464,602</u>	<u>24,050,000</u>	<u>18,560,000</u>	<u>1,800,000</u>	<u>2,785,000</u>
Change In Fund Balance	(5,546,065)	(203,592)	(9,799,900)	(60,650)	(297,000)	(1,085,000)
Transfer (Out)/In To Capital	<u>(2,000,000)</u>	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change In Fund Balance	\$ (7,546,065)	\$ (203,592)	\$ (7,799,900)	\$ (60,650)	\$ (297,000)	\$ (1,085,000)
Budgeted Ending Fund Balance	\$ 42,453,935	\$ 1,364,745	\$ 27,167,177	\$ 8,965,251	\$ 252,860	\$'s Held In Gen Fund as Liability For Claims

Kennewick School District Student Enrollment Full Time Equivalent

	22/23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Prelim Budget	2024-25 Prelim Change From 2023-24 Budget
Enrollment					
Basic Education Elementary	6,801	6,723	6,796	6,694	(29)
Kindergarten (TK Budgeted Separate/ Project 40 for 24-25)	1,265	1,240	1,179	1,150	(90)
Mid Columbia Partnership K - 5	212	208	226	207	(1)
Elementary KG - 5th	8,278	8,171	8,201	8,051	(120)
Basic Education Middle School	3,883	3,938	3,932	3,997	59
Basic Education High School	3,711	3,724	3,789	3,722	(2)
Delta High School (includes CTE)	140	140	140	140	-
Phoenix Project Based High School	55	55	56	52	(3)
Legacy High School	137	140	129	140	-
Online/Endeavor High School	161	145	126	120	(25)
Mid Columbia Partnership 6th - 12th	238	202	220	203	1
Secondary 6th - 12th	8,325	8,344	8,392	8,374	30
Subtotal	16,603	16,515	16,593	16,425	(90)
<i>FTE \$'s Generated Are Restricted</i>					
Middle School Career & Technical Ed	152	140	135	135	(5)
High School Career & Technical Ed	834	855	884	880	25
Tri-Tech Skill Center	516	525	518	525	-
CBC Academy - \$ Pass Thru To CBC	25	20	22	20	-
Open Doors- \$ Pass Thru To ESD	60	45	72	80	35
Running Start - \$ Pass Thru To CBC/WSU	337	330	430	430	100
Secondary	1,924	1,915	2,061	2,070	155
Total Student FTE	18,527	18,430	18,654	18,495	65
Special Education Age 3 - 21 Enrollment	2,630	2,620	2,700	2,700	80
Bilingual Headcount	3,045	3,150	3,610	3,405	255
Free & Reduced Meal % Used For Funding	58.80%	59.19%	59.16%	58.20%	

Kennewick School District
General Fund
Revenue Budget Trend

<u>Source</u>	<u>Budget 22/23</u>	<u>Budget 23/24</u>	<u>Proposed Budget 24-25</u>	<u>% Of 24/25 Budget</u>	<u>Change From Prior Yr Budget</u>
Property Taxes	\$ 8,126,545	\$ 12,500,500	\$ 23,225,250	7.2%	\$ 10,724,750
Levy Equalization	4,045,811	10,495,811	11,875,000	3.7%	1,379,189
State Apportionment	149,275,615	153,083,128	159,512,960	49.4%	6,429,832
Transitional KG	-	149,760	287,444	0.1%	137,684
Special Education Age 3 - 21	28,369,761	33,575,615	36,402,689	11.3%	2,827,074
Federal Special Ed + Medicaid	3,840,000	3,850,000	4,300,000	1.3%	450,000
Transportation	7,800,000	9,900,000	10,825,000	3.4%	925,000
State Apportionment (Tri Tech)	5,861,581	6,321,072	6,571,131	2.0%	250,059
State Apportionment (CTE 9-12)	8,825,338	8,473,408	9,145,919	2.8%	672,511
State Apportionment (CTE 7-8)	1,511,688	1,346,551	1,356,868	0.4%	10,317
State Apportionment (Running Start)	2,914,848	3,175,876	4,342,645	1.3%	1,166,769
State Apportionment (Open Doors)	420,387	429,976	803,028	0.2%	373,052
Learning Assistance Program	7,117,197	7,249,993	7,582,134	2.4%	332,141
Learning Assistance High Poverty	3,808,791	3,897,768	4,060,674	1.3%	162,906
Transitional Bilingual	4,435,332	4,595,836	5,168,554	1.6%	572,718
<i>Early Childhood Education</i>	<i>2,730,089</i>	<i>2,977,421</i>	<i>3,189,632</i>	1.0%	212,211
<i>Federal Programs</i>	<i>11,243,500</i>	<i>11,388,500</i>	<i>11,128,500</i>	3.4%	(260,000)
Food Service Local	276,314	55,930	105,217	0.0%	49,287
Food Service Federal	11,336,186	12,691,963	13,693,070	4.2%	1,001,107
State National Board Funding	1,452,634	1,474,318	1,531,913	0.5%	57,595
Grant Contingency/Other State	1,500,000	1,500,000	2,500,000	0.8%	1,000,000
ESSER	15,708,408	20,000,000	-	0.0%	(20,000,000)
<i>Other Grants & Revenues</i>	<i>4,669,509</i>	<i>4,807,075</i>	<i>4,982,659</i>	1.5%	175,584
Total Revenue	\$ 285,269,534	\$ 313,940,501	\$ 322,590,287	100%	\$ 8,649,786

Kennewick School District

Wages/Benefits/Staffing

	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	Change From 23/24
Wages & Benefits							
State Implicit Price Deflator Certificated	2.00%	1.60%	2.00%	5.50%	3.70%	3.70%	0.00%
State Implicit Price Deflator Classified	2.00%	1.60%	2.00%	5.50%	3.70%	3.70%	0.00%
Dept of Retirement Teachers Retirement System (TRS)	15.51%	15.74%	14.42%	14.69%	9.68%	9.86%	0.18%
Dept of Retirement School Employees (SERS)	13.19%	13.30%	11.65%	11.65%	10.91%	9.04%	-1.87%
State Health Insurance Allocation % Increase From Prior Yr	NA	-5.30%	-3.20%	5.99%	7.21%	7.09%	-0.12%
State Health Insurance Allocation/ January 1, 2020 SEBB	\$994 /\$1,056	\$ 1,000	\$ 968	\$ 1,026	\$ 1,100	\$ 1,178	\$ 78.00
Budgeted Staffing FTE							
						24/25 Budget	Change From 23/24
<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	1,127.25	(25.06)
Budgeted Classified Staffing	602.91	613.01	618.54	605.49	644.39	659.36	14.97
Subtotal	1,728.78	1,744.05	1,749.58	1,739.02	1,796.70	1,786.61	(10.09)
<u>CTE/Tri Tech/Federal & State Funded</u>							
Budgeted Certified Staffing FTE	175.53	176.95	180.38	185.61	186.56	189.59	3.03
Budgeted Classified Staffing	189.71	199.06	206.06	211.66	221.35	217.89	(3.46)
Subtotal	365.24	376.01	386.44	397.27	407.91	407.48	(0.43)
Total Budgeted Staffing FTE	2,094.02	2,120.06	2,136.02	2,136.29	2,204.61	2,194.09	(10.52)

Kennewick School District

General Fund

Expenditure Budget Trend

<u>Program</u>	<u>Budget 22/23</u>	<u>Budget 23/24</u>	<u>Proposed Budget 24/25</u>	<u>% Of 24/25 Budget</u>	<u>Change From Prior Year Budget</u>
Basic Education	\$ 158,372,126	\$ 162,182,807	\$ 168,573,662	51.4%	\$ 6,390,855
Transitional KG	-	149,760	276,398	0.1%	126,638
Special Education Age 3 to 21	31,879,631	37,828,354	41,225,374	12.6%	3,397,020
Career & Technical Education	10,036,258	9,503,662	10,195,447	3.1%	691,785
Tri Tech	5,532,674	5,989,252	6,161,007	1.9%	171,755
Running Start	2,725,000	2,962,264	4,050,000	1.2%	1,087,736
Open Doors	390,500	416,000	760,000	0.2%	344,000
Federal Title Programs	10,582,750	11,133,698	10,707,882	3.3%	(425,816)
Learning Assistance Program	10,512,388	10,671,538	11,420,394	3.5%	748,856
Transitional Bilingual	3,956,349	4,122,658	4,664,567	1.4%	541,909
Highly Capable	521,028	504,799	537,218	0.2%	32,419
State Special Purpose	942,367	1,065,870	1,149,312	0.4%	83,442
National Board To Certified Teachers	1,452,634	1,474,318	1,531,913	0.5%	57,595
Early Childhood Ed. (ECEAP)	2,686,589	2,924,421	3,124,132	1.0%	199,711
Other Grants/Contingency	1,500,000	1,500,000	2,500,000	0.8%	1,000,000
ESSER	5,708,408	9,976,848	-	0.0%	(9,976,848)
Utilities (All Programs)	3,880,750	4,199,500	4,302,000	1.3%	102,500
Liability/Property Insurance All Programs	3,071,900	3,276,500	4,222,600	1.3%	946,100
Maintenance/Grounds/Custodial	14,272,095	15,062,823	15,621,207	4.8%	558,384
Data Processing	4,623,259	4,742,997	5,120,664	1.6%	377,667
Administrative Support Services	4,537,111	4,820,183	5,274,660	1.6%	454,477
Warehouse & Printshop	1,094,087	1,089,824	1,190,249	0.4%	100,425
Food Service	11,211,051	12,273,584	13,186,723	4.0%	913,139
Transportation & Motor Pool	9,241,832	10,189,686	10,512,103	3.2%	322,417
Fuel	900,000	1,220,000	1,220,000	0.4%	-
Other Programs/Costs	<u>727,859</u>	<u>721,253</u>	<u>608,840</u>	<u>0.2%</u>	<u>(112,413)</u>
Total Expenditure	\$ 300,358,646	\$ 320,002,599	\$ 328,136,352	100.0%	\$ 8,133,753

General Fund 2024-25 Budget MSOC Changes

Materials/Supplies/Operating Costs (MSOC) Select Categories	21/22 Budget	22/23 Budget	23/24 Budget	24/25 Prelim Budget	Budget Change 24/25 -23/24
<i>Utility Cost</i>	\$ 3,642,500	\$ 3,748,250	\$ 4,024,500	\$ 4,127,000	\$ 102,500
<i>Property/Liability Insurance</i>	2,755,000	3,071,900	3,276,500	4,167,600	891,100
<i>Transportation/Fleet Fuel</i>	885,000	900,000	1,220,000	1,220,000	-
Transportation	156,430	146,430	146,430	204,130	57,700
Curriculum Adoption/License Renewals	1,122,500	122,500	355,000	940,000	585,000
<i>IT/Technology/Software</i>	3,109,000	3,189,000	3,189,000	3,389,000	200,000
Maint/Fleet/Custodial/Grounds/Warehouse/Print Shop	3,454,850	3,122,850	3,149,350	3,212,350	63,000
Maint/Grounds (Equipment & Fleet Replacement)	221,500	196,500	196,500	196,500	-
<i>Special Education</i>	1,309,976	1,130,476	1,915,476	2,271,976	356,500
Security Resource Officer Contract	400,000	415,000	710,000	735,000	25,000
Education Service District (ESD) Prevention Services	175,000	175,000	185,000	210,000	25,000
Reading Foundation \$276K/Team Read \$124K	379,575	379,575	395,000	400,000	5,000
Testing/Assessment Contract	185,000	70,000	185,000	185,000	-
Building Budgets	2,456,242	2,266,922	2,300,132	2,288,400	(11,732)
Other MSOC/No Tri Tech/No CTE (01,02,97)	2,485,920	2,110,443	2,203,205	2,389,455	186,250
Subtotal Basic Ed/Local Funded MSOC Budget Change	\$ 22,738,493	\$ 21,044,846	\$ 23,451,093	\$ 25,936,411	\$ 2,485,318
Delta/Running Start/CBC Academy--Offset With Revenue	3,585,000	3,360,000	3,718,864	4,832,000	1,113,136
Open Doors- Offset With Revenue	\$ 365,000	\$ 390,500	\$ 416,000	\$ 760,000	344,000
Science Resource Center (Offset With Revenue)	187,500	222,500	242,500	247,500	5,000
Learning Assistance Program - Other Student Support	511,830	627,000	660,000	600,000	(60,000)
Career & Technical Education (CTE)	967,886	1,602,886	1,389,886	1,305,211	(84,675)
Tri Tech Skill Center	1,668,228	1,853,228	1,995,728	1,820,728	(175,000)
Federal Programs	2,538,310	1,234,234	1,294,074	1,146,677	(147,397)
Learning Assistance Program (LAP)	715,470	632,281	663,531	701,700	38,169
Bilingual	162,500	164,500	164,500	192,642	28,142
Early Childhood Educ. Assistance Program (ECEAP)	277,000	277,000	316,815	280,510	(36,305)
Food Service Program	4,708,343	5,672,373	6,435,995	6,923,999	488,004
Other Grants/Contingency	1,500,000	1,500,000	1,500,000	2,500,000	1,000,000
Other Non-Local Funded Program Change	725,470	709,169	660,169	623,702	(36,467)
Subtotal	\$ 17,912,537	\$ 18,245,671	\$ 19,458,062	\$ 21,934,669	\$ 2,476,607
Total Materials/Supplies/Operating Cost (MSOC) Change	\$ 40,651,030	\$ 39,290,517	\$ 42,909,155	\$ 47,871,080	\$ 4,961,925

2024-25 Materials/Supplies & Operating Costs (MSOC) State Funded Compared to District Budget

The state requires the information below to be presented.

MSOC	State Allocation
MSOC Allocation	\$25,486,970
KSD Budgeted Basic Ed (Programs 01/97 less Running Start)	\$21,991,599
<i>Remaining MSOC funds support cost for student instruction that are not fully funded by the state.</i>	

- District projected to receive increased MSOC funding through OSPI funding model of approximately \$400,000 or \$21.00 per student FTE for 2024-25.
- Increased MSOC funding associated with the \$21.00 increase will offset 2024-25 increased utility and property/liability insurance costs.

Materials/Supplies/Operating Costs (MSOC) Select Categories	23/24 Budget	24/25 Prelim Budget 5/22/24	Budget Change 24/25 -23/24
Utility Cost	\$ 4,024,500	\$ 4,127,000	\$ 102,500
Property/Liability Insurance	3,276,500	4,167,600	891,100
Increased Budgeted Costs For Utilities & Insurance	\$ 7,301,000	\$ 8,294,600	\$ 993,600

**Kennewick School District
General Fund
2024-25 Proposed Budget**

<u>Revenues</u>	Adopted Budget 23/24 No ESSER	Adopted Budget 23/24 W/ ESSER	Proposed Budget 24/25	Change From 23/24 Budget
Property Taxes	\$ 12,500,500	\$ 12,500,500	\$ 23,225,250	\$ 10,724,750
Levy Equalization	10,495,811	10,495,811	11,875,000	1,379,189
Other Local Revenue	2,165,930	2,165,930	2,312,717	146,787
State Revenue	238,164,707	238,164,707	252,243,865	14,079,158
Federal Revenue	27,930,223	27,930,223	29,209,014	1,278,791
Other Grant/Contingency	1,500,000	1,500,000	2,500,000	1,000,000
Other Revenue & Grants	1,183,330	1,183,330	1,224,441	41,111
Federal ESSER	-	20,000,000	-	(20,000,000)
Total Revenue	\$ 293,940,501	\$ 313,940,501	\$ 322,590,287	\$ 8,649,786
 <u>Expenditures</u>				
Certificated Salaries	144,258,086	144,258,086	150,804,184	6,546,098
Classified Salaries	50,683,969	50,683,969	53,691,706	3,007,737
Employee Benefits	72,174,541	72,174,541	75,769,382	3,594,841
ESSER <i>(To Cover Staff Costs In Above)</i>	-	5,476,848	-	(5,476,848)
Subtotal Salaries & Benefits	\$ 267,116,596	\$ 272,593,444	\$ 280,265,272	\$ 7,671,828
Supplies & Materials	12,087,221	12,087,221	12,470,106	382,885
Purchased/Contractual Services	27,910,316	27,910,316	31,609,693	3,699,377
Travel	737,680	737,680	751,253	13,573
Capital Outlay	673,938	673,938	540,028	(133,910)
Contingency/Other Grant	1,500,000	1,500,000	2,500,000	1,000,000
Materials/Supplies & Operating Costs (MSOC)	42,909,155	42,909,155	47,871,080	4,961,925
ESSER <i>(Mental Health/Tutoring/Math Adoption)</i>	-	4,500,000	-	(4,500,000)
Total Expenditures	\$ 310,025,751	\$ 320,002,599	\$ 328,136,352	\$ 8,133,753
Change In Fund Balance	(16,085,250)	(6,062,098)	(5,546,065)	
Transfer To Capital Fund	(5,000,000)	(5,000,000)	(2,000,000)	
Change In Fund Balance After Transfers	(21,085,250)	(11,062,098)	(7,546,065)	
Beginning/Projected Fund Balance			50,000,000	
Projected Ending Fund Balance			\$ 42,453,935	

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

		Aug 31, 2022	Aug 31, 2023	<u>Projected Aug 31, 2024</u>	<u>Budgeted Aug 31, 2025</u>
Reserved For Inventory	Non Spendable	\$ 1,026,174	\$ 861,866	\$ 1,000,000	\$ 1,000,000
Tri Tech	Restricted	701,804	1,080,652	1,080,000	1,080,000
Building Budget Carryover	Assigned	1,210,083	966,500	1,200,000	1,200,000
Building Renovation Carryover	Assigned	-	-	-	
Career & Tech Ed Program Carryover	Restricted	228,127	47,764	150,000	150,000
Learning Assistance Program (LAP) Carryover	Restricted	585,868	793,368	500,000	500,000
Grant/Program Carryover	Restricted	412,187	250,371	190,000	190,000
Transfer To Capital Projects Fund	Assigned	1,500,000	5,000,000	2,000,000	-
Other Assigned (Stabilization)	Assigned	<u>34,681,086</u>	<u>26,124,527</u>	<u>27,530,000</u>	<u>21,983,935</u>
Subtotal		\$ 40,345,329	\$ 35,125,047	\$ 33,650,000	\$ 26,103,935
Minimum Fund Balance Policy (3.0%-5.0% of Budget)	Unassigned	<u>10,500,000</u>	<u>11,200,000</u>	<u>16,350,000</u>	<u>16,350,000</u>
Ending Fund Balance		\$ 50,845,329	\$ 46,325,047	\$ 50,000,000	\$ 42,453,935

**Kennewick School District
Four Year Budget Projections**

General Fund

<i>Projected Enrollment</i>	18,495	18,364	18,208	18,002
<i>Basid Education Change From Prior Yr</i>	(90)	(131)	(156)	(206)
<i>Total Change From Prior Year All Programs</i>	65	(131)	(156)	(206)

26-27 Budget Reflects 2027 Levy of \$40.0M at \$2.00 Levy Rate

<u>Revenues</u>	Proposed Budget 24-25	Projected 25-26	Projected 26-27	Projected 27-28
Property Taxes	\$ 23,225,250	\$ 24,070,500	\$ 32,715,000	\$ 42,300,000
Levy Equalization	11,875,000	9,535,695	8,292,102	6,559,414
Other Local Revenue	2,312,717	2,212,500	2,212,500	2,112,500
State Revenue	252,531,309	255,954,085	259,330,986	262,170,831
Federal Revenue	31,421,570	30,218,528	30,588,576	30,967,292
Other Revenue & Grants	1,224,441	1,227,167	1,229,667	1,232,167
Federal ESSER	-	-	-	-
Total Revenue	\$ 322,590,287	\$ 323,218,475	\$ 334,368,831	\$ 345,342,204
 <u>Expenditures</u>				
Certificated Salaries	150,804,184	152,866,630	156,958,721	160,173,713
Classified Salaries	53,691,706	53,802,457	55,461,531	57,170,377
Employee Benefits	75,769,382	76,935,009	78,135,604	79,372,217
Subtotal Salaries & Benefits	\$ 280,265,272	\$ 283,604,095	\$ 290,555,856	\$ 296,716,307
Supplies & Materials	12,470,106	12,770,106	13,170,106	13,670,106
Purchased/Contractual Services	31,609,693	32,609,693	33,609,693	34,609,693
Travel	751,253	751,253	751,253	751,253
Capital Outlay	540,028	540,028	540,028	540,028
Contingency/Other Grants	2,500,000	1,500,000	1,500,000	1,500,000
Materials/Supplies & Operating Costs (MSOC)	47,871,080	48,171,080	49,571,080	51,071,080
Federal ESSER	-	-	-	-
Total Expenditures	\$ 328,136,352	\$ 331,775,175	\$ 340,126,936	\$ 347,787,387
 Change In Fund Balance	 (5,546,065)	 (8,556,700)	 (5,758,105)	 (2,445,183)
Transfer To Capital Fund (Tri Tech)	(2,000,000)	-	-	-
Change In Fund Balance After Transfers	(7,546,065)	(8,556,700)	(5,758,105)	(2,445,183)
 Beginning Fund Balance	 50,000,000	 42,453,935	 33,897,235	 28,139,130
 Ending Fund Balance	 \$ 42,453,935	 \$ 33,897,235	 \$ 28,139,130	 \$ 25,693,948

**Kennewick School District
Four Year Budget Projections**

Capital Project Fund				
	Proposed Budget 24-25	Projected 25-26	Projected 26-27	Projected 27-28
Revenues				
Revenues				
Investment Earnings	\$ 600,000	\$ 500,000	\$ 500,000	\$ 500,000
State Construction Match - Ridgeview	400,000	-	-	-
Technology Levy	4,600,100	4,850,000	5,000,000	5,500,000
Tri Tech	150,000	150,000	150,000	150,000
Tri Tech Core Modernization	8,500,000	26,400,000	9,250,000	-
Revenue Total	\$ 14,250,100	\$ 31,900,000	\$ 14,900,000	\$ 6,150,000
Expenditures				
Ridge View	300,000	-	-	-
Preliminary Architect Work Next Bond	-	-	750,000	750,000
Site Work \$2.0M/Small Projects \$1.5M/Contingency\$	8,500,000	1,500,000	1,500,000	1,500,000
Technology	4,600,000	4,850,000	5,000,000	5,500,000
Tri Tech	10,650,000	24,550,000	9,400,000	150,000
Expenditure Total	\$ 24,050,000	\$ 30,900,000	\$ 16,650,000	\$ 7,900,000
Change In Fund Balance	\$ (9,799,900)	\$ 1,000,000	\$ (1,750,000)	\$ (1,750,000)
Beginning Fund Balance	34,967,077	27,167,177	28,167,177	26,417,177
Transfer In From General Fund (Tri Tech/Other)	2,000,000	-	-	-
Ending Fund Balance	\$ 27,167,177	\$ 28,167,177	\$ 26,417,177	\$ 24,667,177

**Kennewick School District
Four Year Budget Projections**

Associated Student Body Fund

	Proposed Budget 24-25	Projected 25-26	Projected 26-27	Projected 27-28
<u>Revenues</u>				
Revenues	\$ 3,261,010	\$ 1,890,000	\$ 1,890,000	\$ 1,890,000
Expenditures	3,464,602	1,890,000	1,890,000	1,890,000
Change In Fund Balance	\$ (203,592)	\$ -	\$ -	\$ -
Beginning Fund Balance	1,568,337	1,364,745	1,364,745	1,364,745
Ending Fund Balance	\$ 1,364,745	\$ 1,364,745	\$ 1,364,745	\$ 1,364,745

Debt Service

	Proposed Budget 24-25	Projected 25-26	Projected 26-27	Projected 27-28
<u>Revenues</u>				
Revenues	\$ 18,499,350	\$ 16,600,000	\$ 14,435,000	\$ 13,200,000
Interest Payments	6,030,000	5,500,000	5,025,000	4,640,000
Bond Maturity	12,030,000	13,250,000	9,510,000	9,380,000
Bond Issue Costs	500,000	-	-	-
Expenditures	18,560,000	18,750,000	14,535,000	14,020,000
Change In Fund Balance	\$ (60,650)	\$ (2,150,000)	\$ (100,000)	\$ (820,000)
Beginning Fund Balance	9,025,901	8,965,251	6,815,251	6,715,251
Ending Fund Balance	\$ 8,965,251	\$ 6,815,251	\$ 6,715,251	\$ 5,895,251

Transportation Vehicle

	Proposed Budget 24-25	Projected 25-26	Projected 26-27	Projected 27-28
<u>Revenues</u>				
Revenues	\$ 1,503,000	\$ 1,453,000	\$ 1,553,000	\$ 1,303,000
Expenditures (5-7 buses per year)	1,800,000	1,600,000	1,500,000	1,300,000
Change In Fund Balance	\$ (297,000)	\$ (147,000)	\$ 53,000	\$ 3,000
Beginning Fund Balance	549,860	252,860	105,860	158,860
Ending Fund Balance	\$ 252,860	\$ 105,860	\$ 158,860	\$ 161,860

Self-Insured Fund Proposed Budget 24/25

	<u>Worker's Compensation</u>		<u>Unemployment</u>		<u>Self-Insured</u>
	<u>Projected 23/24</u>	<u>Proposed Budget 24/25</u>	<u>Projected 23/24</u>	<u>Proposed Budget 24/25</u>	<u>Total Proposed Budget</u>
Funds Held In General Fund	\$ -	\$ 5,000,000	\$ -	\$ 1,000,000	6,000,000
Revenue					
Revenue From Rates/Premiums	\$ 1,480,000	\$ 1,400,000	\$ 425,000	\$ 300,000	\$ 1,700,000
Total Budgeted Revenues	\$ 1,480,000	\$ 1,400,000	\$ 425,000	\$ 300,000	\$ 1,700,000
Expenditure					
Classified Wages & Benefits	125,000	130,000	-	-	130,000
Supplies/Training/Travel	10,000	10,000	-	-	10,000
Purchased Services	-	-	-	-	-
Claims	630,000	630,000	140,000	150,000	780,000
Contingency	-	500,000	-	500,000	1,000,000
Third Party Administrator Fees	77,000	80,000	-	-	80,000
Labor & Industry Quarterly Assessment	655,000	655,000	-	-	655,000
Call Center Services	18,000	20,000	-	-	20,000
Excess Insurance	85,000	90,000	-	-	90,000
Safe Schools	18,150	20,000	-	-	20,000
Total Expenditures	\$ 1,618,150	\$ 2,135,000	\$ 140,000	\$ 650,000	\$ 2,785,000
Change In Fund Balance	\$ (138,150)	\$ (735,000)	\$ 285,000	\$ (350,000)	\$ (1,085,000)
Projected Ending Program Funds		\$ 4,265,000		\$ 650,000	\$ 4,915,000

Per Auditor, the self-insured fund is not to have any Fund Balance. Funds are held in the General Fund as a liability. District has all Worker's Compensation reserve funds (~\$5,000,000) held in General Fund as liability for claims. District projects to have \$1,000,000 unemployment reserve funds held as a liability held in General Fund at August 31, 2024.

2024-25
Kennewick School District Budget
Presented For Adoption

Through Resolution No. 9, 2023-24

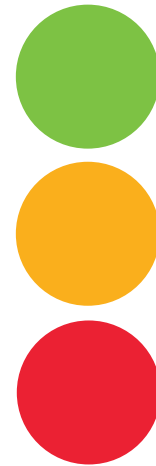
Public Hearing

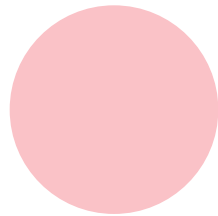
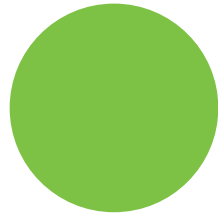
If anyone in the audience would like to comment on the Proposed 2024-25 Budget, please raise your hand to be recognized at this time. You will be asked to come forward to the podium to provide your comment. Please begin by stating your name for the record.

Public Comment

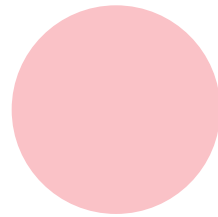
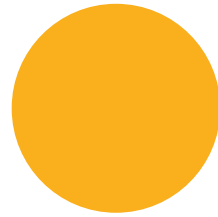
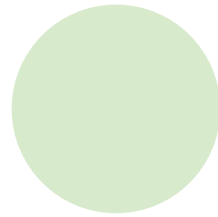
Communications from Parents, Staff and District Residents

- +The Board appreciates hearing from you.
- +Please limit your comments to 2 minutes.
- +The stoplight on the screen will signal yellow when you have used half of your time and red when your time has ended.

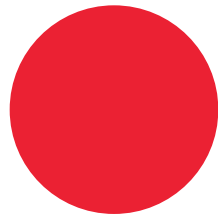
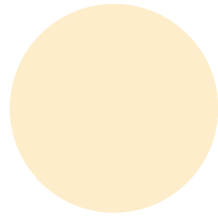
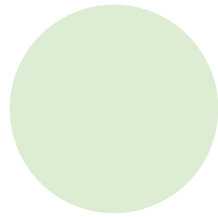




Please Begin



1 Minute Remaining



Time Has Ended

Public Hearing

Is there anyone attending online who has signed up to comment? You will have two minutes to share your comments. Please begin by stating your name for the record.

Public Hearing

Last call for any person who wishes to speak for or against the Proposed 2024-25 Budget.

Public Hearing

I will now entertain a motion to adjourn the hearing.

Board Discussion/Deliberation and Action

2024-25
Kennewick School District Budget
Presented For Adoption

Through Resolution No. 9, 2023-24