



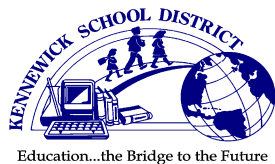
Education...the Bridge to the Future

**2008/2009**  
**ADOPTED BUDGET**

July 9, 2008

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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**
  - **Dental**

<b>Kennewick School District</b>						
<b>General Fund Budget Drivers</b>						
	<b>04/05 Actual</b>	<b>05/06 Actual</b>	<b>06/07 Actual</b>	<b>07/08 Actual</b>	<b>08/09 Budget</b>	<b>Change From 07/08</b>
<b>Enrollment</b>						
Basic Education Full-Time Equivalent Student (FTE)	12,439	12,689	12,797	12,970	12,841	(129)
Impact of All Day Kindergarten (Eastgate/Westgate/Amistad)	-	-	-	130	128	(2)
Vocational FTE	708	692	728	718	725	7
Tri-Tech FTE	454	423	442	451	440	(11)
Online Learning	-	-	-	30	29	(1)
Phoenix	-	-	-	36	40	4
Mid Columbia Parent Partnership	75	81	75	118	110	(8)
Running Start	121	110	128	142	140	(2)
<b>Total Student FTE</b>	<b>13,796</b>	<b>13,994</b>	<b>14,170</b>	<b>14,594</b>	<b>14,453</b>	<b>(142)</b>
Special Education Enrollment	1,639	1,638	1,711	1,715	1,670	(45)
Transitional Bilingual	1,210	1,296	1,318	1,469	1,460	(9)
All Day Kindergarten Funded For Edison and Hawthorne beginning 08/09 school year projected to result in additional 98 FTE (not reflected in above).						
Free & Reduced Meal %	38.21%	39.17%	41.06%	41.06%	45.81%	
<b>Wages &amp; Benefits</b>						
Cost of Living Adjustment (COLA) Certificated	.5% to 3.0%	1.20%	3.30%	4.33%	<b>5.13%</b>	
Cost of Living Adjustment (COLA) Classified	1.00%	1.20%	3.30%	3.82%	<b>4.95%</b>	
Dept of Retirement Teachers Retirement System (TRS)	1.04%	2.94%	4.74%	5.82%	8.46%	
Dept of Retirement School Employees System (SERS)	1.37%	2.92%	4.85%	5.88%	7.54%	
State Health Insurance Allocation % Increase From Prior Yr	21.00%	7.40%	8.50%	3.60%	3.60%	
State Health Insurance Allocation	582.47	629.07	\$ 682.54	\$ 707.00	\$ 732.00	
Public Employees Benefit Board Contribution	\$ 45.50	\$ 48.42	\$ 55.15	\$ 57.71	\$ 60.40	
Public Employee Benefits Board % Increase	-7.41%	6.59%	13.90%	4.64%	4.66%	
Certificated Staffing (Full-Time Equivalent Employee) FTE	931	930	915	918	929	
Classified Staffing FTE	560	536	552	571	564	



# Additional Certificated Staffing 2008/2009

Special Education	2.10
All Day Kindergarten	1.50
Elementary	4.00
Middle School	0.50
High School Add'l Periods	1.00
Phoenix	1.00
Math/Science Curriculum	0.40
Career & Tech Education	1.30
Career & Tech Education: Admin	<u>0.30</u>
Additional FTE	12.10

# Classroom Additions

## Completed In 07/08 For 08/09

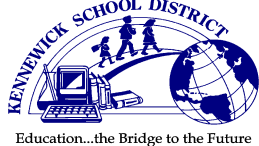
- Convert Library Area To Classroom
  - Amistad
  - Cascade
- Modular Classroom Additions
  - (2) Hawthorne
    - Dual Language
    - All Day Kindergarten
  - (1) Ridgeview
    - Growth
  - (1) Washington
    - Life Skills Program
  - (1) Westgate
    - Life Skills Program
  - (1) Lincoln
    - Autism

# Kennewick School District

2008/2009

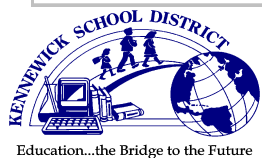
## Budget Summary: All Funds

	<i>General Fund</i>	<i>Associated Student Body</i>	<i>Capital Projects</i>	<i>Debt Service</i>	<i>Transportation Vehicle</i>	<i>Self-Insured Workers' Comp</i>
Estimated Beginning Fund Balance	\$ 11,611,684	\$ 982,908	\$ 6,500,000	\$ 5,390,000	\$ 58,500	\$ 508,616
Budgeted Revenue	141,979,430	1,992,881	885,000	8,155,125	395,887	1,225,000
Budgeted Expenditures	<u>142,178,631</u>	<u>2,136,904</u>	<u>4,656,000</u>	<u>7,750,913</u>	<u>440,000</u>	<u>1,044,090</u>
Change In Fund Balance	(199,201)	(144,023)	(3,771,000)	404,212	(44,113)	180,910
Transfer Out To Self-Insured	-	-	-	-	-	-
Transfer Out To Capital	(650,000)	-	-	-	-	-
Transfer Out To Transportation	-	-	-	-	-	-
Transferred In From General Fund	<u>-</u>	<u>-</u>	<u>650,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change In Fund Balance	\$ (849,201)	\$ (144,023)	\$ (3,121,000)	\$ 404,212	\$ (44,113)	\$ 180,910
Budgeted Ending Fund Balance	\$ 10,762,483	\$ 838,885	\$ 3,379,000	\$ 5,794,212	\$ 14,387	\$ 689,526
<b>Reserved &amp; Designated</b>	<b>3,000,000</b>					
<b>Unreserved</b>	<b><u>7,762,483</u></b>					
<b>Budgeted Ending Fund Balance</b>	<b>\$ 10,762,483</b>					



<b>General Fund</b>				
	<b>Projected 07/08</b>	<b>Budget 07/08</b>	<b>Budget 08/09</b>	<b>Change From Prior Year Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 7,327,272</b>	<b>\$ 4,925,000</b>	<b>\$ 11,611,684</b>	<b>\$ 6,686,684</b>
<b>Revenues</b>				
Local Revenue	20,342,694	20,022,694	21,450,022	1,427,328
State Revenue	100,455,221	98,573,700	108,505,832	9,932,132
Federal Revenue	9,684,396	9,790,521	11,211,576	1,421,055
Other Revenue	847,000	848,000	812,000	(36,000)
<b>Total Revenue</b>	<b>\$ 131,329,311</b>	<b>\$ 129,234,915</b>	<b>\$ 141,979,430</b>	<b>\$ 12,744,515</b>
<b>Expenditures</b>				
Certificated Salaries	61,370,207	62,082,713	67,230,982	5,148,269
Classified Salaries	19,323,958	19,703,535	21,460,255	1,756,720
Employee Benefits	26,150,237	27,176,447	30,942,742	3,766,295
Supplies & Materials	7,986,385	7,868,083	9,015,747	1,147,664
Purchased/Contractual Services	9,956,996	10,494,996	11,230,687	735,691
Travel	318,986	742,199	827,851	85,652
Capital Outlay	1,827,770	941,968	1,430,367	488,399
Capital Outlay GATES Grant	20,360	-	40,000	40,000
<b>Total Expenditures</b>	<b>\$ 126,954,899</b>	<b>\$ 129,009,941</b>	<b>\$ 142,178,631</b>	<b>\$ 13,168,690</b>
<b>Change In Fund Balance Prior To Transfers</b>	<b>\$ 4,374,412</b>	<b>\$ 224,974</b>	<b>\$ (199,201)</b>	
<b>Transfer To Transportation Fund</b>	<b>-</b>	<b>(20,000)</b>	<b>-</b>	
<b>Transfer To Capital Fund</b>	<b>(90,000)</b>	<b>(90,000)</b>	<b>(650,000)</b>	
<b>Change In Fund Balance</b>	<b>\$ 4,284,412</b>	<b>\$ 114,974</b>	<b>\$ (849,201)</b>	
<b>Ending Fund Balance</b>	<b>\$ 11,611,684</b>	<b>\$ 5,039,974</b>	<b>\$ 10,762,483</b>	<b>\$ (849,201)</b>

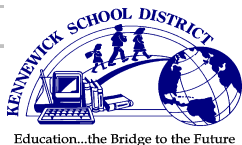
<b>General Fund</b>					
<b>Revenue Budget</b>					
<b>Revenue Account</b>	<b>Actual 06/07</b>	<b>Budget 07/08</b>	<b>Projected 07/08</b>	<b>Budget 08/09</b>	<b>% Of 08/09 Budget</b>
Property Tax	\$ 15,220,510	\$ 15,789,800	\$ 15,908,234	\$ 16,770,680	11.8%
State Apportionment	66,852,948	70,733,374	72,571,582	77,168,145	54.4%
Ley Equalization	5,565,452	6,518,509	6,678,248	7,750,000	5.5%
Special Education	7,314,681	7,456,519	7,928,936	8,069,341	5.7%
Federal Special Education	2,679,839	2,720,441	2,448,304	2,852,330	2.0%
Learning Assistance Program	1,165,314	1,595,949	1,506,830	2,133,225	1.5%
Transitional Bilingual	1,062,289	1,099,358	1,242,390	1,320,380	0.9%
Student Achievement	5,247,821	6,360,750	6,364,206	6,619,545	4.7%
Transportation	2,180,408	2,300,000	2,359,291	2,400,000	1.7%
Early Childhood Educ. Assistance Prog.	677,142	805,677	981,500	1,001,130	0.7%
Federal Programs	3,280,923	3,527,836	3,122,184	4,349,055	3.1%
Food Service Local	1,792,441	1,816,736	1,771,979	1,907,609	1.3%
Food Service State	113,315	106,897	146,248	111,157	0.1%
Food Service Federal	2,445,063	2,542,324	2,664,928	2,636,550	1.9%
GATES Grant	620,113	1,122,658	842,358	1,323,233	0.9%
Physical Educ. Program Grant	-	-	-	500,000	0.4%
DSHS Administrative Match	460,644	375,000	318,279	300,000	0.2%
Other Grants & Revenues	4,402,920	4,363,087	4,473,814	4,767,050	3.4%
<b>Total Revenue</b>	<b>\$ 121,081,823</b>	<b>\$ 129,234,915</b>	<b>\$ 131,329,311</b>	<b>\$ 141,979,430</b>	<b>100%</b>



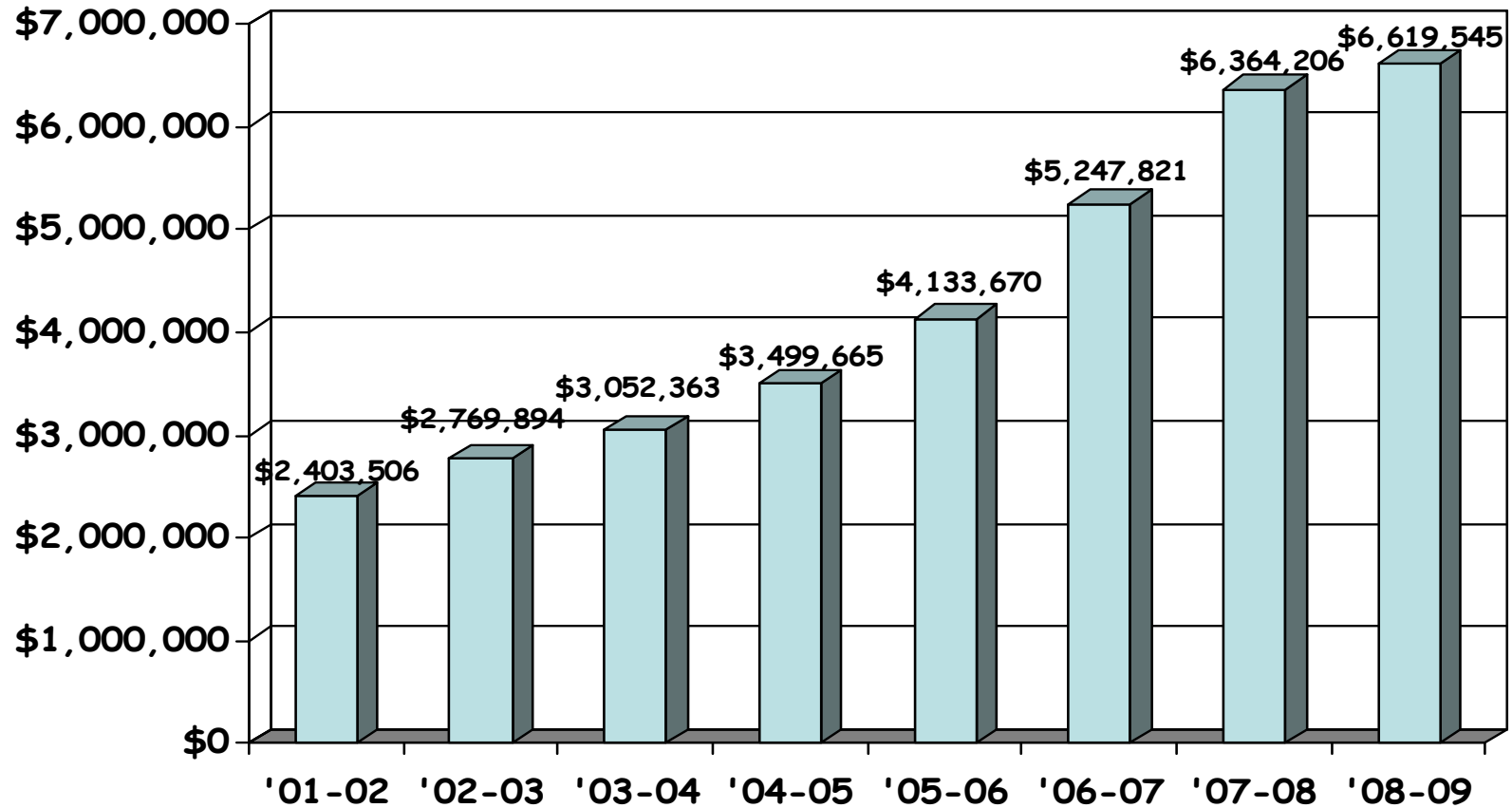
# General Fund

## Expenditure Budget By Program

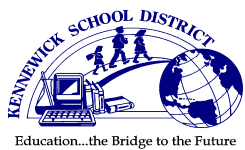
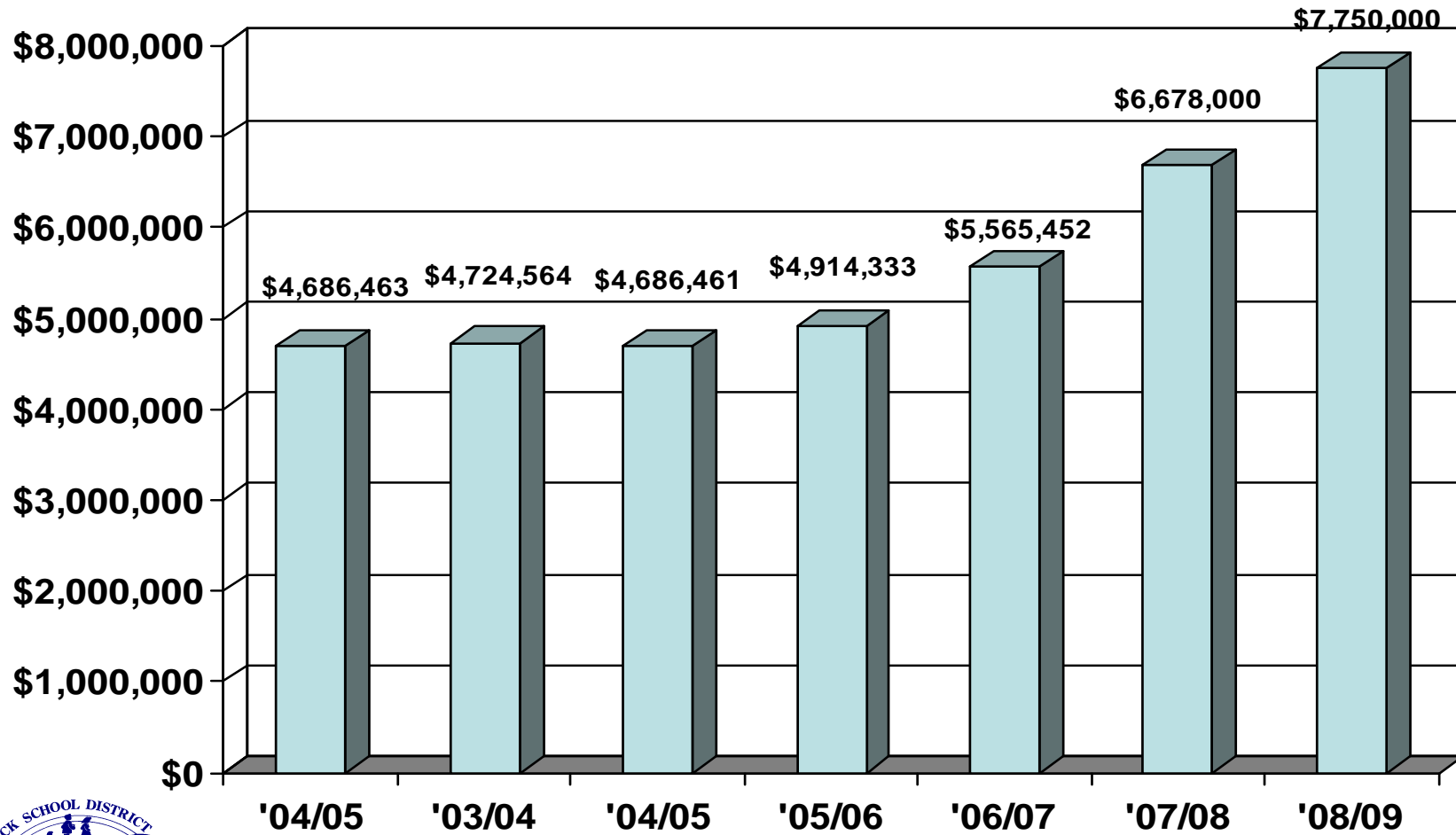
<u>Program</u>	<u>Actual 06/07</u>	<u>Budget 07/08</u>	<u>Projected 07/08</u>	<u>Budget 08/09</u>	<u>% Of Total 08/09 Budget</u>
Basic Education	63,280,320	67,909,493	67,794,738	73,300,773	51.7%
Special Education	12,225,966	15,044,007	14,358,403	16,455,592	11.6%
Career & Technical Education	3,353,376	3,465,256	3,398,474	3,959,591	2.8%
Tri Tech	2,593,663	3,028,243	2,903,079	3,685,470	2.6%
Federal Title Programs	3,151,771	3,408,892	3,373,333	4,349,055	3.1%
Learning Assistance Program	1,017,319	1,594,949	1,391,246	2,133,225	1.5%
Transitional Bilingual	963,981	1,099,358	1,015,250	1,137,207	0.8%
Student Achievement	5,141,450	5,661,013	5,600,000	6,132,603	4.3%
Early Childhood Educ. Assistance Prog.	682,092	805,677	975,518	1,001,130	0.7%
GATES Funded Programs	620,113	1,122,658	842,358	1,323,233	0.9%
Physical Educ. Program Grant	-	-	-	500,000	0.4%
Utilities (All Programs)	2,301,162	2,627,500	2,170,932	2,577,500	1.8%
Liability/Property Insurance	572,695	600,500	587,571	670,500	0.5%
Maintenance/Grounds/Custodial	6,318,581	6,706,130	6,496,000	7,071,887	5.0%
Data Processing	1,702,695	1,864,883	2,228,915	1,969,659	1.4%
Administrative Support Services	2,054,013	2,375,226	2,362,499	2,740,340	1.9%
Warehouse & Printshop	675,939	839,190	658,332	887,739	0.6%
Food Service	4,594,867	4,763,766	4,592,881	4,969,732	3.5%
Transportation & Motor Pool	3,216,326	3,454,935	3,504,964	3,745,177	2.6%
Fuel	472,808	545,000	657,979	850,000	0.6%
Other Costs	1,381,818	2,093,265	2,042,427	2,270,187	1.6%
<b>Total</b>	<b>\$ 116,320,955</b>	<b>\$ 129,009,941</b>	<b>\$ 126,954,899</b>	<b>\$ 141,730,600</b>	<b>100.0%</b>



# Student Achievement (I-728) Funding Trend



# Levy Equalization Funding Trend



<b>Associated Student Body (ASB) Fund</b>				
	<b>Projected 07/08</b>	<b>Budget 07/08</b>	<b>Budget 08/09</b>	<b>Change From Prior Year Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,052,674</b>	<b>\$ 880,919</b>	<b>\$ 982,908</b>	
<b>Revenue</b>				
General Student Body	\$ 625,000	\$ 908,607	\$ 727,850	\$ (180,757)
Athletics	320,000	350,750	319,266	(31,484)
Classes	75,000	114,950	106,200	(8,750)
Clubs	500,000	1,254,908	728,565	(526,343)
Private Monies	50,000	93,000	111,000	18,000
<b>Total Revenues</b>	<b>\$ 1,570,000</b>	<b>\$ 2,722,215</b>	<b>\$ 1,992,881</b>	<b>\$ (729,334)</b>
<b>Expenditure</b>				
General Student Body	419,976	723,570	546,425	(177,145)
Athletics	534,811	652,640	588,915	(63,725)
Classes	74,967	140,627	122,500	(18,127)
Clubs	559,991	1,271,281	761,838	(509,443)
Private Monies	50,021	93,000	117,226	24,226
<b>Total Expenditures</b>	<b>\$ 1,639,766</b>	<b>\$ 2,881,118</b>	<b>\$ 2,136,904</b>	<b>\$ (744,214)</b>
<b>Change In Fund Balance</b>	<b>\$ (69,766)</b>	<b>\$ (158,903)</b>	<b>\$ (144,023)</b>	
<b>Ending Fund Balance</b>	<b>\$ 982,908</b>	<b>\$ 722,016</b>	<b>\$ 838,885</b>	<b>\$ 116,869</b>

<b>Capital Project Fund</b>				
	<b>Projected 07/08</b>	<b>Budget 07/08</b>	<b>Budget 08/09</b>	<b>Change From Prior Year Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 10,230,298</b>	<b>\$ 6,500,000</b>	<b>\$ 6,500,000</b>	
<b>Revenue</b>				
Investment Earnings	350,000	250,000	100,000	(150,000)
Interfund Loan Interest	-	500	-	(500)
Tri-Tech State Project Funding	535,371	750,000	752,000	2,000
Tri-Tech Coop Fees	33,000	33,000	33,000	-
Land Sale	133,043	-	-	-
Other Revenues	21,669	-	-	-
<b>Total Revenues</b>	<b>\$ 1,073,083</b>	<b>\$ 1,033,500</b>	<b>\$ 885,000</b>	<b>\$ (148,500)</b>
<b>Expenditure</b>				
Land	523,179	325,000	200,000	* (125,000)
Facility Space/Remodeling Buildings	2,344,042	3,640,000	2,040,000	* (1,600,000)
Kamiakin Project	85,000	385,000	261,000	* (124,000)
Bus Lanes/Paving/Parking Lots	225,000	-	200,000	200,000
Track Improvements	200,000	-	-	-
Sunset View Piping Project	150,000	-	-	-
Improvements & Upgrades	153,983	581,000	510,000	(71,000)
Mold Removal	-	30,000	30,000	-
American Disability Act	12,177	50,000	50,000	-
Portables & Set Up	525,000	120,000	120,000	-
Tri-Tech Projects	675,000	1,473,000	1,045,000	(428,000)
Other Miscellaneous/Open Purchase Orders	-	450,000	200,000	(250,000)
<b>Total Expenditures</b>	<b>\$ 4,893,381</b>	<b>\$ 7,054,000</b>	<b>\$ 4,656,000</b>	<b>\$ (2,398,000)</b>
<b>Change In Fund Balance Prior To Transfer In</b>	<b>\$ (3,820,298)</b>	<b>\$ (6,020,500)</b>	<b>\$ (3,771,000)</b>	
<b>Transfer In From General Fund</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 650,000</b>	<b>\$ 560,000</b>
<b>Ending Fund Balance</b>	<b>\$ 6,500,000</b>	<b>\$ 569,500</b>	<b>\$ 3,379,000</b>	<b>\$ (3,121,000)</b>

\* Indicates supported with state match funds held.

<b>Debt Service Fund</b>				
	<b>Projected 07/08</b>	<b>Budget 07/08</b>	<b>Budget 08/09</b>	<b>Change From Prior Year Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,892,573</b>	<b>\$ 4,715,000</b>	<b>\$ 5,390,000</b>	
<b>Revenue</b>				
Local Taxes	\$ 8,014,771	\$ 8,043,175	\$ 8,155,125	\$ 111,950
<b>Expenditure</b>				
Mature Bonds	5,770,000	5,770,000	6,250,000	480,000
Bond Interest	<u>1,747,344</u>	<u>1,760,000</u>	<u>1,500,913</u>	<u>(259,087)</u>
<b>Total Expenditures</b>	<b>\$ 7,517,344</b>	<b>\$ 7,530,000</b>	<b>\$ 7,750,913</b>	<b>\$ 220,913</b>
<b>Change In Fund Balance</b>	<b>\$ 497,427</b>	<b>\$ 513,175</b>	<b>\$ 404,212</b>	
<b>Ending Fund Balance</b>	<b>\$ 5,390,000</b>	<b>\$ 5,228,175</b>	<b>\$ 5,794,212</b>	<b>\$ 566,037</b>
<b>Projected Ending Fund Balance</b>				

# Debt Service Retirement Schedule

<u>Annual Debt Service Requirements</u>			
<u>Year Ending</u> <u>August 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	5,770,000	1,747,344	7,517,344
2009	6,245,000	1,484,913	7,729,913
2010	6,760,000	1,175,400	7,935,400
2011	7,345,000	841,138	8,186,138
2012	7,925,000	457,938	8,382,938
2013	4,500,000	120,000	4,620,000
2014	-	-	-
	<u>\$ 38,545,000</u>	<u>\$ 5,826,731</u>	<u>\$ 44,371,731</u>

# Transportation Vehicle Fund

	Actual 07/08	Budget 07/08	Budget 08/09	Change From Prior Year Budget
<b>Beginning Fund Balance</b>	\$ 40,636	\$ 39,000	\$ 58,500	
<b>Revenue</b>				
Depreciation Reimbursement	\$ 296,063	\$ 246,194	\$ 395,787	\$ 149,593
Interest Earnings	2,772	250	100	(150)
<b>Total Revenues</b>	298,835	246,444	395,887	149,443
<b>Expenditure</b>				
Contract Services	-	4,000	5,000	1,000
Bus Replacement	280,971	280,971	435,000	154,029
<b>Total Expenditures</b>	\$ 280,971	\$ 284,971	\$ 440,000	\$ 155,029
<b>Change In Fund Balance Prior To Transfer In</b>	\$ 17,864	\$ (38,527)	\$ (44,113)	
<b>Transfer In From General Fund</b>	\$ -	\$ 20,000	\$ -	\$ (20,000)
<b>Ending Fund Balance</b>	\$ 58,500	\$ 20,473	\$ 14,387	\$ (6,086)

<b>Self-Insured Fund</b>					
	<b><u>Workers' Compensation</u></b>		<b><u>Dental</u></b>		
	<b>Projected 07/08</b>	<b>Budget 08/09</b>	<b>Projected 07/08</b>	<b>Budget 08/09</b>	<b>Self Insured Fund 08/09 Budget</b>
<b>Beginning Fund Balance</b>	\$ -	\$ 508,616	-	-	\$ 508,616
<b>Revenue</b>					
Revenue From Rates/Premiums	\$ 1,225,000	\$ 1,225,000	\$ 2,280,000	\$ 2,385,000	\$ 3,610,000
<b>Total Budgeted Revenues</b>	<b>\$ 1,225,000</b>	<b>\$ 1,225,000</b>	<b>\$ 2,280,000</b>	<b>\$ 2,385,000</b>	<b>\$ 3,610,000</b>
<b>Expenditure</b>					
Classified Wages & Benefits	45,000	72,090	-	-	72,090
Supplies	2,000	5,000	-	-	5,000
Purchased Services					
Claims	353,000	625,000	2,280,000	2,300,000	2,925,000
Third Party Administrator Fees	44,243	46,000	-	-	46,000
Labor & Industry Quarterly Assessment	200,458	200,000	-	-	200,000
Medcor Call Center	13,300	14,000	-	-	14,000
Excess Insurance	48,383	52,000	-	-	52,000
Insurance Fees	10,000	10,000	-	-	10,000
Other Professional Services	-	20,000	-	-	20,000
<b>Total Expenditures</b>	<b>\$ 716,384</b>	<b>\$ 1,044,090</b>	<b>\$ 2,280,000</b>	<b>\$ 2,300,000</b>	<b>\$ 3,344,090</b>
<b>Change In Fund Balance</b>	<b>\$ 508,616</b>	<b>\$ 180,910</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ 265,910</b>
Effective date of district moving to self-insured dental program: October 2004					
Effective date of district moving to self-insured workers' compensation program: October 2005					
Self Insured Fund established September 1, 2007.					
Dental rate will increase by 4.6% from \$109.03 to \$114.00 effective October 1, 2008.					

