Prosser School District

Special Board Meeting

Date and Time

Wednesday August 19, 2026 at 6:00 PM PDT

The Prosser School District Board of Directors will hold a Special Board Meeting on Wednesday, August 19, at 6:00pm in the Prosser School District Boardroom, 1203 Prosser Ave., Prosser WA 99350.

Join Zoom Meeting:
https://prosserschools-org.zoom.us/j/84742629936?pwd=vH7ttmXyePeDKmuUEasyAL9NqTI2RK.1
Meeting ID: 847 4262 9936
Passcode: 783736
One tap mobile:
+12532050468,84742629936#,*783736

Agenda

Presenter

I. Opening Items

A. Call the Meeting to Order

B. Pledge of Allegiance

C. Record Attendance

D. Approval of Agenda

Presenter

II. 25/26 Budget Extension Information and Presentation

A. 25/26 Budget Extension Presentation

III. 25-26 Budget Extension Hearing

Recess the Special Board Meeting and open Budget Extension Hearing
Budget Hearing
Close the Budget Hearing and reconvene the Special Board Meeting

IV. Resolution 11-26: Adoption of the 25-26 Budget Extension

A. Resolution 11-26

V. 26/27 Budget Information and Presentation

A. 26/27 Budget Presentation

VI. 26-27 Budget Hearing

Recess the Special Board Meeting and open Budget Hearing
Budget Hearing
Close the Budget Hearing and reconvene the Special Board Meeting

VII. Resolution 12-26: Adoption of the 26-27 Budget

A. Resolution 12-26

VIII. Closing Items

A. Future Meetings

Regular Board Meeting, August 26, 2026, Prosser School District Boardroom, 6:00pm

B. Adjourn Meeting

Prosser School District does not discriminate in any programs or activities on the basis of sex, race, creed, religion, color, national origin, age, veteran or military status, sexual orientation, gender expression or identity, disability, or the use of a trained dog guide or service animal and provides equal access to the Boys Scouts and other designated youth groups. The following employee has been designated to handle questions and complaints of alleged discrimination:

• Section 504/ADA Coordinator:
Dr. Jennifer Allen
1203 Prosser Ave., Prosser, WA 99350 | 509-786-1820 | jennifer.allen@prosserschools.org

• Title IX Coordinator and HIB Coordinator for State Law:
Kim Casey
1203 Prosser Ave., Prosser, WA 99350 | 509-786-1820 | kimberly.casey@prosserschools.org

• Civil Rights Coordinator for State Law:
Deanna Flores
1203 Prosser Ave., Prosser, WA 99350 | 509-786-1820 | deanna.flores@prosserschools.org

Coversheet

25/26 Budget Extension Presentation

Section: II. 25/26 Budget Extension Information and Presentation
Item: A. 25/26 Budget Extension Presentation
Purpose:
Submitted by:
Related Material: Budget Extension 25.26 board meeting August 19, 2026.pdf

FY25-26 Budget Extension Proposal

Budget Extension Requests

- General Fund $1,602,634.97
- Debt Service Fund $2,000
- Transportation Vehicle Fund $400,000

General Fund

- Food Services Budget: Underbudgeted by roughly $700K
- Technology Budget: Underbudgeted by roughly $250K
- Missed SEBB Payment in June 2025 $600K
- GF Expenditures costed to ASB in prior year- $45K
- Migrant Program: Received Migrant Summer Grant 60K + Carryover funds $200K

General Fund

General Fund	
YTD Through June	$38,073,528.97
AVG Monthly Exp	$3,807,352.90
Two Remaining Months	$7,614,705.79
Estimated Capacity	$45,688,234.76
Current Budget Authority	$44,602,705.00
Capacity Needed	-$1,085,529.76

What I believe is needed	
YTD Through June	$38,073,528.97
July	$3,756,811.00
August	$4,075,000.00
Total	$7,831,811.00
Total Authority Needed	$45,905,339.97
Current Budget Authority	$44,602,705.00
Capacity Needed	-$1,302,634.97

Capacity Request	
YTD Through June	$38,073,528.97
July	$3,756,811.00
August	$4,075,000.00
Total	$7,831,811.00
Emergencies + Start of Year Supplies	$300,000.00
Total Needed Authority	$46,205,339.97
Current Budget Authority	$44,602,705.00
Capacity Request	-$1,602,634.97

Debt Service

- Overspent authority by $733.56
- Bond Payments look not have been budgeted correctly

Request	$2,000.00
OSPI Reduction	-$733.56
Amount Rec'd	$1,266.44

Capacity would go from $5,122,183 to $5,123,449.44 with estimated spending being $5,122,916.56

TVF

- District received two buses but only budgeted for one
- Overspent by $185,638.61

Request:	$400,000.00
OSPI Reduction	-$185,638.61
Amount Rec'd	$214,361.39

Capacity would go from $250,350 to $464,711.39 with estimated spending being $435,988.61

Questions + Next Steps

Coversheet

Resolution 11-26

Section:	IV. Resolution 11-26: Adoption of the 25-26 Budget Extension
Item:	A. Resolution 11-26
Purpose:	
Submitted by:	
Related Material:	Resolution 11-26 Prosser Budget Extension Resolution for 2526.pdf

PROSSER SCHOOL DISTRICT NO. 116-219

BENTON AND KLICKITAT COUNTIES, WASHINGTON

Resolution 11-26

2025-2026 BUDGET EXTENSION HEARING AND ADOPTION;
GENERAL FUND, DEBT SERVICE FUND AND TRANSPORTATION VEHICLE FUND

WHEREAS, WAC 392-123-071 AND WAC 392-123-078 allow a first class district to file an increase of the amount of appropriation from any fund, and

WHEREAS, the General Fund of Prosser School District No. 116-219 expenditures In the 2025-2026 fiscal year are expected to exceed the appropriations amount set in the General Fund which will require an increase in appropriation of $1,602,634.97, and

WHEREAS, the Debt Service Fund of Prosser School District No. 116-219 expenditures in the 2025-2026 school year are expected to exceed the appropriations amount set in the Debt Service Fund which will require an increase in appropriation of $2,000, and

WHEREAS, the Transportation Vehicle Fund of Prosser School District No. 116-219 expenditures in the 2025-2026 school year are expected to exceed the appropriations amount set in the Transportation Vehicle Fund which will require an increase in appropriation of $400,000,

THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF PROSSER DISTRICT 116-219, BENTON AND KLICKITAT COUNTIES, WASHINGTON, HEREBY:

Increases the amount of appropriation of the

2025-2026 General Fund from $44,602,705 to $46,205,339.97
2025-2026 Debt Service Fund from $5,122,183 to $5,124,183
2025-2026 Transportation Vehicle Fund from $250,350 to $650,350

ADOPTED THIS 19TH day of August 2026, at a Special Meeting of the Board of Directors of Prosser School District No. 116-219.

PROSSER SCHOOL DISTRICT NO 116-219
BENTON AND KLICKITAT COUNTIES, WASHINGTON

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President and Director

____
Vice President and Director

____
Director

____
Director

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Director

ATTEST:

____
Kimberly Casey
Secretary to the Board

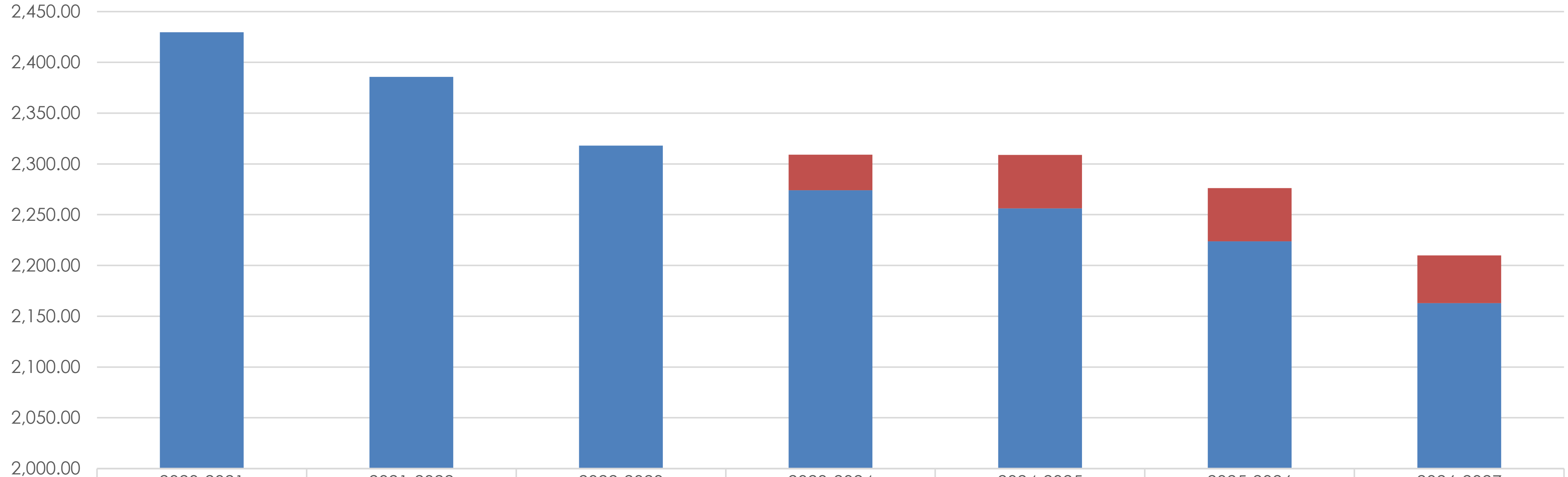
Coversheet

26/27 Budget Presentation

Section:	V. 26/27 Budget Information and Presentation
Item:	A. 26/27 Budget Presentation
Purpose:	
Submitted by:	
Related Material:	Budget Proposal 26.27 for August 19, 2026 board meeting.pdf

FY26-27 Budget Proposal

Enrollment Projection K-12 Base Using PY Actuals



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
TTK	0	0	0	34.9	52.7	52.4	47
Average Enrollment	2,429.76	2,385.81	2,318.03	2,274.12	2,256.28	2,223.89	2163

Average Enrollment TTK

Enrollment Projection versus Actual

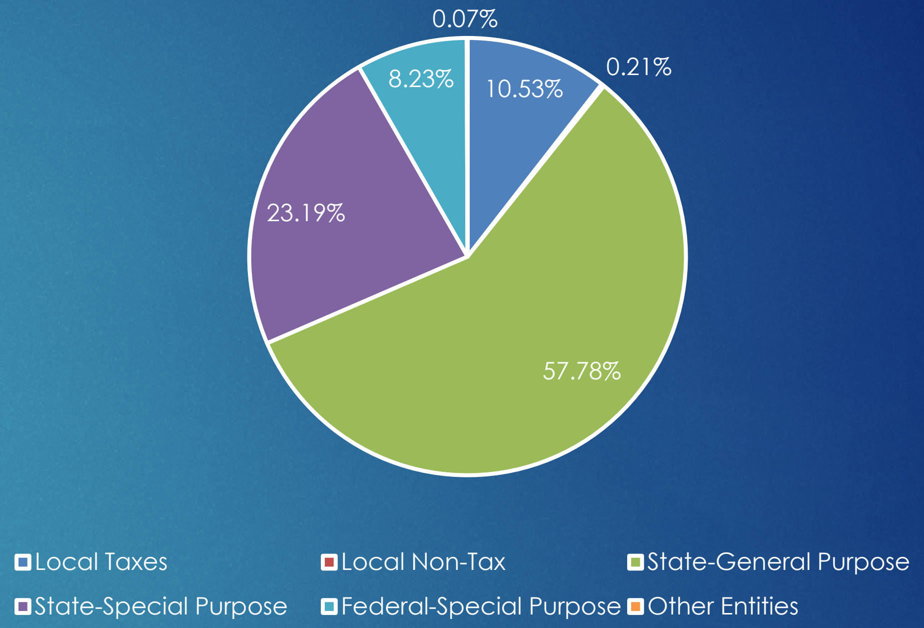
Year	Projected	Actual (Average for Year)	Variance
2020-2021	2,426.00	2,429.76	3.76
2021-2022	2,356.00	2,385.81	29.81
2022-2023	2,286.00	2,318.03	32.03
2023-2024	2,284.50	2,274.12	-10.38
2024-2025	2,299.98	2,256.28	-43.70
2025-2026	2,272.28	2,223.86	-48.42

Budget Summary 2026-2027

Budget Summary	General	ASB	Debt Service	Capital Projects	TVF
Beginning Fund Balance	($1,400,000)	$417,402	$1,681,276	$647,023	$674,911
Revenue 2026-27	$45,408,081	$1,087,662	$5,188,000	$2,170,807	$307,500
Expenditures 2026-27	$45,408,081	$1,007,799	$5,186,017	$1,500,000	$450,000
Other Financing Uses	$0	$0	$0	$523,000	$0
Excess of Revenues and Expenditures	$0	$79,863	$1,983	$147,807	($142,500)
Ending Fund Balance	($1,400,000)	$497,265	$1,683,259	$794,830	$532,411

2026-2027 General Fund Revenue Breakdown

Local Taxes	$4,783,399
Local Non-Tax	$94,000
State-General Purpose	$26,234,870
State-Special Purpose	$10,530,236
Federal-Special Purpose	$3,735,576
Other Entities	$30,000
Total Revenue	$45,408,081

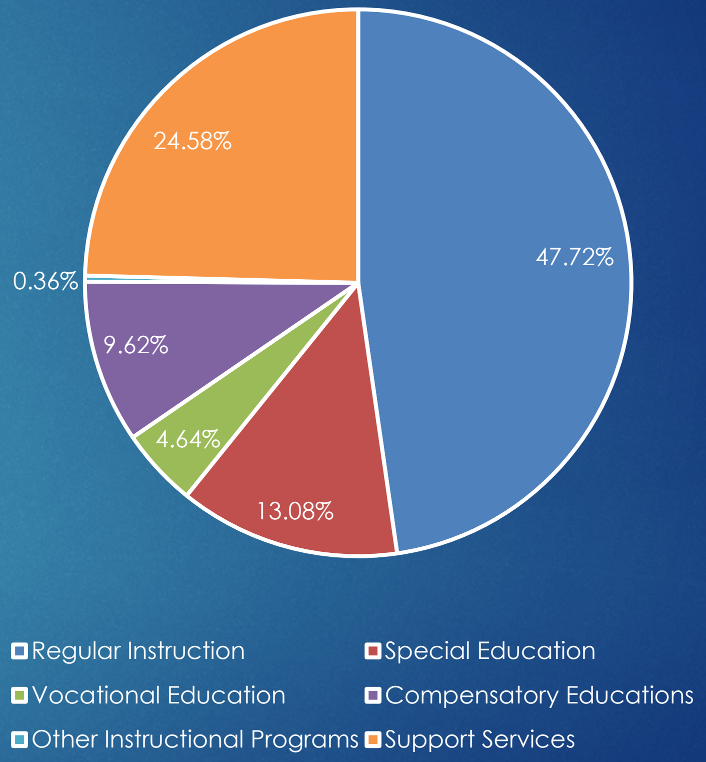


Where and how does this revenue assist?

- Local Property Taxes: This revenue is from your levy. Levy dollars help fund: Athletics, Extracurricular Activities, Music and the Arts, Facilities and Maintenance, Safety Training and Staff, classroom and technology support.
- Local Support-Non Tax: This money comes from testing fees, investment earnings, fines for damages to school owned items, donations and purchases of school food service meals.
- State General Purpose: This is Apportionment and our largest revenue source. This is driven from student enrollment numbers.
- State Special Purpose: This money funds Special Ed, LAP, Transitional Bilingual, Highly Capable as well as bus transportation.
- Federal Special Purpose: These monies are for districts to provide supplemental services needed to assist students with academic needs that may not be met with state and local funding. Examples are Title 1, Supplemental Special Ed, and Migrant services

2026-2027 General Fund Expenditure Breakdown

Regular Instruction	$21,668,626
Special Education	$5,939,302
Vocational Education	$2,107,374
Compensatory Education	$4,369,322
Other Instructional	$164,016
Support Services	$11,159,441
Total Expenditures	$45,408,081



What do Program Expenditures cover?

- Regular Instruction: This covers Basic Education expenses including salaries and benefits of staff. Additionally, it covers instructional supplies.
- Special Education: Supplemental education services for students identified with special needs. Salaries, and benefits for all staff related to special education are included.
- Vocational Education: Allows students the opportunity to build an occupational skillset. Specific class materials and teachers salaries and benefits are covered.
- Compensatory Education: Supplemental education programs such as LAP, Title 1, and Migrant fall in this category. Salaries and benefits are majority of costs but there are support services that are provided as well.
- Instructional Programs: Highly Capable salary and benefits expenses
- Community Services: We are a community schools program. Operational costs along with Salaries and benefits.
- Support Services: This covers a wide array of salaries and benefits of: Superintendent, Business Office, Pupil Management, Facility and Grounds, Nutrition Program, and Transportation. School insurance costs, facility maintenance, utilities, motor pool are a few of the other expenses in this category.

What percent of our costs are salary and benefits related?

Salary and Benefit Breakdown	
Certified Salaries	$17,851,478
Classified Salaries	$8,167,244
Benefits	$10,693,638
Total Cost	$36,712,360
Divide Total Cost by Total Revenue	$36,712,360/45,405,081
Percentage Salaries and Benefits are of Revenue	80.85%

MSOC Disclosure

Combined 1191 MSOC from F-203					
Regular Instruction (Column A)	$ 3,249,562.50				
Grades 9-12 Additional (Column J)	$ 155,624				
SS RN Enhancement	$ -				
*** Total MSOC Allocation**	**$ 3,405,186**				
**** Objects of Expenditure from F-195**	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	$ 1,023,220	$ 334,970	$ -	$ -	$ 688,250
Object 7 - totals	$ 4,268,025	$ 797,000	$ 165,000	$ 545,000	$ 2,761,025
Object 8 - totals	$ 25,000	$ 25,000	$ -	$ -	$ -
Object 9 - totals	$ -	$ -	$ -	$ -	$ -
*** Total Budgeted 5-9 Expenditures**	**$ 5,316,245**				
*** Difference**	**$ (1,911,059)**				

2026-2027 Legislative Impacts

- TTK Slots Reduced Statewide: Prosser SD reduced by 5 funded slots
- Monthly Insurance cost for each employee who qualifies is now $1374 up from $1307 in 25-26 (District still has to pay if EE does not accept coverage)
- State Salaries Increase Percentage of 2.6% for funded staff
- LEA Reduction FY28: Enhancements are going away unless legislative action is taken. Estimated impact to Prosser:
  - 27-28: $600,000 less funding
  - 28-29: $400,000 less funding (Based on similar levy as current)

Questions?

Coversheet

Resolution 12-26

Section:	VII. Resolution 12-26: Adoption of the 26-27 Budget
Item:	A. Resolution 12-26
Purpose:	
Submitted by:	
Related Material:	Resolution 12-26 Budget Resolution for 2627.pdf

PROSSER CONSOLIDATED SCHOOL DISTRICT NO. 116-219
BENTON AND KLICKITAT COUNTIES, WASHINGTON

RESOLUTION 12-26

ADOPTION OF 2026/2027 BUDGET

A RESOLUTION of the Board of Directors of Prosser Consolidated School District No. 116-219, Benton and Klickitat Counties, Washington, fixing and determining fund appropriations; adopting the 2026/2027 budget, the four-year budget plan summary and the four-year enrollment projection; approving certain fund transfers; and providing for other related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF PROSSER CONSOLIDATED SCHOOL DISTRICT NO. 116-219, BENTON AND KLICKITAT COUNTIES, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Prosser Consolidated School District No. 116-219, Benton and Klickitat Counties, Washington (the "District"), takes note of the following facts and hereby makes the following findings and determinations:

(a) Pursuant to RCW 28A.505.040, the District has completed the budget for the 2026/2027 fiscal year and published electronic notice of the same on its website. The 2026/2027 budget includes, among other things, certain fund transfers, a complete financial plan of the District for the ensuing 2026/2027 fiscal year and a summary of the four-year budget plan that includes a four-year enrollment projection.

(b) Pursuant to RCW 28A.505.060, the Board shall adopt the 2026/2027 budget on or before August 31, 2026. Prior to adoption of the 2026/2027 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2026/2027 budget, the four-year budget plan, or any proposed changes to uses of enrichment funding under RCW 28A.505.240 (a/k/a maintenance, operations, and educational programs levy).

(c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on August 19, 2026, in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2026/2027 budget.

Section 2. Fixing and Determining Fund Appropriations; Adoption of 2026/2027 Budget, Four-Year Budget Summary and Four-Year Enrollment Projection.

(a) The Board hereby fixes and determines the appropriation from each fund contained in the 2026/2027 budget, as follows:

General Fund (10)	$45,408,081
ASB Fund (40)	$1,007,799
Capital Projects Fund (20)	$1,500,000
Debt Service Fund (30)	$5,186,017
Transportation Vehicle Fund (90)	$450,000

(b) The Board hereby adopts the 2026/2027 budget, the four-year budget plan summary, and the four-year enrollment projection and the appropriations as fixed and determined above, all of which are on file with the District and incorporated herein by this reference.

Section 3. Fund Transfers.

(a) The Board hereby approves and adopts all fund transfers as more particularly described in the 2026/2027 budget.

Section 4. General Authorization and Ratification. The Secretary to the Board, the President of the Board, the District's Business Manager and other appropriate officers of the District are hereby further authorized to take all other action, to do all other things consistent with this resolution, and to execute all other documents necessary to effectuate the provisions of this resolution, and all actions heretofore taken in furtherance thereof and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.

ADOPTED by the Board of Directors of Prosser Consolidated School District No. 116-219, Benton and Klickitat Counties, Washing, at a regular open public meeting thereof, held this 19th day of August 2026, the following Directors being present and voting in favor of the resolution.

PROSSER CONSOLIDATED SCHOOL DISTRICT NO. 116-219
BENTON AND KLICKITAT COUNTIES, WASHINGTON

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Board President

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Board Member

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Board Member

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Board Member

____
Board Member

ATTEST:

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Kimberly Casey
Secretary to the Board