

**KEWASKUM SCHOOL DISTRICT  
2021-2022 ORIGINAL BUDGET**

<b>GENERAL FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Revised Budget 2020-21</b>	<b>Budget 2021-22</b>	<b>Change 2021-22</b>	<b>% Change 2021-22</b>
<b>REVENUES</b>						
Local Sources (Source 200)	9,980,439	9,130,919	9,163,632	8,919,058	(244,574)	-2.67%
Inter-district Payments (Source 300 + 400)	1,236,283	1,334,674	1,348,784	1,508,679	159,895	11.85%
Intermediate Sources (Source 500)	0	11,026	0	0	0	0.00%
State Sources (Source 600)	9,699,180	10,989,521	10,990,878	11,126,661	135,783	1.24%
Federal Sources (Source 700)	184,563	453,502	432,447	699,506	267,059	61.76%
All Other Sources (Source 800 + 900)	90,321	412,915	378,947	65,682	(313,265)	-82.67%
<b>TOTAL REVENUES</b>	<b>21,190,786</b>	<b>22,332,557</b>	<b>22,314,688</b>	<b>22,319,586</b>	<b>4,898</b>	<b>0.02%</b>
<b>EXPENDITURES</b>						
Undifferentiated Curriculum (110 000)	3,163,390	3,213,801	3,213,188	3,034,546	(178,642)	-5.56%
Regular Curriculum (120 000)	3,796,718	3,957,254	4,005,309	4,430,014	424,705	10.60%
Vocational Curriculum (130 000)	802,428	827,307	840,450	863,301	22,851	2.72%
Physical Curriculum (140 000)	569,436	589,107	599,845	610,989	11,144	1.86%
Co-Curricular Activities (160 000)	315,136	325,119	463,638	431,735	(31,903)	-6.88%
Other Special Needs Curriculum (170 000)	171,596	178,998	188,344	184,131	(4,213)	-2.24%
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>8,818,703</b>	<b>9,091,586</b>	<b>9,310,774</b>	<b>9,554,716</b>	<b>243,942</b>	<b>2.62%</b>
Pupil Services (210 000)	510,830	481,928	526,271	550,533	24,262	4.61%
Instructional Staff Services (220 000)	1,842,226	1,899,527	2,127,671	1,810,572	(317,099)	-14.90%
General Administration (230 000)	412,375	537,309	459,940	501,297	41,357	8.99%
School Building Administration (240 000)	950,000	972,091	987,518	980,050	(7,468)	-0.76%
Business Administration (250 000)	3,624,342	3,977,291	4,149,262	4,368,404	219,142	5.28%
Central Services (260 000)	126,418	126,823	154,495	184,484	29,989	19.41%
Insurance (270 000)	182,538	221,951	230,000	236,611	6,611	2.87%
Debt Service (280 000)	87,864	177,024	183,065	183,065	0	0.00%
Other Support Services (290 000)	150,049	153,916	163,593	157,793	(5,800)	-3.55%
<b>TOTAL SUPPORT SERVICES</b>	<b>7,886,642</b>	<b>8,547,862</b>	<b>8,981,815</b>	<b>8,972,809</b>	<b>(9,006)</b>	<b>-0.10%</b>
Operating Transfers (410 000)	1,656,342	2,234,745	1,762,914	1,726,977	(35,937)	-2.04%
Payments for Instructional Programs (430 000)	1,972,661	2,208,145	2,258,185	2,064,084	(194,101)	-8.60%
Non-Program Transactions (490 000)	29,692	32,532	1,000	1,000	0	0.00%
<b>TOTAL NON-PROGRAM TRANSACTIONS</b>	<b>3,658,694</b>	<b>4,475,422</b>	<b>4,022,099</b>	<b>3,792,061</b>	<b>(230,038)</b>	<b>-5.72%</b>
<b>TOTAL EXPENDITURES</b>	<b>20,364,039</b>	<b>22,114,870</b>	<b>22,314,688</b>	<b>22,319,586</b>	<b>4,898</b>	<b>0.02%</b>

<b>SPECIAL REVENUE TRUST FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Revised Budget 2020-21</b>	<b>Budget 2021-22</b>	<b>Change 2021-22</b>	<b>% Change 2021-22</b>
<b>REVENUES</b>						
Local Sources (Source 200)	725,010	296,924	65,000	107,000	42,000	64.62%
<b>TOTAL REVENUES</b>	<b>725,010</b>	<b>296,924</b>	<b>65,000</b>	<b>107,000</b>	<b>42,000</b>	<b>64.62%</b>
<b>EXPENDITURES</b>						
Total Instructional Services	789,820	251,872	65,000	107,000	42,000	64.62%
<b>TOTAL EXPENDITURES</b>	<b>789,820</b>	<b>251,872</b>	<b>65,000</b>	<b>107,000</b>	<b>42,000</b>	<b>64.62%</b>

**KEWASKUM SCHOOL DISTRICT  
2021-2022 ORIGINAL BUDGET**

<b>SPECIAL EDUCATION FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Revised Budget 2020-21</b>	<b>Budget 2021-22</b>	<b>Change 2021-22</b>	<b>% Change 2021-22</b>
<b>REVENUES</b>						
Operating Transfer-In (Source 100)	1,652,590	1,576,534	1,759,428	1,723,491	(35,937)	-2.04%
Local Sources (Source 200)	0	0	0	0	0	0.00%
Inter-district Payments (Source 300 + 400)	0	0	0	0	0	0.00%
Intermediate Sources (Source 500)	6,815	7,943	5,200	5,200	0	0.00%
State Sources (Source 600)	581,369	676,072	581,268	645,068	63,800	10.98%
Federal Sources (Source 700)	393,231	567,093	546,126	571,906	25,780	4.72%
Other Sources (Source 900)	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>2,634,005</b>	<b>2,827,642</b>	<b>2,892,022</b>	<b>2,945,665</b>	<b>53,643</b>	<b>1.85%</b>
<b>EXPENDITURES</b>						
Regular Curriculum (120 000)	0	0	0	0	0	0.00%
Vocational Curriculum (130 000)	26,262	26,407	26,374	0	(26,374)	-100.00%
Special Curriculum (150 000)	1,943,443	2,012,782	2,077,383	2,183,320	105,937	5.10%
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>1,969,705</b>	<b>2,039,189</b>	<b>2,103,757</b>	<b>2,183,320</b>	<b>79,563</b>	<b>3.78%</b>
Pupil Services (210 000)	295,728	320,119	333,389	306,857	(26,532)	-7.96%
Instructional Staff Services (220 000)	212,991	243,170	258,332	266,253	7,921	3.07%
Business Administration (250 000)	43,484	95,157	73,204	68,900	(4,304)	-5.88%
Insurance (270 000)	0	38	1,000	6,000	5,000	500.00%
<b>TOTAL SUPPORT SERVICES</b>	<b>552,202</b>	<b>658,482</b>	<b>665,925</b>	<b>648,010</b>	<b>(17,915)</b>	<b>-2.69%</b>
Payments for Instructional Programs (430 000)	112,096	129,971	122,340	114,335	(8,005)	-6.54%
<b>TOTAL NON-PROGRAM TRANSACTIONS</b>	<b>112,096</b>	<b>129,971</b>	<b>122,340</b>	<b>114,335</b>	<b>(8,005)</b>	<b>-6.54%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,634,004</b>	<b>2,827,642</b>	<b>2,892,022</b>	<b>2,945,665</b>	<b>53,643</b>	<b>1.85%</b>

<b>DEBT FUND - NON REFERENDUM APPROVED</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Revised Budget 2020-21</b>	<b>Budget 2021-22</b>	<b>Change 2021-22</b>	<b>% Change 2021-22</b>
<b>REVENUES</b>						
Local Sources (Source 200)	296,000	312,016	312,016	312,016	0	0.00%
Other Financing Sources (Source 800)	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>296,000</b>	<b>312,016</b>	<b>312,016</b>	<b>312,016</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Debt Service (280 000)	297,615	314,282	314,283	314,581	298	0.09%
<b>TOTAL EXPENDITURES</b>	<b>297,615</b>	<b>314,282</b>	<b>314,283</b>	<b>314,581</b>	<b>298</b>	<b>0.09%</b>

<b>DEBT FUND - REFERENDUM APPROVED</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Revised Budget 2020-21</b>	<b>Budget 2021-22</b>	<b>Change 2021-22</b>	<b>% Change 2021-22</b>
<b>REVENUES</b>						
Local Sources (Source 200)	1,896,407	1,894,997	1,894,550	2,110,892	216,342	11.42%
Other Financing Sources (Sources 800,900)	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>1,896,407</b>	<b>1,894,997</b>	<b>1,894,550</b>	<b>2,110,892</b>	<b>216,342</b>	<b>11.42%</b>
<b>EXPENDITURES</b>						
Debt Service (280 000)	1,905,250	1,908,300	1,908,300	1,920,800	12,500	0.66%
<b>TOTAL EXPENDITURES</b>	<b>1,905,250</b>	<b>1,908,300</b>	<b>1,908,300</b>	<b>1,920,800</b>	<b>12,500</b>	<b>0.66%</b>

**KEWASKUM SCHOOL DISTRICT  
2021-2022 ORIGINAL BUDGET**

<b>CAPITAL PROJECTS</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Revised Budget 2020-21</b>	<b>Budget 2021-22</b>	<b>Change 2021-22</b>	<b>% Change 2021-22</b>
<b>REVENUES</b>						
Operating Transfers (Source 100)	0	653,221	0	0	0	0.00%
Local Sources (Source 200)	4,428	1	0	0	0	0.00%
Other Financing Sources (Source 800)	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>4,428</b>	<b>653,222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Support Services (250 000)	454,842	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>454,842</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Revised Budget 2020-21</b>	<b>Budget 2021-22</b>	<b>Change 2021-22</b>	<b>% Change 2021-22</b>
<b>REVENUES</b>						
Local Sources (Source 200)	432,511	134,544	564,894	201,138	(363,756)	-64.39%
State Sources (Source 600)	11,695	18,076	11,200	11,800	600	5.36%
Federal Sources (Source 700)	476,953	1,235,014	320,854	728,564	407,710	127.07%
Other Sources (Source 900)	4,152	5,350	0	1,600	1,600	0.00%
<b>TOTAL REVENUES</b>	<b>925,310</b>	<b>1,392,983</b>	<b>896,948</b>	<b>943,102</b>	<b>46,154</b>	<b>5.15%</b>
<b>EXPENDITURES</b>						
Business Administration (250 000)	862,621	1,233,365	896,948	943,102	46,154	5.15%
Insurance (270 000)	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>862,621</b>	<b>1,233,365</b>	<b>896,948</b>	<b>943,102</b>	<b>46,154</b>	<b>5.15%</b>

<b>SCHOLARSHIP FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Revised Budget 2020-21</b>	<b>Budget 2021-22</b>	<b>Change 2021-22</b>	<b>% Change 2021-22</b>
<b>REVENUES</b>						
Local Sources (Source 200)	155	10	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>155</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Trust Fund Disbursements (420 000)	1,000	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

<b>COMMUNITY SERVICES FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Revised Budget 2020-21</b>	<b>Budget 2021-22</b>	<b>Change 2021-22</b>	<b>% Change 2021-22</b>
<b>REVENUES</b>						
Local Sources (Source 200)	85,710	108,995	109,125	109,125	0	0.00%
<b>TOTAL REVENUES</b>	<b>85,710</b>	<b>108,995</b>	<b>109,125</b>	<b>109,125</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Business Administration (250 000)	61,407	64,965	66,294	67,720	1,426	2.15%
Community Services (390 000)	34,211	35,494	42,831	41,405	(1,426)	-3.33%
<b>TOTAL EXPENDITURES</b>	<b>95,618</b>	<b>100,459</b>	<b>109,125</b>	<b>109,125</b>	<b>0</b>	<b>0.00%</b>

**KEWASKUM SCHOOL DISTRICT  
2021-2022 ORIGINAL BUDGET**

<b>COOPERATIVE PROGRAMS</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Revised Budget 2020-21</b>	<b>Budget 2021-22</b>	<b>Change 2021-22</b>	<b>% Change 2021-22</b>
<b>REVENUES</b>						
Operating Transfers (Source 100)	3,752	4,990	3,486	3,486	0	0.00%
Interdistrict Sources (Source 300)	1,876	454	3,031	2,631	(400)	-13.20%
<b>TOTAL REVENUES</b>	<b>5,628</b>	<b>5,444</b>	<b>6,517</b>	<b>6,117</b>	<b>(400)</b>	<b>-6.14%</b>
<b>EXPENDITURES</b>						
Total Instructional Services	5,628	5,444	6,517	6,117	(400)	-6.14%
<b>TOTAL EXPENDITURES</b>	<b>5,628</b>	<b>5,444</b>	<b>6,517</b>	<b>6,117</b>	<b>(400)</b>	<b>-6.14%</b>

<b>TOTAL REVENUES</b>						
<b>FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Revised Budget 2020-21</b>	<b>Budget 2021-22</b>	<b>Change 2021-22</b>	<b>% Change 2021-22</b>
General Fund (Fund 10)	21,190,786	22,332,557	22,314,688	22,319,586	4,898	0.02%
Special Revenue Trust Fund (Fund 21)	725,010	296,924	65,000	107,000	42,000	64.62%
Special Education Fund (Fund 27)	2,634,005	2,827,642	2,892,022	2,945,665	53,643	1.85%
Debt Fund - Non Ref. Approved (Fund 38)	296,000	312,016	312,016	312,016	0	0.00%
Debt Fund - Referendum Approvd (Fund 39)	1,896,407	1,894,997	1,894,550	2,110,892	216,342	11.42%
Capital Projects Fund (Fund 40)	4,428	653,222	0	0	0	0.00%
Food Service Fund (Fund 50)	925,310	1,392,983	896,948	943,102	46,154	5.15%
Scholarship Fund (Fund 72)	155	10	0	0	0	0.00%
Community Services Fund (Fund 80)	85,710	108,995	109,125	109,125	0	0.00%
Cooperative Programs (Fund 99)	5,628	5,444	6,517	6,117	(400)	-6.14%
<b>TOTAL REVENUES -- ALL FUNDS</b>	<b>27,763,439</b>	<b>29,824,789</b>	<b>28,490,866</b>	<b>28,853,503</b>	<b>362,637</b>	<b>1.27%</b>

<b>TOTAL EXPENDITURES</b>						
<b>FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Revised Budget 2020-21</b>	<b>Budget 2021-22</b>	<b>Change 2021-22</b>	<b>% Change 2021-22</b>
General Fund (Fund 10)	20,364,039	22,114,870	22,314,688	22,319,586	4,898	0.02%
Special Revenue Trust Fund (Fund 21)	789,820	251,872	65,000	107,000	42,000	64.62%
Special Education Fund (Fund 27)	2,634,004	2,827,642	2,892,022	2,945,665	53,643	1.85%
Debt Fund - Non Ref. Approved (Fund 38)	297,615	314,282	314,283	314,581	298	0.09%
Debt Fund - Referendum Approvd (Fund 39)	1,905,250	1,908,300	1,908,300	1,920,800	12,500	0.66%
Capital Projects Fund (Fund 40)	454,842	0	0	0	0	0.00%
Food Service Fund (Fund 50)	862,621	1,233,365	896,948	943,102	46,154	5.15%
Scholarship Fund (Fund 72)	1,000	0	0	0	0	0.00%
Community Services Fund (Fund 80)	95,618	100,459	109,125	109,125	0	0.00%
Cooperative Programs (Fund 99)	5,628	5,444	6,517	6,117	(400)	-6.14%
<b>TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>27,410,438</b>	<b>28,756,233</b>	<b>28,506,883</b>	<b>28,665,976</b>	<b>159,093</b>	<b>0.56%</b>

**KEWASKUM SCHOOL DISTRICT  
2021-2022 ORIGINAL BUDGET**

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Proposed 2021-22</b>
General Fund	9,767,098	8,986,072	8,769,730
Debt Service Fund - Non Referendum Approved	296,000	312,016	312,016
Debt Service Fund - Referendum Approved	1,889,275	1,894,550	2,110,892
Community Service Fund	83,000	107,125	107,125
Prior Year Tax Chargeback	0	0	0
<b>TOTAL SCHOOL TAX LEVY</b>	<b>12,035,373</b>	<b>11,299,763</b>	<b>11,299,763</b>
<b>DOLLAR CHANGE --</b>			
<b>TOTAL TAX LEVY FROM PRIOR YEAR</b>	<b>462,316</b>	<b>(735,610)</b>	<b>0</b>
<b>PERCENTAGE CHANGE --</b>			
<b>TOTAL TAX LEVY FROM PRIOR YEAR</b>	<b>3.99%</b>	<b>-6.11%</b>	<b>0.00%</b>

<b>PROPERTY VALUES</b>			
<b>EQUALIZED PROPERTY VALUES</b>	<b>1,426,839,953</b>	<b>1,506,053,864</b>	<b>1,609,846,301</b>

<b>PROPOSED PROPERTY TAX RATE</b>			
<b>FUND</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Proposed 2021-22</b>
General Fund	6.85	5.97	5.45
Debt Service Fund - Non Referendum Approved	0.21	0.21	0.19
Debt Service Fund - Referendum Approved	1.32	1.26	1.31
Community Service Fund	0.06	0.07	0.07
Prior Year Tax Chargeback	-	-	-
<b>TOTAL SCHOOL TAX RATE</b>	<b>8.43</b>	<b>7.50</b>	<b>7.02</b>
<b>DOLLAR CHANGE --</b>			
<b>TOTAL TAX RATE FROM PRIOR YEAR</b>	<b>(0.09)</b>	<b>(0.93)</b>	<b>(0.48)</b>
<b>PERCENTAGE CHANGE --</b>			
<b>TOTAL TAX RATE FROM PRIOR YEAR</b>	<b>-1.06%</b>	<b>-11.05%</b>	<b>-6.45%</b>

**KEWASKUM SCHOOL DISTRICT  
2021-2022 ORIGINAL BUDGET**

<b>FUND BALANCE</b>			
<b>FUND</b>	<b>Audited 2018-19</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>
General Fund (Fund 10)	3,192,603	4,019,351	4,237,038
Special Revenue Trust Fund (Fund 21)	318,457	253,646	298,697
Special Education Fund (Fund 27)	0	0	0
Debt Fund - Non Ref. Approved (Fund 38)	6,813	5,198	2,932
Debt Fund - Referendum Approvd (Fund 39)	550,882	542,039	528,735
Capital Projects Fund (Fund 40)	451,469	1,054	654,276
Food Service Fund (Fund 50)	71,482	134,171	293,789
Scholarship Fund (Fund 72)	11,699	10,854	10,863
Community Services Fund (Fund 80)	24,404	14,496	23,033
Cooperative Programs (Fund 99)	0	0	0
<b>TOTAL FUND BALANCE -- ALL FUNDS</b>	<b>4,627,809</b>	<b>4,980,809</b>	<b>6,049,365</b>