

**KEWASKUM SCHOOL DISTRICT
2020-2021 ORIGINAL BUDGET**

GENERAL FUND	Audited 2018-19	Audited 2019-20	Budget 2019-20	Budget 2020-21	Change 2020-21	% Change 2020-21
REVENUES						
Local Sources (Source 200)	9,550,188	9,980,439	9,957,958	9,163,632	(794,326)	-7.98%
Inter-district Payments (Source 300 + 400)	1,184,349	1,236,283	1,277,119	1,348,784	71,665	5.61%
Intermediate Sources (Source 500)	3,370	0	0	0	0	0.00%
State Sources (Source 600)	9,961,772	9,699,180	9,663,381	10,921,000	1,257,619	13.01%
Federal Sources (Source 700)	242,262	184,563	135,565	198,344	62,779	46.31%
All Other Sources (Source 800 + 900)	236,946	90,321	65,639	114,807	49,168	74.91%
TOTAL REVENUES	21,178,887	21,190,786	21,099,662	21,746,567	646,905	3.07%
EXPENDITURES						
Undifferentiated Curriculum (110 000)	3,110,692	3,163,390	3,252,769	3,212,979	(39,790)	-1.22%
Regular Curriculum (120 000)	3,694,412	3,796,718	3,917,530	3,980,135	62,605	1.60%
Vocational Curriculum (130 000)	751,744	802,428	830,140	840,450	10,310	1.24%
Physical Curriculum (140 000)	602,720	569,436	575,046	600,955	25,909	4.51%
Co-Curricular Activities (160 000)	379,036	315,136	475,212	463,306	(11,906)	-2.51%
Other Special Needs Curriculum (170 000)	168,250	171,596	173,457	188,344	14,887	8.58%
TOTAL INSTRUCTIONAL SERVICES	8,706,854	8,818,703	9,224,154	9,286,169	62,015	0.67%
Pupil Services (210 000)	445,782	510,830	524,569	528,024	3,455	0.66%
Instructional Staff Services (220 000)	1,713,838	1,842,226	1,819,434	1,957,441	138,007	7.59%
General Administration (230 000)	470,021	412,375	492,740	464,940	(27,800)	-5.64%
School Building Administration (240 000)	932,345	950,000	963,734	991,693	27,959	2.90%
Business Administration (250 000)	5,554,331	3,624,342	3,810,188	3,751,048	(59,140)	-1.55%
Central Services (260 000)	129,738	126,418	146,545	160,495	13,950	9.52%
Insurance (270 000)	203,421	182,538	212,617	230,000	17,383	8.18%
Debt Service (280 000)	75,857	87,864	92,195	183,065	90,870	98.56%
Other Support Services (290 000)	132,535	150,049	159,900	157,593	(2,307)	-1.44%
TOTAL SUPPORT SERVICES	9,657,867	7,886,642	8,221,922	8,424,299	202,377	2.46%
Operating Transfers (410 000)	1,636,792	1,656,342	1,665,201	1,762,914	97,713	5.87%
Payments for Instructional Programs (430 000)	1,643,953	1,972,661	1,987,385	2,272,185	284,800	14.33%
Non-Program Transactions (490 000)	0	29,692	1,000	1,000	0	0.00%
TOTAL NON-PROGRAM TRANSACTIONS	3,280,744	3,658,694	3,653,586	4,036,099	382,513	10.47%
TOTAL EXPENDITURES	21,645,465	20,364,039	21,099,662	21,746,567	646,905	3.07%

SPECIAL REVENUE TRUST FUND	Audited 2018-19	Audited 2019-20	Budget 2019-20	Budget 2020-21	Change 2020-21	% Change 2020-21
REVENUES						
Local Sources (Source 200)	301,840	725,010	50,000	65,000	15,000	30.00%
TOTAL REVENUES	301,840	725,010	50,000	65,000	15,000	30.00%
EXPENDITURES						
Total Instructional Services	324,821	789,820	325,000	65,000	(260,000)	-80.00%
TOTAL EXPENDITURES	324,821	789,820	325,000	65,000	(260,000)	-80.00%

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SPECIAL EDUCATION FUND	Audited 2018-19	Audited 2019-20	Budget 2019-20	Budget 2020-21	Change 2020-21	% Change 2020-21
REVENUES						
Operating Transfer-In (Source 100)	1,632,554	1,652,590	1,661,715	1,759,428	97,713	5.88%
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)	8,780	6,815	4,300	5,200	900	20.93%
State Sources (Source 600)	573,466	581,369	570,136	581,268	11,132	1.95%
Federal Sources (Source 700)	469,320	393,231	536,894	538,443	1,549	0.29%
Other Sources (Source 900)	0	0	0	0	0	0.00%
TOTAL REVENUES	2,684,120	2,634,005	2,773,045	2,884,339	111,294	4.01%
EXPENDITURES						
Regular Curriculum (120 000)	0	0	2,708	0	(2,708)	-100.00%
Vocational Curriculum (130 000)	25,692	26,262	26,336	26,913	577	2.19%
Special Curriculum (150 000)	1,964,003	1,943,443	2,003,797	2,083,478	79,681	3.98%
TOTAL INSTRUCTIONAL SERVICES	1,989,695	1,969,705	2,032,841	2,110,391	77,550	3.81%
Pupil Services (210 000)	282,649	295,728	304,284	334,833	30,549	10.04%
Instructional Staff Services (220 000)	222,646	212,991	225,302	229,867	4,565	2.03%
Business Administration (250 000)	60,341	43,484	60,169	61,736	1,567	2.60%
Insurance (270 000)	0	0	1,000	1,000	0	0.00%
TOTAL SUPPORT SERVICES	565,635	552,202	590,755	627,436	36,681	6.21%
Payments for Instructional Programs (430 000)	128,790	112,096	149,449	146,512	(2,937)	-1.97%
TOTAL NON-PROGRAM TRANSACTIONS	128,790	112,096	149,449	146,512	(2,937)	-1.97%
TOTAL EXPENDITURES	2,684,120	2,634,004	2,773,045	2,884,339	111,294	4.01%

DEBT FUND - NON REFERENDUM APPROVED	Audited 2018-19	Audited 2019-20	Budget 2019-20	Budget 2020-21	Change 2020-21	% Change 2020-21
REVENUES						
Local Sources (Source 200)	312,085	296,000	296,000	312,016	16,016	5.41%
Other Financing Sources (Source 800)	0	0	0	0	0	0.00%
TOTAL REVENUES	312,085	296,000	296,000	312,016	16,016	5.41%
EXPENDITURES						
Debt Service (280 000)	315,548	297,615	297,616	314,283	16,667	5.60%
TOTAL EXPENDITURES	315,548	297,615	297,616	314,283	16,667	5.60%

DEBT FUND - REFERENDUM APPROVED	Audited 2018-19	Audited 2019-20	Budget 2019-20	Budget 2020-21	Change 2020-21	% Change 2020-21
REVENUES						
Local Sources (Source 200)	1,885,160	1,896,407	1,889,275	1,894,550	5,275	0.28%
Other Financing Sources (Sources 800,900)	0	0	0	0	0	0.00%
TOTAL REVENUES	1,885,160	1,896,407	1,889,275	1,894,550	5,275	0.28%
EXPENDITURES						
Debt Service (280 000)	1,942,125	1,905,250	1,905,250	1,908,300	3,050	0.16%
TOTAL EXPENDITURES	1,942,125	1,905,250	1,905,250	1,908,300	3,050	0.16%

**KEWASKUM SCHOOL DISTRICT
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CAPITAL PROJECTS	Audited 2018-19	Audited 2019-20	Budget 2019-20	Budget 2020-21	Change 2020-21	% Change 2020-21
REVENUES						
Operating Transfers (Source 100)	0	0	0	0	0	0.00%
Local Sources (Source 200)	154,933	4,428	0	0	0	0.00%
Other Financing Sources (Source 800)	1,725,000	0	0	0	0	0.00%
TOTAL REVENUES	1,879,933	4,428	0	0	0	0.00%
EXPENDITURES						
Support Services (250 000)	11,660,086	454,842	450,500	0	(450,500)	-100.00%
TOTAL EXPENDITURES	11,660,086	454,842	450,500	0	(450,500)	-100.00%

FOOD SERVICE FUND	Audited 2018-19	Audited 2019-20	Budget 2019-20	Budget 2020-21	Change 2020-21	% Change 2020-21
REVENUES						
Local Sources (Source 200)	572,307	432,511	528,631	564,894	36,263	6.86%
State Sources (Source 600)	11,478	11,695	11,000	11,200	200	1.82%
Federal Sources (Source 700)	283,540	476,953	269,000	320,854	51,854	19.28%
Other Sources (Source 900)	1,559	4,152	0	0	0	0.00%
TOTAL REVENUES	868,885	925,310	808,631	896,948	88,317	10.92%
EXPENDITURES						
Business Administration (250 000)	1,019,026	862,621	808,631	896,948	88,317	10.92%
Insurance (270 000)	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	1,019,026	862,621	808,631	896,948	88,317	10.92%

SCHOLARSHIP FUND	Audited 2018-19	Audited 2019-20	Budget 2019-20	Budget 2020-21	Change 2020-21	% Change 2020-21
REVENUES						
Local Sources (Source 200)	243	155	0	0	0	0.00%
TOTAL REVENUES	243	155	0	0	0	0.00%
EXPENDITURES						
Trust Fund Disbursements (420 000)	2,000	1,000	0	0	0	0.00%
TOTAL EXPENDITURES	2,000	1,000	0	0	0	0.00%

COMMUNITY SERVICES FUND	Audited 2018-19	Audited 2019-20	Budget 2019-20	Budget 2020-21	Change 2020-21	% Change 2020-21
REVENUES						
Local Sources (Source 200)	63,670	85,710	85,000	109,125	24,125	28.38%
TOTAL REVENUES	63,670	85,710	85,000	109,125	24,125	28.38%
EXPENDITURES						
Business Administration (250 000)	17,605	61,407	66,294	66,294	0	0.00%
Community Services (390 000)	28,638	34,211	43,096	42,831	(265)	-0.61%
TOTAL EXPENDITURES	46,242	95,618	109,390	109,125	(265)	-0.24%

**KEWASKUM SCHOOL DISTRICT
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COOPERATIVE PROGRAMS	Audited 2018-19	Audited 2019-20	Budget 2019-20	Budget 2020-21	Change 2020-21	% Change 2020-21
REVENUES						
Operating Transfers (Source 100)	4,238	3,752	3,486	3,486	0	0.00%
Interdistrict Sources (Source 300)	1,816	1,876	3,028	3,031	3	0.10%
TOTAL REVENUES	6,055	5,628	6,514	6,517	3	0.05%
EXPENDITURES						
Total Instructional Services	6,055	5,628	6,514	6,517	3	0.05%
TOTAL EXPENDITURES	6,055	5,628	6,514	6,517	3	0.05%

TOTAL REVENUES						
FUND	Audited 2018-19	Audited 2019-20	Budget 2019-20	Budget 2020-21	Change 2020-21	% Change 2020-21
General Fund (Fund 10)	21,178,887	21,190,786	21,099,662	21,746,567	646,905	3.07%
Special Revenue Trust Fund (Fund 21)	301,840	725,010	50,000	65,000	15,000	30.00%
Special Education Fund (Fund 27)	2,684,120	2,634,005	2,773,045	2,884,339	111,294	4.01%
Debt Fund - Non Ref. Approved (Fund 38)	312,085	296,000	296,000	312,016	16,016	5.41%
Debt Fund - Referendum Approvd (Fund 39)	1,885,160	1,896,407	1,889,275	1,894,550	5,275	0.28%
Capital Projects Fund (Fund 40)	1,879,933	4,428	0	0	0	0.00%
Food Service Fund (Fund 50)	868,885	925,310	808,631	896,948	88,317	10.92%
Scholarship Fund (Fund 72)	243	155	0	0	0	0.00%
Community Services Fund (Fund 80)	63,670	85,710	85,000	109,125	24,125	0.00%
Cooperative Programs (Fund 99)	6,055	5,628	6,514	6,517	3	0.05%
TOTAL REVENUES -- ALL FUNDS	29,180,876	27,763,439	27,008,127	27,915,062	906,935	3.36%

TOTAL EXPENDITURES						
FUND	Audited 2018-19	Audited 2019-20	Budget 2019-20	Budget 2020-21	Change 2020-21	% Change 2020-21
General Fund (Fund 10)	21,645,465	20,364,039	21,099,662	21,746,567	646,905	3.07%
Special Revenue Trust Fund (Fund 21)	324,821	789,820	325,000	65,000	(260,000)	-80.00%
Special Education Fund (Fund 27)	2,684,120	2,634,004	2,773,045	2,884,339	111,294	4.01%
Debt Fund - Non Ref. Approved (Fund 38)	315,548	297,615	297,616	314,283	16,667	5.60%
Debt Fund - Referendum Approvd (Fund 39)	1,942,125	1,905,250	1,905,250	1,908,300	3,050	0.16%
Capital Projects Fund (Fund 40)	11,660,086	454,842	450,500	0	(450,500)	-100.00%
Food Service Fund (Fund 50)	1,019,026	862,621	808,631	896,948	88,317	10.92%
Scholarship Fund (Fund 72)	2,000	1,000	0	0	0	0.00%
Community Services Fund (Fund 80)	46,242	95,618	109,390	109,125	(265)	-0.24%
Cooperative Programs (Fund 99)	6,055	5,628	6,514	6,517	3	0.05%
TOTAL EXPENDITURES -- ALL FUNDS	39,645,486	27,410,438	27,775,608	27,931,079	155,471	0.56%

**KEWASKUM SCHOOL DISTRICT
2020-2021 ORIGINAL BUDGET**

PROPOSED PROPERTY TAX LEVY			
FUND	Actual 2018-19	Actual 2019-20	Proposed 2020-201
General Fund	9,286,066	9,767,098	8,986,072
Debt Service Fund - Non Referendum Approved	312,085	296,000	312,016
Debt Service Fund - Referendum Approved	1,877,906	1,889,275	1,894,550
Community Service Fund	61,000	83,000	107,125
Prior Year Tax Chargeback	0	0	0
TOTAL SCHOOL TAX LEVY	11,537,057	12,035,373	11,299,763
DOLLAR CHANGE --			
TOTAL TAX LEVY FROM PRIOR YEAR	(41,928)	498,316	(735,610)
PERCENTAGE CHANGE --			
TOTAL TAX LEVY FROM PRIOR YEAR	-0.36%	4.32%	-6.11%

PROPERTY VALUES			
EQUALIZED PROPERTY VALUES	1,353,342,686	1,426,839,953	1,506,053,864

PROPOSED PROPERTY TAX RATE			
FUND	Actual 2018-19	Actual 2019-20	Proposed 2020-201
General Fund	6.86	6.85	5.97
Debt Service Fund - Non Referendum Approved	0.23	0.21	0.21
Debt Service Fund - Referendum Approved	1.39	1.32	1.26
Community Service Fund	0.05	0.06	0.07
Prior Year Tax Chargeback	-	-	-
TOTAL SCHOOL TAX RATE	8.52	8.43	7.50
DOLLAR CHANGE --			
TOTAL TAX RATE FROM PRIOR YEAR	(0.47)	(0.09)	(0.93)
PERCENTAGE CHANGE --			
TOTAL TAX RATE FROM PRIOR YEAR	-5.23%	-1.05%	-11.05%

**KEWASKUM SCHOOL DISTRICT
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FUND BALANCE			
FUND	Audited 2017-18	Audited 2018-19	Audited 2019-20
General Fund (Fund 10)	3,659,182	3,192,603	4,019,351
Special Revenue Trust Fund (Fund 21)	341,437	318,457	253,646
Special Education Fund (Fund 27)	0	0	0
Debt Fund - Non Ref. Approved (Fund 38)	10,276	6,813	5,198
Debt Fund - Referendum Approvd (Fund 39)	607,847	550,882	542,039
Capital Projects Fund (Fund 40)	10,231,622	451,469	1,054
Food Service Fund (Fund 50)	221,622	71,482	134,171
Scholarship Fund (Fund 72)	13,456	11,699	10,854
Community Services Fund (Fund 80)	6,977	24,404	14,496
Cooperative Programs (Fund 99)	0	0	0
TOTAL FUND BALANCE -- ALL FUNDS	15,092,419	4,627,809	4,980,809