

**KEWASKUM SCHOOL DISTRICT
2019-20 ORIGINAL BUDGET**

GENERAL FUND	Audited 2017-18	Audited 2018-19	Budget 2018-19	Budget 2019-20	Change 2019-20	% Change 2019-20
REVENUES						
Local Sources (Source 200)	9,549,710	9,550,188	9,455,576	9,957,958	502,382	5.31%
Inter-district Payments (Source 300 + 400)	1,016,564	1,184,349	1,214,720	1,277,119	62,399	5.14%
Intermediate Sources (Source 500)	1,732	3,370	10,052	0	(10,052)	-100.00%
State Sources (Source 600)	9,378,057	9,961,772	9,894,934	9,652,438	(242,496)	-2.45%
Federal Sources (Source 700)	252,766	242,262	202,100	135,565	(66,535)	-32.92%
All Other Sources (Source 800 + 900)	41,756	236,946	94,924	45,849	(49,075)	-51.70%
TOTAL REVENUES	20,240,585	21,178,887	20,872,306	21,068,929	196,623	0.94%
EXPENDITURES						
Undifferentiated Curriculum (110 000)	3,275,796	3,110,692	3,167,751	3,248,852	81,101	2.56%
Regular Curriculum (120 000)	3,734,494	3,694,412	3,836,785	3,915,327	78,542	2.05%
Vocational Curriculum (130 000)	750,588	751,744	791,589	828,225	36,636	4.63%
Physical Curriculum (140 000)	586,429	602,720	609,570	569,252	(40,318)	-6.61%
Co-Curricular Activities (160 000)	363,366	379,036	460,614	475,212	14,598	3.17%
Other Special Needs Curriculum (170 000)	165,563	168,250	176,524	173,457	(3,067)	-1.74%
TOTAL INSTRUCTIONAL SERVICES	8,876,236	8,706,854	9,042,833	9,210,325	167,492	1.85%
Pupil Services (210 000)	442,726	445,782	459,578	526,217	66,639	14.50%
Instructional Staff Services (220 000)	1,530,951	1,713,838	1,699,698	1,813,228	113,530	6.68%
General Administration (230 000)	400,983	470,021	515,413	496,240	(19,173)	-3.72%
School Building Administration (240 000)	885,086	932,345	951,918	965,087	13,169	1.38%
Business Administration (250 000)	4,957,237	5,554,331	4,780,858	3,797,559	(983,299)	-20.57%
Central Services (260 000)	150,789	129,738	166,685	141,975	(24,710)	-14.82%
Insurance (270 000)	219,506	203,421	227,623	212,617	(15,006)	-6.59%
Debt Service (280 000)	20,629	75,857	44,861	92,195	47,334	105.51%
Other Support Services (290 000)	127,840	132,535	148,956	159,900	10,944	7.35%
TOTAL SUPPORT SERVICES	8,735,746	9,657,867	8,995,590	8,205,018	(790,572)	-8.79%
Operating Transfers (410 000)	1,597,043	1,636,792	1,665,231	1,665,201	(30)	0.00%
Payments for Instructional Programs (430 000)	1,537,068	1,643,953	1,667,652	1,987,385	319,733	19.17%
Non-Program Transactions (490 000)	0	0	1,000	1,000	0	0.00%
TOTAL NON-PROGRAM TRANSACTIONS	3,134,112	3,280,744	3,333,883	3,653,586	319,703	9.59%
TOTAL EXPENDITURES	20,746,094	21,645,465	21,372,306	21,068,929	(303,377)	-1.42%

SPECIAL REVENUE TRUST FUND	Audited 2017-18	Audited 2018-19	Budget 2018-19	Budget 2019-20	Change 2019-20	% Change 2019-20
REVENUES						
Local Sources (Source 200)	444,761	301,840	205,000	50,000	(155,000)	-75.61%
TOTAL REVENUES	444,761	301,840	205,000	50,000	(155,000)	-75.61%
EXPENDITURES						
Total Instructional Services	162,504	324,821	281,478	325,000	43,522	15.46%
TOTAL EXPENDITURES	162,504	324,821	281,478	325,000	43,522	15.46%

**KEWASKUM SCHOOL DISTRICT
2019-20 ORIGINAL BUDGET**

SPECIAL EDUCATION FUND	Audited 2017-18	Audited 2018-19	Budget 2018-19	Budget 2019-20	Change 2019-20	% Change 2019-20
REVENUES						
Operating Transfer-In (Source 100)	1,595,531	1,632,554	1,661,745	1,661,715	(30)	0.00%
Local Sources (Source 200)	1,710	0	0	0	0	0.00%
Inter-district Payments (Source 300 + 400)	0	0	0	0	0	0.00%
Intermediate Sources (Source 500)	3,203	8,780	4,300	4,300	0	0.00%
State Sources (Source 600)	590,602	573,466	557,000	570,136	13,136	2.36%
Federal Sources (Source 700)	555,611	469,320	529,692	536,894	7,202	1.36%
Other Sources (Source 900)	0	0	0	0	0	0.00%
TOTAL REVENUES	2,746,658	2,684,120	2,752,737	2,773,045	20,308	0.74%
EXPENDITURES						
Vocational Curriculum (130 000)	25,731	25,692	25,836	29,044	3,208	12.42%
Special Curriculum (150 000)	2,008,898	1,964,003	2,058,039	2,003,797	(54,242)	-2.64%
TOTAL INSTRUCTIONAL SERVICES	2,034,629	1,989,695	2,083,875	2,032,841	(51,034)	-2.45%
Pupil Services (210 000)	251,618	282,649	290,358	304,284	13,926	4.80%
Instructional Staff Services (220 000)	319,627	222,646	227,793	225,302	(2,491)	-1.09%
Business Administration (250 000)	59,288	60,341	64,658	60,169	(4,489)	-6.94%
Insurance (270 000)	0	0	1,000	1,000	0	0.00%
TOTAL SUPPORT SERVICES	630,533	565,635	583,809	590,755	6,946	1.19%
Payments for Instructional Programs (430 000)	81,496	128,790	85,053	149,449	64,396	75.71%
TOTAL NON-PROGRAM TRANSACTIONS	81,496	128,790	85,053	149,449	64,396	75.71%
TOTAL EXPENDITURES	2,746,658	2,684,120	2,752,737	2,773,045	20,308	0.74%

DEBT FUND - NON REFERENDUM APPROVED	Audited 2017-18	Audited 2018-19	Budget 2018-19	Budget 2019-20	Change 2019-20	% Change 2019-20
REVENUES						
Local Sources (Source 200)	334,008	312,085	312,085	296,000	(16,085)	-5.15%
Other Financing Sources (Source 800)	0	0	0	0	0	0.00%
TOTAL REVENUES	334,008	312,085	312,085	296,000	(16,085)	-5.15%
EXPENDITURES						
Debt Service (280 000)	337,468	315,548	315,548	297,616	(17,932)	-5.68%
TOTAL EXPENDITURES	337,468	315,548	315,548	297,616	(17,932)	-5.68%

DEBT FUND - REFERENDUM APPROVED	Audited 2017-18	Audited 2018-19	Budget 2018-19	Budget 2019-20	Change 2019-20	% Change 2019-20
REVENUES						
Local Sources (Source 200)	1,880,849	1,885,160	1,877,906	1,889,275	11,369	0.61%
Other Financing Sources (Sources 800,900)	307,877	0	0	0	0	0.00%
TOTAL REVENUES	2,188,726	1,885,160	1,877,906	1,889,275	11,369	0.61%
EXPENDITURES						
Debt Service (280 000)	1,734,909	1,942,125	1,942,125	1,905,250	(36,875)	-1.90%
TOTAL EXPENDITURES	1,734,909	1,942,125	1,942,125	1,905,250	(36,875)	-1.90%

**KEWASKUM SCHOOL DISTRICT
2019-20 ORIGINAL BUDGET**

CAPITAL PROJECTS	Audited 2017-18	Audited 2018-19	Budget 2018-19	Budget 2019-20	Change 2019-20	0.03
REVENUES						
Operating Transfers (Source 100)	0	0	0	0	0	0.00%
Local Sources (Source 200)	210,282	154,933	0	0	0	0.00%
Other Financing Sources (Source 800)	9,525,000	1,725,000	1,725,000	0	(1,725,000)	-100.00%
TOTAL REVENUES	9,735,282	1,879,933	1,725,000	0	(1,725,000)	-100.00%
EXPENDITURES						
Support Services (250 000)	17,898,042	11,660,086	12,025,000	450,500	(11,574,500)	-96.25%
TOTAL EXPENDITURES	17,898,042	11,660,086	12,025,000	450,500	(11,574,500)	-96.25%

FOOD SERVICE FUND	Audited 2017-18	Audited 2018-19	Budget 2018-19	Budget 2019-20	Change 2019-20	% Change 2019-20
REVENUES						
Local Sources (Source 200)	516,361	572,307	500,746	528,631	27,885	5.57%
State Sources (Source 600)	11,581	11,478	11,000	11,000	0	0.00%
Federal Sources (Source 700)	289,190	283,540	269,500	269,000	(500)	-0.19%
Other Sources (Source 900)	956	1,559	0	0	0	0.00%
TOTAL REVENUES	818,088	868,885	781,246	808,631	27,385	3.51%
EXPENDITURES						
Business Administration (250 000)	780,507	1,019,026	781,246	808,631	27,385	3.51%
Insurance (270 000)	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	780,507	1,019,026	781,246	808,631	27,385	3.51%

SCHOLARSHIP FUND	Audited 2017-18	Audited 2018-19	Budget 2018-19	Budget 2019-20	Change 2019-20	% Change 2019-20
REVENUES						
Local Sources (Source 200)	142	243	200	0	(200)	-100.00%
TOTAL REVENUES	142	243	200	0	(200)	-100.00%
EXPENDITURES						
Trust Fund Disbursements (420 000)	7,000	2,000	2,000	0	(2,000)	-100.00%
TOTAL EXPENDITURES	7,000	2,000	2,000	0	(2,000)	-100.00%

COMMUNITY SERVICES FUND	Audited 2017-18	Audited 2018-19	Budget 2018-19	Budget 2019-20	Change 2019-20	% Change 2019-20
REVENUES						
Local Sources (Source 200)	50,295	63,670	63,500	85,000	21,500	33.86%
TOTAL REVENUES	50,295	63,670	63,500	85,000	21,500	33.86%
EXPENDITURES						
Business Administration (250 000)	23,555	17,605	20,775	66,294	45,519	219.10%
Community Services (390 000)	34,299	28,638	42,725	43,096	371	0.87%
TOTAL EXPENDITURES	57,855	46,242	63,500	109,390	45,890	72.27%

**KEWASKUM SCHOOL DISTRICT
2019-20 ORIGINAL BUDGET**

COOPERATIVE PROGRAMS	Audited 2017-18	Audited 2018-19	Budget 2018-19	Budget 2019-20	Change 2019-20	% Change 2019-20
REVENUES						
Operating Transfers (Source 100)	1,512	4,238	3,486	3,486	0	0.00%
Interdistrict Sources (Source 300)	3,127	1,816	3,486	3,028	(458)	-13.14%
TOTAL REVENUES	4,639	6,055	6,972	6,514	(458)	-6.57%
EXPENDITURES						
Total Instructional Services	4,639	6,055	6,972	6,514	(458)	-6.57%
TOTAL EXPENDITURES	4,639	6,055	6,972	6,514	(458)	-6.57%

TOTAL REVENUES						
FUND	Audited 2017-18	Audited 2018-19	Budget 2018-19	Budget 2019-20	Change 2019-20	% Change 2019-20
General Fund (Fund 10)	20,240,585	21,178,887	20,872,306	21,068,929	196,623	0.94%
Special Revenue Trust Fund (Fund 21)	444,761	301,840	205,000	50,000	(155,000)	-75.61%
Special Education Fund (Fund 27)	2,746,658	2,684,120	2,752,737	2,773,045	20,308	0.74%
Debt Fund - Non Ref. Approved (Fund 38)	334,008	312,085	312,085	296,000	(16,085)	-5.15%
Debt Fund - Referendum Approvd (Fund 39)	2,188,726	1,885,160	1,877,906	1,889,275	11,369	0.61%
Capital Projects Fund (Fund 40)	9,735,282	1,879,933	1,725,000	0	(1,725,000)	0.00%
Food Service Fund (Fund 50)	818,088	868,885	781,246	808,631	27,385	3.51%
Scholarship Fund (Fund 72)	142	243	200	0	(200)	0.00%
Community Services Fund (Fund 80)	50,295	63,670	63,500	85,000	21,500	0.00%
Cooperative Programs (Fund 99)	4,639	6,055	6,972	6,514	(458)	-6.57%
TOTAL REVENUES -- ALL FUNDS	36,563,184	29,180,876	28,596,952	26,977,394	(1,619,558)	-5.66%

TOTAL EXPENDITURES						
FUND	Audited 2017-18	Audited 2018-19	Budget 2018-19	Budget 2019-20	Change 2019-20	% Change 2019-20
General Fund (Fund 10)	20,746,094	21,645,465	21,372,306	21,068,929	(303,377)	-1.42%
Special Revenue Trust Fund (Fund 21)	162,504	324,821	281,478	325,000	43,522	15.46%
Special Education Fund (Fund 27)	2,746,658	2,684,120	2,752,737	2,773,045	20,308	0.74%
Debt Fund - Non Ref. Approved (Fund 38)	337,468	315,548	315,548	297,616	(17,932)	-5.68%
Debt Fund - Referendum Approvd (Fund 39)	1,734,909	1,942,125	1,942,125	1,905,250	(36,875)	-1.90%
Capital Projects Fund (Fund 40)	17,898,042	11,660,086	12,025,000	450,500	(11,574,500)	0.00%
Food Service Fund (Fund 50)	780,507	1,019,026	781,246	808,631	27,385	3.51%
Scholarship Fund (Fund 72)	7,000	2,000	2,000	0	(2,000)	0.00%
Community Services Fund (Fund 80)	57,855	46,242	63,500	109,390	45,890	100.00%
Cooperative Programs (Fund 99)	4,639	6,055	6,972	6,514	(458)	-6.57%
TOTAL EXPENDITURES -- ALL FUNDS	44,475,676	39,645,486	39,542,912	27,744,875	(11,798,037)	-29.84%

**KEWASKUM SCHOOL DISTRICT
2019-20 ORIGINAL BUDGET**

PROPOSED PROPERTY TAX LEVY			
FUND	Actual 2017-18	Actual 2018-19	Proposed 2019-20
General Fund	9,332,071	9,286,066	9,767,098
Debt Service Fund - Non Referendum Approved	334,008	312,085	296,000
Debt Service Fund - Referendum Approved	1,877,906	1,877,906	1,889,275
Community Service Fund	35,000	61,000	83,000
Prior Year Tax Chargeback	0	0	0
TOTAL SCHOOL TAX LEVY	11,578,985	11,537,057	12,035,373
DOLLAR CHANGE --			
TOTAL TAX LEVY FROM PRIOR YEAR	439,084	(41,928)	498,316
PERCENTAGE CHANGE --			
TOTAL TAX LEVY FROM PRIOR YEAR	3.94%	-0.36%	4.32%

PROPERTY VALUES			
EQUALIZED PROPERTY VALUES	1,288,380,793	1,353,342,686	1,426,839,953

PROPOSED PROPERTY TAX RATE			
FUND	Actual 2017-18	Actual 2018-19	Proposed 2019-20
General Fund	7.24	6.86	6.85
Debt Service Fund - Non Referendum Approved	0.26	0.23	0.21
Debt Service Fund - Referendum Approved	1.46	1.39	1.32
Community Service Fund	0.03	0.05	0.06
Prior Year Tax Chargeback	-	-	-
TOTAL SCHOOL TAX RATE	8.99	8.53	8.44
DOLLAR CHANGE --			
TOTAL TAX RATE FROM PRIOR YEAR	(0.10)	(0.46)	(0.09)
PERCENTAGE CHANGE --			
TOTAL TAX RATE FROM PRIOR YEAR	-1.10%	-5.12%	-1.06%

**KEWASKUM SCHOOL DISTRICT
2019-20 ORIGINAL BUDGET**

FUND BALANCE			
FUND	Audited 2016-17	Audited 2017-18	Audited 2018-19
General Fund (Fund 10)	4,164,691	3,659,182	3,192,603
Special Revenue Trust Fund (Fund 21)	59,180	341,437	318,457
Special Education Fund (Fund 27)	0	0	0
Debt Fund - Non Ref. Approved (Fund 38)	13,735	10,276	6,813
Debt Fund - Referendum Approvd (Fund 39)	154,030	607,847	550,882
Capital Projects Fund (Fund 40)	18,394,383	10,231,622	451,469
Food Service Fund (Fund 50)	184,041	221,622	71,482
Scholarship Fund (Fund 72)	20,314	13,456	11,699
Community Services Fund (Fund 80)	14,536	6,977	24,040
Cooperative Programs (Fund 99)	0	0	0
TOTAL FUND BALANCE -- ALL FUNDS	23,004,910	15,092,419	4,627,445