

**KEWASKUM SCHOOL DISTRICT
2022-2023 ORIGINAL BUDGET**

GENERAL FUND	Audited 2020-21	Audited 2021-22	Revised Budget 2021-22	Budget 2022-23	Change 2022-23	% Change 2022-23
REVENUES						
Local Sources (Source 200)	9,130,919	8,975,226	8,919,058	8,737,704	(181,354)	-2.03%
Inter-district Payments (Source 300 + 400)	1,334,674	1,465,188	1,508,679	1,473,770	(34,909)	-2.31%
Intermediate Sources (Source 500)	11,026	391	0	0	0	0.00%
State Sources (Source 600)	10,989,521	11,145,822	11,134,871	11,324,857	189,986	1.71%
Federal Sources (Source 700)	453,502	1,074,107	699,506	1,002,672	303,166	43.34%
All Other Sources (Source 800 + 900)	412,915	80,795	65,682	233,677	167,995	255.77%
TOTAL REVENUES	22,332,557	22,741,529	22,327,796	22,772,680	444,884	1.99%
EXPENDITURES						
Undifferentiated Curriculum (110 000)	3,213,801	2,939,592	3,042,302	2,948,774	(93,528)	-3.07%
Regular Curriculum (120 000)	3,957,254	4,143,535	4,430,598	4,171,221	(259,377)	-5.85%
Vocational Curriculum (130 000)	827,307	825,300	866,301	864,579	(1,722)	-0.20%
Physical Curriculum (140 000)	589,107	596,025	609,919	627,460	17,541	2.88%
Co-Curricular Activities (160 000)	325,119	356,376	427,861	448,419	20,558	4.80%
Other Special Needs Curriculum (170 000)	178,998	180,949	184,131	188,960	4,829	2.62%
TOTAL INSTRUCTIONAL SERVICES	9,091,586	9,041,778	9,561,112	9,249,413	(311,699)	-3.26%
Pupil Services (210 000)	481,928	524,040	548,985	582,202	33,217	6.05%
Instructional Staff Services (220 000)	1,899,527	1,719,125	1,805,722	2,002,406	196,684	10.89%
General Administration (230 000)	537,309	486,077	501,437	494,759	(6,678)	-1.33%
School Building Administration (240 000)	972,091	992,365	1,007,356	1,065,591	58,235	5.78%
Business Administration (250 000)	3,977,291	4,092,140	4,380,263	4,453,879	73,616	1.68%
Central Services (260 000)	126,823	130,357	181,800	170,418	(11,382)	-6.26%
Insurance (270 000)	221,951	225,562	236,611	247,920	11,309	4.78%
Debt Service (280 000)	177,024	157,439	183,065	171,265	(11,800)	-6.45%
Other Support Services (290 000)	153,916	139,853	157,793	157,993	200	0.13%
TOTAL SUPPORT SERVICES	8,547,862	8,466,958	9,003,032	9,346,433	343,401	3.81%
Operating Transfers (410 000)	2,234,745	2,920,901	1,726,977	1,738,683	11,706	0.68%
Payments for Instructional Programs (430 000)	2,208,145	2,080,174	2,035,675	2,437,151	401,476	19.72%
Non-Program Transactions (490 000)	32,532	4,886	1,000	1,000	0	0.00%
TOTAL NON-PROGRAM TRANSACTIONS	4,475,422	5,005,962	3,763,652	4,176,834	413,182	10.98%
TOTAL EXPENDITURES	22,114,870	22,514,698	22,327,796	22,772,680	444,884	1.99%

SPECIAL REVENUE TRUST FUND	Audited 2020-21	Audited 2021-22	Revised Budget 2021-22	Budget 2022-23	Change 2022-23	% Change 2022-23
REVENUES						
Local Sources (Source 200)	296,924	346,341	107,000	200,000	93,000	86.92%
TOTAL REVENUES	296,924	346,341	107,000	200,000	93,000	86.92%
EXPENDITURES						
Total Instructional Services	251,872	336,500	107,000	200,000	93,000	86.92%
TOTAL EXPENDITURES	251,872	336,500	107,000	200,000	93,000	86.92%

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SPECIAL EDUCATION FUND	Audited 2020-21	Audited 2021-22	Revised Budget 2021-22	Budget 2022-23	Change 2022-23	% Change 2022-23
REVENUES						
Operating Transfer-In (Source 100)	1,576,534	1,520,901	1,723,491	1,732,374	8,883	0.52%
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)	7,943	14,723	5,200	5,200	0	0.00%
State Sources (Source 600)	676,072	686,103	645,068	686,049	40,981	6.35%
Federal Sources (Source 700)	567,093	593,146	571,906	594,798	22,892	4.00%
Other Sources (Source 900)	0	0	0	0	0	0.00%
TOTAL REVENUES	2,827,642	2,814,873	2,945,665	3,018,421	72,756	2.47%
EXPENDITURES						
Regular Curriculum (120 000)	0	0	0	0	0	0.00%
Vocational Curriculum (130 000)	26,407	0	0	0	0	0.00%
Special Curriculum (150 000)	2,012,782	2,022,607	2,183,320	2,326,982	143,662	6.58%
TOTAL INSTRUCTIONAL SERVICES	2,039,189	2,022,607	2,183,320	2,326,982	143,662	6.58%
Pupil Services (210 000)	320,119	315,547	311,857	321,771	9,914	3.18%
Instructional Staff Services (220 000)	243,170	272,181	266,253	223,263	(42,990)	-16.15%
Business Administration (250 000)	95,157	58,597	63,900	33,000	(30,900)	-48.36%
Insurance (270 000)	38	3,720	6,000	1,905	(4,095)	-68.25%
TOTAL SUPPORT SERVICES	658,482	650,044	648,010	579,939	(68,071)	-10.50%
Payments for Instructional Programs (430 000)	129,971	142,223	114,335	111,500	(2,835)	-2.48%
TOTAL NON-PROGRAM TRANSACTIONS	129,971	142,223	114,335	111,500	(2,835)	-2.48%
TOTAL EXPENDITURES	2,827,642	2,814,873	2,945,665	3,018,421	72,756	2.47%

DEBT FUND - NON REFERENDUM APPROVED	Audited 2020-21	Audited 2021-22	Revised Budget 2021-22	Budget 2022-23	Change 2022-23	% Change 2022-23
REVENUES						
Local Sources (Source 200)	312,016	312,016	312,016	312,016	0	0.00%
Other Financing Sources (Source 800)	0	0	0	0	0	0.00%
TOTAL REVENUES	312,016	312,016	312,016	312,016	0	0.00%
EXPENDITURES						
Debt Service (280 000)	314,282	314,581	314,581	312,016	(2,565)	-0.82%
TOTAL EXPENDITURES	314,282	314,581	314,581	312,016	(2,565)	-0.82%

DEBT FUND - REFERENDUM APPROVED	Audited 2020-21	Audited 2021-22	Revised Budget 2021-22	Budget 2022-23	Change 2022-23	% Change 2022-23
REVENUES						
Local Sources (Source 200)	1,894,997	2,111,886	2,110,892	1,923,675	(187,217)	-8.87%
Other Financing Sources (Sources 800,900)	0	0	0	0	0	0.00%
TOTAL REVENUES	1,894,997	2,111,886	2,110,892	1,923,675	(187,217)	-8.87%
EXPENDITURES						
Debt Service (280 000)	1,908,300	1,920,800	1,920,800	1,941,600	20,800	1.08%
TOTAL EXPENDITURES	1,908,300	1,920,800	1,920,800	1,941,600	20,800	1.08%

**KEWASKUM SCHOOL DISTRICT
2022-2023 ORIGINAL BUDGET**

CAPITAL PROJECTS	Audited 2020-21	Audited 2021-22	Revised Budget 2021-22	Budget 2022-23	Change 2022-23	% Change 2022-23
REVENUES						
Operating Transfers (Source 100)	653,221	1,400,000	0	0	0	0.00%
Local Sources (Source 200)	1	1,348	0	0	0	0.00%
Other Financing Sources (Source 800)	0	308,159	0	0	0	0.00%
TOTAL REVENUES	653,222	1,709,506	0	0	0	0.00%
EXPENDITURES						
Support Services (250 000)	0	238,755	0	411,352	411,352	0.00%
TOTAL EXPENDITURES	0	238,755	0	411,352	411,352	0.00%

FOOD SERVICE FUND	Audited 2020-21	Audited 2021-22	Revised Budget 2021-22	Budget 2022-23	Change 2022-23	% Change 2022-23
REVENUES						
Local Sources (Source 200)	134,544	171,878	201,138	551,556	350,418	174.22%
State Sources (Source 600)	18,076	66,849	11,800	15,000	3,200	27.12%
Federal Sources (Source 700)	1,235,014	1,616,560	1,022,564	659,000	(363,564)	-35.55%
Other Sources (Source 900)	5,350	9,980	1,600	926	(674)	-42.13%
TOTAL REVENUES	1,392,983	1,865,266	1,237,102	1,226,482	(10,620)	-0.86%
EXPENDITURES						
Business Administration (250 000)	1,233,365	1,240,527	1,237,102	1,476,482	239,380	19.35%
Insurance (270 000)	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	1,233,365	1,240,527	1,237,102	1,476,482	239,380	19.35%

SCHOLARSHIP FUND	Audited 2020-21	Audited 2021-22	Revised Budget 2021-22	Budget 2022-23	Change 2022-23	% Change 2022-23
REVENUES						
Local Sources (Source 200)	10	23	0	0	0	0.00%
TOTAL REVENUES	10	23	0	0	0	0.00%
EXPENDITURES						
Trust Fund Disbursements (420 000)	0	500	0	0	0	0.00%
TOTAL EXPENDITURES	0	500	0	0	0	0.00%

COMMUNITY SERVICES FUND	Audited 2020-21	Audited 2021-22	Revised Budget 2021-22	Budget 2022-23	Change 2022-23	% Change 2022-23
REVENUES						
Local Sources (Source 200)	108,995	109,795	109,125	107,100	(2,025)	-1.86%
TOTAL REVENUES	108,995	109,795	109,125	107,100	(2,025)	-1.86%
EXPENDITURES						
Business Administration (250 000)	64,965	79,360	67,720	69,154	1,434	2.12%
Community Services (390 000)	35,494	35,567	41,405	37,946	(3,459)	-8.35%
TOTAL EXPENDITURES	100,459	114,927	109,125	107,100	(2,025)	-1.86%

**KEWASKUM SCHOOL DISTRICT
2022-2023 ORIGINAL BUDGET**

COOPERATIVE PROGRAMS	Audited 2020-21	Audited 2021-22	Revised Budget 2021-22	Budget 2022-23	Change 2022-23	% Change 2022-23
REVENUES						
Operating Transfers (Source 100)	4,990	0	3,486	6,309	2,823	80.98%
Interdistrict Sources (Source 300)	454	0	2,631	631	(2,000)	-76.02%
TOTAL REVENUES	5,444	0	6,117	6,940	823	13.45%
EXPENDITURES						
Total Instructional Services	5,444	0	6,117	6,940	823	13.45%
TOTAL EXPENDITURES	5,444	0	6,117	6,940	823	13.45%

TOTAL REVENUES						
FUND	Audited 2020-21	Audited 2021-22	Revised Budget 2021-22	Budget 2022-23	Change 2022-23	% Change 2022-23
General Fund (Fund 10)	22,332,557	22,741,529	22,327,796	22,772,680	444,884	1.99%
Special Revenue Trust Fund (Fund 21)	296,924	346,341	107,000	200,000	93,000	86.92%
Special Education Fund (Fund 27)	2,827,642	2,814,873	2,945,665	3,018,421	72,756	2.47%
Debt Fund - Non Ref. Approved (Fund 38)	312,016	312,016	312,016	312,016	0	0.00%
Debt Fund - Referendum Approvd (Fund 39)	1,894,997	2,111,886	2,110,892	1,923,675	(187,217)	-8.87%
Capital Projects Fund (Fund 40)	653,222	1,709,506	0	0	0	0.00%
Food Service Fund (Fund 50)	1,392,983	1,865,266	1,237,102	1,226,482	(10,620)	-0.86%
Scholarship Fund (Fund 72)	10	23	0	0	0	0.00%
Community Services Fund (Fund 80)	108,995	109,795	109,125	107,100	(2,025)	-1.86%
Cooperative Programs (Fund 99)	5,444	0	6,117	6,940	823	13.45%
TOTAL REVENUES -- ALL FUNDS	29,824,789	32,011,237	29,155,713	29,567,314	411,601	1.41%

TOTAL EXPENDITURES						
FUND	Audited 2020-21	Audited 2021-22	Revised Budget 2021-22	Budget 2022-23	Change 2022-23	% Change 2022-23
General Fund (Fund 10)	22,114,870	22,514,698	22,327,796	22,772,680	444,884	1.99%
Special Revenue Trust Fund (Fund 21)	251,872	336,500	107,000	200,000	93,000	86.92%
Special Education Fund (Fund 27)	2,827,642	2,814,873	2,945,665	3,018,421	72,756	2.47%
Debt Fund - Non Ref. Approved (Fund 38)	314,282	314,581	314,581	312,016	(2,565)	-0.82%
Debt Fund - Referendum Approvd (Fund 39)	1,908,300	1,920,800	1,920,800	1,941,600	20,800	1.08%
Capital Projects Fund (Fund 40)	0	238,755	0	411,352	411,352	0.00%
Food Service Fund (Fund 50)	1,233,365	1,240,527	1,237,102	1,476,482	239,380	19.35%
Scholarship Fund (Fund 72)	0	500	0	0	0	0.00%
Community Services Fund (Fund 80)	100,459	114,927	109,125	107,100	(2,025)	-1.86%
Cooperative Programs (Fund 99)	5,444	0	6,117	6,940	823	13.45%
TOTAL EXPENDITURES -- ALL FUNDS	28,756,234	29,496,160	28,968,186	30,246,591	1,278,405	4.41%

**KEWASKUM SCHOOL DISTRICT
2022-2023 ORIGINAL BUDGET**

PROPOSED PROPERTY TAX LEVY			
FUND	Actual 2020-21	Actual 2021-22	Proposed 2022-23
General Fund	8,986,072	8,769,730	8,563,644
Debt Service Fund - Non Referendum Approved	312,016	312,016	312,016
Debt Service Fund - Referendum Approved	1,894,550	2,110,892	1,923,675
Community Service Fund	107,125	107,125	105,100
Prior Year Tax Chargeback	0	0	0
TOTAL SCHOOL TAX LEVY	11,299,763	11,299,763	10,904,435
DOLLAR CHANGE -- TOTAL TAX LEVY FROM PRIOR YEAR	(735,610)	0	(395,328)
PERCENTAGE CHANGE -- TOTAL TAX LEVY FROM PRIOR YEAR	-6.10%	0.00%	-3.50%

PROPERTY VALUES			
EQUALIZED PROPERTY VALUES	1,506,053,864	1,609,846,301	1,822,652,931

PROPOSED PROPERTY TAX RATE			
FUND	Actual 2020-21	Actual 2021-22	Proposed 2022-23
General Fund	5.97	5.45	4.70
Debt Service Fund - Non Referendum Approved	0.21	0.19	0.17
Debt Service Fund - Referendum Approved	1.26	1.31	1.06
Community Service Fund	0.07	0.07	0.06
Prior Year Tax Chargeback	-	-	-
TOTAL SCHOOL TAX RATE	7.50	7.02	5.98
DOLLAR CHANGE -- TOTAL TAX RATE FROM PRIOR YEAR	(0.93)	(0.48)	(1.04)
PERCENTAGE CHANGE -- TOTAL TAX RATE FROM PRIOR YEAR	-11.05%	-6.45%	-14.77%

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2022-2023 ORIGINAL BUDGET**

FUND BALANCE			
FUND	Audited 2019-20	Audited 2020-21	Audited 2021-22
General Fund (Fund 10)	4,019,351	4,237,038	4,463,870
Special Revenue Trust Fund (Fund 21)	253,646	298,697	308,539
Special Education Fund (Fund 27)	0	0	0
Debt Fund - Non Ref. Approved (Fund 38)	5,198	2,932	368
Debt Fund - Referendum Approvd (Fund 39)	542,039	528,735	719,822
Capital Projects Fund (Fund 40)	1,054	654,276	2,125,028
Food Service Fund (Fund 50)	134,171	293,789	918,529
Scholarship Fund (Fund 72)	10,854	10,863	10,386
Community Services Fund (Fund 80)	14,496	23,033	17,901
Cooperative Programs (Fund 99)	0	0	0
TOTAL FUND BALANCE -- ALL FUNDS	4,980,809	6,049,365	8,564,442