

**KEWASKUM SCHOOL DISTRICT  
2023-2024 ORIGINAL BUDGET**

<b>GENERAL FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Change 2023-24</b>	<b>% Change 2023-24</b>
<b>REVENUES</b>						
Local Sources (Source 200)	8,975,226	8,954,949	8,773,704	9,227,513	453,809	5.17%
Inter-district Payments (Source 300 + 400)	1,465,188	1,455,734	1,473,770	1,752,974	279,204	18.94%
Intermediate Sources (Source 500)	391	5,565	0	0	0	0.00%
State Sources (Source 600)	11,145,822	11,404,495	11,368,084	11,437,953	69,869	0.61%
Federal Sources (Source 700)	1,074,107	928,744	1,002,672	985,589	(17,083)	-1.70%
All Other Sources (Source 800 + 900)	80,795	181,924	233,677	521,415	287,738	123.13%
<b>TOTAL REVENUES</b>	<b>22,741,529</b>	<b>22,931,412</b>	<b>22,851,907</b>	<b>23,925,444</b>	<b>1,073,537</b>	<b>4.70%</b>
<b>EXPENDITURES</b>						
Undifferentiated Curriculum (110 000)	2,939,592	2,883,513	2,935,100	3,201,768	266,668	9.09%
Regular Curriculum (120 000)	4,143,535	4,266,802	4,198,212	4,617,802	419,590	9.99%
Vocational Curriculum (130 000)	825,300	835,164	863,541	844,927	(18,614)	-2.16%
Physical Curriculum (140 000)	596,025	620,489	626,829	669,850	43,021	6.86%
Co-Curricular Activities (160 000)	356,376	375,749	448,084	513,567	65,483	14.61%
Other Special Needs Curriculum (170 000)	180,949	82,556	188,960	103,825	(85,135)	-45.05%
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>9,041,778</b>	<b>9,064,272</b>	<b>9,260,726</b>	<b>9,951,739</b>	<b>691,013</b>	<b>7.46%</b>
Pupil Services (210 000)	524,040	563,824	580,171	577,465	(2,706)	-0.47%
Instructional Staff Services (220 000)	1,719,125	2,004,604	2,060,579	1,781,729	(278,850)	-13.53%
General Administration (230 000)	486,077	461,339	503,809	505,798	1,989	0.39%
School Building Administration (240 000)	992,365	1,042,710	1,082,354	1,151,146	68,792	6.36%
Business Administration (250 000)	4,092,140	4,582,638	4,456,127	4,670,017	213,890	4.80%
Central Services (260 000)	130,357	119,355	158,803	177,604	18,801	11.84%
Insurance (270 000)	225,562	236,200	247,920	211,220	(36,700)	-14.80%
Debt Service (280 000)	157,439	153,223	171,265	170,471	(794)	-0.46%
Other Support Services (290 000)	139,853	145,519	158,043	85,024	(73,019)	-46.20%
<b>TOTAL SUPPORT SERVICES</b>	<b>8,466,958</b>	<b>9,309,411</b>	<b>9,419,071</b>	<b>9,330,474</b>	<b>(88,597)</b>	<b>-0.94%</b>
Operating Transfers (410 000)	2,920,901	1,446,491	1,738,683	1,862,104	123,421	7.10%
Payments for Instructional Programs (430 000)	2,080,174	2,266,911	2,432,427	2,780,127	347,700	14.29%
Non-Program Transactions (490 000)	4,886	36,525	1,000	1,000	0	0.00%
<b>TOTAL NON-PROGRAM TRANSACTIONS</b>	<b>5,005,962</b>	<b>3,749,926</b>	<b>4,172,110</b>	<b>4,643,231</b>	<b>471,121</b>	<b>11.29%</b>
<b>TOTAL EXPENDITURES</b>	<b>22,514,698</b>	<b>22,123,609</b>	<b>22,851,907</b>	<b>23,925,444</b>	<b>1,073,537</b>	<b>4.70%</b>

<b>SPECIAL REVENUE TRUST FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Change 2023-24</b>	<b>% Change 2023-24</b>
<b>REVENUES</b>						
Local Sources (Source 200)	346,341	480,413	200,000	200,000	0	0.00%
<b>TOTAL REVENUES</b>	<b>346,341</b>	<b>480,413</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Total Instructional Services	336,500	487,753	200,000	200,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>336,500</b>	<b>487,753</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0.00%</b>

**KEWASKUM SCHOOL DISTRICT  
2023-2024 ORIGINAL BUDGET**

<b>SPECIAL EDUCATION FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Change 2023-24</b>	<b>% Change 2023-24</b>
<b>REVENUES</b>						
Operating Transfer-In (Source 100)	1,520,901	1,440,903	1,732,374	1,856,457	124,083	7.16%
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)	14,723	13,414	5,200	5,200	0	0.00%
State Sources (Source 600)	686,103	737,110	686,049	754,492	68,443	9.98%
Federal Sources (Source 700)	593,146	622,710	736,794	658,579	(78,215)	-10.62%
Other Sources (Source 900)	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>2,814,873</b>	<b>2,814,138</b>	<b>3,160,417</b>	<b>3,274,728</b>	<b>114,311</b>	<b>3.62%</b>
<b>EXPENDITURES</b>						
Regular Curriculum (120 000)	0	0	0	0	0	0.00%
Vocational Curriculum (130 000)	0	0	0	0	0	0.00%
Special Curriculum (150 000)	2,022,607	2,138,016	2,438,916	2,513,930	75,014	3.08%
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>2,022,607</b>	<b>2,138,016</b>	<b>2,438,916</b>	<b>2,513,930</b>	<b>75,014</b>	<b>3.08%</b>
Pupil Services (210 000)	315,547	318,044	328,176	342,806	14,630	4.46%
Instructional Staff Services (220 000)	272,181	225,776	248,825	226,402	(22,423)	-9.01%
Business Administration (250 000)	58,597	36,094	33,000	62,090	29,090	88.15%
Insurance (270 000)	3,720	0	0	0	0	0.00%
<b>TOTAL SUPPORT SERVICES</b>	<b>650,044</b>	<b>579,915</b>	<b>610,001</b>	<b>631,298</b>	<b>21,297</b>	<b>3.49%</b>
Payments for Instructional Programs (430 000)	142,223	96,207	111,500	129,500	18,000	16.14%
<b>TOTAL NON-PROGRAM TRANSACTIONS</b>	<b>142,223</b>	<b>96,207</b>	<b>111,500</b>	<b>129,500</b>	<b>18,000</b>	<b>16.14%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,814,873</b>	<b>2,814,138</b>	<b>3,160,417</b>	<b>3,274,728</b>	<b>114,311</b>	<b>3.62%</b>

<b>DEBT FUND - NON REFERENDUM APPROVED</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Change 2023-24</b>	<b>% Change 2023-24</b>
<b>REVENUES</b>						
Local Sources (Source 200)	312,016	312,016	312,016	1,437,931	1,125,915	360.85%
Other Financing Sources (Source 800)	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>312,016</b>	<b>312,016</b>	<b>312,016</b>	<b>1,437,931</b>	<b>1,125,915</b>	<b>360.85%</b>
<b>EXPENDITURES</b>						
Debt Service (280 000)	314,581	312,016	312,016	1,437,931	1,125,915	360.85%
<b>TOTAL EXPENDITURES</b>	<b>314,581</b>	<b>312,016</b>	<b>312,016</b>	<b>1,437,931</b>	<b>1,125,915</b>	<b>360.85%</b>

<b>DEBT FUND - REFERENDUM APPROVED</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Change 2023-24</b>	<b>% Change 2023-24</b>
<b>REVENUES</b>						
Local Sources (Source 200)	2,111,886	1,947,265	1,923,675	1,577,225	(346,450)	-18.01%
Other Financing Sources (Sources 800,900)	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>2,111,886</b>	<b>1,947,265</b>	<b>1,923,675</b>	<b>1,577,225</b>	<b>(346,450)</b>	<b>-18.01%</b>
<b>EXPENDITURES</b>						
Debt Service (280 000)	1,920,800	1,941,600	1,941,600	1,945,750	4,150	0.21%
<b>TOTAL EXPENDITURES</b>	<b>1,920,800</b>	<b>1,941,600</b>	<b>1,941,600</b>	<b>1,945,750</b>	<b>4,150</b>	<b>0.21%</b>

**KEWASKUM SCHOOL DISTRICT  
2023-2024 ORIGINAL BUDGET**

<b>CAPITAL PROJECTS</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Change 2023-24</b>	<b>% Change 2023-24</b>
<b>REVENUES</b>						
Operating Transfers (Source 100)	1,400,000	0	0	0	0	0.00%
Local Sources (Source 200)	1,348	74,429	0	0	0	0.00%
Other Financing Sources (Source 800)	308,159	1,314	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>1,709,506</b>	<b>75,743</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Support Services (250 000)	238,755	214,809	411,352	675,000	263,648	64.09%
<b>TOTAL EXPENDITURES</b>	<b>238,755</b>	<b>214,809</b>	<b>411,352</b>	<b>675,000</b>	<b>263,648</b>	<b>64.09%</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Change 2023-24</b>	<b>% Change 2023-24</b>
<b>REVENUES</b>						
Local Sources (Source 200)	171,878	608,925	551,556	592,422	40,866	7.41%
State Sources (Source 600)	66,849	20,935	15,000	37,784	22,784	151.89%
Federal Sources (Source 700)	1,616,560	544,552	659,000	509,986	(149,014)	-22.61%
Other Sources (Source 900)	9,980	7,134	926	8,000	7,074	763.93%
<b>TOTAL REVENUES</b>	<b>1,865,266</b>	<b>1,181,545</b>	<b>1,226,482</b>	<b>1,148,192</b>	<b>(78,290)</b>	<b>-6.38%</b>
<b>EXPENDITURES</b>						
Business Administration (250 000)	1,240,527	1,420,628	1,476,482	1,198,192	(278,290)	-18.85%
Insurance (270 000)	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>1,240,527</b>	<b>1,420,628</b>	<b>1,476,482</b>	<b>1,198,192</b>	<b>(278,290)</b>	<b>-18.85%</b>

<b>SCHOLARSHIP FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Change 2023-24</b>	<b>% Change 2023-24</b>
<b>REVENUES</b>						
Local Sources (Source 200)	23	397	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>23</b>	<b>397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Trust Fund Disbursements (420 000)	500	200	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>500</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

<b>COMMUNITY SERVICES FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Change 2023-24</b>	<b>% Change 2023-24</b>
<b>REVENUES</b>						
Local Sources (Source 200)	109,795	161,778	107,100	168,222	61,122	57.07%
<b>TOTAL REVENUES</b>	<b>109,795</b>	<b>161,778</b>	<b>107,100</b>	<b>168,222</b>	<b>61,122</b>	<b>57.07%</b>
<b>EXPENDITURES</b>						
Business Administration (250 000)	79,360	67,291	69,154	76,854	7,700	11.13%
Community Services (390 000)	35,567	82,273	37,946	101,368	63,422	167.14%
<b>TOTAL EXPENDITURES</b>	<b>114,927</b>	<b>149,564</b>	<b>107,100</b>	<b>178,222</b>	<b>71,122</b>	<b>66.41%</b>

**KEWASKUM SCHOOL DISTRICT  
2023-2024 ORIGINAL BUDGET**

<b>COOPERATIVE PROGRAMS</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Change 2023-24</b>	<b>% Change 2023-24</b>
<b>REVENUES</b>						
Operating Transfers (Source 100)	0	5,588	6,309	5,647	(662)	-10.49%
Interdistrict Sources (Source 300)	0	508	631	1,350	719	113.95%
<b>TOTAL REVENUES</b>	<b>0</b>	<b>6,096</b>	<b>6,940</b>	<b>6,997</b>	<b>57</b>	<b>0.82%</b>
<b>EXPENDITURES</b>						
Total Instructional Services	0	6,096	6,940	6,997	57	0.82%
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>6,096</b>	<b>6,940</b>	<b>6,997</b>	<b>57</b>	<b>0.82%</b>

<b>TOTAL REVENUES</b>						
<b>FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Change 2023-24</b>	<b>% Change 2023-24</b>
General Fund (Fund 10)	22,741,529	22,931,412	22,851,907	23,925,444	1,073,537	4.70%
Special Revenue Trust Fund (Fund 21)	346,341	480,413	200,000	200,000	0	0.00%
Special Education Fund (Fund 27)	2,814,873	2,814,138	3,160,417	3,274,728	114,311	3.62%
Debt Fund - Non Ref. Approved (Fund 38)	312,016	312,016	312,016	1,437,931	1,125,915	360.85%
Debt Fund - Referendum Approvd (Fund 39)	2,111,886	1,947,265	1,923,675	1,577,225	(346,450)	-18.01%
Capital Projects Fund (Fund 40)	1,709,506	75,743	0	0	0	0.00%
Food Service Fund (Fund 50)	1,865,266	1,181,545	1,226,482	1,148,192	(78,290)	-6.38%
Scholarship Fund (Fund 72)	23	397	0	0	0	0.00%
Community Services Fund (Fund 80)	109,795	161,778	107,100	168,222	61,122	57.07%
Cooperative Programs (Fund 99)	0	6,096	6,940	6,997	57	0.82%
<b>TOTAL REVENUES -- ALL FUNDS</b>	<b>32,011,237</b>	<b>29,910,802</b>	<b>29,788,537</b>	<b>31,738,739</b>	<b>1,950,202</b>	<b>6.55%</b>

<b>TOTAL EXPENDITURES</b>						
<b>FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Change 2023-24</b>	<b>% Change 2023-24</b>
General Fund (Fund 10)	22,514,698	22,123,609	22,851,907	23,925,444	1,073,537	4.70%
Special Revenue Trust Fund (Fund 21)	336,500	487,753	200,000	200,000	0	0.00%
Special Education Fund (Fund 27)	2,814,873	2,814,138	3,160,417	3,274,728	114,311	3.62%
Debt Fund - Non Ref. Approved (Fund 38)	314,581	312,016	312,016	1,437,931	1,125,915	360.85%
Debt Fund - Referendum Approvd (Fund 39)	1,920,800	1,941,600	1,941,600	1,945,750	4,150	0.21%
Capital Projects Fund (Fund 40)	238,755	214,809	411,352	675,000	263,648	0.00%
Food Service Fund (Fund 50)	1,240,527	1,420,628	1,476,482	1,198,192	(278,290)	-18.85%
Scholarship Fund (Fund 72)	500	200	0	0	0	0.00%
Community Services Fund (Fund 80)	114,927	149,564	107,100	178,222	71,122	66.41%
Cooperative Programs (Fund 99)	0	6,096	6,940	6,997	57	0.82%
<b>TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>29,496,160</b>	<b>29,470,412</b>	<b>30,467,814</b>	<b>32,842,264</b>	<b>2,374,450</b>	<b>7.79%</b>

**KEWASKUM SCHOOL DISTRICT  
2023-2024 ORIGINAL BUDGET**

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Proposed 2023-24</b>
General Fund	8,769,730	8,563,644	8,941,553
Debt Service Fund - Non Referendum Approved	312,016	312,016	1,437,931
Debt Service Fund - Referendum Approved	2,110,892	1,923,675	1,577,225
Community Service Fund	107,125	105,100	105,100
Prior Year Tax Chargeback	0	0	0
<b>TOTAL SCHOOL TAX LEVY</b>	<b>11,299,763</b>	<b>10,904,435</b>	<b>12,061,809</b>
<b>DOLLAR CHANGE -- TOTAL TAX LEVY FROM PRIOR YEAR</b>	<b>0</b>	<b>(395,328.00)</b>	<b>1,157,374</b>
<b>PERCENTAGE CHANGE -- TOTAL TAX LEVY FROM PRIOR YEAR</b>	<b>0.00%</b>	<b>-3.50%</b>	<b>10.61%</b>

<b>PROPERTY VALUES</b>			
<b>EQUALIZED PROPERTY VALUES</b>	<b>1,609,846,301</b>	<b>1,822,652,931</b>	<b>2,093,361,035</b>

<b>PROPOSED PROPERTY TAX RATE</b>			
<b>FUND</b>	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Proposed 2023-24</b>
General Fund	5.45	4.70	4.27
Debt Service Fund - Non Referendum Approved	0.19	0.17	0.69
Debt Service Fund - Referendum Approved	1.31	1.06	0.75
Community Service Fund	0.07	0.06	0.05
Prior Year Tax Chargeback	-	-	-
<b>TOTAL SCHOOL TAX RATE</b>	<b>7.02</b>	<b>5.98</b>	<b>5.76</b>
<b>DOLLAR CHANGE -- TOTAL TAX RATE FROM PRIOR YEAR</b>	<b>(0.48)</b>	<b>(1.04)</b>	<b>(0.22)</b>
<b>PERCENTAGE CHANGE -- TOTAL TAX RATE FROM PRIOR YEAR</b>	<b>-6.45%</b>	<b>-14.77%</b>	<b>-3.69%</b>

**KEWASKUM SCHOOL DISTRICT  
2023-2024 ORIGINAL BUDGET**

<b>FUND BALANCE</b>			
<b>FUND</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>
General Fund (Fund 10)	4,237,038	4,463,870	5,271,672
Special Revenue Trust Fund (Fund 21)	298,697	308,539	301,200
Special Education Fund (Fund 27)	0	0	0
Debt Fund - Non Ref. Approved (Fund 38)	2,932	368	368
Debt Fund - Referendum Approvd (Fund 39)	528,735	719,822	725,486
Capital Projects Fund (Fund 40)	654,276	2,125,028	1,985,962
Food Service Fund (Fund 50)	293,789	918,529	679,446
Scholarship Fund (Fund 72)	10,863	10,386	10,583
Community Services Fund (Fund 80)	23,033	17,901	30,115
Cooperative Programs (Fund 99)	0	0	0
<b>TOTAL FUND BALANCE -- ALL FUNDS</b>	<b>6,049,365</b>	<b>8,564,442</b>	<b>9,004,832</b>