

**KEWASKUM SCHOOL DISTRICT
2024-2025 ORIGINAL BUDGET**

GENERAL FUND	Audited 2022-23	Audited 2023-24	Revised Budget 2023-24	Budget 2024-25	Change 2024-25	% Change 2023-24
REVENUES						
Local Sources (Source 200)	8,954,949	9,395,230	9,227,513	10,780,040	1,552,527	16.82%
Inter-district Payments (Source 300 + 400)	1,455,734	1,709,508	1,752,974	1,821,774	68,800	3.92%
Intermediate Sources (Source 500)	5,565	20,241	0	8,559	8,559	0.00%
State Sources (Source 600)	11,404,495	11,579,047	11,472,744	12,435,412	962,668	8.39%
Federal Sources (Source 700)	928,744	971,028	985,589	170,826	(814,763)	-82.67%
All Other Sources (Source 800 + 900)	181,924	516,228	521,415	25,590	(495,825)	-95.09%
TOTAL REVENUES	22,931,412	24,191,282	23,960,235	25,242,201	1,281,966	5.35%
EXPENDITURES						
Undifferentiated Curriculum (110 000)	2,883,513	3,135,014	3,169,695	3,240,694	70,999	2.24%
Regular Curriculum (120 000)	4,266,802	4,440,283	4,656,084	4,978,958	322,874	6.93%
Vocational Curriculum (130 000)	835,164	834,244	848,593	873,633	25,040	2.95%
Physical Curriculum (140 000)	620,489	667,930	679,505	702,021	22,516	3.31%
Co-Curricular Activities (160 000)	375,749	462,221	515,103	683,804	168,701	32.75%
Other Special Needs Curriculum (170 000)	82,556	103,490	103,825	131,883	28,058	27.02%
TOTAL INSTRUCTIONAL SERVICES	9,064,272	9,643,182	9,972,805	10,610,993	638,188	6.40%
Pupil Services (210 000)	563,824	593,064	575,627	700,811	125,184	21.75%
Instructional Staff Services (220 000)	2,004,604	1,831,279	1,807,707	1,875,563	67,856	3.75%
General Administration (230 000)	461,339	491,120	505,678	534,846	29,168	5.77%
School Building Administration (240 000)	1,042,710	1,116,175	1,153,792	1,217,670	63,878	5.54%
Business Administration (250 000)	4,582,638	4,446,260	4,665,764	4,611,884	(53,880)	-1.15%
Central Services (260 000)	119,355	135,040	177,916	184,349	6,433	3.62%
Insurance (270 000)	236,200	197,495	211,220	221,542	10,322	4.89%
Debt Service (280 000)	153,223	170,471	170,471	164,541	(5,930)	-3.48%
Other Support Services (290 000)	145,519	79,319	85,024	133,400	48,376	56.90%
TOTAL SUPPORT SERVICES	9,309,411	9,060,223	9,353,199	9,644,606	291,407	3.12%
Operating Transfers (410 000)	1,446,491	1,792,614	1,862,104	2,251,472	389,368	20.91%
Payments for Instructional Programs (430 000)	2,266,911	2,759,984	2,771,127	2,734,130	(36,997)	-1.34%
Non-Program Transactions (490 000)	36,525	6,011	1,000	1,000	0	0.00%
TOTAL NON-PROGRAM TRANSACTIONS	3,749,927	4,558,609	4,634,231	4,986,602	352,371	7.60%
TOTAL EXPENDITURES	22,123,610	23,262,014	23,960,235	25,242,201	1,281,966	5.35%

SPECIAL REVENUE TRUST FUND	Audited 2022-23	Audited 2023-24	Revised Budget 2023-24	Budget 2024-25	Change 2024-25	% Change 2023-24
REVENUES						
Local Sources (Source 200)	480,413	419,643	200,000	300,000	100,000	50.00%
TOTAL REVENUES	480,413	419,643	200,000	300,000	100,000	50.00%
EXPENDITURES						
Total Instructional Services	487,753	410,290	200,000	300,000	100,000	50.00%
TOTAL EXPENDITURES	487,753	410,290	200,000	300,000	100,000	50.00%

**KEWASKUM SCHOOL DISTRICT
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SPECIAL EDUCATION FUND	Audited 2022-23	Audited 2023-24	Revised Budget 2023-24	Budget 2024-25	Change 2024-25	% Change 2023-24
REVENUES						
Operating Transfer-In (Source 100)	1,440,903	1,789,228	1,856,457	2,087,116	230,659	12.42%
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)	13,414	12,419	5,200	12,000	6,800	130.77%
State Sources (Source 600)	737,110	737,440	754,492	849,564	95,072	12.60%
Federal Sources (Source 700)	622,710	668,348	685,279	590,730	(94,549)	-13.80%
Other Sources (Source 900)	0	0	0	0	0	0.00%
TOTAL REVENUES	2,814,138	3,207,435	3,301,428	3,539,410	237,982	7.21%
EXPENDITURES						
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)	2,138,016	2,443,944	2,512,155	2,624,409	112,254	4.47%
TOTAL INSTRUCTIONAL SERVICES	2,138,016	2,443,944	2,512,155	2,624,409	112,254	4.47%
Pupil Services (210 000)	318,044	338,670	342,806	373,038	30,232	8.82%
Instructional Staff Services (220 000)	225,777	208,941	241,877	218,368	(23,509)	-9.72%
Business Administration (250 000)	36,094	103,283	63,090	65,095	2,005	3.18%
Insurance (270 000)	0	0	0	0	0	0.00%
TOTAL SUPPORT SERVICES	579,915	650,894	647,773	656,501	8,728	1.35%
Payments for Instructional Programs (430 000)	96,207	112,598	141,500	258,500	117,000	82.69%
TOTAL NON-PROGRAM TRANSACTIONS	96,207	112,598	141,500	258,500	117,000	82.69%
TOTAL EXPENDITURES	2,814,138	3,207,436	3,301,428	3,539,410	237,982	7.21%

DEBT FUND - NON REFERENDUM APPROVED	Audited 2022-23	Audited 2023-24	Revised Budget 2023-24	Budget 2024-25	Change 2024-25	% Change 2023-24
REVENUES						
Local Sources (Source 200)	312,016	1,437,931	1,437,931	0	(1,437,931)	-100.00%
Other Financing Sources (Source 800)	0	0	0	0	0	0.00%
TOTAL REVENUES	312,016	1,437,931	1,437,931	0	(1,437,931)	-100.00%
EXPENDITURES						
Debt Service (280 000)	312,016	1,437,931	1,437,931	0	(1,437,931)	-100.00%
TOTAL EXPENDITURES	312,016	1,437,931	1,437,931	0	(1,437,931)	-100.00%

DEBT FUND - REFERENDUM APPROVED	Audited 2022-23	Audited 2023-24	Revised Budget 2023-24	Budget 2024-25	Change 2024-25	% Change 2023-24
REVENUES						
Local Sources (Source 200)	1,947,265	1,611,289	1,577,225	1,930,363	353,138	22.39%
Other Financing Sources (Sources 800,900)	0	0	0	0	0	0.00%
TOTAL REVENUES	1,947,265	1,611,289	1,577,225	1,930,363	353,138	22.39%
EXPENDITURES						
Debt Service (280 000)	1,941,600	1,945,750	1,945,750	1,948,700	2,950	0.15%
TOTAL EXPENDITURES	1,941,600	1,945,750	1,945,750	1,948,700	2,950	0.15%

**KEWASKUM SCHOOL DISTRICT
2024-2025 ORIGINAL BUDGET**

CAPITAL PROJECTS	Audited 2022-23	Audited 2023-24	Revised Budget 2023-24	Budget 2024-25	Change 2024-25	% Change 2023-24
REVENUES						
Operating Transfers (Source 100)	0	0	0	164,356	164,356	0.00%
Local Sources (Source 200)	74,429	85,929	0	0	0	0.00%
Other Financing Sources (Source 800)	1,314	1,095	0	0	0	0.00%
TOTAL REVENUES	75,743	87,024	0	164,356	164,356	0.00%
EXPENDITURES						
Support Services (250 000)	214,809	735,577	675,000	250,000	(425,000)	-62.96%
TOTAL EXPENDITURES	214,809	735,577	675,000	250,000	(425,000)	-62.96%

FOOD SERVICE FUND	Audited 2022-23	Audited 2023-24	Revised Budget 2023-24	Budget 2024-25	Change 2024-25	% Change 2023-24
REVENUES						
Local Sources (Source 200)	608,925	629,465	592,422	640,185	47,763	8.06%
State Sources (Source 600)	20,935	13,361	37,784	16,800	(20,984)	-55.54%
Federal Sources (Source 700)	544,552	524,593	509,986	520,103	10,117	1.98%
Other Sources (Source 900)	7,134	7,160	8,000	7,000	(1,000)	-12.50%
TOTAL REVENUES	1,181,545	1,174,579	1,148,192	1,184,088	35,896	3.13%
EXPENDITURES						
Business Administration (250 000)	1,420,628	1,225,086	1,198,192	1,211,588	13,396	1.12%
Insurance (270 000)	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	1,420,628	1,225,086	1,198,192	1,211,588	13,396	1.12%

SCHOLARSHIP FUND	Audited 2022-23	Audited 2023-24	Revised Budget 2023-24	Budget 2024-25	Change 2024-25	% Change 2023-24
REVENUES						
Local Sources (Source 200)	397	583	0	0	0	0.00%
TOTAL REVENUES	397	583	0	0	0	0.00%
EXPENDITURES						
Trust Fund Disbursements (420 000)	200	0	0	0	0	0.00%
TOTAL EXPENDITURES	200	0	0	0	0	0.00%

COMMUNITY SERVICES FUND	Audited 2022-23	Audited 2023-24	Revised Budget 2023-24	Budget 2024-25	Change 2024-25	% Change 2023-24
REVENUES						
Local Sources (Source 200)	161,778	134,368	168,222	107,100	(61,122)	-36.33%
TOTAL REVENUES	161,778	134,368	168,222	107,100	(61,122)	-36.33%
EXPENDITURES						
Business Administration (250 000)	67,291	71,220	76,854	73,808	(3,046)	-3.96%
Community Services (390 000)	82,273	56,180	101,368	38,292	(63,076)	-62.22%
TOTAL EXPENDITURES	149,564	127,400	178,222	112,100	(66,122)	-37.10%

**KEWASKUM SCHOOL DISTRICT
2024-2025 ORIGINAL BUDGET**

COOPERATIVE PROGRAMS	Audited 2022-23	Audited 2023-24	Revised Budget 2023-24	Budget 2024-25	Change 2024-25	% Change 2023-24
REVENUES						
Operating Transfers (Source 100)	5,588	3,386	5,647	0	(5,647)	-100.00%
Interdistrict Sources (Source 300)	508	2,846	1,350	0	(1,350)	-100.00%
TOTAL REVENUES	6,096	6,232	6,997	0	(6,997)	-100.00%
EXPENDITURES						
Total Instructional Services	6,096	6,232	6,997	0	(6,997)	-100.00%
TOTAL EXPENDITURES	6,096	6,232	6,997	0	(6,997)	-100.00%

TOTAL REVENUES						
FUND	Audited 2022-23	Audited 2023-24	Revised Budget 2023-24	Budget 2024-25	Change 2024-25	% Change 2023-24
General Fund (Fund 10)	22,931,412	24,191,282	23,960,235	25,242,201	1,281,966	5.35%
Special Revenue Trust Fund (Fund 21)	480,413	419,643	200,000	300,000	100,000	50.00%
Special Education Fund (Fund 27)	2,814,138	3,207,435	3,301,428	3,539,410	237,982	7.21%
Debt Fund - Non Ref. Approved (Fund 38)	312,016	1,437,931	1,437,931	0	(1,437,931)	-100.00%
Debt Fund - Referendum Approvd (Fund 39)	1,947,265	1,611,289	1,577,225	1,930,363	353,138	22.39%
Capital Projects Fund (Fund 40)	75,743	87,024	0	164,356	164,356	0.00%
Food Service Fund (Fund 50)	1,181,545	1,174,579	1,148,192	1,184,088	35,896	3.13%
Scholarship Fund (Fund 72)	397	583	0	0	0	0.00%
Community Services Fund (Fund 80)	161,778	134,368	168,222	107,100	(61,122)	-36.33%
Cooperative Programs (Fund 99)	6,096	6,232	6,997	0	(6,997)	-100.00%
TOTAL REVENUES -- ALL FUNDS	29,910,802	32,270,366	31,800,230	32,467,518	667,288	2.10%

TOTAL EXPENDITURES						
FUND	Audited 2022-23	Audited 2023-24	Revised Budget 2023-24	Budget 2024-25	Change 2024-25	% Change 2023-24
General Fund (Fund 10)	22,123,610	23,262,014	23,960,235	25,242,201	1,281,966	5.35%
Special Revenue Trust Fund (Fund 21)	487,753	410,290	200,000	300,000	100,000	50.00%
Special Education Fund (Fund 27)	2,814,138	3,207,436	3,301,428	3,539,410	237,982	7.21%
Debt Fund - Non Ref. Approved (Fund 38)	312,016	1,437,931	1,437,931	0	(1,437,931)	-100.00%
Debt Fund - Referendum Approvd (Fund 39)	1,941,600	1,945,750	1,945,750	1,948,700	2,950	0.15%
Capital Projects Fund (Fund 40)	214,809	735,577	675,000	250,000	(425,000)	0.00%
Food Service Fund (Fund 50)	1,420,628	1,225,086	1,198,192	1,211,588	13,396	1.12%
Scholarship Fund (Fund 72)	200	0	0	0	0	0.00%
Community Services Fund (Fund 80)	149,564	127,400	178,222	112,100	(66,122)	-37.10%
Cooperative Programs (Fund 99)	6,096	6,232	6,997	0	(6,997)	-100.00%
TOTAL EXPENDITURES -- ALL FUNDS	29,470,413	32,357,716	32,903,755	32,603,999	(299,756)	-0.91%

**KEWASKUM SCHOOL DISTRICT
2024-2025 ORIGINAL BUDGET**

PROPOSED PROPERTY TAX LEVY			
FUND	Actual 2022-23	Actual 2023-24	Proposed 2024-25
General Fund	8,563,644	8,941,553	10,491,380
Debt Service Fund - Non Referendum Approved	312,016	1,437,931	0
Debt Service Fund - Referendum Approved	1,923,675	1,577,225	1,930,363
Community Service Fund	105,100	105,100	105,100
Prior Year Tax Chargeback	0	0	0
TOTAL SCHOOL TAX LEVY	10,904,435	12,061,809	12,526,843
DOLLAR CHANGE -- TOTAL TAX LEVY FROM PRIOR YEAR	(395,328)	1,157,374.00	465,034
PERCENTAGE CHANGE -- TOTAL TAX LEVY FROM PRIOR YEAR	-3.50%	10.61%	3.86%

PROPERTY VALUES			
EQUALIZED PROPERTY VALUES	1,822,652,931	2,093,361,035	2,220,599,240

PROPOSED PROPERTY TAX RATE			
FUND	Actual 2022-23	Actual 2023-24	Proposed 2024-25
General Fund	4.70	4.27	4.72
Debt Service Fund - Non Referendum Approved	0.17	0.69	-
Debt Service Fund - Referendum Approved	1.06	0.75	0.87
Community Service Fund	0.06	0.05	0.05
Prior Year Tax Chargeback	-	-	-
TOTAL SCHOOL TAX RATE	5.98	5.76	5.64
DOLLAR CHANGE -- TOTAL TAX RATE FROM PRIOR YEAR	(1.04)	(0.22)	(0.12)
PERCENTAGE CHANGE -- TOTAL TAX RATE FROM PRIOR YEAR	-14.77%	-3.69%	-2.10%

**KEWASKUM SCHOOL DISTRICT
2024-2025 ORIGINAL BUDGET**

FUND BALANCE			
FUND	Audited 2021-22	Audited 2022-23	Audited 2023-24
General Fund (Fund 10)	4,463,870	5,271,672	6,200,940
Special Revenue Trust Fund (Fund 21)	308,539	301,200	310,553
Special Education Fund (Fund 27)	0	0	0
Debt Fund - Non Ref. Approved (Fund 38)	368	368	368
Debt Fund - Referendum Approvd (Fund 39)	719,822	725,486	391,025
Capital Projects Fund (Fund 40)	2,125,028	1,985,962	1,337,410
Food Service Fund (Fund 50)	918,529	679,446	628,937
Scholarship Fund (Fund 72)	10,386	10,583	11,166
Community Services Fund (Fund 80)	17,901	30,115	37,082
Cooperative Programs (Fund 99)	0	0	0
TOTAL FUND BALANCE -- ALL FUNDS	8,564,442	9,004,832	8,917,481