



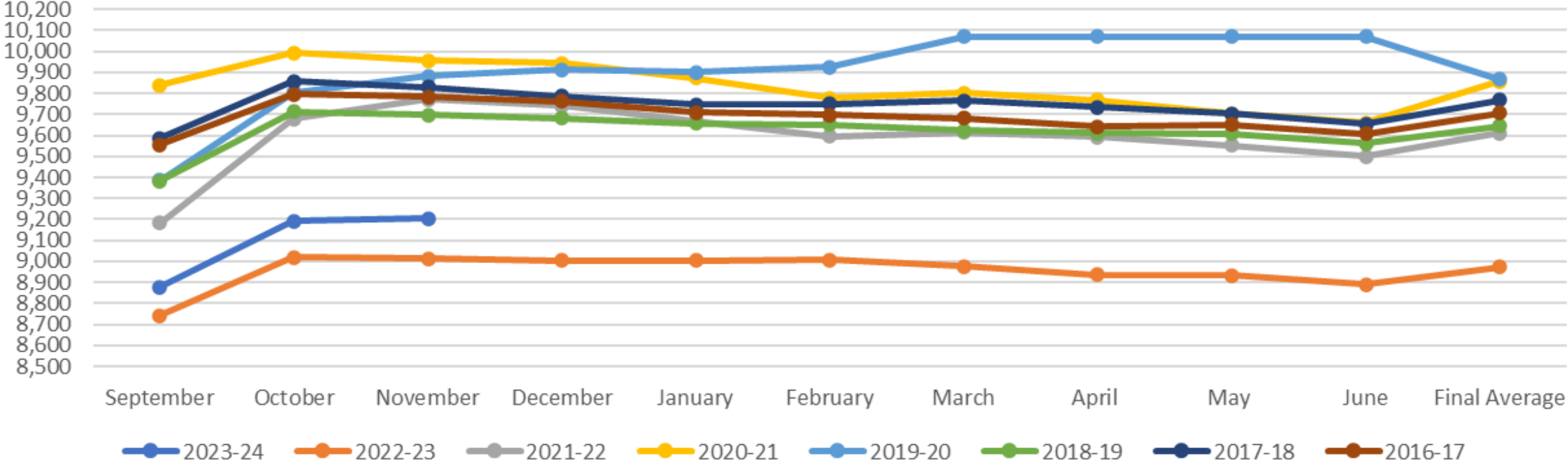
SOUTH KITSAP
SCHOOL DISTRICT

Budget Status Report

September, 2023

Enrollment Trends

Enrollment Trends by Month by Year



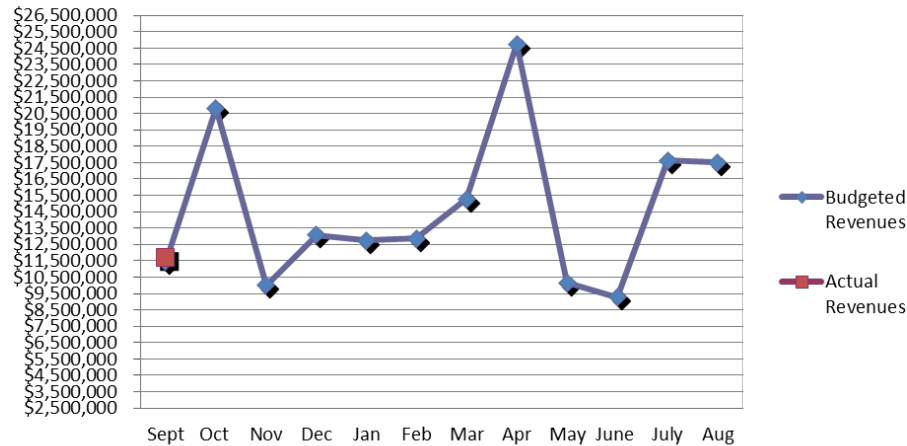
Enrollment FTE Summary

November 01, 2023

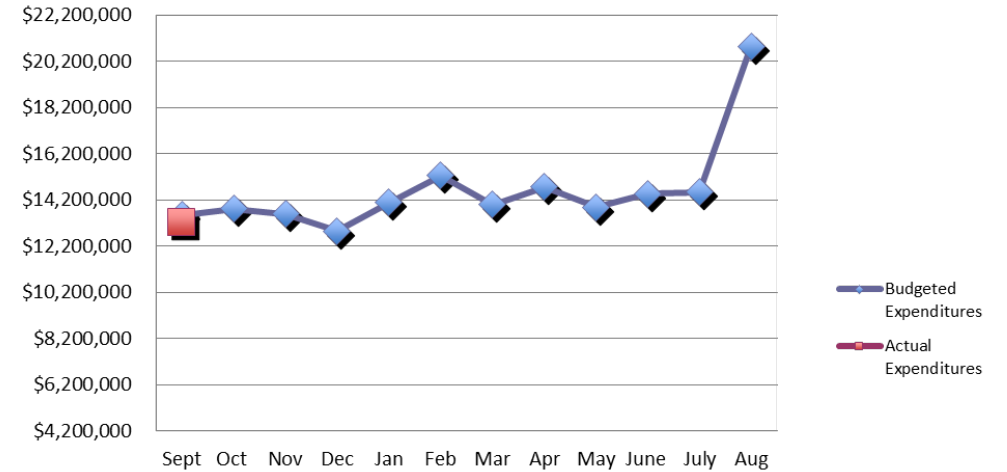
<i>School</i>	<i>K</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>Total FTE</i>	<i>Prior Month</i>	<i>Prior Oct 1</i>	<i>Prior June</i>
Burley-Glenwood	81.00	74.00	84.02	81.12	71.04	73.00								464.18	462.18	462.18	433.08
East Port Orchard	67.00	67.00	74.00	67.00	71.00	74.12								420.12	417.12	417.12	443.69
Hidden Creek	69.59	58.00	78.00	73.00	67.00	56.00								401.59	396.00	396.00	399.99
Manchester	69.00	82.00	90.00	81.00	64.00	80.00								466.00	465.00	465.00	473.00
Mullenix Ridge	57.50	67.00	48.00	84.00	68.00	56.00								380.50	385.50	385.50	365.05
Olalla	43.00	42.00	44.00	50.12	42.12	45.22								266.46	267.46	267.46	273.62
Orchard Heights	89.02	86.00	89.00	89.00	91.00	113.00								557.02	552.02	552.02	550.10
Sidney Glen	79.00	99.00	78.02	83.00	76.40	74.02								489.44	485.44	485.44	461.48
South Colby	42.00	43.00	54.00	56.00	47.45	55.00								297.45	295.45	295.45	299.12
Sunnyslope	71.00	83.00	98.49	62.00	90.00	98.00								502.49	493.49	493.49	453.02
SUBTOTAL	668.11	701.00	737.53	726.24	688.01	724.36								4245.25	4219.66	4219.66	4152.15
Cedar Heights							223.01	220.44	219.14					662.59	660.59	660.59	649.30
John Sedgwick							242.90	232.34	235.80					711.04	711.04	711.04	718.06
Marcus Whitman							219.36	226.26	221.72					667.34	664.90	664.90	673.32
SUBTOTAL							685.27	679.04	676.66					2040.97	2036.53	2036.53	2040.68
South Kitsap HS										695.60	617.72	477.21	395.87	2186.40	2211.38	2211.38	2012.26
Discovery											20.54	61.59	136.28	218.41	217.68	217.68	188.46
Explorer Academy	7.00	3.00	6.51	5.00	13.60	11.66	11.37	18.02	34.60	31.44	43.14	45.22	57.51	288.07	271.38	271.38	297.52
SUBTOTAL	7.00	3.00	6.51	5.00	13.60	11.66	11.37	18.02	34.60	727.04	681.40	584.02	589.66	2692.88	2700.44	2700.44	2498.24
Adjustments							-1.00			-1.00	-1.00	-2.00		-5.00	-0.54	-0.54	-3.02
ALE											1.54	-2.72	-4.54	-5.72	-3.39	-3.39	-10.60
Kitsap Detention	0.00													0.00	0.00	0.00	0.00
SUBTOTAL	0.00						-1.00			-1.00	0.54	-4.72	-4.54	-10.72	-3.93	-3.93	-13.62
SKSD TOTALS	675.11	704.00	744.04	731.24	701.61	736.02	695.64	697.06	711.26	726.04	681.94	579.30	585.12	8968.38	8952.70	8952.70	8677.45
TOTALS	675.11	704.00	744.04	731.24	701.61	736.02	695.64	697.06	711.26	726.04	681.94	579.30	585.12	8968.38	8952.70	8952.70	8677.45

Revenue and Expenditures

Revenue Actual vs Budget



Expenditure Actual vs Budget



REVENUES		
Actual Revenue Year to Date		\$ 11,727,201
Budgeted Revenue Year to Date		\$ 11,455,972
Difference	\$	271,229

EXPENDITURES		
Actual Expenditures Year to Date	\$	13,212,619
Budgeted Expenditures Year to Date	\$	13,538,259
Difference	\$	(325,639)

YTD Revenue	\$	11,727,201
YTD Expenditure	\$	13,212,619
Net	\$	(1,485,418)

General Fund Expenditures by Program

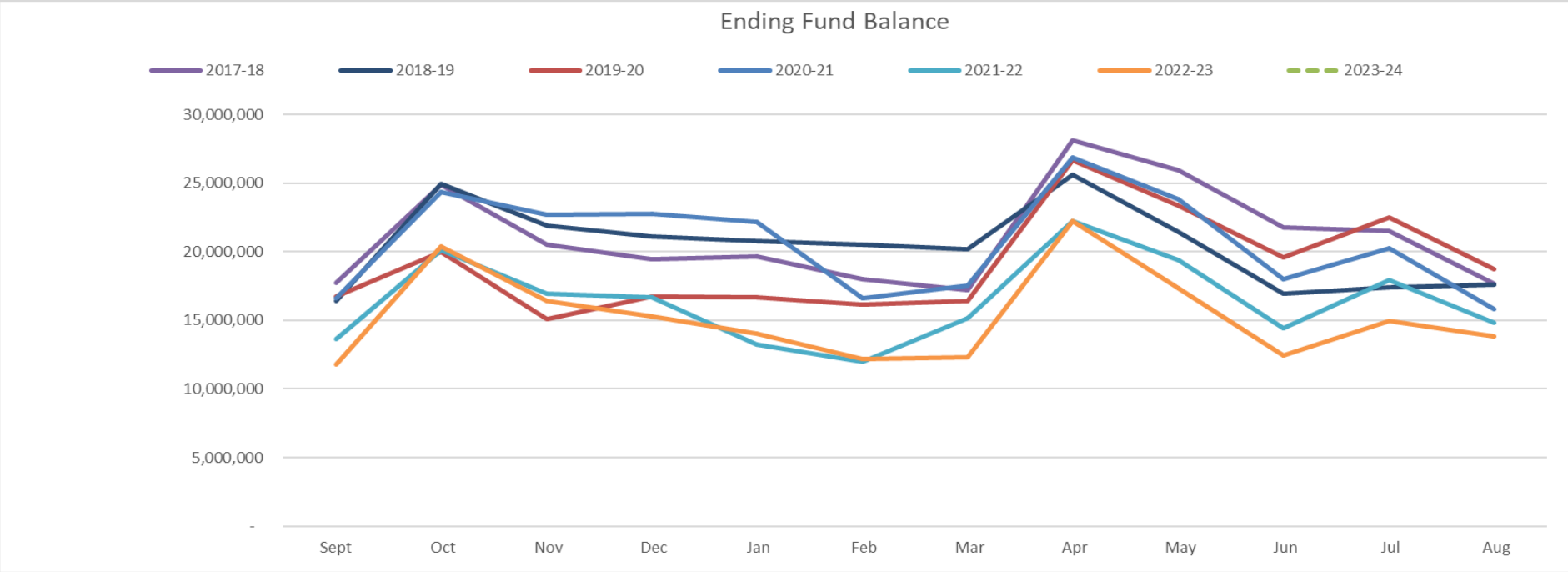
- “Capacity” was budgeted (dollars added - expenditure and revenue) inside of non-staff expenditure codes. Capacity is a term which means dollars are budgeted on both the revenue and expenditure side.
- The capacity will not be spent unless revenue is received to cover the expenses, for example – if enrollment was to come in significantly higher than budget, the district would receive more revenue (apportionment) and have more expenses (staff to serve the enrollment).

General Fund Summary of Expenditures by Program					
Program	Description	Budget	Year to Date	Encumbrance	Balance
1	BASIC EDUCATION	\$81,744,738.00	\$6,628,237.57	\$65,548,874.63	\$9,567,625.80
2	ALTERNATIVE EDUCATION	\$3,915,547.00	\$354,245.29	\$3,668,547.93	-\$107,246.22
21	SPECIAL EDUCATION, STATE	\$25,563,453.00	\$1,668,215.32	\$18,085,169.33	\$5,810,068.35
24	FEDERAL	\$2,224,591.00	\$319,221.93	\$3,274,461.08	-\$1,369,092.01
31	HS	\$6,678,278.00	\$611,216.13	\$5,019,986.22	\$1,047,075.65
34	MS	\$3,375,015.00	\$347,638.22	\$2,269,071.74	\$758,305.04
38	PERKINS (VOC ED FEDERAL)	\$71,963.00	\$1,262.99	\$185.00	\$70,515.01
51	TITLE I	\$1,943,450.00	\$149,418.61	\$1,644,880.67	\$149,150.72
52	TITLE II	\$404,072.00	\$43,466.44	\$204,098.48	\$156,507.08
55	PROGRAM	\$3,072,528.00	\$211,861.10	\$2,388,834.89	\$471,832.01
58	SPECIAL STATE PROGRAMS	\$1,119,667.00	\$27,614.82	\$295,834.98	\$796,217.20
61	HEAD START - FEDERAL	\$15,000.00	\$838.99	\$9,232.99	\$4,928.02
64	PROFICIENCY	\$38,927.00	\$2,987.28	\$14,923.56	\$21,016.16
65	TRANSITIONAL BILINGUAL	\$482,923.00	\$31,723.11	\$358,198.04	\$93,001.85
68	FEDERAL	\$48,925.00	\$4,057.33	\$44,770.66	\$97.01
74	HIGHLY CAPABLE	\$298,755.00	\$19,384.22	\$163,409.34	\$115,961.44
79	INSTRUCTIONAL PROGRAMS - OTHER	\$6,449,326.00	\$62,895.84	\$102,789.16	\$6,283,641.00
89	SERVICES	\$1,579,662.00	\$34,778.72	\$1,330,601.27	\$214,282.01
97	DISTRICTWIDE SUPPORT	\$22,858,665.00	\$1,711,370.76	\$14,915,202.59	\$6,232,091.65
98	SERVICES	\$4,405,207.00	\$337,050.43	\$3,390,808.95	\$677,347.62
99	PUPIL TRANSPORTATION	\$9,342,973.00	\$645,134.20	\$7,821,138.60	\$876,700.20
Grand Total		\$175,633,665.00	\$13,212,619.30	\$130,551,020.11	\$31,870,025.59

General Fund Summary of Expenditures					
Object	Title	Budget	Current	YTD	Balance
2000	CERTIFICATED SALARIES	76,318,024.00	6,026,310.82	6,026,310.82	70,291,713.18
3000	CLASSIFIED SALARIES	31,687,815.00	2,365,551.87	2,365,551.87	29,322,263.13
4000	EMPLOYEE BENEFITS	36,851,107.00	2,927,779.31	2,927,779.31	33,923,327.69
5000	SUPPLIES & INST RESOURCES	14,732,534.00	974,596.27	974,596.27	13,757,937.73
7000	CONTRACTUAL SERVICES	15,085,122.00	912,473.53	912,473.53	14,172,648.47
8000	TRAVEL	232,958.00	5,907.50	5,907.50	227,050.50
9000	CAPITAL OUTLAY	726,105.00	0.00	0.00	726,105.00
*****	REPORT TOTALS	\$ 175,633,665	\$ 13,212,619	\$ 13,212,619	\$ 162,421,046

General Fund Expenditure by Object

Ending Fund Balance and Cash Flow



Ending Fund Balances	
2023-24*	13,789,134
2022-23	13,832,274
2021-22	14,837,862
2020-21	15,827,806
2019-20	18,710,068
2018-19	17,573,938

*2023-24 is budgeted ending fund balance



Tax collections occur in October and April resulting in increased fund balance. July state apportionment increases to 10%. August typically has high expenses as we close out the year.

Other Funds YTD Expenditures

<u>Capital Projects</u>	2023-24 Budget	2023-24 Actual	YTD % of Budget
Beginning FB	\$ 5,200,000	\$ 138,854	
Revenues	3,755,000	119,378	3.18%
Expenditures	8,905,570	219	0.00%
Transfers Out	-	-	
Ending FB	\$ 49,430	\$ 258,014	

Project Description	2023-24 Revised Budget	Sept 2023-24 Monthly Activity	2023-24 FYTD Activity
Unassigned	105,400		
Levy Projects	5,675,000		
Pool Upgrade Project		219	219
MS Running Tracks	3,125,000		
HS TURF FIELD	170		
	8,905,570	219	219

<u>ASB</u>	2023-24 Budget	Current YTD	YTD % of Budget
Beginning FB	\$ 735,459	\$ 812,696	
Revenues	826,076	141,639	17.15%
Expenditures	868,237	76,502	8.81%
Ending FB	\$ 693,298	\$ 877,832	

<u>Transportation Vehicle</u>	2023-24 Budget	Current YTD	YTD % of Budget
Beginning FB	\$ 1,240,000	\$ 1,244,509	
Revenues	1,000,000	2,796	0.28%
Expenditures	2,240,000	-	0.00%
Ending FB	\$ -	\$ 1,247,305	

<u>Debt Service Fund</u>	2023-24 Budget	Current YTD	YTD % of Budget
Beginning FB	\$ 2,245	\$ 2,259	
Revenues	355,400	5	0.00%
Expenditures	355,400	-	0.00%
Ending FB	\$ 2,245	\$ 2,264	



The South Kitsap School District provides equal educational and employment opportunity without regard to race, creed, religion, color, national origin, age, honorably-discharged veteran or military status, sex, sexual orientation – including gender expression or identity, marital status, or the presence of any sensory, mental, or physical disability, the use of a trained dog guide or service animal by a person with a disability. Equal access to activities, facilities and program is provided to the Boy Scouts of America and other designated youth groups. District procedure complies with all applicable state and federal laws.