



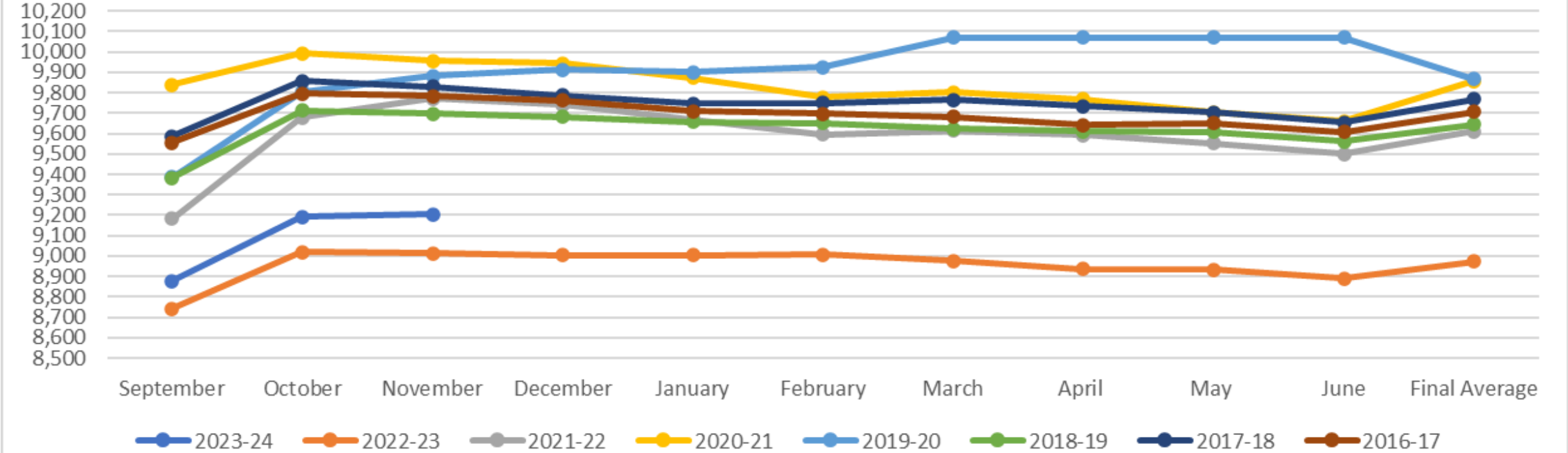
SOUTH KITSAP
SCHOOL DISTRICT

Budget Status Report

October, 2023

Enrollment Trends

Enrollment Trends by Month by Year



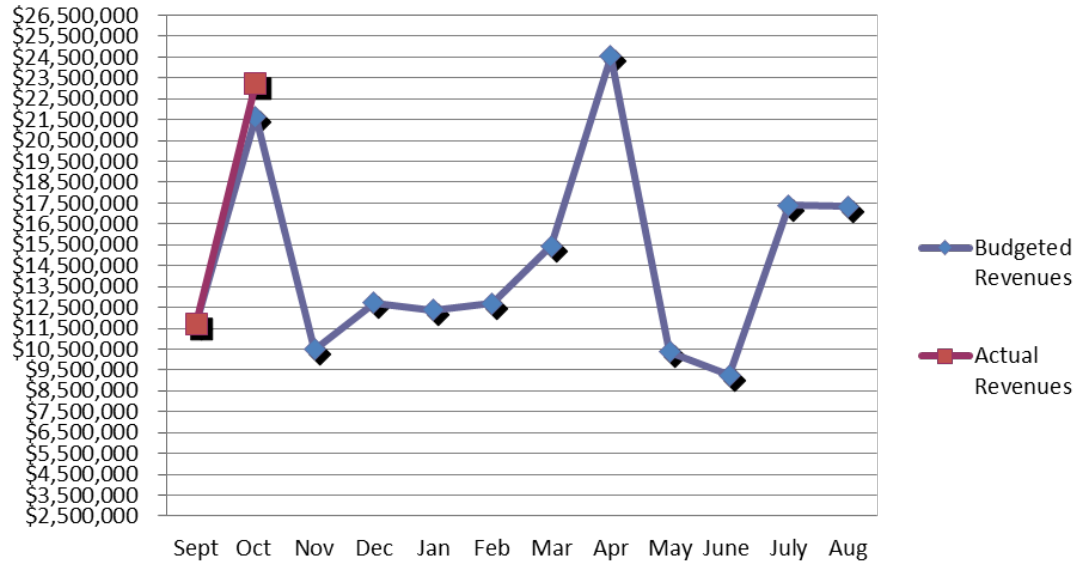
Enrollment FTE Summary

November 01, 2023

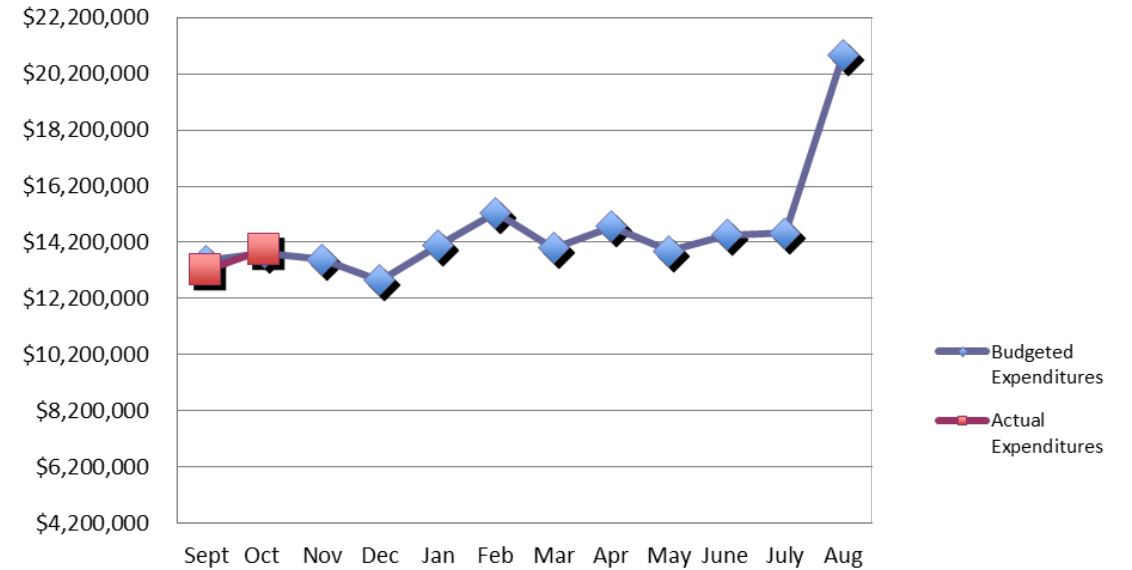
<i>School</i>	<i>K</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>Total FTE</i>	<i>Prior Month</i>	<i>Prior Oct 1</i>	<i>Prior June</i>
Burley-Glenwood	81.00	74.00	84.02	81.12	71.04	73.00								464.18	462.18	462.18	433.08
East Port 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		\$ 34,966,266
Budgeted Revenue Year to Date		\$ 33,358,485
	Difference	\$ 1,607,781

YTD Revenue	\$ 34,966,266
YTD Expenditure	\$ 27,142,081
Net	\$ 7,824,186

EXPENDITURES	
Actual Expenditures Year to Date	\$ 27,142,081
Budgeted Expenditures Year to Date	\$ 27,359,199
	Difference \$ (217,119)

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).

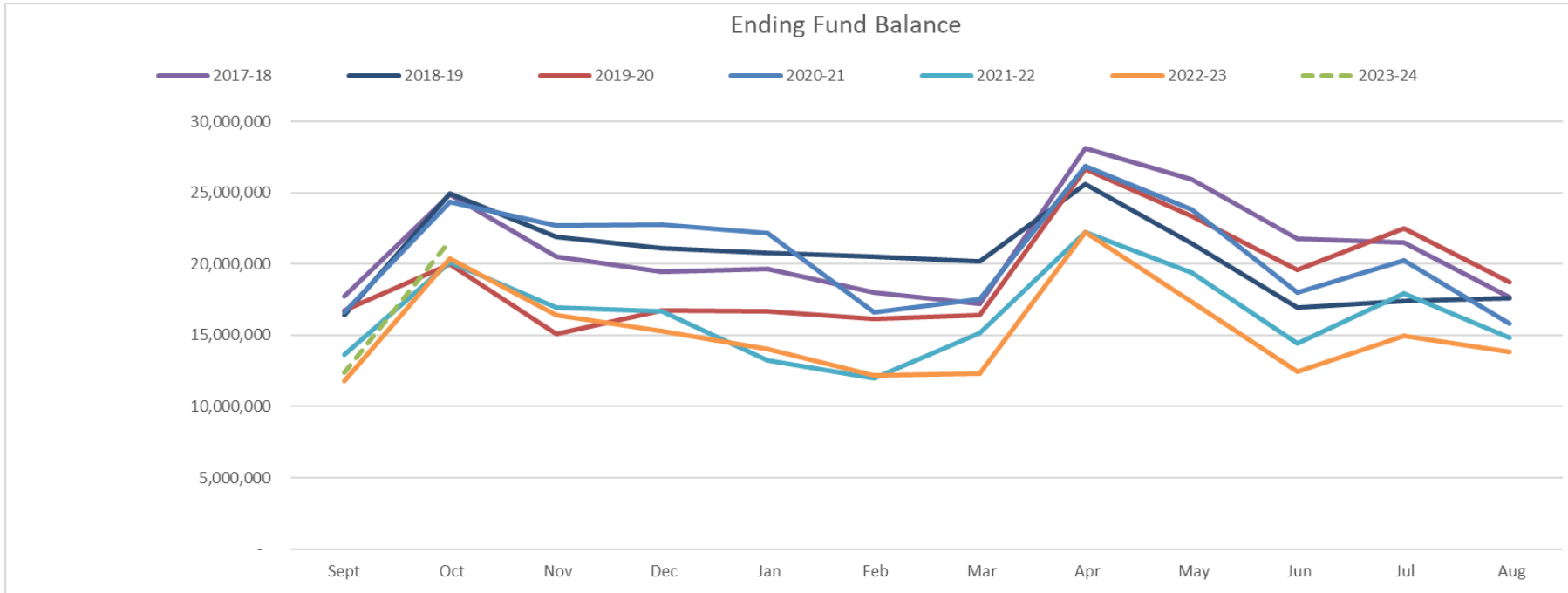


Prog	Description	Budget	Current	Year to Date	Encumbrance	Balance
1	BASIC EDUCATION	\$ 81,744,738	\$ 6,520,115	\$ 13,148,353	\$ 60,500,735	\$ 8,095,651
2	ALTERNATIVE EDUCATION	\$ 3,915,547	\$ 394,806	\$ 749,052	\$ 3,212,685	\$ (46,189)
21	SPECIAL EDUCATION, STATE	\$ 25,563,453	\$ 1,879,258	\$ 3,547,473	\$ 17,126,210	\$ 4,889,770
24	SPECIAL EDUCATION, FEDERAL	\$ 2,224,591	\$ 305,602	\$ 624,824	\$ 3,072,959	\$ (1,473,192)
31	VOCATIONAL EDUCATION - HS	\$ 6,678,278	\$ 555,938	\$ 1,167,154	\$ 4,609,326	\$ 901,798
34	VOCATIONAL EDUCATION - MS	\$ 3,375,015	\$ 271,666	\$ 619,304	\$ 2,013,684	\$ 742,027
38	PERKINS (VOC ED FEDERAL)	\$ 71,963	\$ 11,703	\$ 12,966	\$ -	\$ 58,997
51	TITLE I	\$ 1,943,450	\$ 158,127	\$ 307,546	\$ 1,511,503	\$ 124,401
52	TITLE II	\$ 404,072	\$ 28,551	\$ 72,017	\$ 198,071	\$ 133,983
55	LEARNING ASSISTANCE PROGRAM	\$ 3,072,528	\$ 220,937	\$ 432,798	\$ 2,232,705	\$ 407,025
58	SPECIAL STATE PROGRAMS	\$ 1,119,667	\$ 79,973	\$ 107,587	\$ 353,067	\$ 659,012
61	HEAD START - FEDERAL	\$ 15,000	\$ 840	\$ 1,679	\$ 8,400	\$ 4,921
64	LIMITED ENGLISH PROFICIENCY	\$ 38,927	\$ 1,992	\$ 4,979	\$ 13,567	\$ 20,381
65	TRANSITIONAL BILINGUAL	\$ 482,923	\$ 42,089	\$ 73,812	\$ 355,727	\$ 53,384
68	INDIAN EDUCATION, FEDERAL	\$ 48,925	\$ 4,057	\$ 8,115	\$ 40,701	\$ 110
74	HIGHLY CAPABLE	\$ 298,755	\$ 38,371	\$ 57,755	\$ 147,845	\$ 93,156
79	INSTRUCTIONAL PROGRAMS - OTHER	\$ 6,449,326	\$ 59,030	\$ 121,926	\$ 93,943	\$ 6,233,457
89	OTHER COMMUNITY SERVICES	\$ 1,579,662	\$ 41,256	\$ 76,035	\$ 1,310,816	\$ 192,811
97	DISTRICTWIDE SUPPORT	\$ 22,858,665	\$ 1,989,543	\$ 3,700,914	\$ 14,137,832	\$ 5,019,919
98	FOOD AND NUTRITION SERVICES	\$ 4,405,207	\$ 462,098	\$ 799,149	\$ 3,082,793	\$ 523,265
99	PUPIL TRANSPORTATION	\$ 9,342,973	\$ 863,509	\$ 1,508,643	\$ 7,527,906	\$ 306,424
Grand Total		\$ 175,633,665	\$ 13,929,461	\$ 27,142,081	\$ 121,550,475	\$ 26,941,110

Object	Title	Budget	Current	YTD	Encumbrance	Balance
2000	CERTIFICATED SALARIES	\$ 76,318,024.00	\$ 6,371,284.96	\$ 12,397,595.78	\$ 59,891,494.48	\$ 4,028,933.74
3000	CLASSIFIED SALARIES	\$ 31,687,570.00	\$ 2,671,021.88	\$ 5,036,573.75	\$ 23,522,432.35	\$ 3,128,563.90
4000	EMPLOYEE BENEFITS	\$ 36,851,048.00	\$ 3,113,581.66	\$ 6,041,360.97	\$ 30,114,385.57	\$ 695,301.46
5000	SUPPLIES & INST RESOURCES	\$ 14,737,345.00	\$ 749,963.52	\$ 1,724,559.79	\$ 3,354,498.39	\$ 9,658,286.82
7000	CONTRACTUAL SERVICES	\$ 15,093,175.00	\$ 997,881.56	\$ 1,910,355.09	\$ 4,646,554.87	\$ 8,536,265.04
8000	TRAVEL	\$ 219,648.00	\$ 22,544.00	\$ 28,451.50	\$ -	\$ 191,196.50
9000	CAPITAL OUTLAY	\$ 726,105.00	\$ 3,183.87	\$ 3,183.87	\$ 21,109.04	\$ 701,812.09
*****	REPORT TOTALS	\$ 175,632,915	\$ 13,929,461	\$ 27,142,081	\$ 121,550,475	\$ 26,940,360

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 Year to Date	YTD % of Budget
Beginning FB	\$ 5,200,000	\$ 138,854	
Revenues	3,755,000	191,291	5.09%
Expenditures	8,905,570	39,788	0.45%
Transfers Out	-	-	
Ending FB	\$ 49,430	\$ 290,357	

Project Description	2023-24	2023-24	
	Revised Budget	Monthly Activity	FYTD Activity
Unassigned	105,400		
Levy Projects	5,675,000		
Pool Upgrade Project		20,472	20,691
MS Running Tracks	3,125,000	19,097	19,097
HS TURF FIELD	170		
	8,905,570	39,569	39,788

<u>ASB</u>	2023-24 Budget	Current YTD	YTD % of Budget
Beginning FB	\$ 735,459	\$ 812,696	
Revenues	826,076	226,969	27.48%
Expenditures	868,237	126,672	14.59%
Ending FB	\$ 693,298	\$ 912,993	

<u>Debt Service Fund</u>	2023-24 Budget	Current YTD	YTD % of Budget
Beginning FB	\$ 2,245	\$ 2,259	
Revenues	355,400	11	0.00%
Expenditures	355,400	-	0.00%
Ending FB	\$ 2,245	\$ 2,270	

<u>Transportation Vehicle</u>	2023-24 Budget	Current YTD	YTD % of Budget
Beginning FB	\$ 1,240,000	\$ 1,244,509	
Revenues	1,000,000	5,841	0.58%
Expenditures	2,240,000	-	0.00%
Ending FB	\$ -	\$ 1,250,350	



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.