



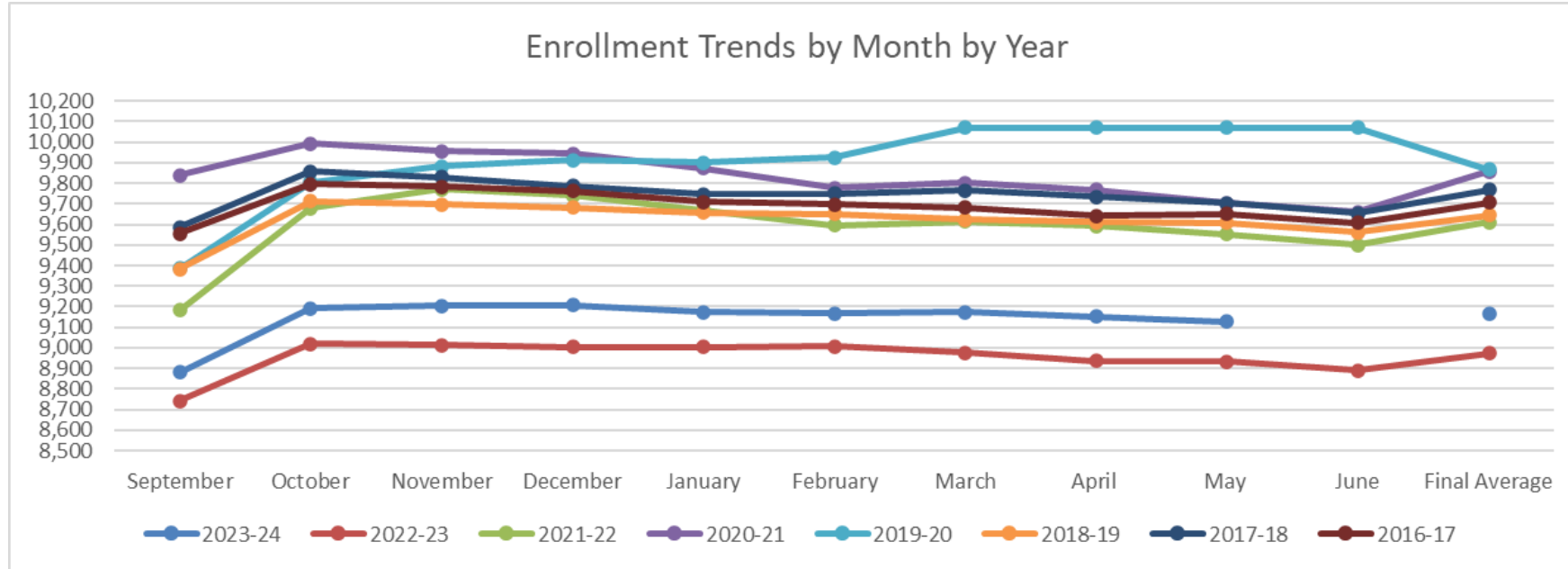
**SOUTH KITSAP**  
SCHOOL DISTRICT

# Budget Status Report

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April, 2024

# Enrollment Trends



Enrollment above budget equates to \$2.1M additional Revenue. There will be additional expenditures beyond budget due to higher enrollment.

	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24 Budget	23-24 YTD	YTD vs Budget
Brick & Mortar FTE	9,147	9,150	9,027	8,953	8,025	8,053	8,302	8,371	8,426	55.23
ALE	362.1	357.73	353.94	689	1,588	1,337	459	410	507	97.26
Running Start	198.34	258.81	264.05	223	243	222	214	218	235	16.40
<b>Total Enrollment</b>	<b>9,708</b>	<b>9,767</b>	<b>9,645</b>	<b>9,865</b>	<b>9,856</b>	<b>9,612</b>	<b>8,975</b>	<b>8,999</b>	<b>9,168</b>	<b>168.89</b>

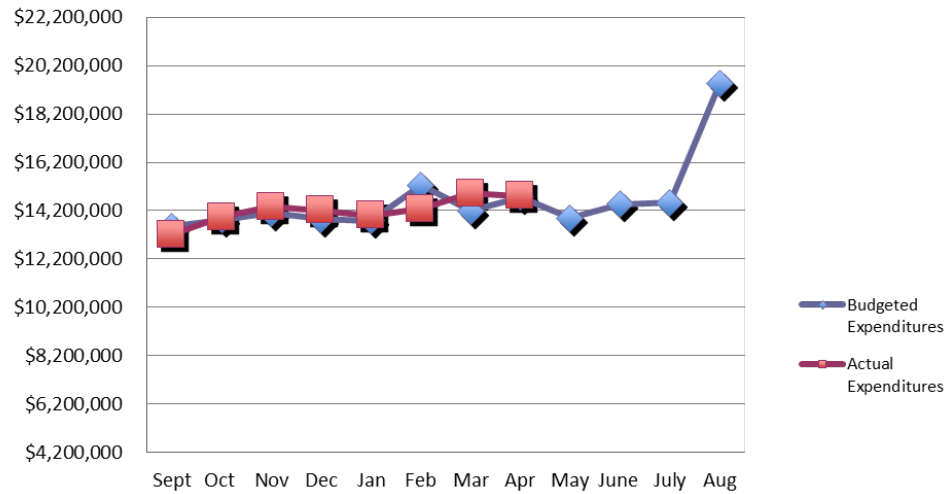
# Enrollment FTE Summary

May 01, 2024

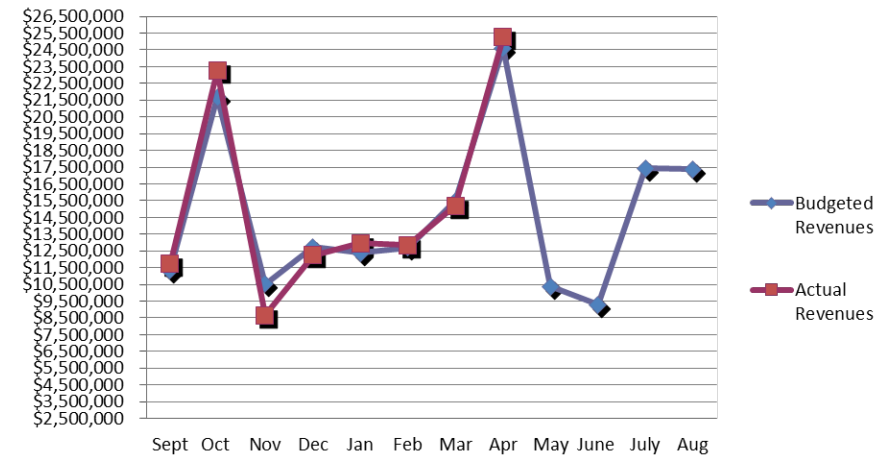
<i>School</i>	<i>K</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>Total FTE</i>	<i>Prior Month</i>	<i>Oct 1</i>	<i>Prior June</i>
Burley-Glenwood	78.00	77.00	84.02	81.00	72.02	71.00								463.04	467.04	462.18	433.08
East Port Orchard	64.04	69.00	74.00	65.00	74.00	71.14								417.18	422.14	417.12	443.69
Hidden Creek	72.00	59.00	80.00	77.84	71.00	56.00								415.84	413.00	396.00	399.99
Manchester	65.54	92.00	86.00	83.00	64.00	78.00								468.54	469.54	465.00	473.00
Mullenix Ridge	55.75	65.00	45.00	83.00	64.00	58.00								370.75	372.75	385.50	365.05
Olalla	45.00	42.00	44.00	49.12	42.12	45.22								267.46	267.46	267.46	273.62
Orchard Heights	87.02	89.00	84.00	89.00	92.00	111.00								552.02	557.02	552.02	550.10
Sidney Glen	84.02	100.00	79.00	84.00	79.00	70.02								496.04	490.46	485.44	461.48
South Colby	44.00	44.00	53.00	55.00	45.85	56.00								297.85	295.19	295.45	299.12
Sunnyslope	72.00	82.05	99.00	61.00	92.00	97.00								503.05	502.05	493.49	453.02
<b>SUBTOTAL</b>	<b>667.37</b>	<b>719.05</b>	<b>728.02</b>	<b>727.96</b>	<b>695.99</b>	<b>713.38</b>								<b>4251.77</b>	<b>4256.65</b>	<b>4219.66</b>	<b>4152.15</b>
Cedar Heights							221.17	218.98	219.00					659.15	657.99	660.59	649.30
John Sedgwick							240.63	237.34	233.34					711.31	713.59	711.04	718.06
Marcus Whitman							218.54	225.18	222.16					665.88	661.70	664.90	673.32
<b>SUBTOTAL</b>							<b>680.34</b>	<b>681.50</b>	<b>674.50</b>					<b>2036.34</b>	<b>2033.28</b>	<b>2036.53</b>	<b>2040.68</b>
South Kitsap HS										673.01	601.79	460.07	361.44	2096.31	2100.15	2211.38	2012.26
Discovery											27.04	68.26	120.82	216.12	224.86	217.68	188.46
Explorer Academy	5.96	4.95	10.00	5.00	9.00	12.64	16.27	24.02	35.56	40.03	48.40	49.83	50.69	312.35	315.20	271.38	297.52
<b>SUBTOTAL</b>	<b>5.96</b>	<b>4.95</b>	<b>10.00</b>	<b>5.00</b>	<b>9.00</b>	<b>12.64</b>	<b>16.27</b>	<b>24.02</b>	<b>35.56</b>	<b>713.04</b>	<b>677.23</b>	<b>578.16</b>	<b>532.95</b>	<b>2624.78</b>	<b>2640.21</b>	<b>2700.44</b>	<b>2498.24</b>
Adjustments							-1.00	-2.00	-1.00	-1.00		-2.00	-2.00	-9.00	-9.00	-0.85	-3.02
ALE												-1.52	-2.34	-3.86	-1.00	-2.64	-10.60
Kitsap Detention	0.00													0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>	<b>0.00</b>						<b>-1.00</b>	<b>-2.00</b>	<b>-1.00</b>	<b>-1.00</b>		<b>-3.52</b>	<b>-4.34</b>	<b>-12.86</b>	<b>-10.00</b>	<b>-3.49</b>	<b>-13.62</b>
<b>SKSD TOTALS</b>	<b>673.33</b>	<b>724.00</b>	<b>738.02</b>	<b>732.96</b>	<b>704.99</b>	<b>726.02</b>	<b>695.61</b>	<b>703.52</b>	<b>709.06</b>	<b>712.04</b>	<b>677.23</b>	<b>574.64</b>	<b>528.61</b>	<b>8900.03</b>	<b>8920.14</b>	<b>8953.14</b>	<b>8677.45</b>
<b>TOTALS</b>	<b>673.33</b>	<b>724.00</b>	<b>738.02</b>	<b>732.96</b>	<b>704.99</b>	<b>726.02</b>	<b>695.61</b>	<b>703.52</b>	<b>709.06</b>	<b>712.04</b>	<b>677.23</b>	<b>574.64</b>	<b>528.61</b>	<b>8900.03</b>	<b>8920.14</b>	<b>8953.14</b>	<b>8677.45</b>

# Revenue and Expenditures

Expenditure Actual vs Budget



Revenue Actual vs Budget



EXPENDITURES	
Actual Expenditures Year to Date	\$ 113,681,874
Budgeted Expenditures Year to Date	\$ 113,303,671
<b>Difference</b>	<b>\$ 378,203</b>

REVENUES	
Actual Revenue Year to Date	\$ 122,133,369
Budgeted Revenue Year to Date	\$ 121,407,343
<b>Difference</b>	<b>\$ 726,027</b>

YTD Revenue	\$ 122,133,369
YTD Expenditure	\$ 113,681,874
<b>Net</b>	<b>\$ 8,451,495</b>

# 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).

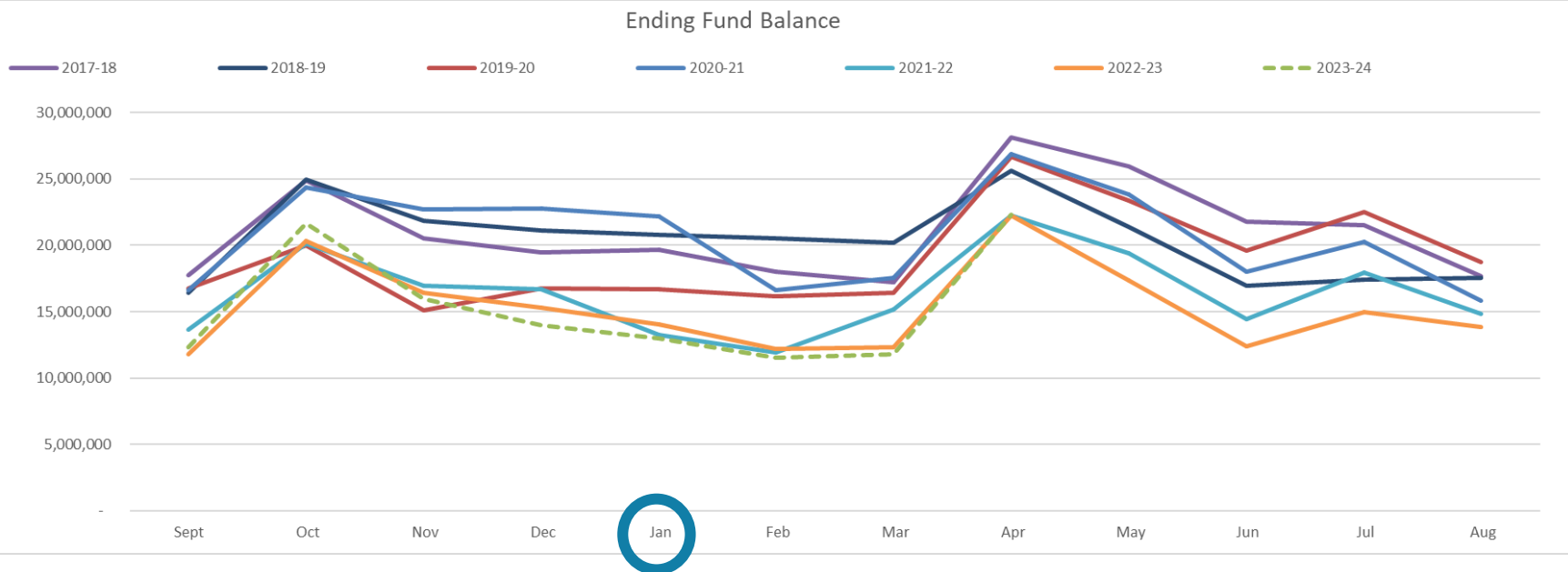


Prog	Description	Budget	Current	Year to Date	Encumbrance	Balance
0	TRANSFERS (DSF PYMT)	\$ 250,000.00	\$ 60,808.08	\$ 262,250.72	\$ -	\$ (12,250.72)
1	BASIC EDUCATION	\$ 82,178,210.32	\$ 7,194,694.72	\$ 53,556,365.51	\$ 25,049,369.68	\$ 3,572,475.13
2	ALTERNATIVE EDUCATION	\$ 3,969,612.02	\$ 310,820.42	\$ 2,723,205.18	\$ 1,342,558.09	\$ (96,151.25)
13	ARP GRANT - HOMELESS	\$ 59,039.68	\$ 3,621.21	\$ 7,555.24	\$ 2,209.36	\$ 49,275.08
21	SPECIAL EDUCATION, STATE	\$ 25,563,453.00	\$ 2,347,659.84	\$ 17,917,533.57	\$ 9,007,277.49	\$ (1,361,358.06)
24	SPECIAL EDUCATION, FEDERAL	\$ 2,224,591.00	\$ 292,369.11	\$ 2,412,836.69	\$ 1,180,036.88	\$ (1,368,282.57)
31	VOCATIONAL EDUCATION - HS	\$ 7,245,442.47	\$ 647,794.16	\$ 4,561,720.54	\$ 2,016,607.12	\$ 667,114.81
34	VOCATIONAL EDUCATION - MS	\$ 3,613,046.56	\$ 231,981.64	\$ 2,103,165.92	\$ 821,307.37	\$ 688,573.27
38	PERKINS (VOC ED FEDERAL)	\$ 93,180.00	\$ 5,044.05	\$ 84,882.75	\$ 788.46	\$ 7,508.79
51	TITLE I	\$ 1,988,451.00	\$ 144,203.21	\$ 1,178,309.19	\$ 612,313.26	\$ 197,828.55
52	TITLE II	\$ 406,470.00	\$ 33,545.43	\$ 305,690.42	\$ 74,039.85	\$ 26,739.73
55	LEARNING ASSISTANCE PROGRAM	\$ 3,072,528.00	\$ 232,309.15	\$ 1,845,267.57	\$ 937,316.03	\$ 289,944.40
58	SPECIAL STATE PROGRAMS	\$ 1,888,667.75	\$ 47,462.29	\$ 778,825.06	\$ 385,797.96	\$ 724,044.73
61	HEAD START - FEDERAL	\$ 25,000.00	\$ 832.93	\$ 8,355.78	\$ 3,334.04	\$ 13,310.18
64	LIMITED ENGLISH PROFICIENCY	\$ 37,885.00	\$ 7,308.15	\$ 33,971.45	\$ 5,440.70	\$ (1,527.15)
65	TRANSITIONAL BILINGUAL	\$ 482,923.00	\$ 37,714.97	\$ 303,323.90	\$ 151,636.97	\$ 27,962.13
68	INDIAN EDUCATION, FEDERAL	\$ 50,683.00	\$ 3,849.69	\$ 33,459.32	\$ 16,322.11	\$ 901.57
74	HIGHLY CAPABLE	\$ 298,755.00	\$ 28,389.87	\$ 188,877.40	\$ 92,911.75	\$ 16,965.85
79	INSTRUCTIONAL PROGRAMS - OTHER	\$ 3,645,663.11	\$ 13,519.05	\$ 429,084.78	\$ 64,833.77	\$ 3,151,744.56
86	COMMUNITY SERVICES	\$ 4,332.12	\$ 831.93	\$ 1,863.91	\$ -	\$ 2,468.21
89	OTHER COMMUNITY SERVICES	\$ 1,845,212.00	\$ 113,027.83	\$ 438,486.67	\$ 555,074.81	\$ 851,650.52
97	DISTRICTWIDE SUPPORT	\$ 23,120,378.97	\$ 1,792,451.63	\$ 15,364,130.39	\$ 5,760,677.02	\$ 1,995,571.56
98	FOOD AND NUTRITION SERVICES	\$ 4,477,168.00	\$ 510,241.29	\$ 3,068,265.94	\$ 1,255,181.51	\$ 153,720.55
99	PUPIL TRANSPORTATION	\$ 9,342,973.00	\$ 736,915.15	\$ 6,074,445.44	\$ 3,720,790.39	\$ (452,262.83)
<b>Grand Total</b>		<b>\$ 175,883,665.00</b>	<b>\$ 14,797,395.80</b>	<b>\$ 113,681,873.34</b>	<b>\$ 53,055,824.62</b>	<b>\$ 9,145,967.04</b>

General Fund Summary of Expenditures by Object						
Object	Title	Budget	Current	YTD	Encumbrance	Balance
2000	CERTIFICATED SALARIES	\$ 76,683,923.23	\$ 6,389,440.18	\$ 50,519,037.30	\$ 24,520,745.28	\$ 1,644,140.65
3000	CLASSIFIED SALARIES	\$ 32,276,495.05	\$ 2,689,970.62	\$ 20,988,032.53	\$ 9,647,418.47	\$ 1,641,044.05
4000	EMPLOYEE BENEFITS	\$ 37,145,141.49	\$ 3,187,171.90	\$ 24,951,111.80	\$ 12,155,059.16	\$ 38,970.53
5000	SUPPLIES & INST RESOURCES	\$ 13,151,027.35	\$ 746,873.92	\$ 5,450,602.08	\$ 1,841,670.78	\$ 5,858,754.49
7000	CONTRACTUAL SERVICES	\$ 15,549,219.88	\$ 1,750,172.19	\$ 11,534,722.11	\$ 4,890,690.46	\$ (876,192.69)
8000	TRAVEL	\$ 269,792.00	\$ 33,766.99	\$ 206,855.83	\$ 240.46	\$ 62,695.71
9000	CAPITAL OUTLAY	\$ 808,066.00	\$ -	\$ 31,511.69	\$ 0.01	\$ 776,554.30
*****	<b>REPORT TOTALS</b>	<b>\$ 175,883,665.00</b>	<b>\$ 14,797,395.80</b>	<b>\$ 113,681,873.34</b>	<b>\$ 53,055,824.62</b>	<b>\$ 9,145,967.04</b>

# General Fund Expenditure by Object

# Ending Fund Balance and Cash Flow



Ending Fund Balances	
2023-24*	<b>13,789,134</b>
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. In January, apportionment is adjusted reflecting actual enrollment versus budget.

# Other Funds YTD Expenditures

<u>Capital Projects</u>	2023-24 Budget	2023-24 Year to Date	YTD % of Budget
<b>Beginning FB</b>	\$ 5,200,000	\$ 138,854	
Revenues	3,755,000	2,435,206	64.85%
Expenditures	8,905,570	256,212	2.88%
Transfers Out	-	(7,758)	
<b>Ending FB</b>	\$ 49,430	\$ 2,325,606	

<u>Transportation Vehicle</u>	2023-24 Budget	Current YTD	YTD % of Budget
<b>Beginning FB</b>	\$ 1,240,000	\$ 1,244,509	
Revenues	1,000,000	19,090	1.91%
Expenditures	2,240,000	1,190,856	53.16%
<b>Ending FB</b>	\$ -	\$ 72,744	

<u>ASB</u>	2023-24 Budget	Current YTD	YTD % of Budget
<b>Beginning FB</b>	\$ 735,459	\$ 812,696	
Revenues	826,076	602,085	72.88%
Expenditures	868,237	486,691	56.06%
<b>Ending FB</b>	\$ 693,298	\$ 928,090	

<u>Debt Service Fund</u>	2023-24 Budget	Current YTD	YTD % of Budget
<b>Beginning FB</b>	\$ 2,245	\$ 2,259	
Revenues	355,400	254,540	71.62%
Expenditures	355,400	254,493	71.61%
<b>Ending FB</b>	\$ 2,245	\$ 2,307	





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.