

## Monthly Financial Report

For the month ending:

June 30, 2024

***Prepared by:***

**Business Services**

300 SW 7<sup>th</sup> Street  
Renton, WA 98057

**Webpage:**

<https://www.rentonschools.us/departments/business-services>

**Financial document archive:**

<https://www.rentonschools.us/departments/business-services/financial-documents>



## TABLE OF CONTENTS

Executive Summary .....	2
General Fund.....	2
Associated Student Body Fund .....	10
Debt Service Fund .....	11
Capital Projects Fund .....	11
Transportation Vehicle Fund .....	15
General Fund   Financial Summary (Program) Report .....	16
General Fund   Financial Summary (Object) Report .....	17
General Fund   Enrollment Report .....	18
General Fund   Staffing Summary Report.....	19
General Fund   Staffing Summary (Building) Report .....	20
General Fund   Staffing Summary (Program) Report .....	21
General Fund   Functional Activity Forecast Report.....	22
General Fund   Object Activity Forecast Report.....	23
General Fund   Program Activity Forecast Report.....	24
General Fund   Basic Education Activity Forecast Report.....	25
Capital Projects Fund   Financial Summary (Program) Report.....	27
Capital Projects Fund   Resource Summary (Program) Report.....	28
Capital Projects Fund   2016 Capital Levy Program Report.....	29
Capital Projects Fund   2022 Capital Levy Program Report.....	30
Capital Projects Fund   2019 Bond Program Report .....	31
Capital Projects Fund   2023 Bond Program Report .....	32
Debt Service Fund   Financial Summary Report .....	33
Debt Service Fund   Debt Schedules Report.....	34
Associated Student Body Fund   Financial Summary Report.....	35
Associated Student Body Fund   Schools Summary Report .....	36
Transportation Vehicle Fund   Financial Summary Report.....	37
Transportation Vehicle Fund   Equipment Summary Report .....	38

# MONTHLY FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2024



## SERVICE: Family & Community Engagement

Build upon improved family connections established during closure to deepen meaningful family engagement to promote student learning.

## EXCELLENCE: Excellence in Learning & Teaching

Focus on effective instructional practices to improve engagement and learning for all students.

## EQUITY: Removing Barriers & Supporting Students

Expand practices to support the social-emotional needs of all learners so they can engage in their classroom and school communities.



## EXECUTIVE SUMMARY

### Board Members,

This monthly financial report is intended to meet the requirements of Washington Administrative Code (WAC) 392-123-110 where each school district shall prepare and make available monthly budget status reports and a statement of revenues, expenditures, and changes in fund balance along with any other pertinent financial information to the Board of Directors.

The structure of this report remains fluid with the changing dynamics of educational finance. As influential events or impactful changes occur, this report will adjust to provide relevant information in a way that reaches all readers.

## DISTRICT FINANCE/FUND STRUCTURE

Governmental accounting/finance systems are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

### District Fund Types

General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	
General	Associated Student Body	Debt Service	Capital Projects	Transportation Vehicle

## GENERAL FUND

*The General Fund is used to account for all financial resources except those required to be accounted for in another fund.*

The General Fund includes resources from local, county, state, and federal sources. These revenues are used for financing the ordinary and recurring operations of the school district such as educational programs, food services, maintenance, data processing, printing, and pupil transportation. All school districts must have a General Fund.

The General Fund cannot be used for those purposes for which funds have been established for specific activities. However, in the state of Washington, the General Fund may pay for Associated Student Body (ASB) expenditures even though there is an ASB Fund. Currently, the General Fund has not recorded activity nor funded any activities related to the ASB Fund.



## EXECUTIVE SUMMARY - CONTINUED

### Current Revenues

The General Fund contains the largest variety of revenue types. Some examples include local property taxes, State apportionment for basic education, federal categorical program disbursements, and out-of-district transportation billings. Local property tax receipts are split between April and November. Consistent with prior years, significant receipts for local property tax collections begin the fiscal year in October/November, current month's collections reflect 98.58% of overall expectations. Property taxes are typically impacted by valuation growth and collection activity, but since the 2019 legislative session, local property taxes are capped by student enrollment and remain near \$42 million. Any uncollected amounts transition to a delinquent property tax role and are typically collected in the future years.

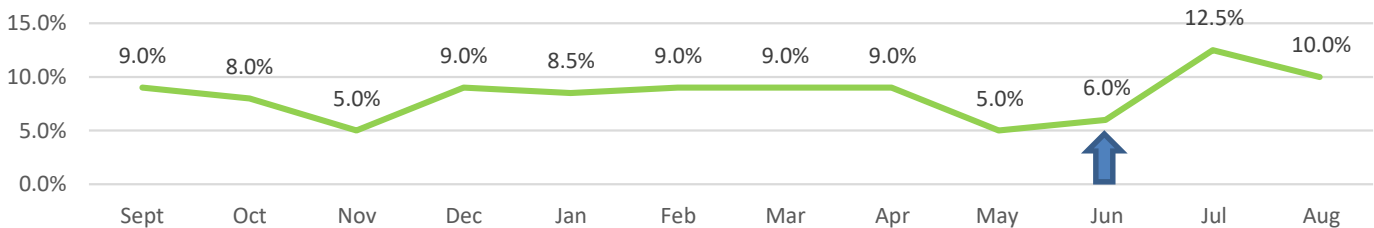


Over the course of the last five years, there was a noticeable decline in local revenues. However, more recently, the situation has reversed, and revenues have returned to normal levels. This shift could be attributed to various factors, such as fluctuations with student interest in school activities, overall enthusiasm with district activities, or changes in service delivery models. Through June, local revenue activity has increased with participation from our community, now with non-tax local revenues at 87.64% of budget.



State general purpose revenues are expected to perform in conjunction with State funding levels and its standard school district payment schedule. The district received general purpose revenue equal to 77.24% of annual amounts through the month of June. These payments are reflective of the district actual student enrollment performance over the course of the year. Slight differences occur in percentage collection due to timing between budget estimates at the beginning of the year and actual results measured at the end.

State, General Purpose – Apportionment Payment Frequency

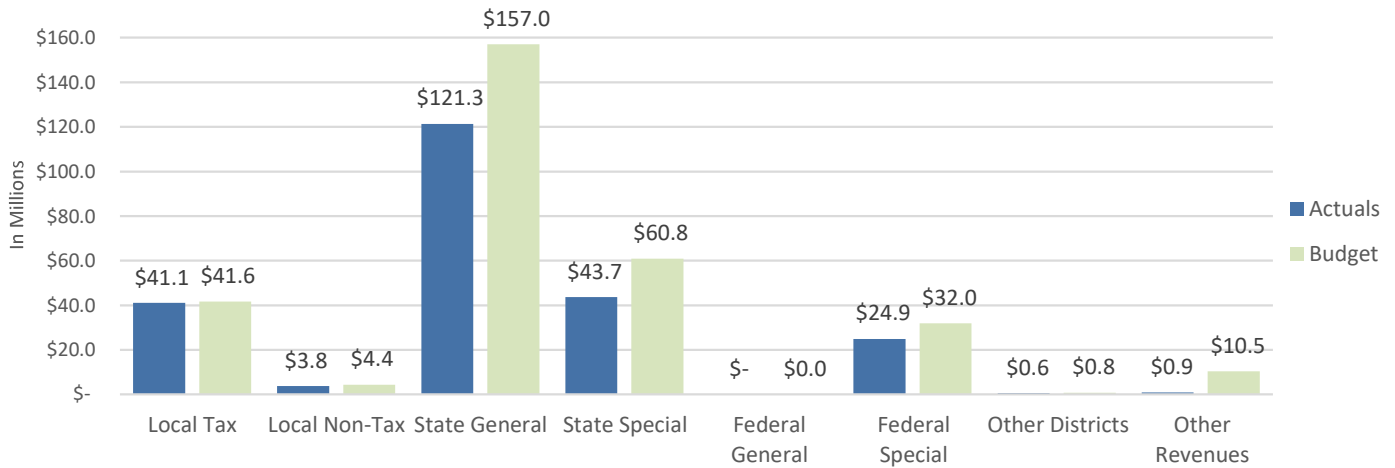


To complement State and local unrestricted revenue sources, the district receives categorical funds for specific programs and initiatives from both State and Federal sources. These funds provide resources for programs like the Learning Assistance Program, Transitional Bilingual Instruction Program, and all Federal Title programs. In recent years, the Federal government provided resources via three pieces of legislation more commonly referred to as Elementary and Secondary School Emergency Relief (ESSER) funds. These funds provided approximately \$13 million in additional relief in the prior year and its availability expires at the end of fiscal year 2023-24. The expected fiscal impact of ESSER resources in the 2023-24 fiscal year is \$12 million. Through June, the District received 77.81% of expected federal categorical resources due to the additional utilization of ESSER funds.



## EXECUTIVE SUMMARY - CONTINUED

### Revenues – Actuals Versus Budget

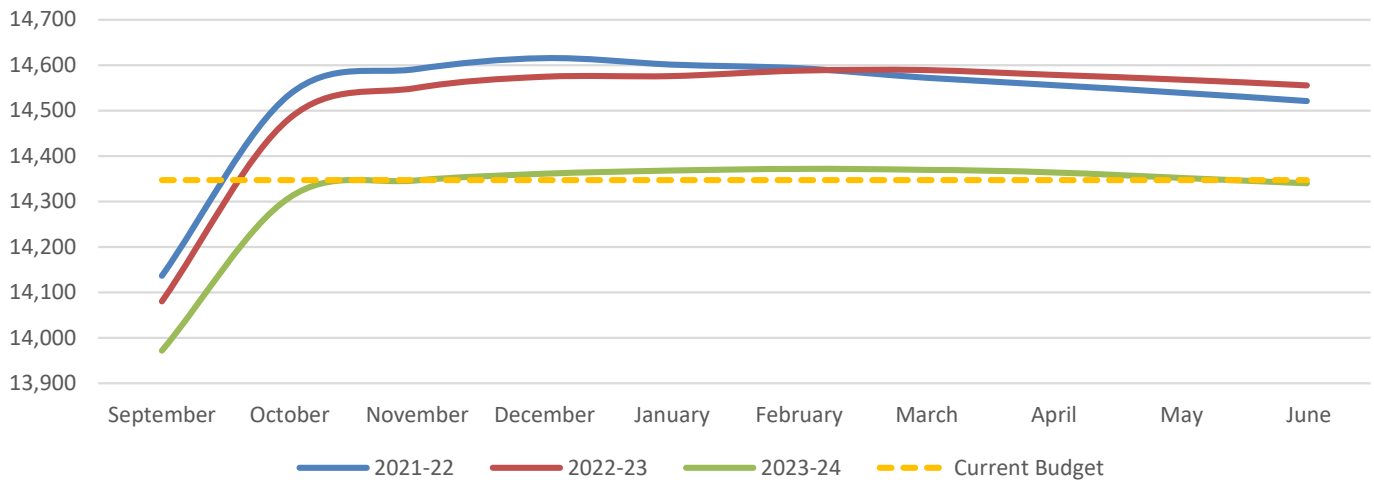


### Enrollment (more details available on page 18 of this report).

During the 2023-24 planning period, the district anticipated flattening the enrollment loss that has occurred over recent years. The number of students attending school increased in the enrollment measurement month of October beyond the tone set in September. This is a traditional performance for enrollment, but overall decreases year-over-year are present in the expected annual results. As you can see from the graph below, enrollment has begun the fiscal year off nearly 100 students from expectations but ultimately landing near budgeted levels.

It is important to note that enrollment for the district has decreased over a three-year period through fiscal year 2022-23 by more than 900 student FTE. Due to a flattening in our expected annual enrollment decline, we maintained more students than usual through the end of school in June.

### Total Enrollment – Three Year Trend



## EXECUTIVE SUMMARY - CONTINUED

### Current Expenditures

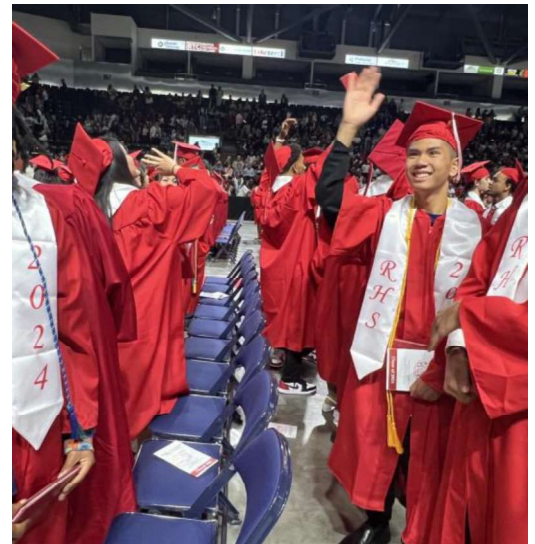
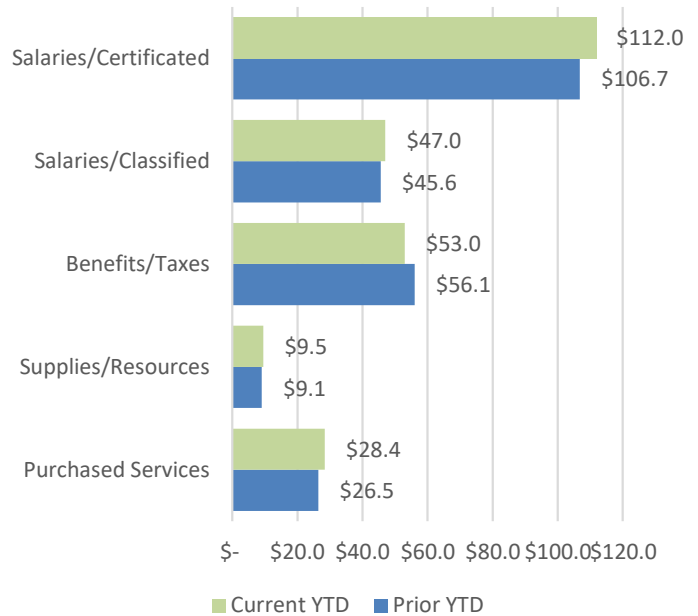
Objects of expenditure describe the types of goods or services provided to accomplish the objectives of the program and activity. In the account code structure, the object code classifies the service or commodity obtained. The first digit of the object code is the traditional title categories that districts currently use. Program expenditure reports use object titles to display expenditures by activities within the program. The title category code segregates expenditures into groupings which describe the general nature of the goods or services.

Certificated salaries are the largest expenditure component of the General Fund. This grouping of teacher and teaching support personnel cost represents the direct tangible pay provided through employee agreements and service. Amounts paid for personal services to both permanent and temporary school district certificated employees, including personnel substituting for others in permanent positions and on long-term unpaid leave. In June, 80.60% of final budgeted expenditures of the \$139.0 million were consumed.

Classified salaries represent the gross salary for personal services rendered by classified employees, including personnel substituting for those in permanent positions while on the payroll of the school district. A classified employee is any person employed by a district in a position that does not require a teaching certificate. These positions range from classroom paraprofessionals to office managers to payroll coordinators to bus drivers and many in-between. All designed to support the instructional experience received by the community that we serve. In the current budget allocations, \$56.3 million was provided for classified salaries across the district. June ended with \$47.0 million expended representing 83.49% of allocated classified salary budgets.

Employee benefits and taxes are amounts paid by the school district on behalf of employees; all expenditures for employee payroll-generated benefits and employer taxes. These amounts are not included in the gross salary but are in addition to that amount. Such payments are benefit payments and, while not paid directly to employees, are part of the cost of personal services. The budget allocates \$66.3 million for employee benefits and taxes, of which, 79.88% was expended.

### Expenditures Vs. Prior



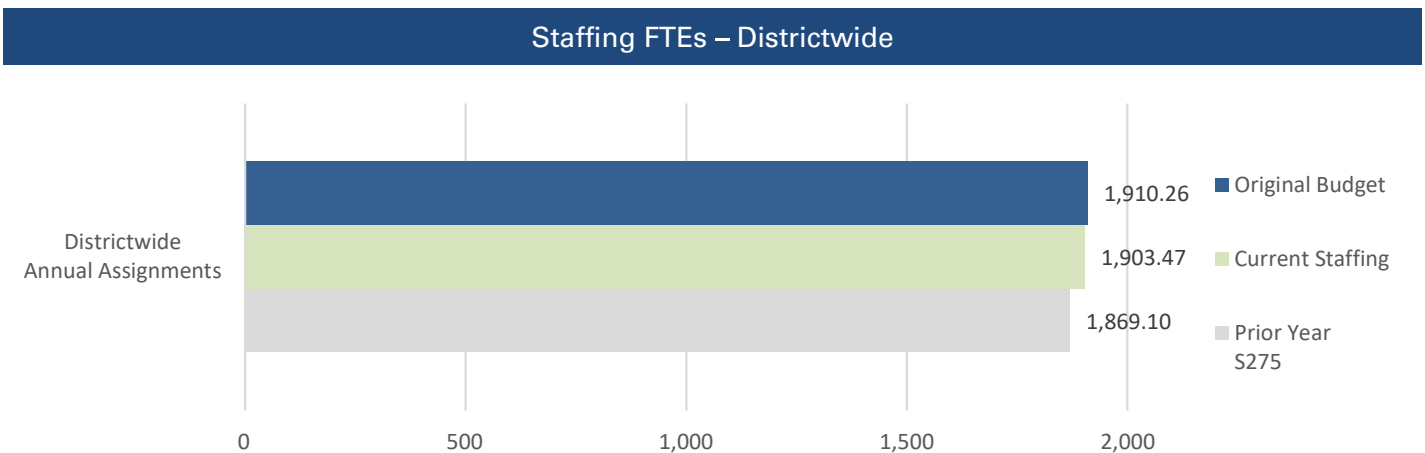


## EXECUTIVE SUMMARY – CONTINUED

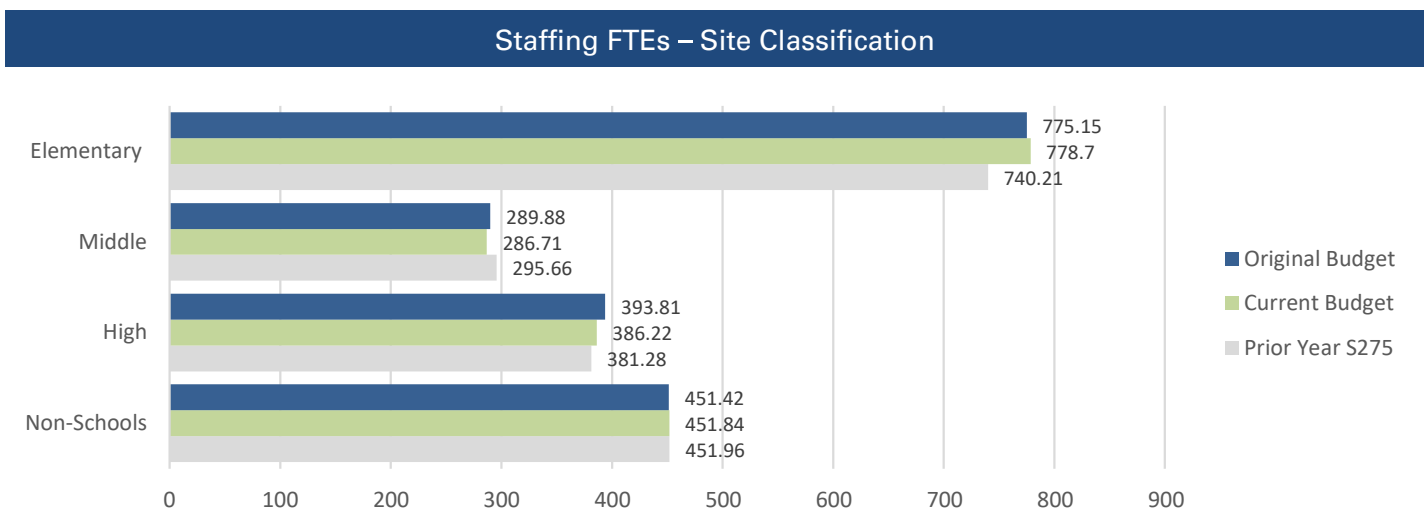
### Staffing Summaries (more details available on pages 16-21).

The business of school districts is to educate children and serve the communities where they exist. At the core of that business are people who bring a multitude of professional skills and determination to the work. Like other school districts, the RSD uses employee type classifications and job descriptions to translate people into manageable financial data and statistical information. For normative comparisons, staffing is presented in full time equivalent units (FTE) where 1.0 FTE is equivalent to one full time employee working eight hours per day.

The district experienced a staffing deficit with on-hand staff lagging the district's planning/budgeted staff FTEs. This is reflective of broad market conditions indicating labor shortages in various industries. The near future should change to eliminate the shortage as staffing allocations adjust to available resources. The district's staffing levels at the end of June were 99.64% of budget FTE (budget assumption: 99%). Management expected a minimal difference due to student enrollment patterns at the beginning of the fiscal year.



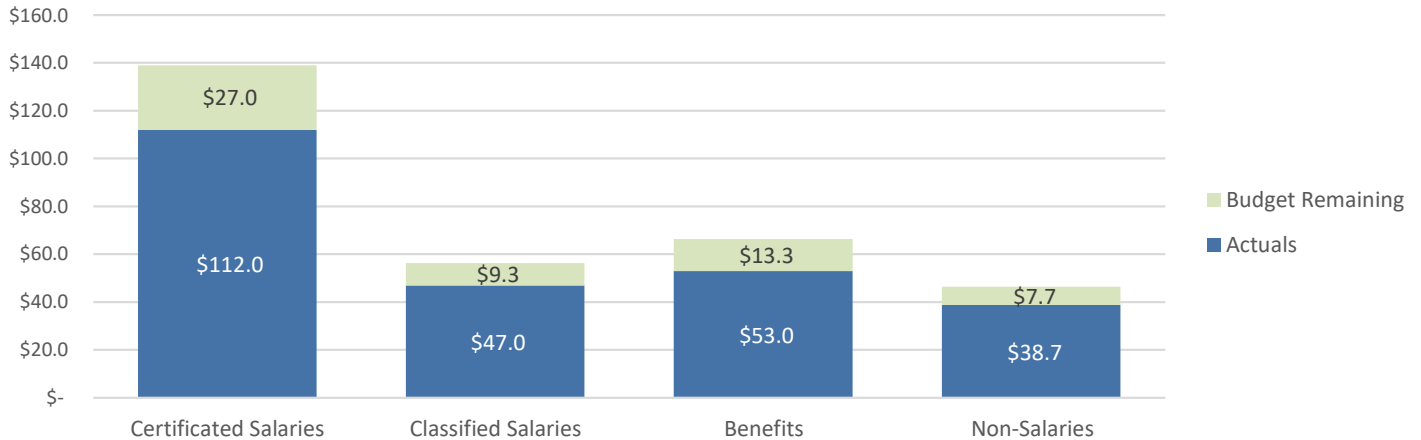
Staffing is further illustrated by site classification. The current labor issues continue to be reflective in the district's site classifications overall. In each classification, from elementary to high, staffing levels are lagging budgeted expectations.



The current expenditure pattern indicates that expenditure amounts are trending level throughout the budget. This reflects staffing retainage and overall community support around our students.

## EXECUTIVE SUMMARY – CONTINUED

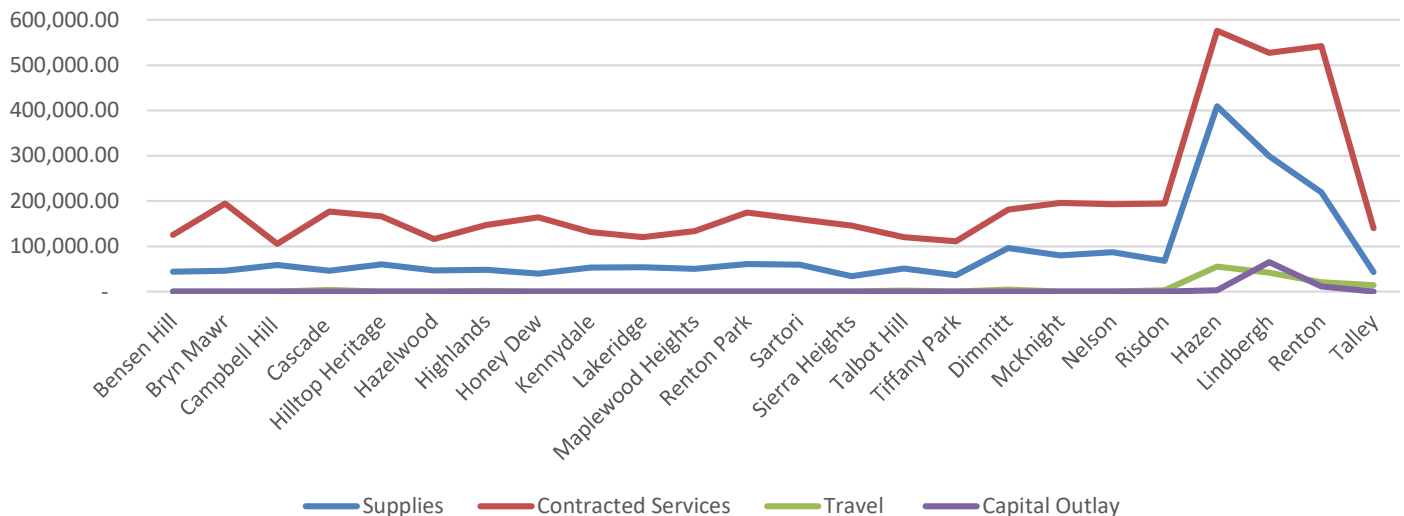
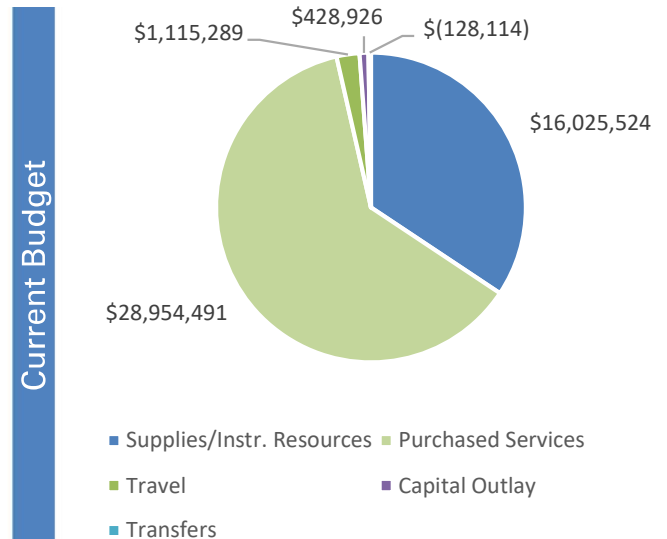
### Expenditures – Actuals Versus Budget (In Millions)



### Materials, Supplies, & Operating Costs

Materials, Supplies, & Operating Costs related expenditures typically represent 15.00% of the General Fund annual expenditures. In August, it is common to see an influx of expenditures to facilitate professional development and goods needed for enrollment adjustments and specific needs of students. This year is no exception. The utilization of supplies has remained consistent with prior years, but professional services costs have increased significantly. These expenses are reflected in a flat change in supply expenditures and an increase in services over the prior year. Purchased services expenditures have increased \$0.8 million over the same period last year.

Both supplies and purchased services are necessary to operate the district. Through June, the district has expended \$38.7 million or 83.48% of non-salary budgets.

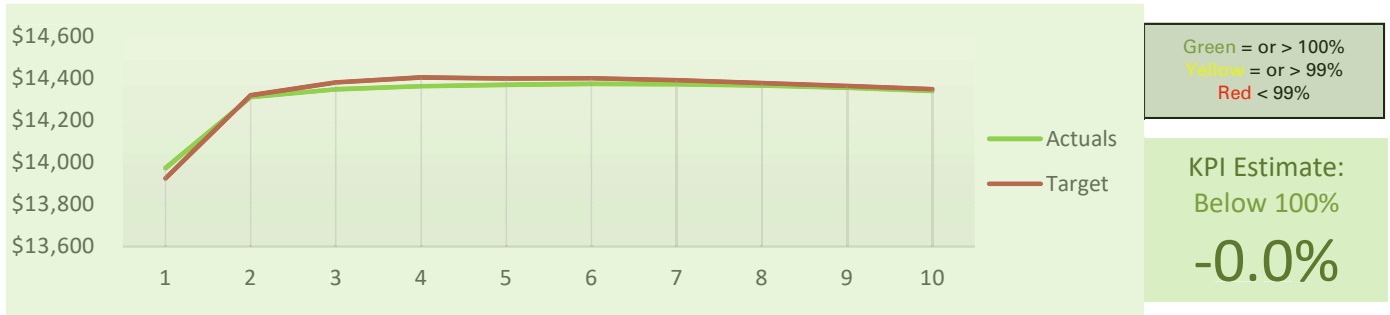




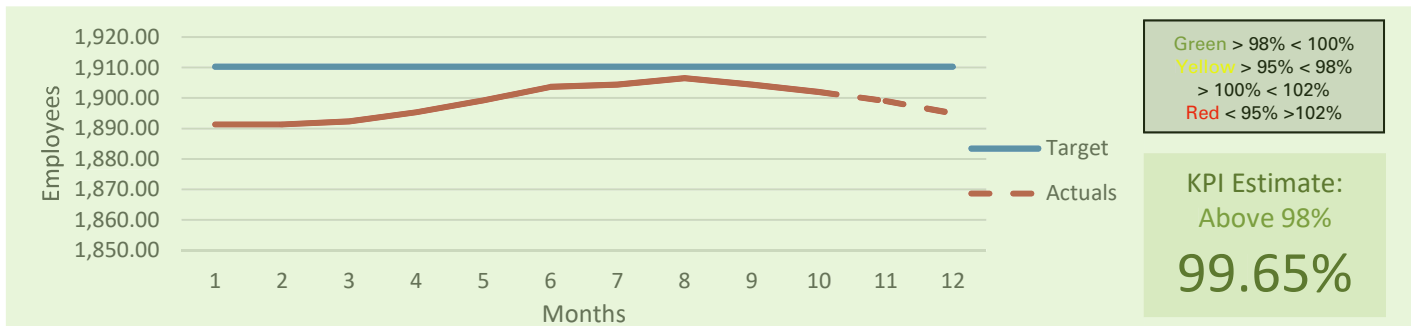
## EXECUTIVE SUMMARY - CONTINUED

### General Fund Key Performance Indicators

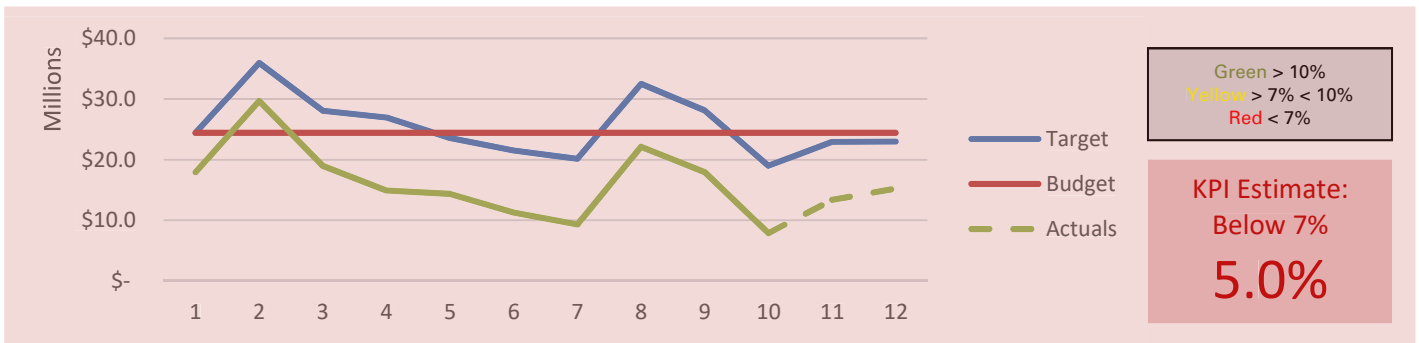
#### 1. KPI: Projected Actual Basic Education Enrollment FTE Compared to Budget Targets



#### 2. KPI: District Projected Staffing Levels Compared to Budgeted FTEs

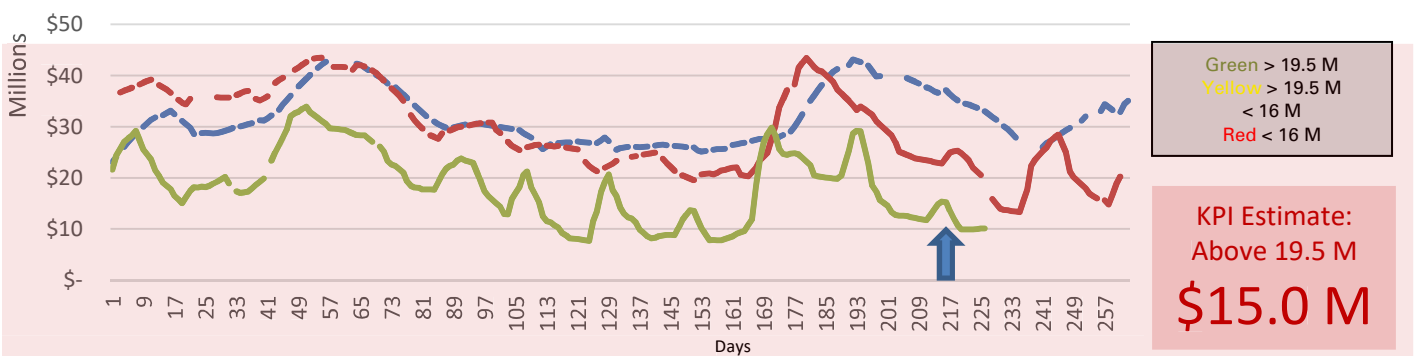


#### 3. KPI: District Ending Fund Balance Compared to Total Projected Expenditures



Note: The graphic illustrates the total fund balance amount over time. It does not reflect a parsed fund balance.

#### 4. KPI: District Cash Balance 10 Day Average Year Over Year (Blue = 21-22, Red = 22-23, Green = 23-24)



## EXECUTIVE SUMMARY - CONTINUED

### General Fund Year End Financial Synopsis

As budgeted, the General Fund reflects a balance between revenues and expenditures (see page 16 of this report). As of June 2024, monthly revenues have increased compared to prior year revenues for the same period totaling \$236.2 million current vs. \$230.4 million prior year, while expenditures are up year over year totaling \$246.8 million vs. \$250.7 million. The growth in expenditures is primarily attributable to special education is up \$4.8 million from \$40.4 million last June to \$45.2 million this year, and Career and Technical Education is up \$1.1 million from \$13.5 million to \$14.6 million reflecting multiple program related commitments.

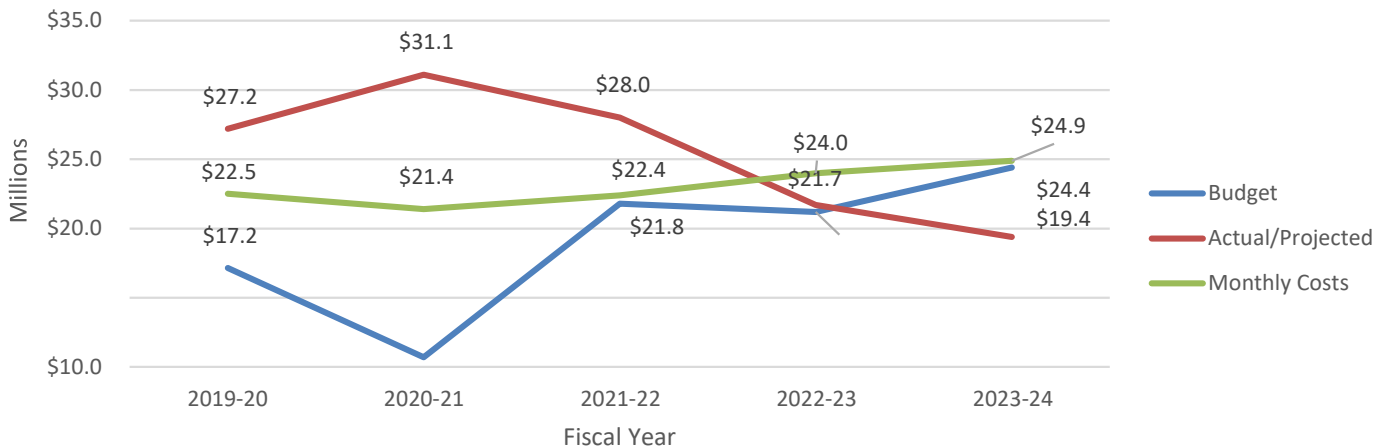
As a result of revenues exceeding expenditures in the current month, month over month change to net position has decreased \$13.8 million from a beginning balance of \$21.7 million to \$7.9 million. The change represents a temporary 63.6% decrease to the fund balance based on the timing of financial activity through the month of June.



The same financial data is depicted in the Financial Summary (Object Activity) information (see page 17), but this arrangement allows us to look at both revenues and expenditures with a slightly unique perspective. In revenues we note that State purposed, and local support funds combined have increased \$6.5 million compared to last year, reflecting variations in basic education and restricted program resource allocations. In the Object information we also note in expenditures that salaries for certificated staff are \$5.2 million ahead of last year at the same time and salaries for classified staff are up about \$1.4 million while benefits and payroll taxes are down (\$3.0) million for all employee groups.

Total General Fund expenditures finished 81.41% of the annual budget. While the recent enrollment and funding impacts continue, the district's **predictive model** projects the fiscal deficit is real and will make a significant impact on district resources. Below is an illustrated potential impact of the **predictive modeling** results. With the decrease in fund balance for 2022-23, the district's trajectory has continued in a downward slide from the budget. The General Fund finished the month at \$19.4 million in ending fund balance (see page 22).

#### Ending Fund Balance Projections



## EXECUTIVE SUMMARY - CONTINUED

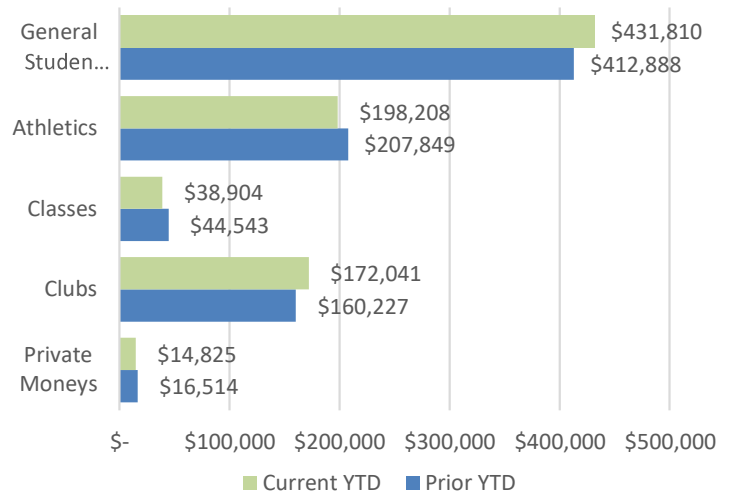
### Associated Student Body Fund (ASB)

This fund is financed, in part, by the establishment and collection of fees from students and nonstudents as a condition of their attendance at any optional noncredit extracurricular event of the district. As a Special Revenue Fund, the ASB Fund is under the control, supervision, and approval of the board of directors, and the school district legally owns the resources accounted for in the ASB fund.

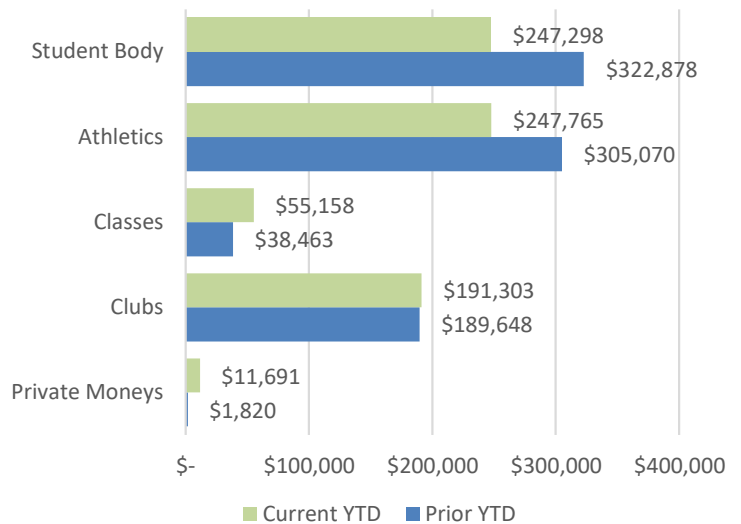
Since the financial resources of this fund are public resources, the board of directors of each school district or its designees are responsible for the protection and control of these resources just as they are for other public funds placed in its custody. The laws governing the ASB Fund, and the rules and regulations developed by the Office of Superintendent of Public Instruction (OSPI) according to those laws provide the legal and procedural framework for the board of directors of each school district to administer the ASB Fund.

The ASB Fund continues to ramp up with students returning to normal participation expectations of after school activities. The financial activity continues to recover from recent declines. The combined ASB Fund received 66.35% or \$855,787 of the year's expected revenues. Total expenditures were measured at 59.74% or \$753,215. The net result ended with a net increase of fund balance approximately \$102,572.

#### Current Revenues Vs. Prior Year



#### Current Expenditures Vs. Prior Year





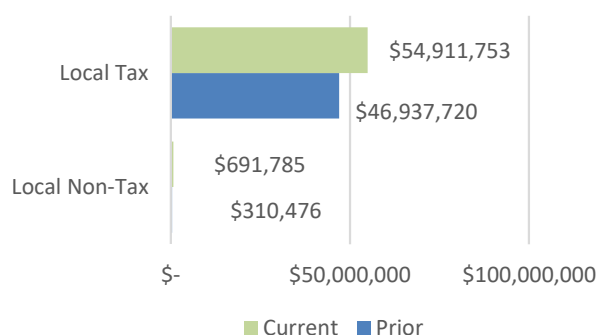
## EXECUTIVE SUMMARY - CONTINUED

### DEBT SERVICE FUND

In the state of Washington one Debt Service Fund is records the organization's debt related transactions. This fund provides for tax proceeds, other revenues, and disbursements related to the redemption of outstanding bonds. The county treasurer or fiscal agent makes payment of interest and principal. Provisions are made annually for a levy sufficient to meet the payments of principal, interest, and related expenditures for voted debt. The state attorney general has ruled that it is improper to levy excessive taxes to retire bonds in advance of the redemption schedule.

The Debt Service Fund serves as the sole account for the district to collect taxes and make distributions for the purposes of repaying voter approved debt instruments (bonds). New to the board will be the Debt Service Fund schedules which show all outstanding debt instruments and our debt service requirements and programmed payments.

#### Current Revenues Vs. Prior Year



#### Current Expenditure Status:

Description	Current Year-to-Date	Fiscal Budget	Percent of Budget
Matured Bonds	\$ 30,990,000	\$ 30,990,000	100.00%
Interest on Bonds	28,040,605	28,040,604	100.00%
Other	2,540	1,000,000	
Total	\$ 59,033,144	\$ 60,030,604	98.34%

### CAPITAL PROJECTS FUNDS

Within the state of Washington, two funds are used for the acquisition or construction of major capital facilities or assets: The Capital Projects Fund and the Transportation Vehicle Fund.

#### Capital Projects Fund

This fund is used for the acquisition of land or existing facilities, construction of buildings, purchase of equipment, conducting energy audits, and making capital improvements that are cost effective as determined by energy audits. In addition, under certain conditions, improvements to buildings and grounds, remodeling of buildings, and the replacement of roofs, carpets, service systems, and technology are included in the Capital Projects Fund. The technology levy referenced in district operations is housed and funded in the Capital Projects Fund.

The Capital Projects Fund is financed from the proceeds from the sale of voted or non-voted bonds, state matching revenues, lease or sale of surplus real property, interest earnings, and special levies. In all instances where moneys are raised by voter-approved bond issues, the proposition must include a description of the projects for which the money is being raised.



#### Bond Program (Term Financing)

Bond revenue is restricted to sites and buildings as authorized by law or necessary or proper to carry out the functions of a school district, improvement of energy efficiency and installation of energy systems and components, and structural changes and additions to buildings and sites. Expenditures are restricted to those authorized in the bond resolution. Any alteration of the expenditure plan requires a public hearing.

## EXECUTIVE SUMMARY - CONTINUED

The Renton School District current is operating under two bond authorizations. The first authorization was approved by a favorable vote at an election held in the district on November 5, 2019, which authorized the district to issue \$249,600,000 of unlimited tax general obligation bonds. Since that time, the Renton School District issued bonds, in the principal amount of \$114,990,000, plus \$24.7 million of original premium generated by the sale of the bonds and deposited in the district's Capital Projects Fund.

### **2019 Bond Program Current Expenditure Status:**

Description	Program Budget	Cost-To-Date	Percent of Budget	Current Year-to-Date	Fiscal Budget	Percent of Budget
Construction Projects	\$ 223,856,112	\$ 181,695,794	81.17%	\$ 35,739,773	\$ 87,622,558	40.79%
Capital Acquisitions & Overhead	25,743,888	4,859,899	18.88%	524,042	12,820,068	4.09%
Total	249,600,000	186,555,693	74.74%	36,263,815	100,442,626	36.10%

The second bond authorization approved by a favorable vote at an election held in the district on November 8, 2022, which authorized the district to issue \$676,000,000 of unlimited tax general obligation bonds. Since that time, the Renton School District issued bonds, in the principal amount of \$193,125,000 plus \$7,835,225 million of original premium generated by the sale of the bonds and deposited in the district's Capital Projects Fund.

### **2023 Bond Program Current Expenditure Status:**

Description	Program Budget	Cost-To-Date	Percent of Budget	Current Year-to-Date	Fiscal Budget	Percent of Budget
Construction Projects	\$ 501,103,000	\$ 2,572,509	0.51%	\$ 2,326,413	7,456,300	31.20%
Capital Acquisitions & Overhead	174,897,000	2,440,955	1.40%	1,969,865	122,048,849	1.61%
Total	676,000,000	5,013,465	0.07%	4,296,278	129,505,149	0.03%

### ***Capital Levy Programs (Pay-as-you-go Financing)***

Special levies are restricted to the following: the same purposes that bond proceeds may be used for, as well as major renovations of buildings including the replacement of facilities and systems where periodic repairs are no longer economical or extend the useful life of the facility or system beyond its original planned useful life. Also, the renovation and rehabilitation of playfields and athletic fields can be accomplished with Capital Projects Fund special levies. The purchase of initial equipment, additional major items of equipment and furniture, and the costs associated with implementing technology systems are allowable.

Under the provision of State law, the district called a special election on February 9, 2016, where district's voters approved a proposition of whether an excess property tax levy for the Capital Projects Fund was to be made annually for six years commencing in 2016 for collection in 2017 on all the taxable property within the district. The 2016 levy funding mechanism ended in 2022. Measuring the results of the program, the 2016 Levy ended the 2022 calendar year with \$93.7 million collected over the course of six years and \$0.8 million remaining outstanding. It is fully expected that the district will receive 100% of levied amounts over the course of the next year. Expenditures continue with this program and is illustrated in following paragraphs.



## EXECUTIVE SUMMARY - CONTINUED

On February 8, 2022, The District participated in a special election where voters approved a proposition of whether an excess property tax levy for the Capital Projects Fund was to be made annually for four years commencing in 2022 for collection in 2023 and ending in 2026 on all the taxable property within the district. The result of the election approved the district's proposition with more than 60% approval. As a result, the levy projected revenue was programmed as follows:

Calendar Year	2023	2024	2025	2026	Total
2023 Levy	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$120,000,000

At the District level, this financing was divided into two major components:

1. Capital Construction
2. Technology Implementation

Both subdivisions are recorded and maintained in the Capital Projects Fund separated by program and resource coding. The plan division of the Capital Levy between the two components is illustrated below:



Calendar Year	2023	2024	2025	2026	Total
Capital Construction	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$60,000,000
Technology Implementation	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$60,000,000
Total Levy Amount	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$120,000,000

### *Capital Construction (Capital Projects Levy)*

The capital construction component of the Capital Projects Levy is intended to pay incidental costs incurred in connection with carrying out and accomplishing the specific capital projects. Such costs are part of the projects and include, but are not limited to: the payments for fiscal and legal costs; the costs of printing, advertising, establishing and funding accounts; the necessary and related engineering, architectural, planning, consulting, permitting, inspection and testing costs; the administrative and relocation costs; the site acquisition and improvement costs; the demolition costs; the costs related to demolition and/or deconstruction of existing school facilities to recycle, reclaim and repurpose all or a portion of such facilities and/or building materials; the costs of on and off-site utilities and road improvements; and the costs of other similar activities or purposes, all as deemed necessary and advisable by the Board.

### **2016 Levy Current Status:**

Description	Program Budget	Cost-To-Date	Percent of Budget	Current Year-to-Date	Fiscal Budget	Percent of Budget
Construction Projects	\$ 87,076,106	\$ 84,632,917	97.19%	\$ 1,706,670	\$ 3,939,135	43.33%
Capital Acquisitions & Overhead	7,523,894	5,156,212	68.53%	731,022	5,541,633	13.19%
Total	94,600,000	89,789,129	94.91%	2,286,724	9,480,768	25.71%

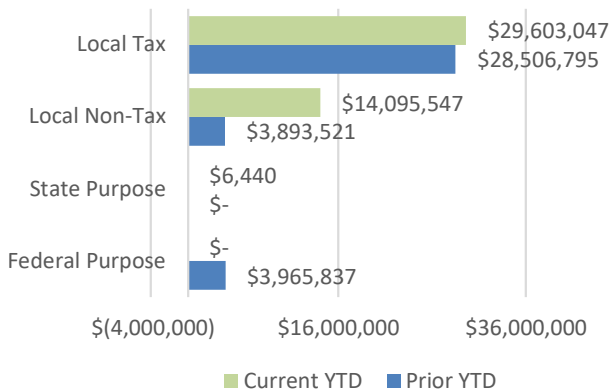
## 2022 Levy Current Status:

Description	Program Budget	Cost-To-Date	Percent of Budget	Current Year-to-Date	Fiscal Budget	Percent of Budget
Construction Projects	\$ 60,000,000	\$ 7,388,798	12.31%	\$ 2,795,270	\$ 20,111,733	13.90%
Capital Acquisitions & Overhead	-	-	- %	-	-	- %
Total	60,000,000	7,388,798	12.31%	2,795,270	20,111,733	13.90%

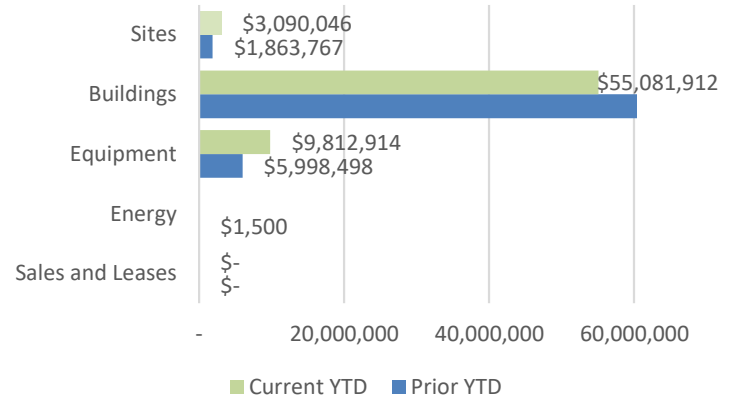
## Capital Fund Month End Financial Synopsis

As budgeted, the Capital Projects Fund includes revenues from four sources: local property taxes (bond and levy), investment earnings, facilities rentals, and impact fees (local support non-tax). Both revenues and expenditures are summarized on the Program page with additional details about each category (levy and bond) in supporting pages. For those members participating in the Citizens Bond Oversight Committee (CBOC), these additional pages will look familiar as the data is reported quarterly to that committee. There are no surprises or significant areas of concern in the Capital Projects Fund.

### Current Revenues Vs. Prior Year



### Current Expenditures Vs. Prior Year



## EXECUTIVE SUMMARY - CONTINUED

### Transportation Vehicle Fund

The Transportation Vehicle Fund is provided for the purchase and major repair of pupil transportation equipment. This fund is a Capital Projects Fund due to the cost of the equipment it acquires and the long-term use of the asset.

The Transportation Vehicle Fund is financed by the state reimbursement to school districts for depreciation of approved pupil transportation equipment although other revenue resources such as non-voted debt and levies can be used.

The fund depicts a starting balance of \$2.1 million which is reflective of the prior year (August) receipt of State depreciation revenues. The current year revenues incorporate new bus purchases and bus retirements as the fleet ages. Collections from State sources do not occur until the final month of August each year. Through the month of August, the Transportation Vehicle Fund has not made equipment purchases in the current year.

Unfortunately, the Transportation Vehicle Fund resources are insufficient to fund all District student transportation vehicle inventory needs in the coming years. We anticipate the need to procure additional fleet vehicles more than residual fund balances and projected State revenues over the next 1-3 years.

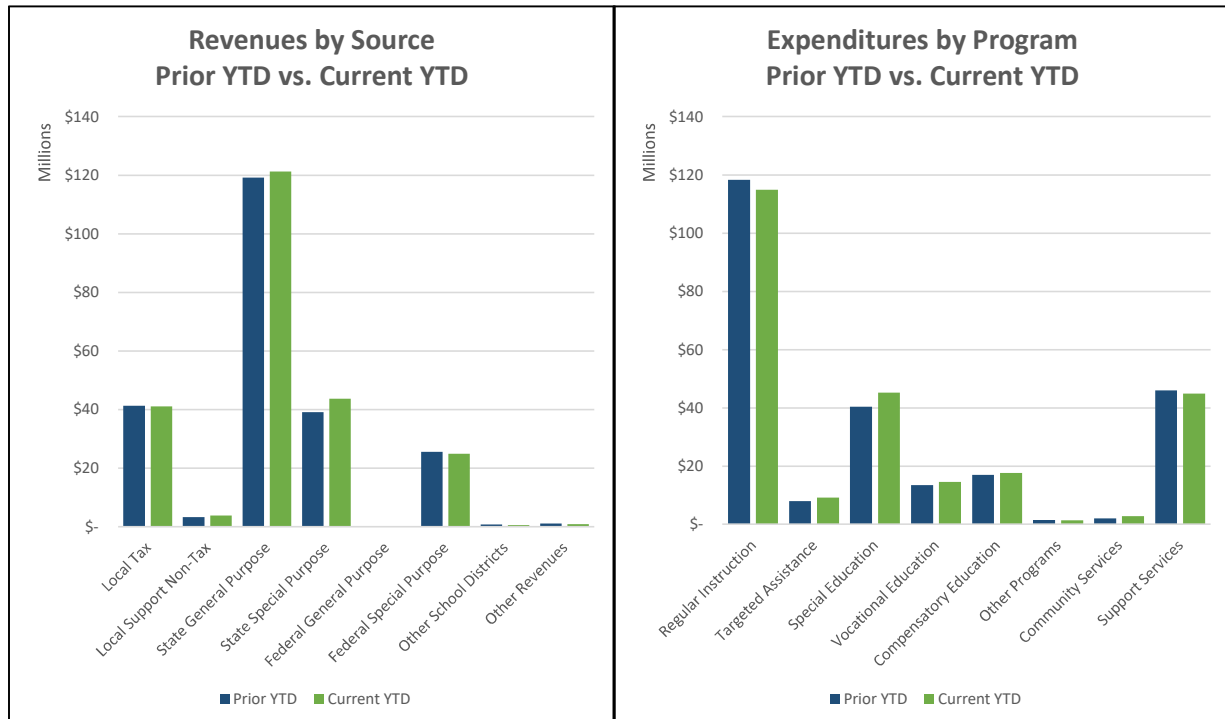


# General Fund | Financial Summary (Program)

For the Period Ending 06/30/2024



	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local Tax	\$ 41,256,753	\$ 41,481,907	99.46%	\$ 41,052,382	\$ 41,644,735	98.58%
Local Support Non-Tax	3,300,516	3,680,289	89.68%	3,847,334	4,389,863	87.64%
State General Purpose	119,232,786	153,935,974	77.46%	121,261,365	156,993,738	77.24%
State Special Purpose	39,126,424	53,885,375	72.61%	43,666,836	60,846,434	71.77%
Federal General Purpose	4,294	4,294	100.00%	-	4,295	0.00%
Federal Special Purpose	25,602,550	35,522,497	72.07%	24,879,125	31,973,091	77.81%
Other School Districts	760,527	871,359	87.28%	555,254	753,771	73.66%
Other Revenues	1,127,302	1,219,909	92.41%	917,189	10,453,071	8.77%
<b>TOTAL REVENUE</b>	<b>\$ 230,411,153</b>	<b>\$ 290,601,604</b>	<b>79.29%</b>	<b>\$ 236,179,484</b>	<b>\$ 307,058,998</b>	<b>76.92%</b>
<b>EXPENDITURES</b>						
Regular Instruction	\$ 118,292,770	\$ 139,510,083	84.79%	\$ 114,890,707	\$ 144,249,938	79.65%
Targeted Assistance	8,020,248	13,473,903	59.52%	9,204,944	11,730,316	78.47%
Special Education	40,391,017	48,035,756	84.09%	45,198,255	49,586,121	91.15%
Vocational Education	13,487,589	16,212,590	83.19%	14,561,288	17,415,606	83.61%
Compensatory Education	16,992,419	22,903,836	74.19%	17,623,344	26,710,211	65.98%
Other Programs	1,532,278	1,901,147	80.60%	1,428,504	1,083,072	131.89%
Community Services	2,079,920	2,974,304	69.93%	2,875,274	3,270,934	87.90%
Support Services	45,982,601	54,376,705	84.56%	44,952,320	53,948,991	83.32%
<b>TOTAL EXPENDITURES</b>	<b>\$ 246,778,843</b>	<b>\$ 299,388,323</b>	<b>82.43%</b>	<b>\$ 250,734,635</b>	<b>\$ 307,995,188</b>	<b>81.41%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(16,367,690)</b>	<b>(8,786,720)</b>		<b>(14,555,151)</b>	<b>(936,190)</b>	
<b>OTHER FINANCING SOURCES / (USES)</b>						
Other Financing Sources	2,386,243	2,479,398		737,978	936,190	
Other Financing Uses	-	-		-	-	
<b>NET CHANGE IN FUND BALANCE</b>	<b>(13,981,447)</b>	<b>(6,307,322)</b>		<b>(13,817,173)</b>	<b>-</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 14,036,612</b>	<b>\$ 21,710,738</b>		<b>\$ 7,893,565</b>	<b>\$ 24,425,853</b>	



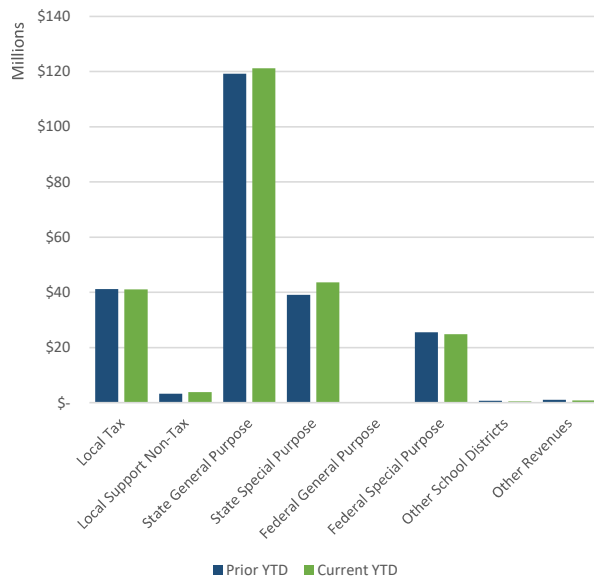
# General Fund | Financial Summary (Object)

For the Period Ending 06/30/2024

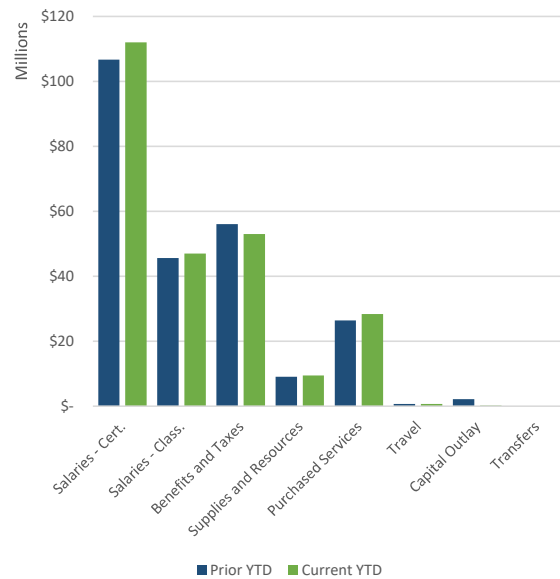


	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local Tax	\$ 41,256,753	\$ 41,481,907	99.46%	\$ 41,052,382	\$ 41,644,735	98.58%
Local Support Non-Tax	3,300,516	3,680,289	89.68%	3,847,334	4,389,863	87.64%
State General Purpose	119,232,786	153,935,974	77.46%	121,261,365	156,993,738	77.24%
State Special Purpose	39,126,424	53,885,375	72.61%	43,666,836	60,846,434	71.77%
Federal General Purpose	4,294	4,294	100.00%	-	4,295	0.00%
Federal Special Purpose	25,602,550	35,522,497	72.07%	24,879,125	31,973,091	77.81%
Other School Districts	760,527	871,359	87.28%	555,254	753,771	73.66%
Other Revenues	1,127,302	1,219,909	92.41%	917,189	10,453,071	8.77%
<b>TOTAL REVENUE</b>	<b>\$ 230,411,153</b>	<b>\$ 290,601,604</b>	<b>79.29%</b>	<b>\$ 236,179,484</b>	<b>\$ 307,058,998</b>	<b>76.92%</b>
<b>EXPENDITURES</b>						
Salaries - Certificated Employees	\$ 106,746,020	\$ 130,555,068	81.76%	\$ 112,014,143	\$ 138,971,840	80.60%
Salaries - Classified Employees	45,609,899	54,984,731	82.95%	47,008,491	56,301,125	83.49%
Employee Benefits and Payroll Taxes	56,058,080	67,899,232	82.56%	52,982,180	66,326,106	79.88%
Supplies, Resources, and Non-Capital	9,077,787	11,203,896	81.02%	9,498,932	16,025,524	59.27%
Purchased Services	26,452,449	31,696,588	83.46%	28,373,150	28,954,491	97.99%
Travel	690,613	800,992	86.22%	654,155	1,115,289	58.65%
Capital Outlay	2,143,995	2,247,816	95.38%	203,585	428,926	47.46%
Transfers	-	-	-	-	(128,114)	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 246,778,843</b>	<b>\$ 299,388,323</b>	<b>82.43%</b>	<b>\$ 250,734,635</b>	<b>\$ 307,995,187</b>	<b>81.41%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(16,367,690)</b>	<b>(8,786,720)</b>		<b>(14,555,151)</b>	<b>(936,190)</b>	
<b>OTHER FINANCING SOURCES / (USES)</b>						
Other Financing Sources	2,386,243	2,479,398		737,978	936,190	
Other Financing Uses	-	-		-	-	
<b>NET CHANGE IN FUND BALANCE</b>	<b>(13,981,447)</b>	<b>(6,307,322)</b>		<b>(13,817,173)</b>	<b>-</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 14,036,612</b>	<b>\$ 21,710,738</b>		<b>\$ 7,893,565</b>	<b>\$ 24,425,853</b>	

**Revenues by Source**  
Prior YTD vs. Current YTD



**Expenditures by Object**  
Prior YTD vs. Current YTD





# Enrollment | Summary Results and Forecast

For the Period Ending 06/30/2024

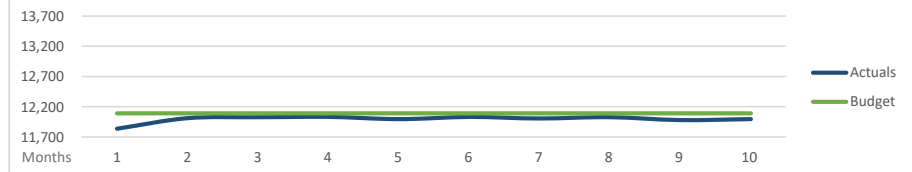


Enrollment Type:  
Basic Education Enrollment  
Alternative Learning Experience (ALE)  
Open Doors  
Running Start  
Running Start (CTE)  
Career Technical Education (7-8) Explore  
Career Technical Education (9-12) Explore  
Total Enrollment

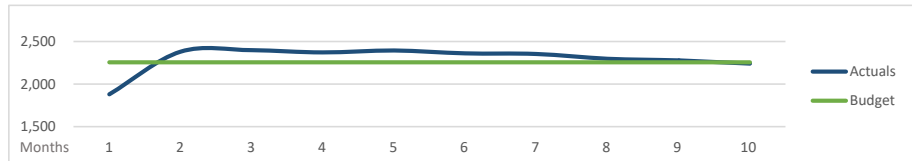
Budgeted FTE	Current Month FTE	Annual Average YTD	Current Month Impact
12,094.00	11,997.99	11,997.25	16.03
230.00	182.84	189.11	(4.37)
36.00	50.00	44.30	(1.00)
406.00	391.15	426.29	(9.00)
42.00	63.63	62.39	(1.21)
189.00	181.62	184.04	(0.36)
1,350.00	1,369.47	1,436.74	(20.98)
14,347.00	14,236.70	14,340.12	(20.89)

Projected Annual Average FTE	Annual Change From Budget
11,997.25	(96.75)
189.11	(40.89)
44.55	8.55
420.82	14.82
60.18	18.18
184.04	(4.96)
1,436.74	86.74
14,332.69	(14.31)

Basic Education (FTE) Enrollment



Other Basic Education Program (FTE) Enrollment

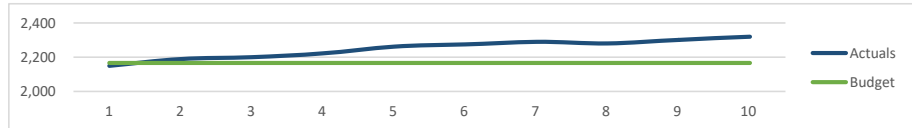


Special Education:  
Ages 3-5  
Tier 1\_K-21  
Other Tier\_K-21  
Total Special Education

Budgeted	Current Month	Annual Average YTD	Current Month Impact
220.22	343.00	272.90	5.00
1,090.56	1,102.00	1,094.70	7.00
855.67	874.00	880.50	6.00
2,166.45	2,319.00	2,248.10	18.00

Projected Annual Average	Annual Change From Budget
272.90	52.68
1,094.70	4.14
880.50	24.83
2,248.10	81.65

Special Education Program (FTE) Enrollment

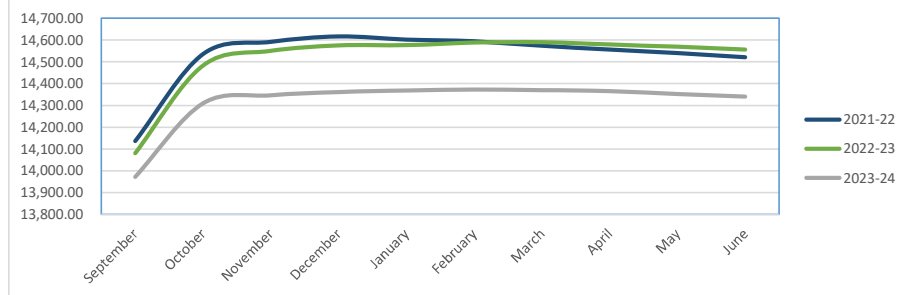


Special Education Basic Education Limit  
Actual Special Education Percent

13.50%	13.50%	13.50%	Impact
15.10%	16.29%	15.68%	-2.18%

13.50%	Impact
15.69%	-2.19%

Total District Annual Average  
Full-Time Equivalents (AAFTE)  
Multi-Year Comparison



Total District Annual Average  
Full-Time Equivalents (AAFTE)  
Multi-Year Comparison  
Data Set

Month	2021-22	2022-23	2023-24
September	14,136.61	14,080.76	13,972.08
October	14,534.75	14,482.10	14,308.75
November	14,591.29	14,549.70	14,346.15
December	14,615.44	14,574.48	14,360.87
January	14,601.47	14,576.02	14,367.95
February	14,593.17	14,587.63	14,372.02
March	14,572.62	14,588.85	14,369.96
April	14,556.01	14,578.63	14,364.27
May	14,539.37	14,568.15	14,351.99
June	14,520.88	14,555.57	14,340.04

2023-24 Enrollment Projection
14,332.69

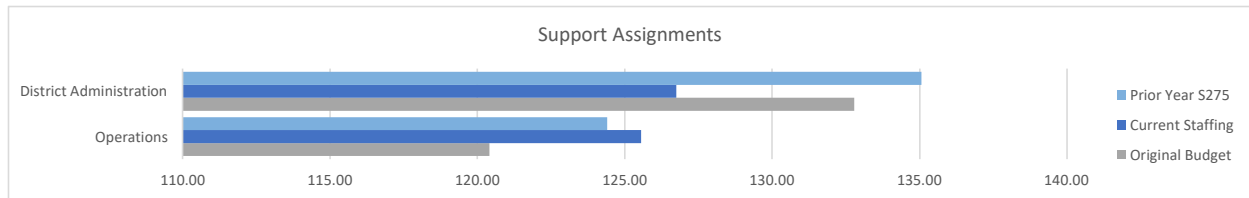
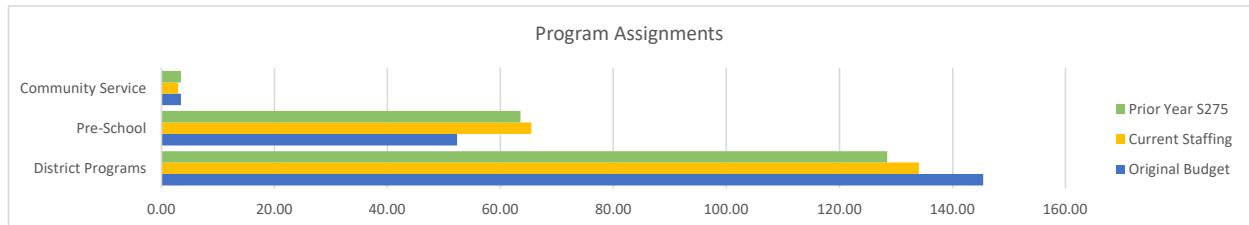
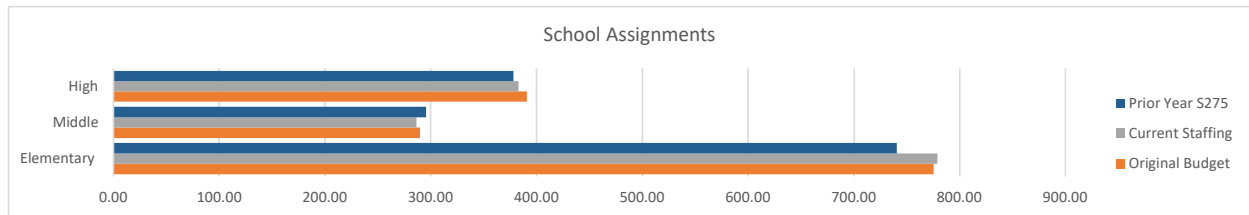
2023-24 Budget Impact
-14.31 BEA Enrollment
81.65 SPED Enrollment
BEA= - \$72,005
SPED= + \$607,671

## General Fund | Staffing Summary

For the Period Ending 06/30/2024



	Original Budget	Current Staffing	Original vs. Current Difference	Percent of Budget	Prior Year S275	Current vs. Prior Year S275 Difference	Year Over Year Difference
<b>ANNUAL ASSIGNMENTS (FULL-TIME EQUIVALENTS)</b>	<b>1,910.26</b>	<b>1,903.47</b>	<b>-6.80</b>	<b>99.64%</b>	<b>1,869.10</b>	<b>34.37</b>	<b>-1.84%</b>
<b>SCHOOLS ASSIGNMENTS</b>							
Elementary	775.15	778.70	3.55	100.46%	740.21	38.50	-5.20%
Middle	289.88	286.71	-3.17	98.91%	295.66	-8.95	3.03%
High	390.81	383.22	-7.59	98.06%	378.28	4.94	-1.31%
<b>TOTAL SCHOOLS ASSIGNMENTS</b>	<b>1,455.84</b>	<b>1,448.63</b>	<b>-7.21</b>	<b>99.50%</b>	<b>1,414.14</b>	<b>34.49</b>	<b>-2.44%</b>
<b>PROGRAM ASSIGNMENTS</b>							
District Programs	145.39	134.01	-11.38	92.17%	128.43	5.58	-4.34%
Pre-School	52.34	65.52	13.18	125.18%	63.55	1.96	-3.09%
Community Service	3.50	3.00	-0.50	85.71%	3.50	-0.50	14.29%
<b>TOTAL PROGRAM ASSIGNMENTS</b>	<b>201.23</b>	<b>202.53</b>	<b>1.30</b>	<b>100.64%</b>	<b>195.48</b>	<b>7.04</b>	<b>-3.60%</b>
<b>SUPPORT ASSIGNMENTS</b>							
Operations	120.41	125.56	5.14	104.27%	124.41	1.15	-0.92%
District Administration	132.78	126.75	-6.03	95.46%	135.06	-8.31	6.15%
<b>TOTAL SUPPORT ASSIGNMENTS</b>	<b>253.20</b>	<b>252.31</b>	<b>-0.88</b>	<b>99.65%</b>	<b>259.47</b>	<b>-7.16</b>	<b>2.76%</b>



# General Fund | Staffing Summary (Building)

For the Period Ending 06/30/2024



## BUILDING ANNUAL ASSIGNMENTS (FULL-TIME EQUIVALENTS)

### ELEMENTARY SCHOOLS

	Original Budget	Current Staffing	Original vs. Current Difference	Percent of Budget
<b>BUILDING ANNUAL ASSIGNMENTS (FULL-TIME EQUIVALENTS)</b>	<b>1,910.26</b>	<b>1,903.47</b>	<b>-6.80</b>	<b>99.64%</b>
<b>ELEMENTARY SCHOOLS</b>				
Benson Hill	47.77	48.65	0.88	101.84%
Bryn Mawr	51.52	52.43	0.91	101.77%
Campbell Hill	49.49	50.37	0.88	101.78%
Cascade	54.81	53.94	-0.88	98.40%
Hazelwood	47.96	46.67	-1.29	97.30%
Highlands	57.95	54.47	-3.47	94.00%
Hilltop Heritage	40.33	50.10	9.78	124.24%
Honey Dew	44.67	44.23	-0.43	99.03%
Kennydale	51.70	49.46	-2.24	95.66%
Lakeridge	50.35	44.91	-5.44	89.21%
Maplewood Heights	44.73	43.46	-1.26	97.17%
Renton Park	45.29	46.02	0.73	101.61%
Sartori	50.35	52.28	1.93	103.83%
Sierra Heights	48.92	45.56	-3.36	93.13%
Talbot Hill	40.60	44.80	4.20	110.36%
Tiffany Park	48.72	51.34	2.62	105.39%
<b>TOTAL ELEMENTARY SCHOOLS</b>	<b>775.15</b>	<b>778.70</b>	<b>3.55</b>	<b>100.46%</b>

### MIDDLE SCHOOLS

	Original Budget	Current Staffing	Original vs. Current Difference	Percent of Budget
<b>MIDDLE SCHOOLS</b>				
Dimmitt	67.96	67.99	0.03	100.04%
Mcknight	77.61	75.96	-1.66	97.86%
Nelsen	79.52	77.63	-1.89	97.62%
Risdon	64.78	65.14	0.35	100.55%
<b>TOTAL MIDDLE SCHOOLS</b>	<b>289.88</b>	<b>286.71</b>	<b>-3.17</b>	<b>98.91%</b>

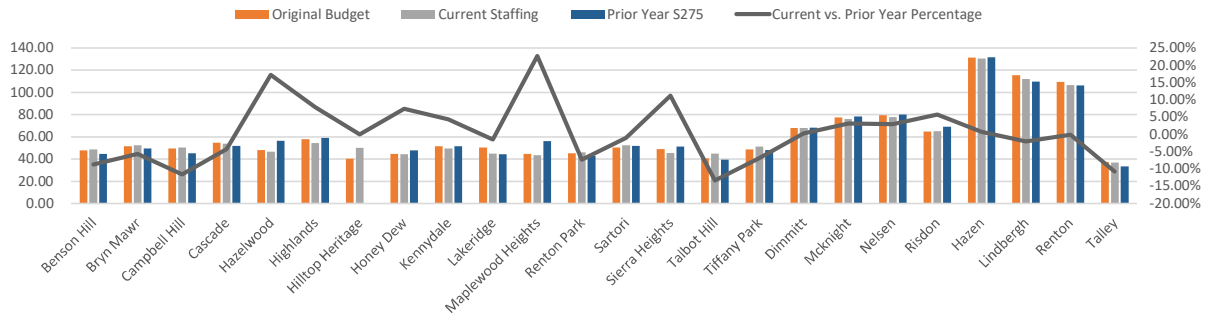
### HIGH SCHOOLS

	Original Budget	Current Staffing	Original vs. Current Difference	Percent of Budget
<b>HIGH SCHOOLS</b>				
Hazen	131.45	130.60	-0.85	99.36%
Lindbergh	115.44	112.08	-3.36	97.09%
Renton	109.47	106.53	-2.94	97.31%
Talley	37.45	37.02	-0.44	98.84%
<b>TOTAL HIGH SCHOOLS</b>	<b>393.81</b>	<b>386.22</b>	<b>-7.59</b>	<b>98.07%</b>

Prior Year S275	Current vs. Prior Year S275 Difference	Year Over Year Difference
<b>1,869.10</b>	<b>34.37</b>	<b>-1.84%</b>
44.74	3.91	-8.74%
49.65	2.78	-5.60%
45.13	5.24	-11.60%
51.73	2.21	-4.28%
56.35	-9.68	17.18%
59.15	-4.68	7.91%
0.00	50.10	Over
47.77	-3.54	7.41%
51.70	-2.25	4.35%
44.26	0.65	-1.47%
56.21	-12.75	22.68%
42.88	3.14	-7.32%
51.74	0.54	-1.05%
51.29	-5.73	11.18%
39.53	5.28	-13.35%
48.07	3.27	-6.81%
<b>740.21</b>	<b>38.50</b>	<b>-5.20%</b>

Prior Year S275	Current vs. Prior Year S275 Difference	Year Over Year Difference
68.17	-0.18	0.27%
78.42	-2.46	3.14%
80.00	-2.37	2.96%
69.07	-3.94	5.70%
<b>295.66</b>	<b>-8.95</b>	<b>3.03%</b>

Prior Year S275	Current vs. Prior Year S275 Difference	Year Over Year Difference
131.57	-0.97	0.74%
109.86	2.22	-2.02%
106.41	0.11	-0.11%
33.43	3.58	-10.71%
<b>381.28</b>	<b>4.94</b>	<b>-1.30%</b>



## OTHER DISTRICT BUILDINGS

	Original Budget	Current Staffing	Original vs. Current Difference	Percent of Budget
<b>OTHER DISTRICT BUILDINGS</b>				
Meadow Crest	52.34	65.52	13.18	125.18%
Renton Academy	27.14	23.19	-3.95	85.44%
HOME Program	6.40	6.77	0.37	105.85%
Griffin Home	1.64	0.49	-1.15	30.02%
Transportation	68.52	75.46	6.94	110.13%
Nutrition Services	9.28	7.04	-2.25	75.81%
Warehouse	4.00	4.00	0.00	100.00%
IKEA Performing Arts Center (IPAC)	0.50	0.00	-0.50	0.00%
Renton Memorial Stadium	1.00	1.00	0.00	100.00%
Kohlwes Education Center (KEC)	242.99	230.31	-12.68	94.78%
Facilities, Operations, Maintenance Center	37.61	38.06	0.45	101.20%
<b>TOTAL OTHER DISTRICT BUILDINGS</b>	<b>451.42</b>	<b>451.84</b>	<b>0.41</b>	<b>100.09%</b>

Prior Year S275	Current vs. Prior Year S275 Difference	Year Over Year Difference
63.55	1.96	-3.09%
20.61	2.58	-12.54%
6.35	0.43	-6.70%
1.64	-1.15	69.98%
73.88	1.57	-2.13%
5.99	1.04	-17.37%
4.00	0.00	0.00%
0.50	-0.50	100.00%
1.00	0.00	0.00%
234.91	-4.60	1.96%
39.53	-1.47	3.71%
<b>451.96</b>	<b>-0.12</b>	<b>0.03%</b>

## General Fund | Staffing Summary (Program)

For the Period Ending 06/30/2024

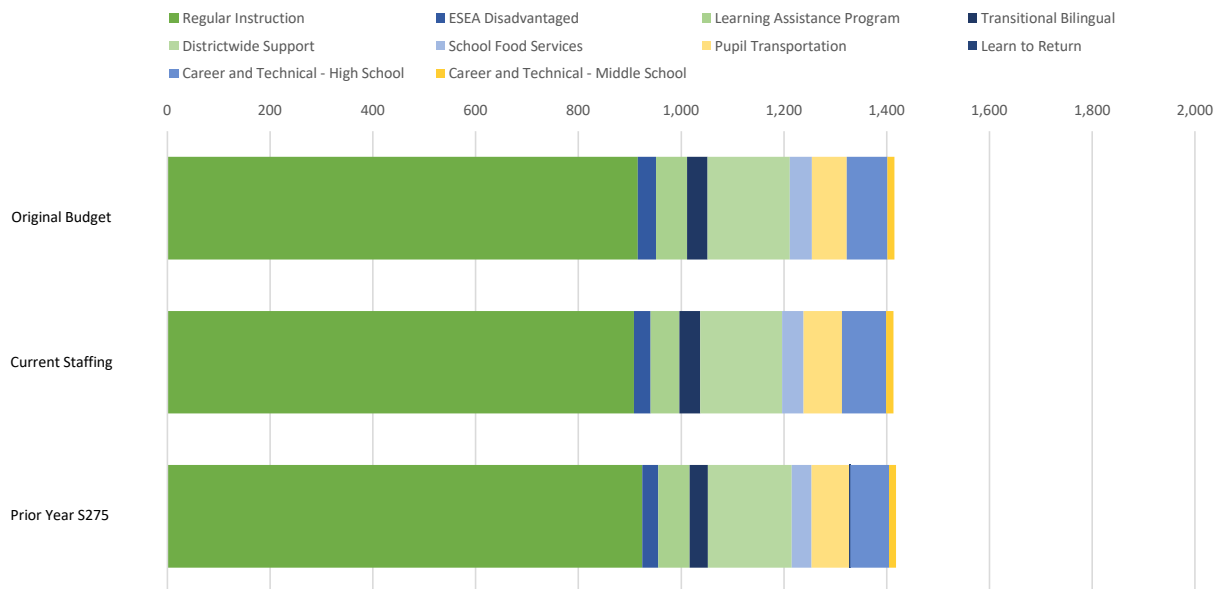


### ANNUAL ASSIGNMENTS (FULL-TIME EQUIVALENTS)

	Original Budget	Current Staffing	Original vs. Current Difference	Percent of Budget
Regular Instruction	915.64	907.98	-7.66	99.16%
Alternative Learning Experience	6.15	6.77	0.62	110.15%
Dropout Reengagement	0.00	0.00	0.00	
Social Security Act - SLFRF	0.00	0.00	0.00	
Targeted Assistance - ESSER III	62.23	41.75	-20.49	67.08%
Learning Loss - ESSER III	2.09	14.34	12.25	687.49%
Learn to Return	0.00	0.00	0.00	
Special Education - State	382.39	363.78	-18.61	95.13%
Special Education - Federal	18.45	24.05	5.59	130.30%
Career and Technical - High School	79.07	85.74	6.66	108.43%
Career and Technical - Middle School	13.29	14.48	1.19	108.97%
Vocational - Federal	1.18	1.52	0.35	129.52%
ESEA Disadvantaged	35.17	32.28	-2.90	91.76%
Other Title Grants Under ESEA	4.61	5.56	0.94	120.45%
Learning Assistance Program	60.71	56.52	-4.20	93.09%
Special and Pilot Programs	2.60	1.85	-0.74	71.38%
Head Start	0.18	0.00	-0.18	0.00%
Limited English Proficiency	0.91	1.14	0.23	125.00%
Transitional Bilingual	39.61	40.42	0.80	102.03%
Indian Education	0.75	0.68	-0.08	90.00%
Compensatory - Other	0.28	0.03	-0.25	11.30%
Highly Capable	2.18	2.18	0.00	100.00%
Instructional Programs - Other	7.30	6.99	-0.31	95.75%
Child Care	0.08	15.42	15.34	18361.31%
Other Community Services	4.00	4.10	0.10	102.45%
Districtwide Support	160.25	159.32	-0.93	99.42%
School Food Services	43.21	41.50	-1.71	96.03%
Pupil Transportation	67.92	75.09	7.17	110.55%
<b>TOTAL ASSIGNMENTS</b>	<b>1,910.26</b>	<b>1,903.47</b>	<b>-6.80</b>	<b>99.64%</b>

Prior Year S275	Current vs. Prior Year S275 Difference	Year Over Year Difference
924.54	-16.56	-1.79%
6.10	0.68	11.07%
0.00	0.00	
11.72	-11.72	-100.00%
39.18	2.57	6.56%
1.62	12.72	787.25%
1.58	-1.58	-100.00%
339.26	24.53	7.23%
14.95	9.10	60.89%
75.73	10.01	13.22%
13.21	1.27	9.61%
1.82	-0.29	-16.12%
30.68	1.59	5.19%
3.47	2.09	60.20%
61.43	-4.91	-7.99%
2.19	-0.34	-15.47%
9.72	-9.72	-100.00%
0.91	0.23	25.15%
35.27	5.15	14.60%
0.75	-0.08	-10.00%
1.28	-1.25	-97.55%
2.18	0.00	0.00%
5.50	1.49	27.08%
6.18	9.24	149.54%
4.39	-0.29	-6.69%
163.01	-3.69	-2.26%
38.91	2.59	6.65%
73.53	1.55	2.11%
<b>1,869.10</b>	<b>34.37</b>	<b>-1.84%</b>

### Top Ten Programs



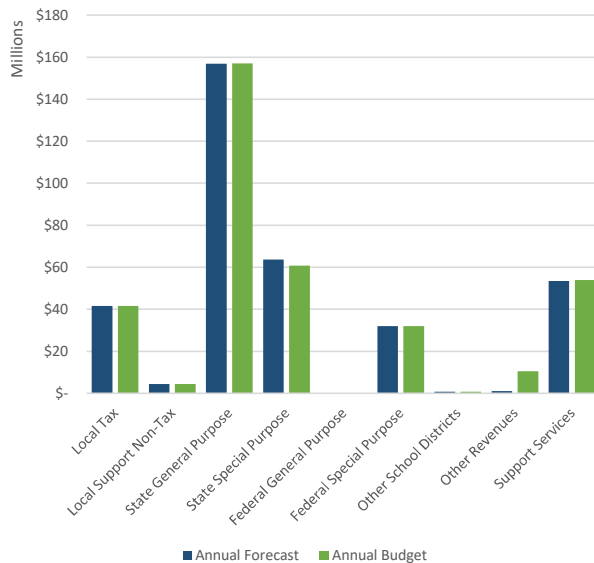
## General Fund | Functional Activity Forecast

For the Period Ending 06/30/2024

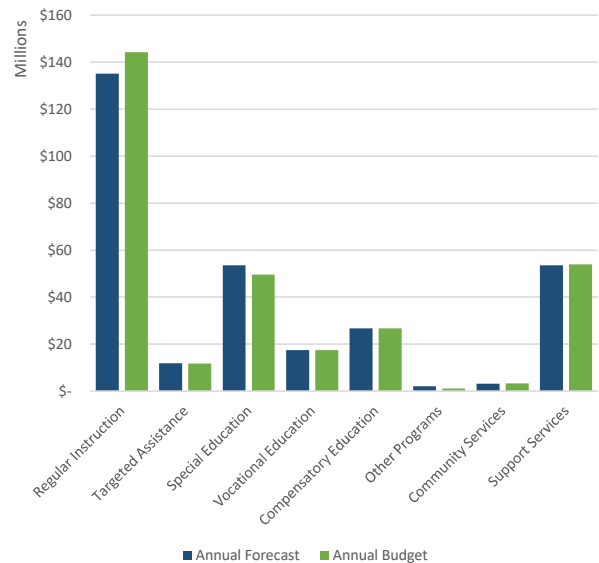


	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Local Tax	\$ 41,256,753	\$ 41,052,382	\$ 592,353	\$ 41,644,735	\$ 41,644,735	\$ -
Local Support Non-Tax	3,300,516	3,847,334	542,529	4,389,863	4,389,863	-
State General Purpose	119,232,786	121,261,365	35,576,724	156,838,089	156,993,738	(155,649)
State Special Purpose	39,126,424	43,666,836	20,057,919	63,724,755	60,846,434	2,878,321
Federal General Purpose	4,294	-	4,295	4,295	4,295	-
Federal Special Purpose	25,602,550	24,879,125	7,093,966	31,973,091	31,973,091	-
Other School Districts	760,527	555,254	198,517	753,771	753,771	-
Other Revenues	1,127,302	917,189	180,792	1,097,981	10,453,071	(9,355,090)
<b>TOTAL REVENUE</b>	<b>\$ 230,411,153</b>	<b>\$ 236,179,484</b>	<b>\$ 64,247,095</b>	<b>\$ 300,426,580</b>	<b>\$ 307,058,998</b>	<b>\$ (6,632,418)</b>
<b>EXPENDITURES</b>						
Regular Instruction	\$ 118,292,770	\$ 114,890,707	\$ 20,190,902	\$ 135,081,608	\$ 144,249,938	\$ 9,168,329
Targeted Assistance	8,020,248	9,204,944	2,725,372	11,930,316	11,730,316	(200,000)
Special Education	40,391,017	45,198,255	8,325,918	53,524,173	49,586,121	(3,938,052)
Vocational Education	13,487,589	14,561,288	2,854,318	17,415,606	17,415,606	-
Compensatory Education	16,992,419	17,623,344	9,086,867	26,710,211	26,710,211	-
Other Programs	1,532,278	1,428,504	691,067	2,119,571	1,083,072	(1,036,499)
Community Services	2,079,920	2,875,274	247,105	3,122,379	3,270,934	148,555
Support Services	45,982,601	44,952,320	8,536,594	53,488,914	53,948,991	460,077
<b>TOTAL EXPENDITURES</b>	<b>\$ 246,778,843</b>	<b>\$ 250,734,635</b>	<b>\$ 52,658,143</b>	<b>\$ 303,392,777</b>	<b>\$ 307,995,188</b>	<b>\$ 4,602,410</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(16,367,690)</b>	<b>(14,555,151)</b>	<b>11,588,953</b>	<b>(2,966,198)</b>	<b>(936,190)</b>	<b>(2,030,008)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Other Financing Sources	2,386,243	737,978	48,213	786,190	936,190	(150,000)
Other Financing Uses	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(13,981,447)</b>	<b>(13,817,173)</b>	<b>11,637,166</b>	<b>(2,180,008)</b>	<b>-</b>	<b>(2,180,008)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 14,036,613</b>	<b>\$ 7,893,565</b>		<b>\$ 19,530,730</b>	<b>\$ 24,425,853</b>	

**Revenues by Source  
Forecast vs. Budget**



**Expenditures by Object  
Forecast vs. Budget**





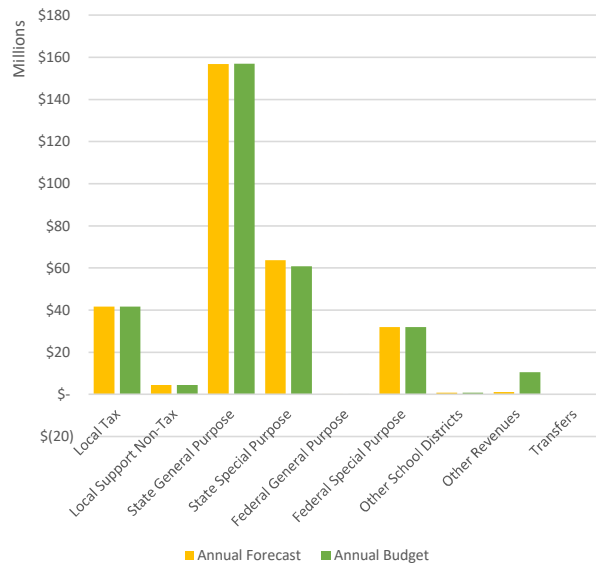
## General Fund | Object Activity Forecast

For the Period Ending 06/30/2024

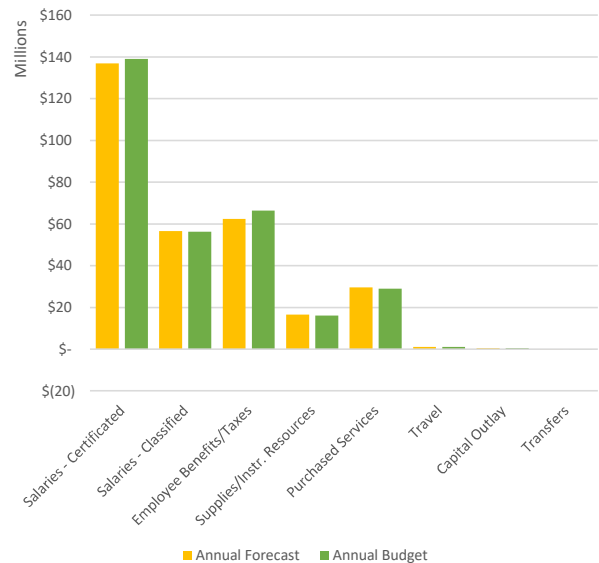


	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Local Tax	\$ 41,256,753	\$ 41,052,382	\$ 592,353	\$ 41,644,735	\$ 41,644,735	\$ -
Local Support Non-Tax	3,300,516	3,847,334	542,529	4,389,863	4,389,863	-
State General Purpose	119,232,786	121,261,365	35,576,724	156,838,089	156,993,738	(155,649)
State Special Purpose	39,126,424	43,666,836	20,057,919	63,724,755	60,846,434	2,878,321
Federal General Purpose	4,294	-	4,295	4,295	4,295	-
Federal Special Purpose	25,602,550	24,879,125	7,093,966	31,973,091	31,973,091	-
Other School Districts	760,527	555,254	198,517	753,771	753,771	-
Other Revenues	1,127,302	917,189	180,792	1,097,981	10,453,071	(9,355,090)
<b>TOTAL REVENUE</b>	<b>\$ 230,411,153</b>	<b>\$ 236,179,484</b>	<b>\$ 64,247,095</b>	<b>\$ 300,426,580</b>	<b>\$ 307,058,998</b>	<b>\$ (6,632,418)</b>
<b>EXPENDITURES</b>						
Salaries - Certificated	\$ 106,746,020	\$ 112,014,143	\$ 24,862,906	\$ 136,877,049	\$ 138,971,840	\$ 2,094,792
Salaries - Classified	45,609,899	47,008,491	9,601,596	56,610,087	56,301,125	(308,962)
Employee Benefits/Taxes	56,058,080	52,982,180	9,334,108	62,316,288	66,326,106	4,009,818
Supplies/Instr. Resources	9,077,787	9,498,932	7,019,830	16,518,761	16,025,524	(493,238)
Purchased Services	26,452,449	28,373,150	1,281,340	29,654,491	28,954,491	(700,000)
Travel	690,613	654,155	461,134	1,115,289	1,115,289	-
Capital Outlay	2,143,995	203,585	225,342	428,927	428,927	-
Transfers	-	-	(128,114)	(128,114)	(128,114)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 246,778,843</b>	<b>\$ 250,734,635</b>	<b>\$ 52,658,143</b>	<b>\$ 303,392,777</b>	<b>\$ 307,995,188</b>	<b>\$ 4,602,410</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(16,367,690)</b>	<b>(14,555,151)</b>	<b>11,588,953</b>	<b>(2,966,198)</b>	<b>(936,190)</b>	<b>(2,030,008)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Other Financing Sources	2,386,243	737,978	48,213	786,190	936,190	(150,000)
Other Financing Uses	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(13,981,447)</b>	<b>(13,817,173)</b>	<b>11,637,166</b>	<b>(2,180,008)</b>	<b>-</b>	<b>(2,180,008)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 14,036,612</b>	<b>\$ 7,893,565</b>		<b>\$ 19,530,730</b>	<b>\$ 24,425,853</b>	

**Revenues by Source  
Forecast vs. Budget**



**Expenditures by Object  
Forecast vs. Budget**



## General Fund | Program Activity Forecast

For the Period Ending 06/30/2024



	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Local Property Tax	\$ 41,256,753	\$ 41,051,900	\$ 556,067	\$ 41,607,968	\$ 41,639,735	\$ (31,767)
Sale of Tax Title Property	-	481	4,519	5,000	5,000	-
Tuition and Fees	508,308	629,432	21,058	650,490	650,490	-
Sales of Goods and Services	705,040	674,505	466,288	1,140,792	1,140,792	-
Investment Earnings	502,745	544,518	256,532	801,049	801,049	-
Gifts, Grants, and Donations	177,220	549,963	(278,196)	271,768	271,768	-
Fines and Damages	200,140	262,337	(214,030)	48,307	48,307	-
Rentals and Leases	714,932	708,877	206,914	915,790	915,790	-
Insurance Recoveries	-	-	-	-	-	-
Local Support Non-Tax	492,131	477,703	83,963	561,666	561,666	-
Apportionment	119,232,786	121,261,365	35,576,724	156,838,089	156,993,738	(155,649)
Special Purpose - Unassigned	38,485,335	42,000,744	19,273,504	61,274,248	58,395,927	2,878,321
Other State Agencies - Unassigned	641,090	1,666,092	784,415	2,450,507	2,450,507	-
Federal Forests	4,294	-	4,295	4,295	4,295	-
Special Purpose - OSPI Unassigned	24,424,301	23,732,169	6,399,125	30,131,294	30,131,294	-
Direct Special Purpose Grants	79,465	77,520	19,650	97,170	97,170	-
Federal Grants/ Other Entities	1,098,784	1,069,435	190,692	1,260,127	1,260,127	-
USDA Commodities	-	-	484,500	484,500	484,500	-
Program Participation - Unassigned	760,527	555,254	198,517	753,771	753,771	-
Governmental Entities	547,699	198,568	563,423	761,991	10,117,081	(9,355,090)
Private Foundation	579,603	718,622	(382,632)	335,990	335,990	-
Sale of Equipment	21,498	1,466	134,725	136,190	136,190	-
Long Term Financing	1,689,746	31,767	-	31,767	-	31,767
Transfers	674,999	704,745	95,255	800,000	800,000	-
<b>TOTAL REVENUE</b>	<b>\$ 232,797,396</b>	<b>\$ 236,917,462</b>	<b>\$ 64,445,308</b>	<b>\$ 301,362,770</b>	<b>\$ 307,995,188</b>	<b>\$ (6,632,418)</b>
<b>EXPENDITURES</b>						
Regular Instruction	\$ 116,838,211	\$ 113,336,540	\$ 20,110,805	\$ 133,447,345	\$ 142,645,674	\$ 9,198,329
Alternative Learning Experience	1,130,743	1,217,782	63,612	1,281,395	1,281,395	-
Dropout Reengagement	323,816	336,384	16,485	352,869	322,869	(30,000)
SLFRF	1,940,685	-	-	-	-	-
Targeted Assistance - ESSER II	191,333	-	-	-	-	-
Targeted Assistance - ESSER III	5,272,329	6,866,141	1,644,841	8,510,982	8,310,982	(200,000)
Learning Loss - ESSER III	99,285	2,338,803	1,080,531	3,419,334	3,419,334	-
Learn to Return	516,616	-	-	-	-	-
Special Education - State	37,731,049	42,033,155	8,090,631	50,123,785	46,185,733	(3,938,052)
Special Education - Federal	2,598,315	3,165,100	235,288	3,400,388	3,400,388	-
Career and Technical - High School	11,731,629	12,673,385	2,508,552	15,181,936	15,181,936	-
Career and Technical - Middle School	1,618,786	1,698,957	329,390	2,028,347	2,028,347	-
Vocational - Federal	137,175	188,947	16,376	205,323	205,323	-
ESEA Disadvantaged	3,480,906	3,888,961	1,366,805	5,255,766	5,255,766	-
Other Title Grants Under ESEA	826,671	1,097,170	771,940	1,869,110	1,869,110	-
Learning Assistance Program	6,289,822	6,442,121	2,277,408	8,719,528	8,719,528	-
Special and Pilot Programs	481,675	889,788	1,731,287	2,621,076	2,621,076	-
Head Start	1,027,552	(1,902)	-	(1,902)	37,739	39,642
Limited English Proficiency	268,498	464,364	396,205	860,569	860,569	-
Transitional Bilingual	4,125,068	4,433,683	1,565,024	5,998,707	5,998,707	-
Indian Education	79,468	77,520	19,650	97,170	97,170	-
Compensatory - Other	412,759	331,639	918,907	1,250,545	1,250,545	-
Highly Capable	344,357	380,040	51,878	431,918	431,918	-
Instructional Programs - Other	1,187,921	1,048,464	289,189	1,337,653	651,154	(686,499)
Child Care	675,057	1,541,320	563,787	2,105,107	2,065,465	(39,642)
Other Community Services	1,404,863	1,333,954	72,960	1,406,914	1,205,469	(201,445)
Districtwide Support	28,060,818	27,352,624	7,224,921	34,577,545	35,168,144	590,599
School Food Services	6,176,995	6,641,162	792,035	7,433,198	7,692,300	259,103
Pupil Transportation	11,744,788	10,958,534	519,637	11,478,171	11,088,547	(389,625)
<b>TOTAL EXPENDITURES</b>	<b>\$ 246,778,843</b>	<b>\$ 250,734,635</b>	<b>\$ 52,658,143</b>	<b>\$ 303,392,778</b>	<b>\$ 307,995,188</b>	<b>\$ 4,602,410</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(13,981,447)</b>	<b>(13,817,173)</b>	<b>11,787,165</b>	<b>(2,030,008)</b>	<b>-</b>	<b>(2,030,008)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 14,036,612</b>	<b>\$ 7,893,565</b>		<b>\$ 19,680,730</b>	<b>\$ 24,425,853</b>	

## General Fund | Basic Education Activity Forecast

For the Period Ending 06/30/2024



	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>EXPENDITURES</b>						
Basic Education	\$ 93,360,883	\$ 92,351,926	\$ 15,200,643	\$ 107,552,569	\$ 117,005,633	\$ 9,453,064
Renton Innovation Zone	736,526	880,642	1,611	882,254	886,489	4,235
Department of Learning & Teaching	2,711,575	2,619,111	506,718	3,125,829	3,410,956	285,126
Student Athletic & Activity Transport	529,597	534,411	4,797	539,208	434,457	(104,752)
Curriculum and Instruction Supplies	7,612	7,790	1,589	9,379	9,379	-
Instructional Chiefs	107,487	62,167	52,252	114,419	116,276	1,857
Contract School	3,353	-	118	118	118	-
World Languages	25,284	12,741	6,159	18,900	18,900	-
Building Budgets	950,956	960,839	85,533	1,046,371	1,058,651	12,279
Testing Assessment	782,090	343,641	3,766	347,407	348,079	673
Libraries	5,000	8,504	16,096	24,600	24,600	-
Social Studies	17,607	15,496	3,504	19,000	19,000	-
Language Arts	5,493	25,927	4,073	30,000	30,000	-
Reading	335	2,806	4,694	7,500	7,500	-
Health Services	1,993,534	1,961,194	333,998	2,295,193	2,338,653	43,461
School Startup	91,367	5,650	23,999	29,649	119,422	89,773
Early Learning	8,936	7,342	7,658	15,000	15,000	-
Chemical Hygiene	10,689	6,639	16,579	23,218	23,218	-
Spec Ed Enrichment	3,806,160	3,652,964	704,440	4,357,404	3,657,923	(699,481)
Digital Learning	418	179	14,338	14,517	14,517	-
Fine Arts	63,102	37,763	86,881	124,644	125,000	356
Mathematics	15,531	40,018	982	41,000	30,000	(11,000)
Science Kits	46,844	85,405	595	86,000	75,000	(11,000)
Physical Educ	14,901	21,135	65	21,200	15,000	(6,200)
Counselors	11,362	9,062	15,492	24,554	26,350	1,796
Employee Wellness	-	-	4,500	4,500	4,500	-
Principals PD Allocation	-	8,000	2,330	10,330	10,330	-
Student Information Services	314,782	381,043	73,769	454,812	517,823	63,011
Substitute Sick Leave	952	933	1,172	2,105	121	(1,984)
Medicaid Match	49,796	89,845	210,155	300,000	300,000	-
ADA/504 compliance	92,024	62,857	33,888	96,745	124,458	27,714
Running Start	2,541,948	3,569,811	446,689	4,016,500	4,016,500	-
School Fees - Fines	-	-	137,673	137,673	137,673	-
Personal Leave Stipend	-	-	316,624	316,624	364,571	47,947
Instructional Materials	571,020	432,079	19,997	452,076	452,076	-
Tuition Reimbursement	-	-	26,000	26,000	26,000	-
Curriculum Adoptions	93,397	57,792	2,208	60,000	60,000	-
Staffing Pool	56,515	3,995	(3,995.48)	-	-	-
Multi-tiered Support System	6,198	4,159	1,741	5,900	5,900	-
Summer School	9,768	23,588	76,412	100,000	100,000	-
Principal Mentoring	-	-	18,000	18,000	18,000	-
Credit Recovery/Online Learn	233,603	219,473	31,939	251,413	268,432	17,019
Instructional Technology	57,829	52,046	4,954	57,000	42,000	(15,000)
PSAT/SAT Testing	65,870	37,875	40,625	78,500	78,500	-
International Baccalaureate	236,135	219,347	39,339	258,686	260,698	2,012
IB Middle Years Program	17,016	19,954	30,046	50,000	50,000	-
Classified Hourly Pool	5,084	26,573	4,775	31,348	7,374	(23,974)
AP Textbooks	27,088	79,213	787	80,000	70,000	(10,000)
English Language Learners	128,009	90,090	32,406	122,495	193,820	71,325
Security	848,644	920,625	133,295	1,053,921	1,075,681	21,760
Teach/Princ Eval Project	5,838	7,967	22,618	30,585	30,585	-
Interpreting	217,959	227,760	531	228,291	274,658	46,367
HIB (Anti-Bullying)	8,826	10,227	26,773	37,000	37,000	-
Instructional Coaches	1,108,344	117,696	87,264	204,960	441,489	236,529
Graduation	18,250	43,869	2,631	46,500	26,500	(20,000)
Technology Facilitators	995	2,375	4,125	6,500	6,500	-
Elementary Leadership Activities	97,242	116,525	2,513	119,038	136,868	17,830
Equip Lease/Maint	1,221,003	311,443	59,916	371,359	371,359	-
Professional Development	100,340	117,002	143,337	260,339	260,339	-
Classroom Overload	622,843	679,405	17,935	697,340	227,419	(469,921)
Student Activities Advance & Coaches	203,357	253,862	113	253,975	266,908	12,933
Extra Curricular Activities	176,825	176,432	45	176,477	189,809	13,333
Middle School Leadership Activities	92,358	110,676	482	111,158	77,174	(33,985)

## General Fund | Basic Education Activity Forecast

For the Period Ending 06/30/2024



	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>EXPENDITURES</b>						
Coach Salaries	852,403	1,010,953	2,775	1,013,728	951,749	(61,978)
Sick Leave & Vacation Cash Out	-	-	497,770	497,770	582,449	84,679
Admin Med Match	10,051	35,199	456,620	491,819	491,841	22
Building Technology Assistants	23,182	22,977	3,299	26,277	30,195	3,919
Donation account	94,369	139,522	147	139,669	248,255	108,585
<b>TOTAL BASIC EDUCATION</b>	<b>\$ 115,516,505</b>	<b>\$ 113,336,540</b>	<b>\$ 20,110,805</b>	<b>\$ 133,447,345</b>	<b>\$ 142,645,674</b>	<b>\$ 9,198,330</b>

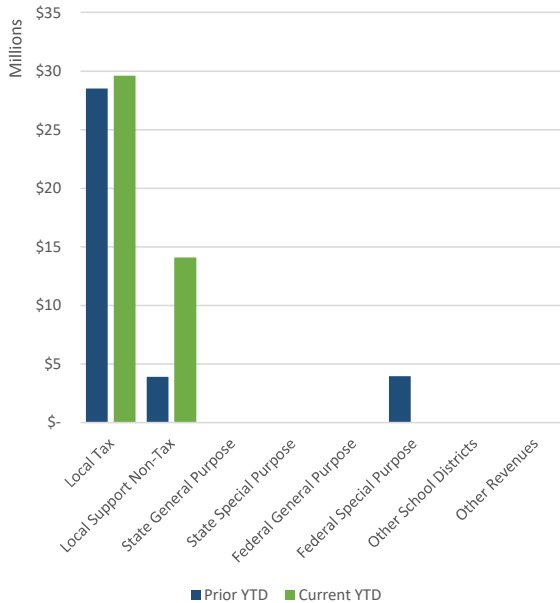
# Capital Projects Fund | Financial Summary (Program)

For the Period Ending 06/30/2024

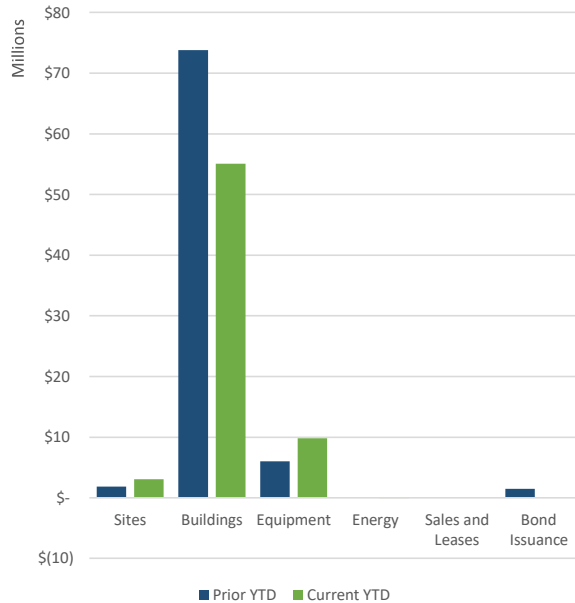


	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local Tax	\$ 28,506,795	\$ 28,668,357	99.44%	\$ 29,603,047	\$ 29,950,743	98.84%
Local Support Non-Tax	3,893,521	5,907,364	65.91%	14,095,547	8,016,393	175.83%
State General Purpose	-	-		-	-	
State Special Purpose	-	82,000	0.00%	6,440	-	
Federal General Purpose	-	-		-	-	
Federal Special Purpose	3,965,837	6,117,466	64.83%	-	-	
Other School Districts	-	-		-	-	
Other Revenues	-	-		-	-	
<b>TOTAL REVENUE</b>	<b>\$ 36,366,153</b>	<b>\$ 40,775,187</b>	<b>89.19%</b>	<b>\$ 43,705,034</b>	<b>\$ 37,967,137</b>	<b>115.11%</b>
<b>EXPENDITURES</b>						
Sites	\$ 1,863,767	\$ 3,121,191	59.71%	\$ 3,090,046	\$ 142,725,253	2.17%
Buildings	73,811,300	107,176,119	68.87%	55,081,912	163,659,732	33.66%
Equipment	5,998,498	7,429,563	80.74%	9,812,914	16,398,858	59.84%
Energy	1,500	1,500	100.00%	(2,988)	-	
Sales and Leases	-	-		-	-	
Bond Issuance	1,487,167	1,487,167	100.00%	-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 83,162,232</b>	<b>\$ 119,215,540</b>	<b>69.76%</b>	<b>\$ 67,981,884</b>	<b>\$ 322,783,843</b>	<b>21.06%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(46,796,079)</b>	<b>(78,440,353)</b>		<b>(24,276,850)</b>	<b>(284,816,706)</b>	
<b>OTHER FINANCING SOURCES / (USES)</b>						
Other Financing Sources	311,528,232	311,528,232		750,000	-	0.00%
Other Financing Uses	(674,999)	(703,151)		(704,745)	(800,000)	88.09%
<b>NET CHANGE IN FUND BALANCE</b>	<b>264,057,154</b>	<b>232,384,728</b>		<b>(24,231,595)</b>	<b>(285,616,706)</b>	
<b>ENDING FUND BALANCE</b>	<b>624,684,399</b>	<b>343,354,115</b>		<b>319,122,520</b>	<b>75,010,539</b>	

**Revenues by Source**  
Prior YTD vs. Current YTD



**Expenditures by Program**  
Prior YTD vs. Current YTD





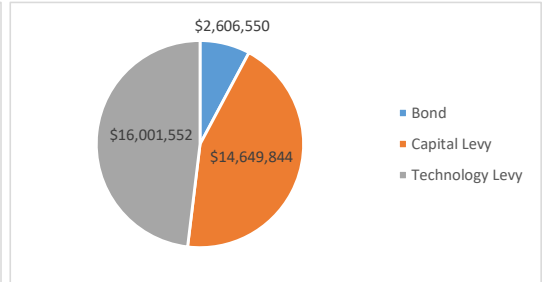
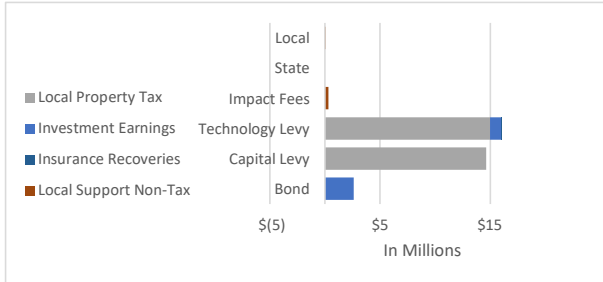
# Capital Projects Fund | Financial Resource Summary (Program)

For the Period Ending 06/30/2024



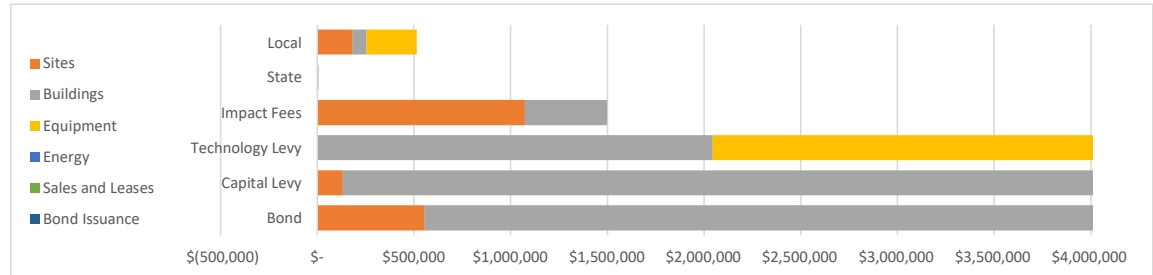
## REVENUES

	Bond	Capital Levy	Technology Levy	Impact Fees	State	Local	Total Fund
Local Property Tax	\$ -	\$ 14,649,844	\$ 14,996,704	\$ -	\$ -	\$ (43,502)	\$ 29,603,047
Investment Earnings	2,606,550	-	1,002,946	-	-	-	3,609,496
Facility Rentals	-	-	-	-	-	73,757	73,757
Insurance Recoveries	-	-	800	-	-	-	800
Local Support Non-Tax	-	-	-	317,431	-	46,335	363,766
	-	-	-	-	6,440	-	6,440
<b>TOTAL REVENUE</b>	<b>\$ 2,606,550</b>	<b>\$ 14,649,844</b>	<b>\$ 16,001,552</b>	<b>\$ 317,431</b>	<b>\$ 6,440</b>	<b>\$ 86,590</b>	<b>\$ 33,668,407</b>



## EXPENDITURES

	Bond	Capital Levy	Technology Levy	Impact Fees	State	Local	Total Fund
Sites	\$ 555,349	\$ 131,536	\$ -	\$ 1,074,551	\$ -	\$ 183,375	\$ 1,944,812
Buildings	35,708,466	5,781,392	2,045,844	424,667	6,440	71,474	44,038,283
Equipment	-	-	9,553,990	-	-	258,924	9,812,914
Energy	-	-	-	-	-	(2,988)	(2,988)
Sales and Leases	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 36,263,815</b>	<b>\$ 5,912,928</b>	<b>\$ 11,599,834</b>	<b>\$ 1,499,218</b>	<b>\$ 6,440</b>	<b>\$ 510,785</b>	<b>\$ 55,793,020</b>



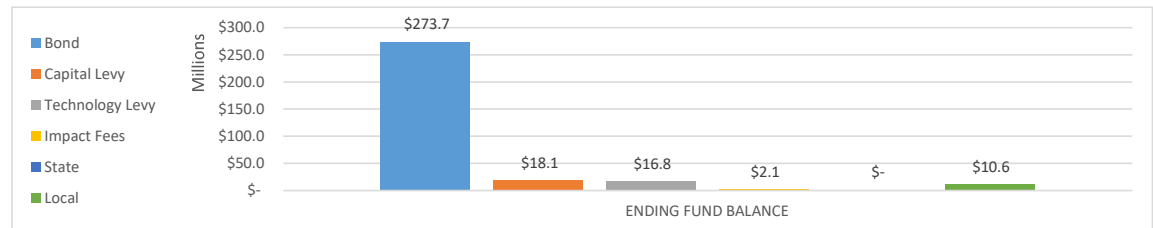
<b>SURPLUS / (DEFICIT)</b>	<b>\$ (33,657,265)</b>	<b>\$ 8,736,916</b>	<b>\$ 4,401,718</b>	<b>\$ (1,181,788)</b>	<b>\$ -</b>	<b>\$ (424,194)</b>	<b>\$ (22,124,613)</b>
----------------------------	------------------------	---------------------	---------------------	-----------------------	-------------	---------------------	------------------------

## OTHER FINANCING SOURCES / (USES)

Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
Other Financing Uses	-	-	(704,745)	-	-	-	(704,745)

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (33,657,265)</b>	<b>\$ 8,736,916</b>	<b>\$ 3,696,973</b>	<b>\$ (1,181,788)</b>	<b>\$ -</b>	<b>\$ 325,806</b>	<b>\$ (22,079,358)</b>
-----------------------------------	------------------------	---------------------	---------------------	-----------------------	-------------	-------------------	------------------------

<b>ENDING FUND BALANCE</b>	<b>273,656,449</b>	<b>18,142,622</b>	<b>16,794,616</b>	<b>2,104,023</b>	<b>-</b>	<b>10,577,046</b>	<b>321,274,757</b>
----------------------------	--------------------	-------------------	-------------------	------------------	----------	-------------------	--------------------



# Capital Projects Fund | 2016 Capital Levy Program

For the Period Ending 06/30/2024



## CONSTRUCTION PROJECTS

New Elementary (Sartori)	\$ 45,011,335	\$ 45,010,178	100.00%
Building Envelope	161,831	73,792	45.60%
Electrical	246,531	19,561	7.93%
Fields and Grounds	7,380,589	7,873,682	106.68%
Financing	50,330	50,330	100.00%
Floors/Finishes	5,799,176	3,460,934	59.68%
Interior Architecture	255,426	460,076	180.12%
Major Remodel	6,399,621	7,826,137	122.29%
Mechanical	8,484,882	7,412,661	87.36%
Minor Remodel	1,948,950	1,600,172	82.10%
Plumbing	199,101	153,806	77.25%
Roofing	4,603,321	4,603,321	100.00%
Safety	5,627,401	5,377,401	95.56%
Signage	907,612	710,866	78.32%
Windows	-	-	-

## TOTAL CONSTRUCTION PROJECTS

Multi-Year Project Budget	Accumulated Cost-To-Date	CTD % of Budget
\$ 87,076,106	\$ 84,632,917	97.19%

Current YTD	Annual Budget	YTD % of Budget
\$ (5,346)	\$ -	-
66,090	154,129	42.88%
2,103	229,073	0.92%
638,735	617,532	103.43%
-	-	-
236,820	1,171,828	20.21%
-	40,246	0.00%
179,711	280,020	64.18%
223,265	422,513	52.84%
331,834	472,966	70.16%
1,200	46,495	2.58%
-	138,152	0.00%
-	5,753	0.00%
32,258	360,429	8.95%
-	-	-
\$ 1,706,670	\$ 3,939,135	43.33%

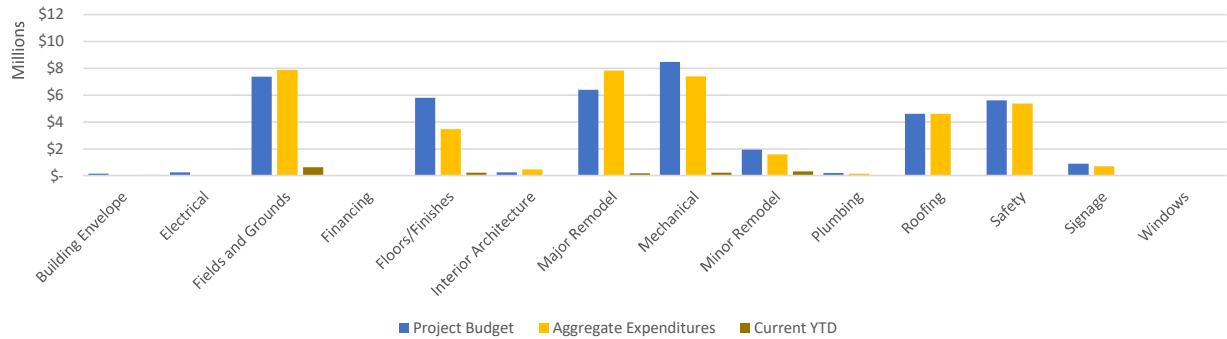
## CAPITAL ACQUISITIONS & OVERHEAD

Property Acquisition	\$ 648,809	\$ 648,809	100.00%
Overhead	3,656,332	4,507,403	123.28%
Contingency	3,218,753	-	-

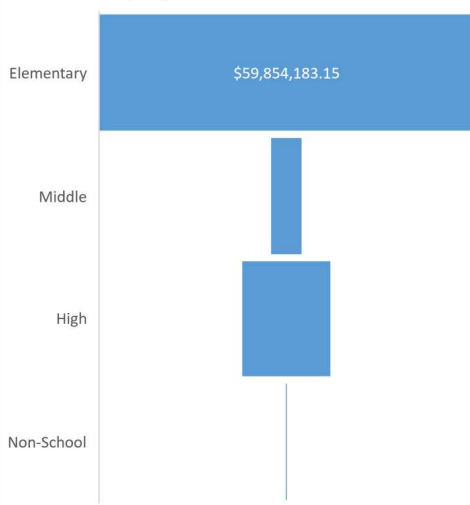
## TOTAL CAPITAL ACQUISITIONS & OVERHEAD

\$ 7,523,894	\$ 5,156,212	68.53%
--------------	--------------	--------

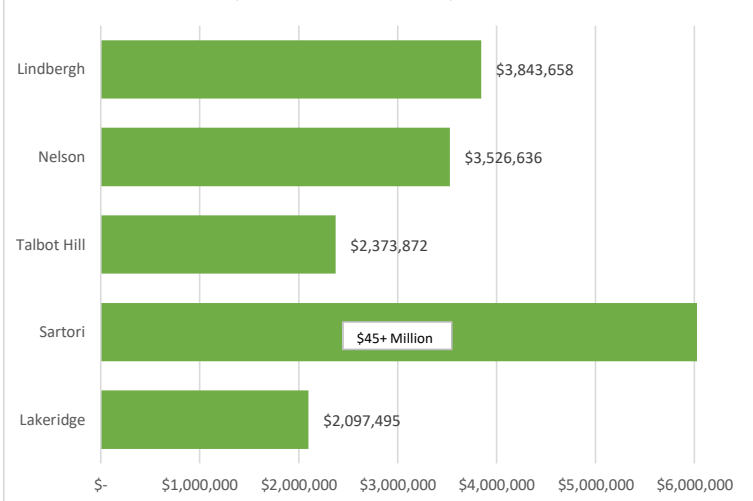
\$ -	\$ -	-
731,022	38,174	1914.95%
-	5,503,459	0.00%
\$ 731,022	\$ 5,541,633	13.19%



## Levy Expenditure Concentration



## Top Five Schools - Total Expenditures



# Capital Projects Fund | 2022 Capital Levy Program

For the Period Ending 06/30/2024

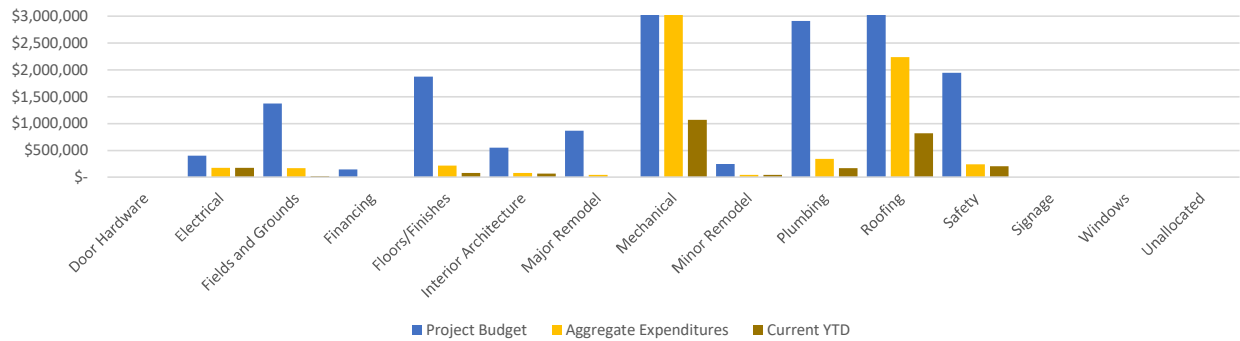


## CONSTRUCTION PROJECTS

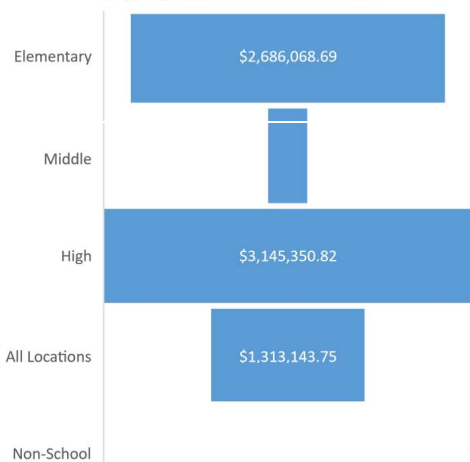
	Multi-Year Project Budget	Accumulated Cost-To-Date	CTD % of Budget	Current YTD	Annual Budget	YTD % of Budget
Building Envelope	\$ 3,030,000	\$ 129,801	4.28%	\$ 129,801	\$ 3,030,000	4.28%
Door Hardware	-	-	-	-	-	-
Electrical	405,669	179,485	44.24%	179,485	212,000	84.66%
Fields and Grounds	1,374,000	168,914	12.29%	20,178	906,264	2.23%
Financing	148,736	-	-	-	-	-
Floors/Finishes	1,876,000	216,436	11.54%	82,109	1,139,370	7.21%
Interior Architecture	550,000	78,763	14.32%	68,931	540,168	12.76%
Major Remodel	866,000	48,130	5.56%	-	800,000	0.00%
Mechanical	8,905,523	3,691,172	41.45%	1,070,353	5,479,704	19.53%
Minor Remodel	250,000	45,440	18.18%	45,440	250,000	18.18%
Plumbing	2,908,411	344,780	11.85%	171,502	2,515,133	6.82%
Roofing	5,150,000	2,240,655	43.51%	821,373	3,730,718	22.02%
Safety	1,945,000	245,222	12.61%	206,098	1,508,376	13.66%
Signage	-	-	-	-	-	-
Windows	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-
<b>TOTAL CONSTRUCTION PROJECTS</b>	<b>\$ 27,409,339</b>	<b>\$ 7,388,798</b>	<b>26.96%</b>	<b>\$ 2,795,270</b>	<b>\$ 20,111,733</b>	<b>13.90%</b>

## CAPITAL ACQUISITIONS & OVERHEAD

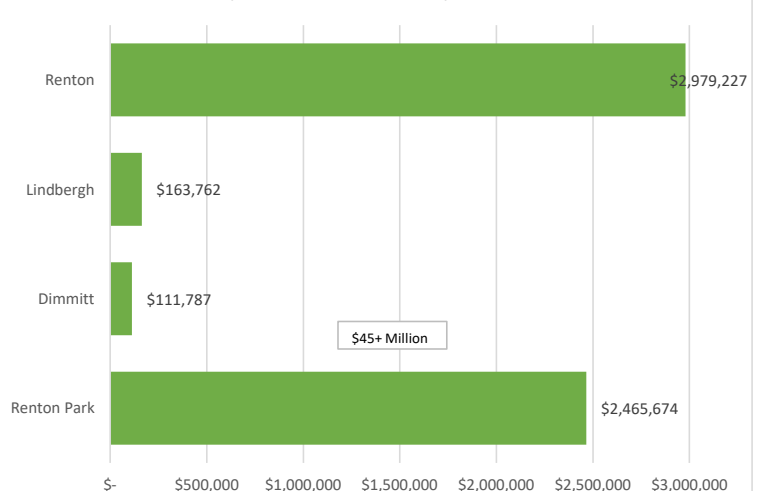
Property Acquisition	\$ -	\$ -	\$ -
Overhead	-	-	-
Contingency	-	-	-
<b>TOTAL CAPITAL ACQUISITIONS &amp; OVERHEAD</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Levy Expenditure Concentration



## Top Five Schools - Total Expenditures



# Capital Projects Fund | 2019 Bond Program

For the Period Ending 06/30/2024



## CONSTRUCTION PROJECTS

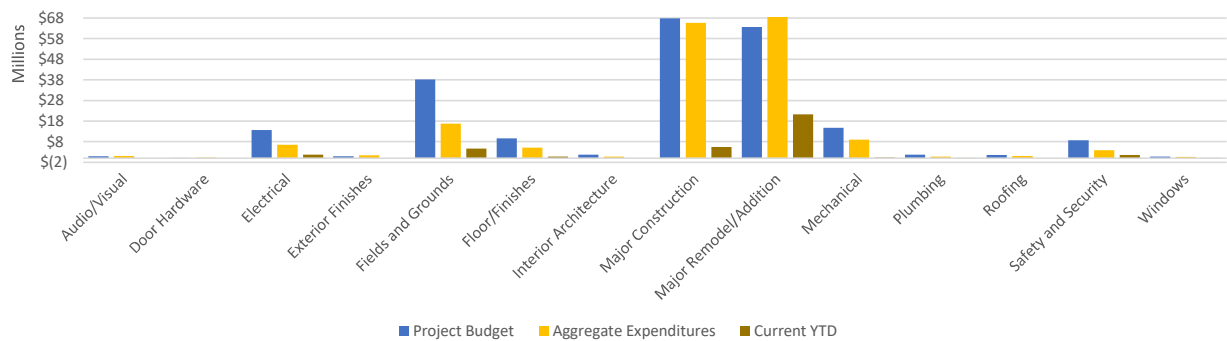
	Multi-Year Project Budget	Accumulated Cost-To-Date	CTD % of Budget
Audio/Visual	\$ 851,295	\$ 1,043,255	122.55%
Door Hardware	198,450	246,901	124.41%
Electrical	13,691,771	6,449,708	47.11%
Exterior Finishes	848,244	1,320,413	155.66%
Fields and Grounds	38,216,918	16,802,715	43.97%
Floor/Finishes	9,556,847	5,092,452	53.29%
Interior Architecture	1,664,792	711,977	42.77%
Major Construction	67,843,781	65,653,302	96.77%
Major Remodel/Addition	63,645,409	69,170,076	108.68%
Mechanical	14,730,951	9,059,308	61.50%
Plumbing	1,613,392	740,586	45.90%
Roofing	1,588,046	1,052,549	66.28%
Safety and Security	8,682,188	3,806,842	43.85%
Windows	724,028	545,711	75.37%
<b>TOTAL CONSTRUCTION PROJECTS</b>	<b>\$ 223,856,112</b>	<b>\$ 181,695,794</b>	<b>81.17%</b>

Current YTD	Annual Budget	YTD % of Budget
\$ -	\$ -	-
-	-	-
1,711,402	7,223,581	23.69%
-	23,895	0.00%
4,652,934	23,243,936	20.02%
704,297	3,950,094	17.83%
-	69,786	0.00%
5,403,551	7,850,249	68.83%
21,246,171	39,153,972	54.26%
324,581	1,026,569	31.62%
104,494	296,354	35.26%
-	-	-
1,539,167	4,544,854	33.87%
53,176	239,266	22.22%
<b>\$ 35,739,773</b>	<b>\$ 87,622,558</b>	<b>40.79%</b>

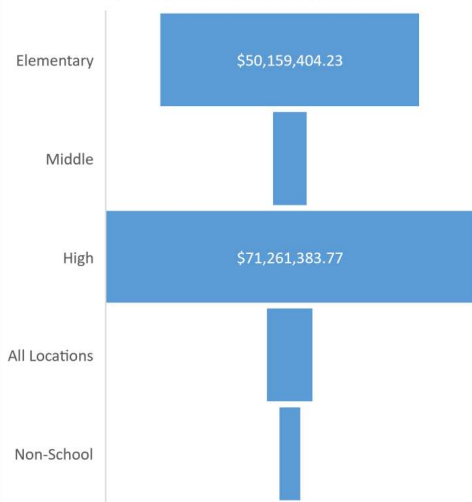
## CAPITAL ACQUISITIONS & OVERHEAD

Property Acquisition	\$ 4,862,025	\$ 9,550	0.20%
Overhead	4,629,828	4,850,349	104.76%
Contingency	16,252,035	-	-
<b>TOTAL CAPITAL ACQUISITIONS &amp; OVERHEAD</b>	<b>\$ 25,743,888</b>	<b>\$ 4,859,899</b>	<b>18.88%</b>

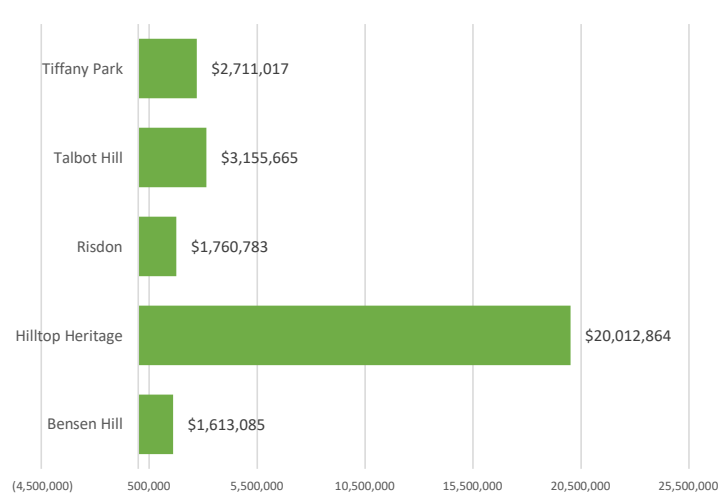
\$ -	\$ 4,852,476	0.00%
524,042	935,578	56.01%
-	7,032,014	0.00%
<b>\$ 524,042</b>	<b>\$ 12,820,068</b>	<b>4.09%</b>



## Bond Expenditure Concentration



## Top Five Schools - Total Expenditures



## Capital Projects Fund | 2023 Bond Program

For the Period Ending 06/30/2024



### CONSTRUCTION PROJECTS

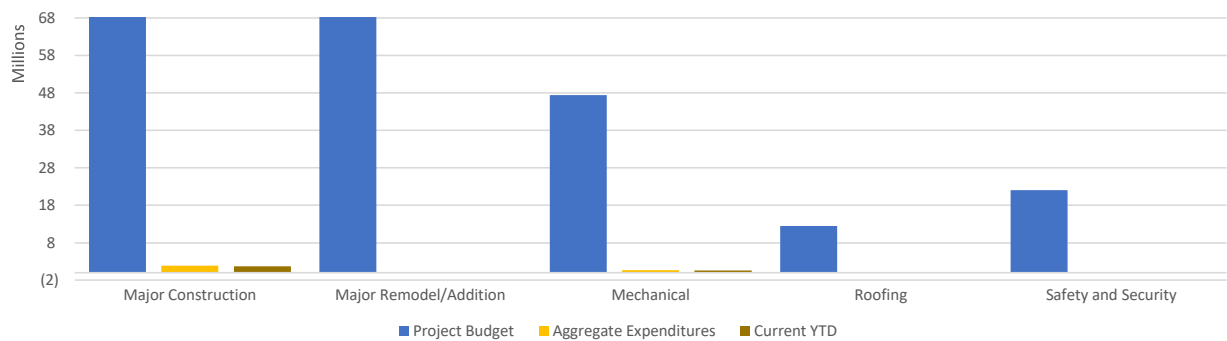
	Multi-Year Project Budget	Accumulated Cost-To-Date	CTD % of Budget
Major Construction	345,929,000	1,873,509	0.54%
Major Remodel/Addition	73,224,000	-	
Mechanical	47,425,000	699,001	1.47%
Roofing	12,506,000	-	
Safety and Security	22,019,000	-	
<b>TOTAL CONSTRUCTION PROJECTS</b>	<b>\$ 501,103,000</b>	<b>\$ 2,572,509</b>	<b>0.51%</b>

Current YTD	Annual Budget	YTD % of Budget
1,737,832	2,863,300	60.69%
-	-	
588,581	2,593,000	22.70%
-	-	
-	-	
<b>\$ 2,326,413</b>	<b>\$ 7,456,300</b>	<b>31.20%</b>

### CAPITAL ACQUISITIONS & OVERHEAD

Property Acquisition	\$ 120,000,000	\$ 1,369,583	1.14%
Overhead	21,739,000	1,071,373	4.93%
Contingency	33,158,000	-	
<b>TOTAL CAPITAL ACQUISITIONS &amp; OVERHEAD</b>	<b>\$ 174,897,000</b>	<b>\$ 2,440,955</b>	<b>1.40%</b>

\$ 1,277,038	\$ 118,000,000	1.08%
692,828	3,059,221	22.65%
-	989,629	0.00%
<b>\$ 1,969,865</b>	<b>\$ 122,048,849</b>	<b>1.61%</b>



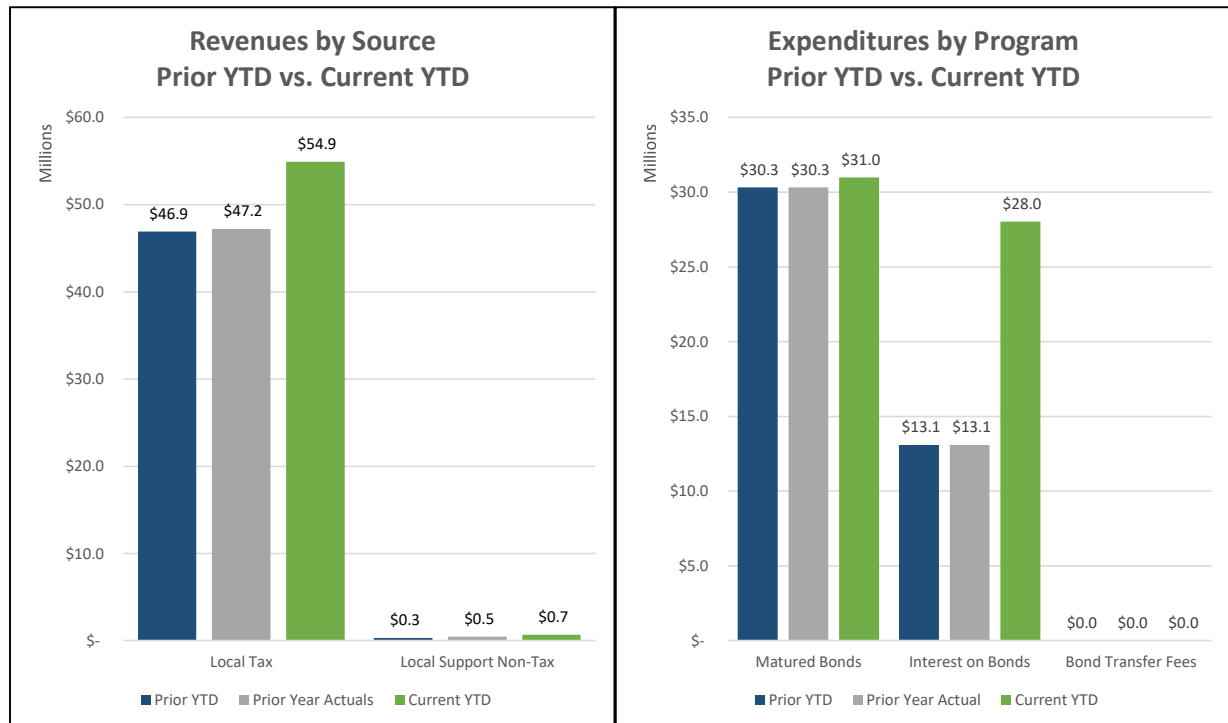


## Debt Service Fund | Financial Summary

For the Period Ending 06/30/2024



	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local Tax	\$ 46,937,720	\$ 47,217,474	99.41%	\$ 54,911,753	\$ 56,806,680	96.66%
Local Support Non-Tax	310,476	451,060	68.83%	691,785	620,305	111.52%
<b>TOTAL REVENUE</b>	<b>\$ 47,248,196</b>	<b>\$ 47,668,534</b>	<b>99.12%</b>	<b>\$ 55,603,538</b>	<b>\$ 57,426,985</b>	<b>96.82%</b>
<b>EXPENDITURES</b>						
Matured Bonds	\$ 30,315,000	\$ 30,315,000	100.00%	\$ 30,990,000	\$ 30,990,000	100.00%
Interest on Bonds	13,086,883	13,086,883	100.00%	28,040,605	28,040,604	100.00%
Bond Transfer Fees	1,820	1,820	100.00%	2,540	1,000,000	0.25%
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,403,703</b>	<b>\$ 43,403,703</b>	<b>100.00%</b>	<b>\$ 59,033,144</b>	<b>\$ 60,030,604</b>	<b>98.34%</b>
<b>SURPLUS / (DEFICIT)</b>	3,844,493	4,264,831		(3,429,606)	(2,603,619)	
<b>OTHER FINANCING SOURCES / (USES)</b>						
Other Financing Sources	1,481	1,481		-	-	
Other Financing Uses	-	-		-	-	
<b>NET CHANGE IN FUND BALANCE</b>	3,845,974	4,266,312		(3,429,606)	(2,603,619)	
<b>ENDING FUND BALANCE</b>	<b>26,978,059</b>	<b>27,398,397</b>		<b>23,968,791</b>	<b>18,145,726</b>	



# Debt Service Fund | Debt Schedules

For the Period Ending 06/30/2024



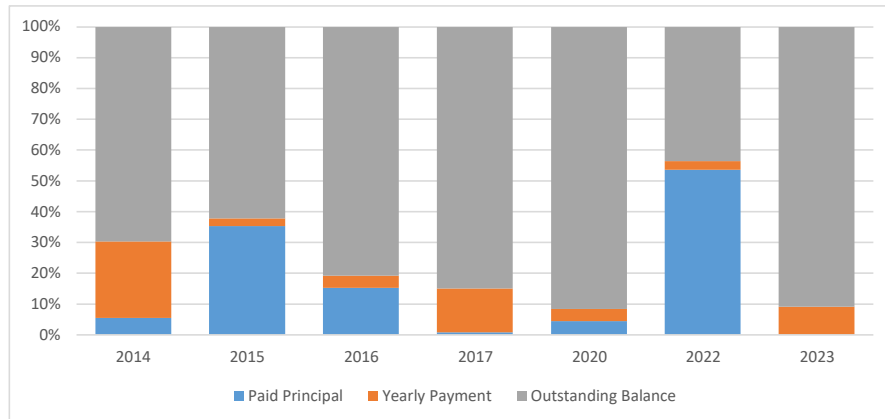
## ACTIVE BOND ISSUANCES

2014 UT General Obligation & Refunding
2015 UT General Obligation
2016 UT General Obligation & Refunding
2017 UT General Obligation & Refunding
2020 UT General Obligation
2022 UT General Obligation & Refunding
2023 UT General Obligation

Amount Authorized	Interest Rate(s)	Final Maturity
37,800,000	3.75-5.00	12/1/2025
44,865,000	3.00-5.00	12/1/2035
58,545,000	2.50-5.00	12/1/2028
44,005,000	3.00-5.00	12/1/2031
100,500,000	4.00-5.00	12/1/2039
51,135,000	3.00-5.00	12/1/2031
299,345,000	4.00-5.00	12/1/2042
<b>\$ 636,195,000</b>		

Annual Installments	9/23 Amount Outstanding	Percent Complete
12,500,562	35,055,000	7.26%
1,123,050	28,610,000	36.23%
2,444,375	49,250,000	15.88%
7,312,350	43,600,000	0.92%
4,147,000	95,800,000	4.68%
1,493,625	22,950,000	55.12%
30,009,641	299,345,000	0.00%
<b>\$ 59,030,603</b>	<b>\$ 574,610,000</b>	<b>9.68%</b>

The bonds issued on March 18, 2020 May 24, 2022, and \$110 million of the March 14, 2023 sale represents 100% the complete series of bonds issued under the November 5, 2019 bond authorization. The remaining \$200 million from the March 14, 2023 sale represents the first installment of the November 8, 2022 bond authorization.

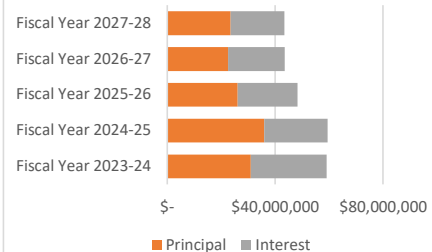


## DEBT SERVICE REQUIREMENTS

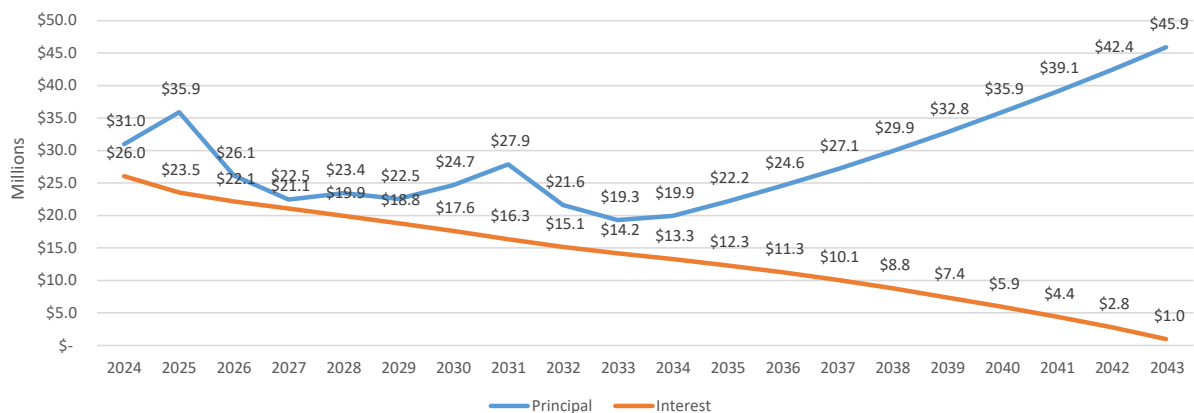
Fiscal Year 2023-24
Fiscal Year 2024-25
Fiscal Year 2025-26
Fiscal Year 2026-27
Fiscal Year 2027-28
Fiscal Years 2029-2033
Fiscal Years 2034-2038
Fiscal Years 2039-2043
Fiscal Years 2044-2048
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>

Principal	Interest	Total
\$ 30,990,000	\$ 28,040,604	\$ 59,030,604
35,910,000	23,541,537	59,451,537
26,125,000	22,131,294	48,256,294
22,470,000	21,052,575	43,522,575
23,415,000	19,929,725	43,344,725
115,935,000	82,073,275	198,008,275
123,670,000	55,779,625	179,449,625
196,095,000	21,521,875	217,616,875
-	-	-
<b>574,610,000</b>	<b>274,070,510</b>	<b>848,680,510</b>

## Next Five Debt Payments



## Debt Service Requirements

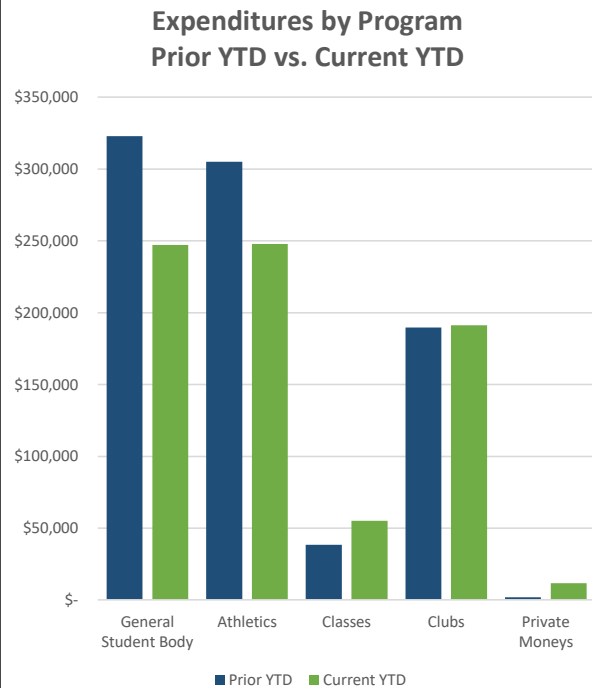
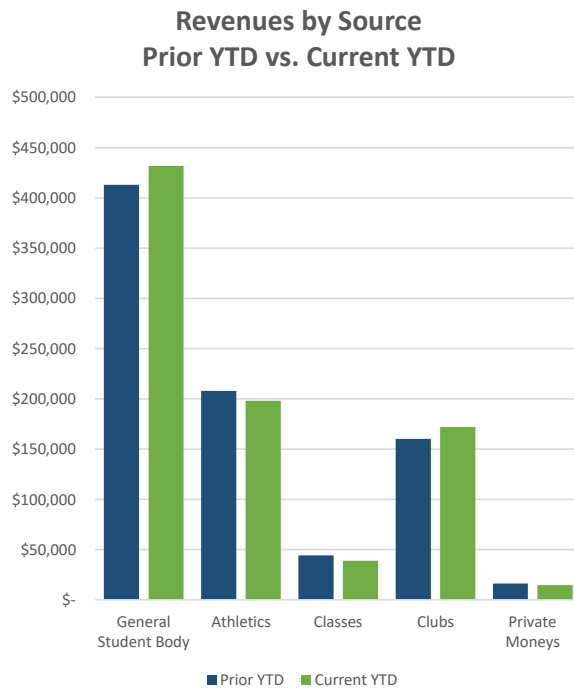


# Associated Student Body Fund | Financial Summary

For the Period Ending 06/30/2024



	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
General Student Body	\$ 412,888	\$ 418,194	98.73%	\$ 431,810	\$ 418,444	103.19%
Athletics	207,849	207,849	100.00%	198,208	353,111	56.13%
Classes	44,543	44,543	100.00%	38,904	54,895	70.87%
Clubs	160,227	160,227	100.00%	172,041	436,720	39.39%
Private Moneys	16,514	16,514	100.00%	14,825	26,730	55.46%
<b>TOTAL REVENUE</b>	<b>\$ 842,021</b>	<b>\$ 847,327</b>	<b>99.37%</b>	<b>\$ 855,787</b>	<b>\$ 1,289,900</b>	<b>66.35%</b>
<b>EXPENDITURES</b>						
General Student Body	\$ 322,878	\$ 344,680	93.67%	\$ 247,298	\$ 383,743	64.44%
Athletics	305,070	315,749	96.62%	247,765	369,801	67.00%
Classes	38,463	43,102	89.24%	55,158	64,640	85.33%
Clubs	189,648	190,120	99.75%	191,303	401,188	47.68%
Private Moneys	1,820	40,810	4.46%	11,691	41,373	28.26%
<b>TOTAL EXPENDITURES</b>	<b>\$ 857,878</b>	<b>\$ 934,461</b>	<b>91.80%</b>	<b>\$ 753,215</b>	<b>\$ 1,260,745</b>	<b>59.74%</b>
<b>SURPLUS / (DEFICIT)</b>	(15,857)	(87,134)		102,572	29,155	
<b>OTHER FINANCING SOURCES / (USES)</b>						
Other Financing Sources	-	-		-	-	
Other Financing Uses	-	-		-	-	
<b>NET CHANGE IN FUND BALANCE</b>	(15,857)	(87,134)		102,572	29,155	
<b>ENDING FUND BALANCE</b>	<b>1,265,058</b>	<b>1,193,781</b>		<b>1,296,353</b>	<b>1,035,969</b>	



# Associated Student Body Fund | Schools Summary

For the Period Ending 06/30/2024



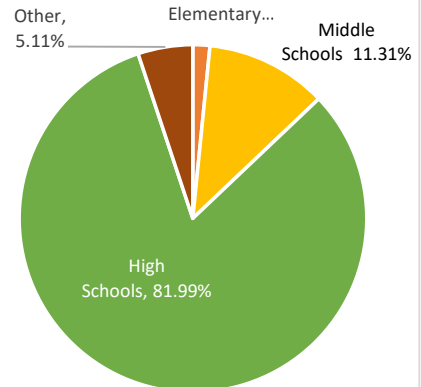
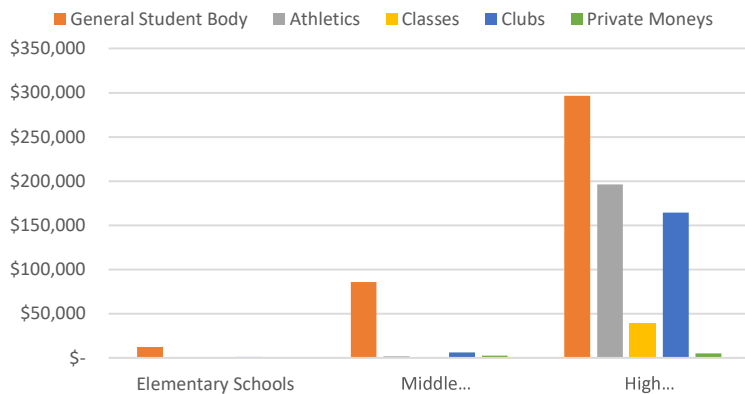
## REVENUES

	Elementary Schools	Middle Schools	High Schools	Other	Total	Annual Budget	YTD % of Budget
General Student Body	\$ 12,453	\$ 86,045	\$ 296,725	\$ 36,587	\$ 431,810	\$ 418,444	103.19%
Athletics	-	1,885	196,323	-	198,208	353,111	56.13%
Classes	-	-	38,904	-	38,904	54,895	70.87%
Clubs	1,101	6,406	164,534	-	172,041	436,720	39.39%
Private Moneys	-	2,492	5,215	7,118	14,825	26,730	55.46%
<b>TOTAL REVENUE</b>	<b>\$ 13,554</b>	<b>\$ 96,828</b>	<b>\$ 701,700</b>	<b>\$ 43,705</b>	<b>\$ 855,787</b>	<b>\$ 1,289,900</b>	<b>66.35%</b>

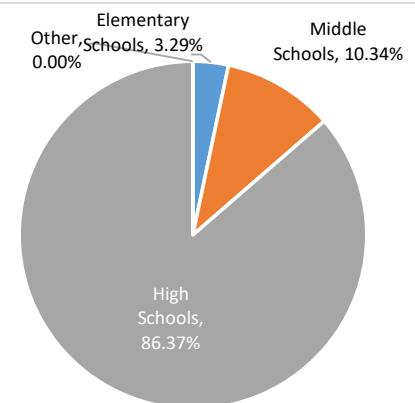
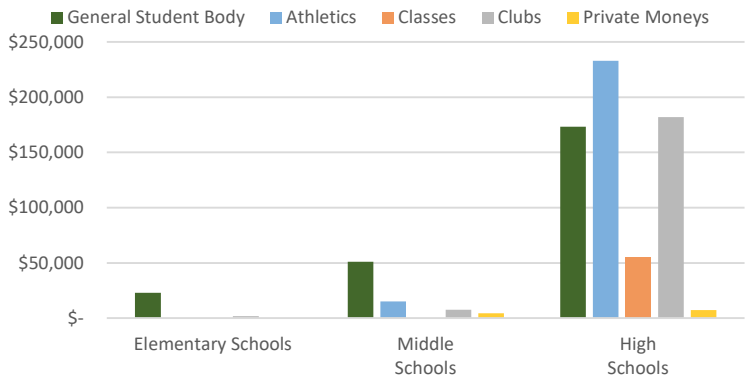
## EXPENDITURES

	Elementary Schools	Middle Schools	High Schools	Other	Total	Annual Budget	YTD % of Budget
General Student Body	\$ 22,996	\$ 51,007	\$ 173,294	\$ -	\$ 247,298	\$ 383,743	64.44%
Athletics	-	15,000	232,765	-	247,765	369,801	67.00%
Classes	-	-	55,158	-	55,158	64,640	85.33%
Clubs	1,788	7,549	181,967	-	191,303	401,188	47.68%
Private Moneys	-	4,324	7,367	-	11,691	41,373	28.26%
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,784</b>	<b>\$ 77,880</b>	<b>\$ 650,551</b>	<b>\$ -</b>	<b>\$ 753,215</b>	<b>\$ 1,260,745</b>	<b>59.74%</b>

School ASB Revenues



School ASB Expenditures



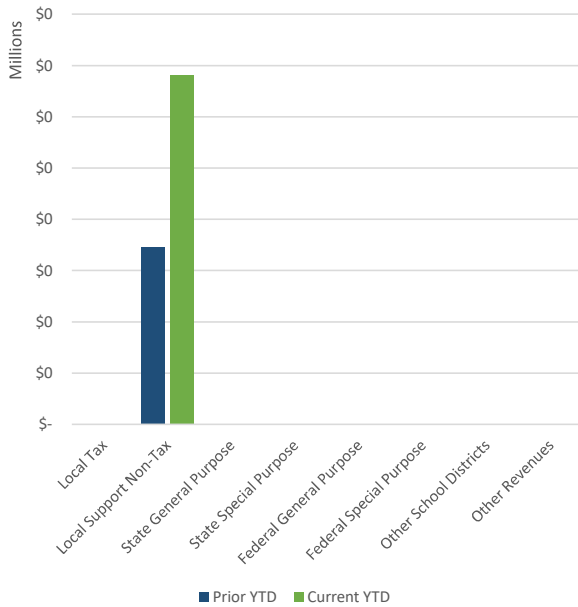
# Transportation Vehicle Fund | Financial Summary

For the Period Ending 06/30/2024

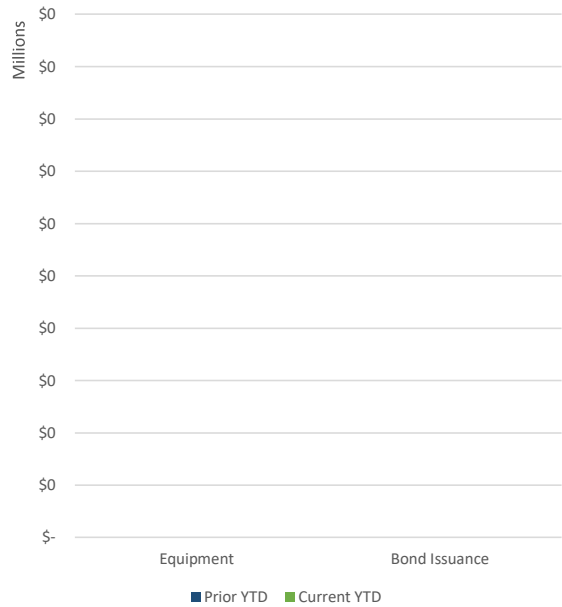


	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local Tax	\$ -	\$ -		\$ -	\$ -	
Local Support Non-Tax	34,544	39,058	88.44%	67,963	69,745	97.44%
State General Purpose	-	-		-	-	
State Special Purpose	-	1,571,476	0.00%	-	1,712,391	0.00%
Federal General Purpose	-	-		-	-	
Federal Special Purpose	-	-		-	-	
Other School Districts	-	-		-	-	
Other Revenues	-	-		-	-	
<b>TOTAL REVENUE</b>	<b>\$ 34,544</b>	<b>\$ 1,610,534</b>	<b>2.14%</b>	<b>\$ 67,963</b>	<b>\$ 1,782,136</b>	<b>3.81%</b>
<b>EXPENDITURES</b>						
Equipment	\$ -	\$ 1,504,790	0.00%	\$ -	\$ 2,269,009	0.00%
Bond Issuance	-	-		-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,504,790</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 2,269,009</b>	<b>0.00%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>34,544</b>	<b>105,745</b>		<b>67,963</b>	<b>(486,873)</b>	
<b>OTHER FINANCING SOURCES / (USES)</b>						
Other Financing Sources	58,975	58,975		277,158	-	
Other Financing Uses	-	-		-	-	
<b>NET CHANGE IN FUND BALANCE</b>	<b>93,519</b>	<b>164,720</b>		<b>345,120</b>	<b>(486,873)</b>	
<b>ENDING FUND BALANCE</b>	<b>2,058,096</b>	<b>2,129,297</b>		<b>2,474,418</b>	<b>1,782,136</b>	

**Revenues by Source  
Prior YTD vs. Current YTD**



**Expenditures by Program  
Prior YTD vs. Current YTD**





# Transportation Vehicle Fund | Equipment Summary

For the Period Ending 06/30/2024



	Prior Year Count	Current Year Count	Curr. Vs. Prior	Depreciation Projected	Annual Budget	Proj. vs. Budget
<b>BUSES</b>						
Conventional, Diesel	2	0	-100.00%	\$ -	\$ -	0.00%
Conventional, Diesel, w/Lift	13	7	-46.15%	86,088	172,088	50.03%
Transit, Diesel	47	45	-4.26%	620,582	646,990	95.92%
Transit, Electric	2	2	0.00%	88,649	88,649	100.00%
Type A, Gas	22	29	31.82%	584,670	631,204	92.63%
Type A, Gas, w/Lift	6	13	116.67%	148,681	173,461	85.71%
<b>TOTAL BUSES</b>	<b>92</b>	<b>96</b>	<b>4.35%</b>	<b>\$ 1,528,670</b>	<b>\$ 1,712,391</b>	<b>89.27%</b>
	Prior Year-To-Date	Prior Year	Percent Change	Year-To-Date	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Investment Earnings	\$ 34,544	\$ 39,058	88.44%	\$ 67,963	\$ 69,745	
Transportation Depreciation	-	1,571,476	0.00%	-	1,712,391	
<b>TOTAL REVENUES</b>	<b>\$ 34,544</b>	<b>\$ 1,610,534</b>	<b>2.14%</b>	<b>\$ 67,963</b>	<b>\$ 1,782,136</b>	<b>3.81%</b>
<b>EXPENDITURES</b>						
Equipment	\$ 1,379,976	\$ 1,504,790	91.71%	\$ -	\$ 2,269,009	0.00%
Bond Issuance	-	-		-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,379,976</b>	<b>\$ 1,504,790</b>	<b>91.71%</b>	<b>\$ -</b>	<b>\$ 2,269,009</b>	<b>0.00%</b>
<b>SURPLUS / (DEFICIT)</b>	(1,345,432)	105,745		67,963	(486,873)	
<b>OTHER FINANCING SOURCES / (USES)</b>						
Other Financing Sources	-	58,975		3,286	-	
Other Financing Uses	-	-		-	-	
<b>NET CHANGE IN FUND BALANCE</b>	(1,345,432)	164,720		71,249	(486,873)	
<b>ENDING FUND BALANCE</b>	<b>(1,345,432)</b>	<b>2,129,297</b>		<b>2,200,546</b>	<b>1,782,136</b>	

