

Monthly Financial Report

For the month ending:

October 31, 2024

Prepared by:

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TABLE OF CONTENTS

Executive Summary	2
General Fund	2
Associated Student Body Fund	8
Debt Service Fund	9
Capital Projects Fund	9
Transportation Vehicle Fund	13
General Fund Financial Summary (Program) Report	14
General Fund Financial Summary (Object) Report	15
General Fund Enrollment Report	16
General Fund Functional Activity Forecast Report	17
General Fund Object Activity Forecast Report	18
General Fund Program Activity Forecast Report	19
General Fund Basic Education Activity Forecast Report	20
Capital Projects Fund Financial Summary (Program) Report	22
Capital Projects Fund Resource Summary (Program) Report	23
Capital Projects Fund 2016 Capital Levy Program Report	24
Capital Projects Fund 2022 Capital Levy Program Report	25
Capital Projects Fund 2019 Bond Program Report	26
Capital Projects Fund 2023 Bond Program Report	27
Debt Service Fund Financial Summary Report	28
Debt Service Fund Debt Schedules Report	29
Associated Student Body Fund Financial Summary Report	30
Associated Student Body Fund Schools Summary Report	31
Transportation Vehicle Fund Financial Summary Report	32
Transportation Vehicle Fund Equipment Summary Report	33

MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED OCTOBER 2024



SERVICE: Family & Community Engagement

Use multiple strategies to gather family feedback and utilize the feedback to improve practices.

EXCELLENCE: Excellence in Learning & Teaching

Strengthen core instruction and deepen intellectual engagement to keep students on track to graduate.

EQUITY: Removing Barriers & Supporting Students

Expand practices to support the social-emotional needs of all learners. Use multiple strategies to gather student feedback and utilize the feedback to improve practices.



EXECUTIVE SUMMARY

Board Members,

This report is prepared to meet the requirements of Washington Administrative Code (WAC) 392-123-110. Each month, we provide a budget status report, including a statement of revenues, expenditures, and changes in fund balance, along with any other important financial information, to the Board of Directors.

The format of this report may change as needed to reflect the evolving nature of educational finance. As significant events or changes occur, we will update this report to ensure it remains relevant and accessible to everyone. The context of this report will continuously evolve over the fiscal year, while the structure remains the same. You can find a synopsis for each fund at the end of each reporting "Fund" section.

DISTRICT FINANCE/FUND STRUCTURE

Governmental accounting and 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.

This fund includes resources from local, county, state, and federal sources. These revenues finance the ordinary and recurring operations of the school district, such as educational programs, food services, maintenance, data processing, printing, and pupil transportation. Every school district must have a General Fund.

The General Fund cannot be used for purposes that have specific funds established. However, in Washington state, the General Fund may cover Associated Student Body (ASB) expenditures, even though there is a separate ASB Fund. Currently, the General Fund has not recorded any activity or funded any activities related to the ASB Fund.

EXECUTIVE SUMMARY - CONTINUED

Current Revenues

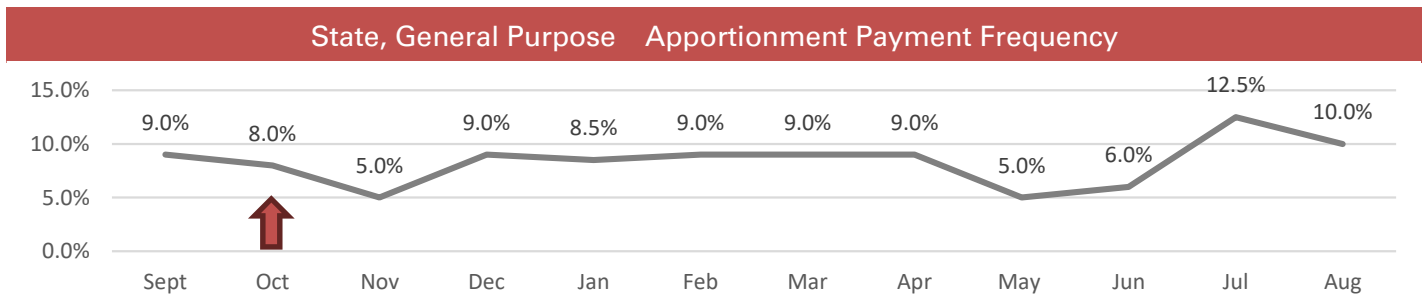
The General Fund includes a diverse range of revenue sources, such as local property taxes, state apportionment for basic education, federal categorical program disbursements, and out-of-district transportation billings. Local property tax receipts are collected in April and November. As in previous years, significant receipts for local property tax collections begin in October/November, with current month collections reflecting 40.3% of overall expectations. Property taxes are typically influenced by valuation growth and collection activity. However, since the 2019 legislative session, local property taxes have been capped based on student enrollment and remain near \$42 million. Any uncollected amounts transition to a delinquent property tax roll and are usually collected in future years.



In recent years, there was a noticeable decline in local revenues. Recently, however, revenues have returned to normal levels. This shift could be due to various factors, such as changes in student interest in school activities, overall enthusiasm for district activities, or adjustments in service delivery models. Through October, local revenue activity continues to increase from prior years, with non-tax local revenues now at 30.3% of the budget, reflecting strong community participation.



State general purpose revenues are expected to align with state funding levels and the standard school district payment schedule. Through October, the district received general purpose revenue equal to 17.0% of the annual amount. These payments reflect the district's actual student enrollment performance throughout the year. Slight variations in the percentage collected can occur due to timing differences between budget estimates at the beginning of the year and actual results measured at the end.

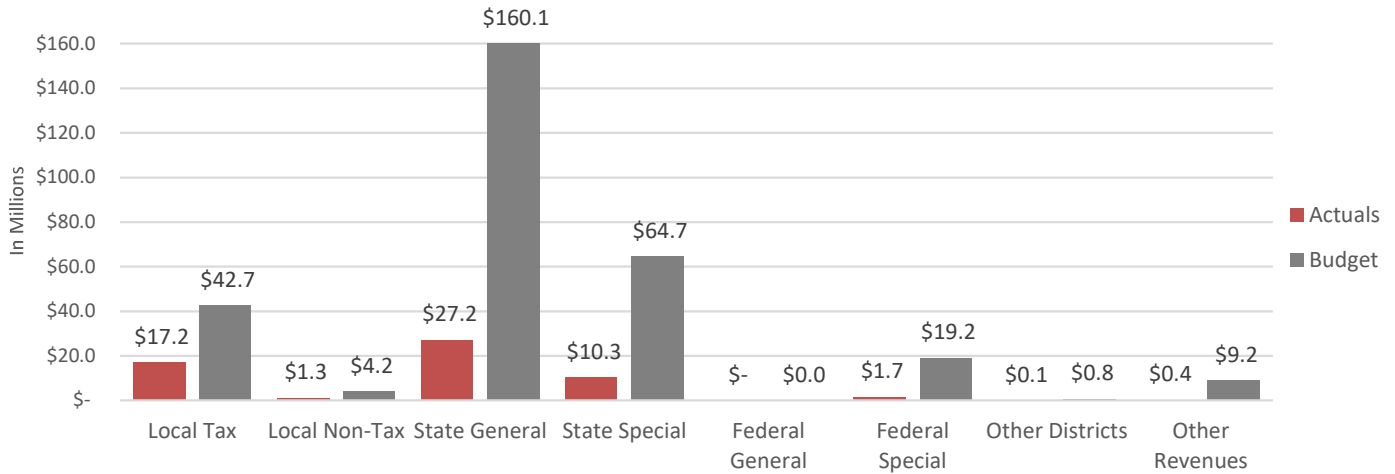


To complement state and local unrestricted revenue sources, the district receives categorical funds for specific programs and initiatives from both state and federal sources. These funds provide resources for programs like the Learning Assistance Program, Transitional Bilingual Instruction Program, and all Federal Title programs. The district continues to access categorical funds to support and enhance programs for all students. Through October, the district received 8.8% of expected federal categorical resources.



EXECUTIVE SUMMARY - CONTINUED

Revenues – Actuals Versus Budget

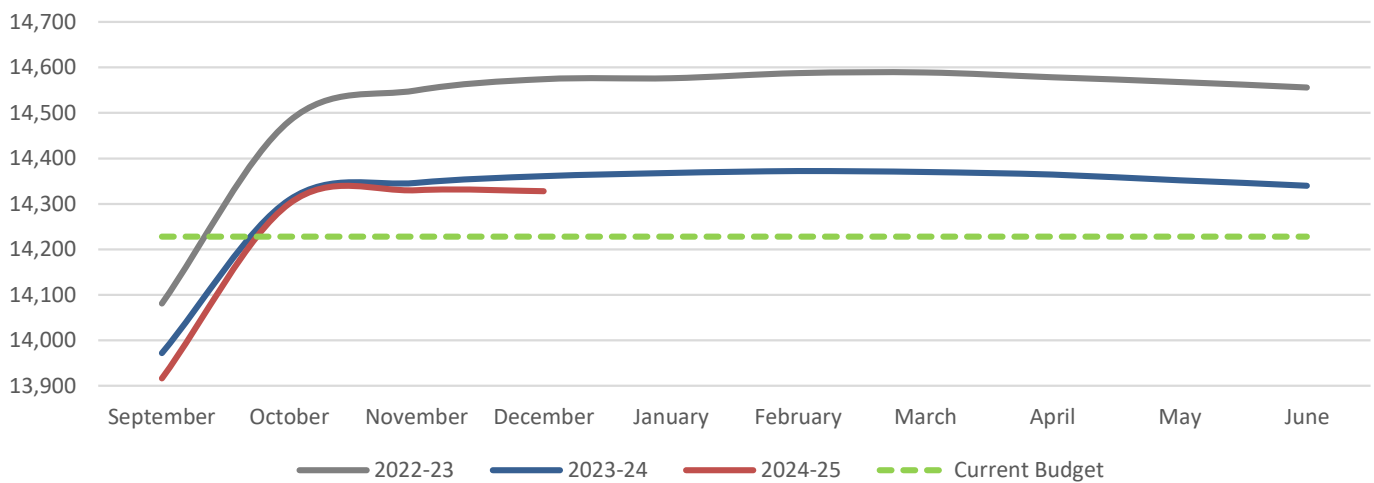


Enrollment (more details available on page 16 of this report).

During the 2024-25 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 October. 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 2023-24 by more than 657 student FTE. The current year estimate would have continued the trend of declining enrollment but for the implementation of the Transitional Kindergarten program where an additional 250 students were enrolled across the district in Kindergarten. Current trends put the district's projected enrollment performance to be slightly above expectations.

Total Enrollment – Three Year Trend



EXECUTIVE SUMMARY - CONTINUED

Current Expenditures

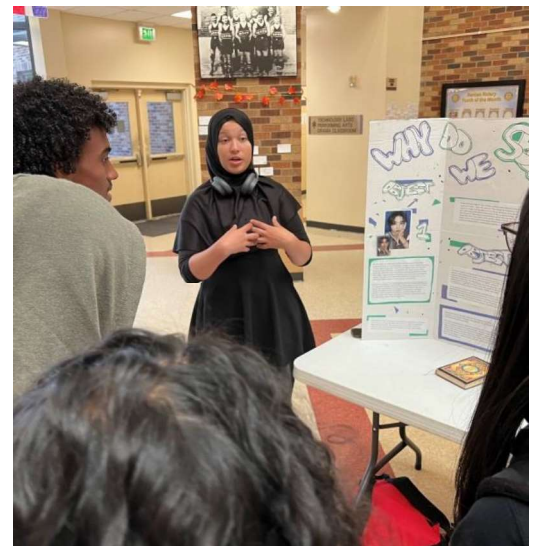
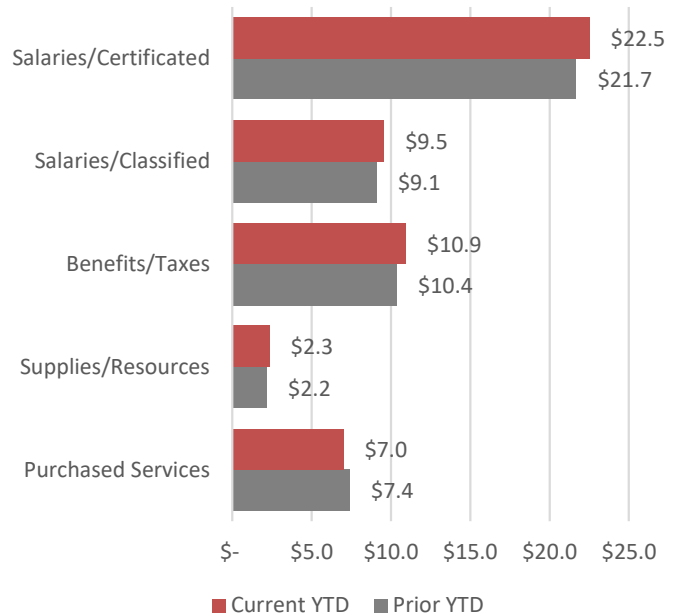
Objects of expenditure describe the types of goods or services provided to accomplish the objectives of the program and activity. In the account code structure, the object code classifies the service or commodity obtained. The first digit of the object code is the traditional title categories that districts 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 October, 16.3% of final budgeted expenditures of the \$137.6 million were consumed.

Classified salaries represent the gross salary for personal services rendered by classified employees, including those substituting for permanent positions while on the school district's payroll. A classified employee is anyone employed by the district in a position that does not require a teaching certificate. These positions range from classroom paraprofessionals to office managers, payroll coordinators, bus drivers, and many others, all designed to support the instructional experience for our community. The current budget allocates \$58.5 million for classified salaries across the district. As of October, \$9.50 million has been expended, representing 16.3% of the allocated classified salary budget.

Employee benefits and taxes are amounts paid by the school district on behalf of employees, covering all expenditures for employee payroll-generated benefits and employer taxes. These amounts are not included in the gross salary but are additional costs of personal services. The budget allocates \$67.7 million for employee benefits and taxes, of which 16.1% has been expended.

Expenditures Vs. Prior



EXECUTIVE SUMMARY – CONTINUED

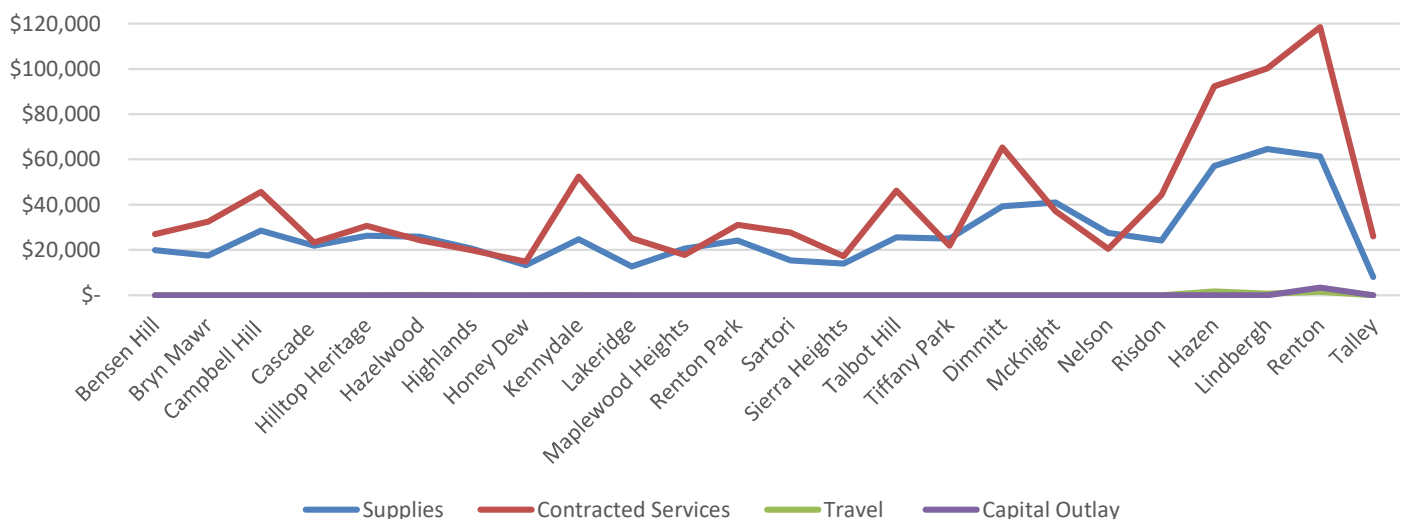
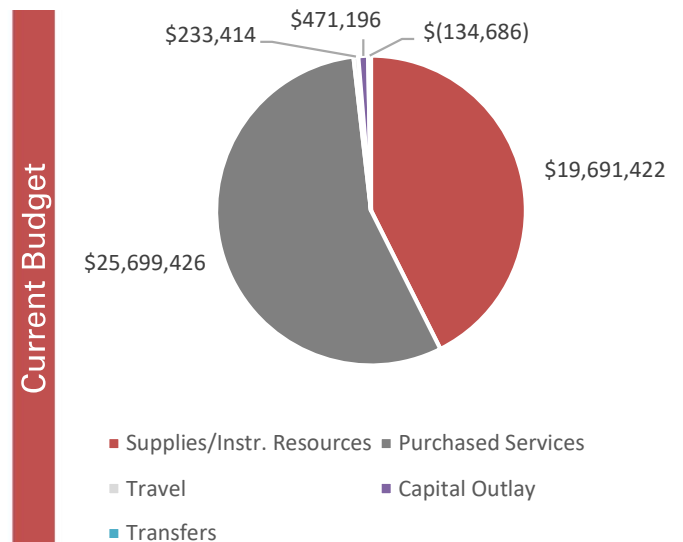
Expenditures – Actuals Versus Budget (In Millions)



Materials, Supplies, & Operating Costs

Materials, Supplies, & Operating Costs related expenditures typically represent 15.00% of the General Fund annual expenditures. Early in the fiscal year, 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 decreased \$0.4 million. The use of professional services is directly related to the district's ability to meet student's needs internally versus the need to outsource. Overall, purchased services expenditures have remained relatively flat over the same period last year.

Both supplies and purchased services are necessary to operate the district. Through October, the district has expended \$9.4 million or 20.4% of non-salary budgets.



As a result of expenditures exceeding revenues

EXECUTIVE SUMMARY - CONTINUED

General Fund Year End Financial Synopsis

As budgeted, the General Fund reflects a balance between revenues and expenditures. As of October 2024, monthly revenues have decreased compared to prior year revenues for the same period totaling \$58.1 million current vs. \$58.6 million prior year, while expenditures are down year over year totaling \$50.8 million vs. \$52.3 million. Increases in expenditure activity has commenced with the fiscal year in full gear with Basic Education leading the way reflecting a \$1.0 million change. Increases continue across all other programs as well including Special Education (+\$.9 million) and Support Services (+\$.5 million). Overall expenditures increased with revenues decreasing.

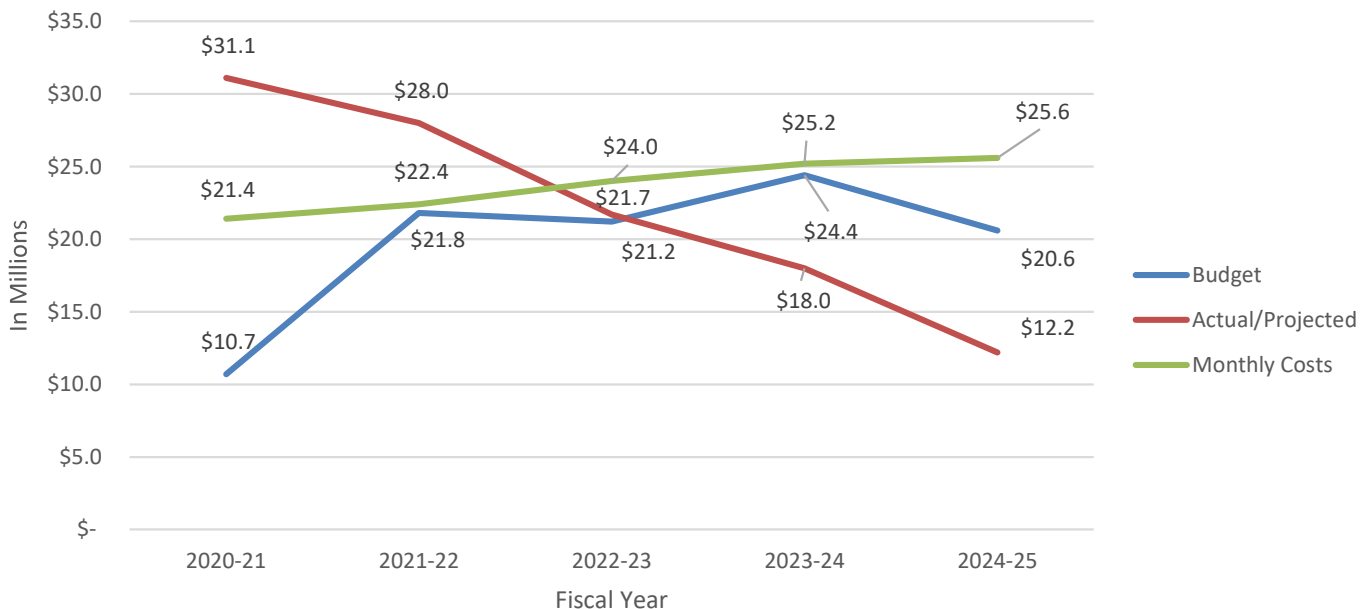
As a result of revenues exceeding expenditures in the current month, month over month change to net position has increased \$6.4 million from a beginning balance of \$17.9 million to \$24.3 million. The change represents a temporary 35.4% increase to the fund balance based on the timing of financial activity through the month of October.



The same financial data is depicted in the Financial Summary (Object Activity) information, 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 \$2.7 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 \$0.9 million ahead of last year at the same time and salaries for classified staff are up about \$0.5 million while benefits and payroll taxes are up \$0.5 million for all employee groups.

Total General Fund expenditures finished 16.89% of the annual budget. While the recent enrollment declines and resulting 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 2023-24, the district's trajectory has continued in a downward slide from the budget. The General Fund finished the month at \$24.3 million in ending fund balance.

Ending Fund Balance Projections



EXECUTIVE SUMMARY - CONTINUED

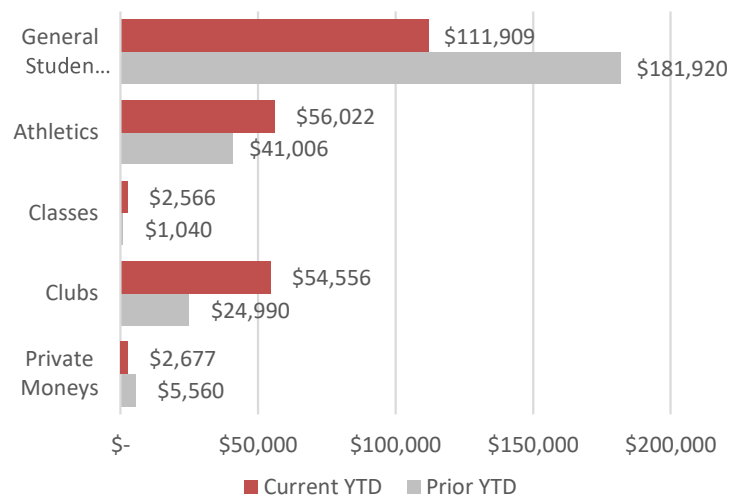
Associated Student Body Fund (ASB)

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.

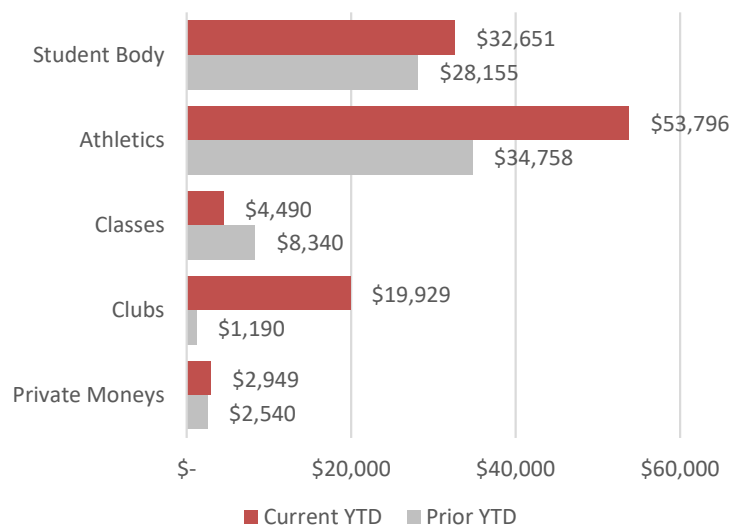
Since the financial resources of this fund are public resources, the board of directors of each school district or its designees are responsible for the protection and control of these resources just as they are for other public funds placed in its custody. The laws governing the ASB Fund, and the rules 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 17.88% or \$227,730 of the year's expected revenues. Total expenditures were measured at 7.93% or \$113,814. The net result ended with a net increase of fund balance approximately \$113,916.

Current Revenues Vs. Prior Year



Current Expenditures Vs. Prior Year



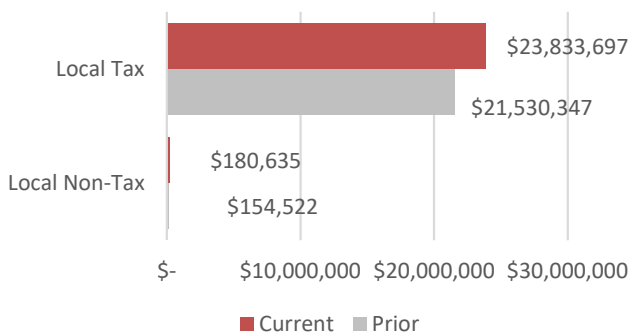
EXECUTIVE SUMMARY - CONTINUED

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	\$ -	\$ 35,910,000	0.00%
Interest on Bonds	-	23,541,538	0.00%
Other	-	1,000,000	
Total	\$ -	\$ 60,451,538	0.00%

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 \$249.6 million of unlimited tax general obligation bonds. Since that time, the Renton School District issued bonds, in the principal amount of \$221.2 million, plus \$28.4 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	\$ 190,892,857	85.27%	\$ 3,578,478	\$ 56,522,477	6.33%
Capital Acquisitions & Overhead	25,743,888	4,961,845	19.27%	47,744	9,431,728	0.51%
Total	249,600,000	195,854,702	78.47%	3,626,231	65,954,205	5.50%

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 \$676.0 million of unlimited tax general obligation bonds. Since that time, the Renton School District issued bonds, in the principal amount of \$193.1 million plus \$6.9 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	\$ 7,278,051	1.45%	\$ 1,079,400	10,450,579	10.33%
Capital Acquisitions & Overhead	174,897,000	4,559,178	2.61%	4,088,088	101,333,501	4.03%
Total	676,000,000	11,837,229	1.75%	5,167,488	129,505,149	4.62%

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	\$ 88,586,551	\$ 86,285,891	97.40%	\$ 1,605,833	\$ 3,774,073	42.55%
Capital Acquisitions & Overhead	6,013,449	5,490,224	91.30%	166,539	3,062,678	5.44%
Total	94,600,000	91,776,114	97.01%	1,772,372	6,836,751	25.92%

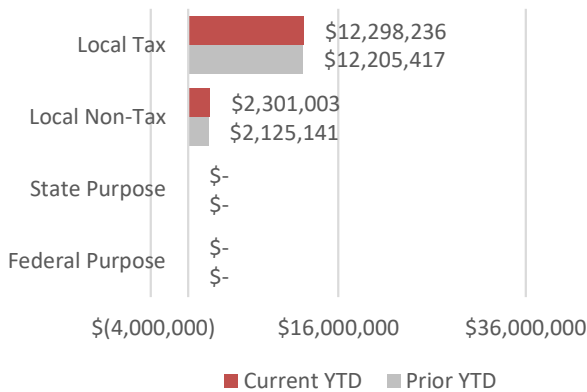
2022 Levy Current Status:

Description	Program Budget	Cost To Date	Percent of Budget	Current Year to Date	Fiscal Budget	Percent of Budget
Construction Projects	\$ 60,000,000	\$ 15,104,626	25.17%	\$ 1,414,034	\$ 26,573,159	5.32%
Capital Acquisitions & Overhead	-	-	- %	-	-	- %
Total	60,000,000	15,104,626	25.17%	1,414,034	26,573,159	5.32%

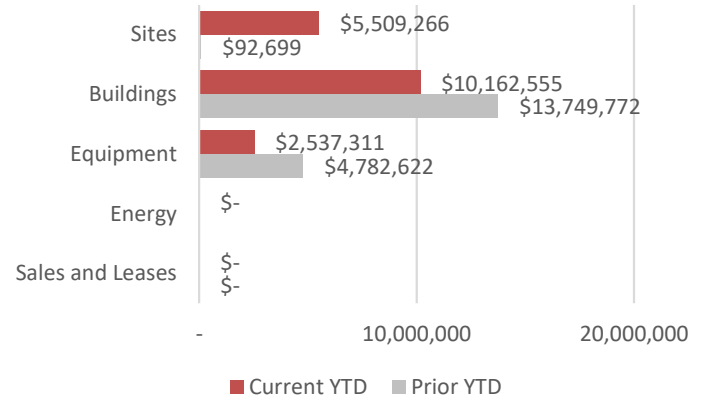
Capital Fund Month End Financial Synopsis

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.

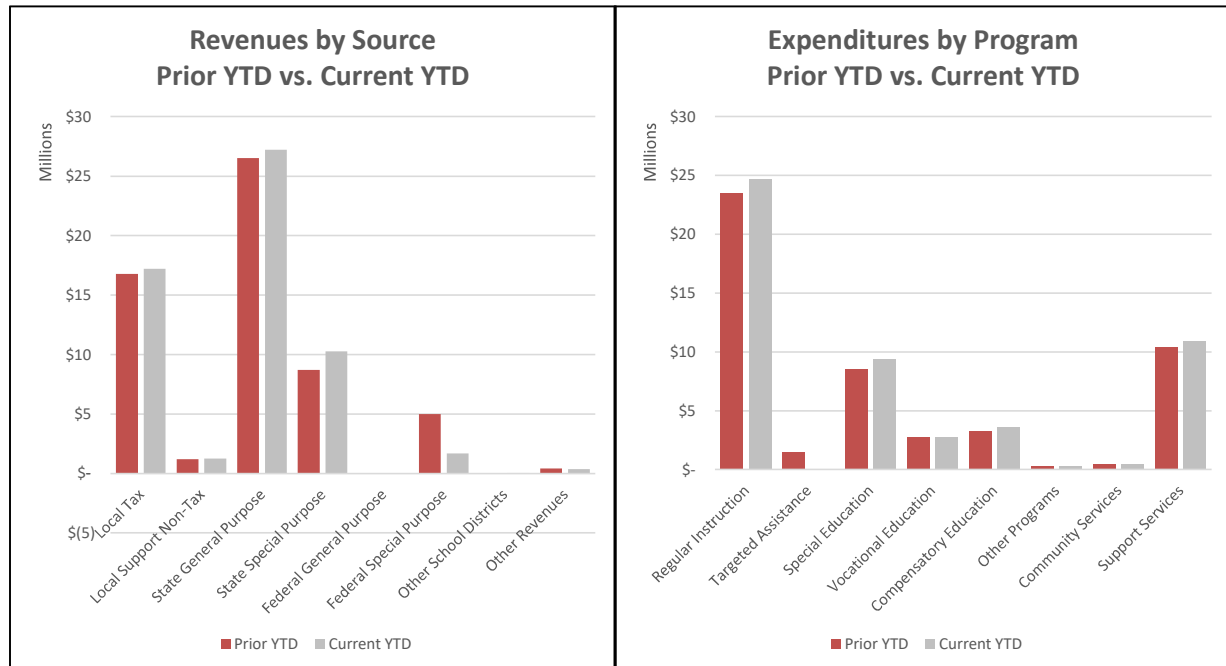


General Fund | Financial Summary (Program)

For the Period Ending 10/31/2024



	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local Tax	\$ 16,783,411	\$ 41,310,005	40.63%	\$ 17,200,093	\$ 42,670,408	40.31%
Local Support Non-Tax	1,208,829	4,103,584	29.46%	1,264,617	4,167,515	30.34%
State General Purpose	26,528,900	156,706,755	16.93%	27,209,805	160,069,380	17.00%
State Special Purpose	8,710,739	62,409,768	13.96%	10,266,384	64,729,933	15.86%
Federal General Purpose	-	-	-	-	4,295	0.00%
Federal Special Purpose	4,993,366	32,178,948	15.52%	1,693,196	19,169,551	8.83%
Other School Districts	(9,039)	603,850	-1.50%	61,451	791,180	7.77%
Other Revenues	425,933	1,101,225	38.68%	375,654	9,172,618	4.10%
TOTAL REVENUE	\$ 58,642,140	\$ 298,414,135	19.65%	\$ 58,071,199	\$ 300,774,879	19.31%
EXPENDITURES						
Regular Instruction	\$ 23,532,454	\$ 137,132,080	17.16%	\$ 24,651,661	\$ 145,374,884	16.96%
Targeted Assistance	1,478,463	11,734,143	12.60%	63,624	31,768	200.28%
Special Education	8,521,807	53,719,808	15.86%	9,435,359	55,214,379	17.09%
Vocational Education	2,791,915	17,392,945	16.05%	2,797,078	18,819,282	14.86%
Compensatory Education	3,290,913	23,213,418	14.18%	3,669,800	25,676,629	14.29%
Other Programs	313,182	1,669,329	18.76%	296,072	4,877,185	6.07%
Community Services	494,690	3,500,170	14.13%	487,157	2,763,942	17.63%
Support Services	10,416,155	54,568,318	19.09%	10,933,369	57,102,624	19.15%
TOTAL EXPENDITURES	\$ 50,839,579	\$ 302,930,210	16.78%	\$ 52,334,122	\$ 309,860,693	16.89%
SURPLUS / (DEFICIT)	7,802,561	(4,516,075)		5,737,078	(9,085,814)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	853,886	786,245		629,363	815,280	
Other Financing Uses	-	-		-	-	
NET CHANGE IN FUND BALANCE	8,656,447	(3,729,830)		6,366,440	(8,270,534)	
ENDING FUND BALANCE	\$ 30,367,185	\$ 17,980,908		\$ 24,347,348	\$ 12,330,908	



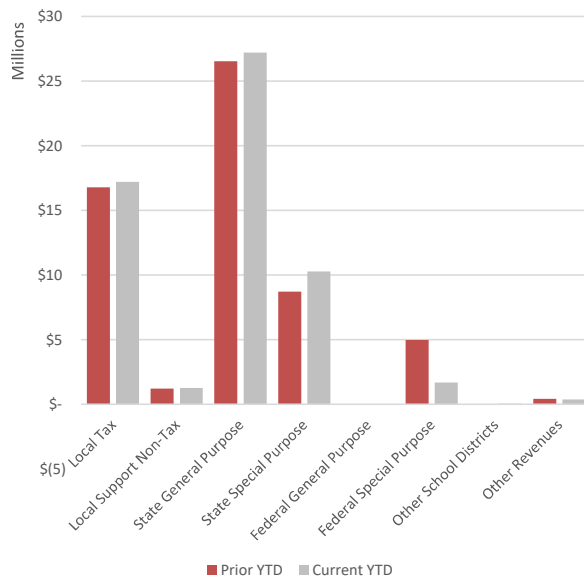
General Fund | Financial Summary (Object)

For the Period Ending 10/31/2024

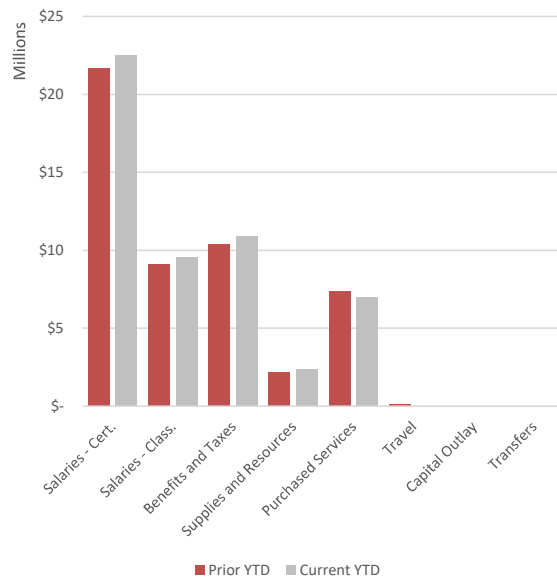


	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local Tax	\$ 16,783,411	\$ 41,310,005	40.63%	\$ 17,200,093	\$ 42,670,408	40.31%
Local Support Non-Tax	1,208,829	4,103,584	29.46%	1,264,617	4,167,515	30.34%
State General Purpose	26,528,900	156,706,755	16.93%	27,209,805	160,069,380	17.00%
State Special Purpose	8,710,739	62,409,768	13.96%	10,266,384	64,729,933	15.86%
Federal General Purpose	-	-	-	-	4,295	0.00%
Federal Special Purpose	4,993,366	32,178,948	15.52%	1,693,196	19,169,551	8.83%
Other School Districts	(9,039)	603,850	-1.50%	61,451	791,180	7.77%
Other Revenues	425,933	1,101,225	38.68%	375,654	9,172,618	4.10%
TOTAL REVENUE	\$ 58,642,140	\$ 298,414,135	19.65%	\$ 58,071,199	\$ 300,774,879	19.31%
EXPENDITURES						
Salaries - Certificated Employees	\$ 21,675,325	\$ 137,082,706	15.81%	\$ 22,505,770	\$ 137,621,479	16.35%
Salaries - Classified Employees	9,091,441	57,116,325	15.92%	9,547,392	58,516,640	16.32%
Employee Benefits and Payroll Taxes	10,371,006	63,911,461	16.23%	10,920,975	67,761,801	16.12%
Supplies, Resources, and Non-Capital	2,173,266	11,119,320	19.54%	2,340,438	19,691,422	11.89%
Purchased Services	7,391,493	32,605,248	22.67%	6,991,156	25,699,426	27.20%
Travel	102,085	793,914	12.86%	13,896	233,414	5.95%
Capital Outlay	34,962	301,235	11.61%	14,494	471,196	3.08%
Transfers	-	-	-	-	(134,686)	0.00%
TOTAL EXPENDITURES	\$ 50,839,579	\$ 302,930,210	16.78%	\$ 52,334,122	\$ 309,860,692	16.89%
SURPLUS / (DEFICIT)	7,802,561	(4,516,075)		5,737,078	(9,085,814)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	853,886	786,245		629,363	815,280	
Other Financing Uses	-	-		-	-	
NET CHANGE IN FUND BALANCE	8,656,447	(3,729,830)		6,366,440	(8,270,534)	
ENDING FUND BALANCE	\$ 30,367,185	\$ 17,980,908		\$ 24,347,348	\$ 12,330,908	

Revenues by Source
Prior YTD vs. Current YTD



Expenditures by Object
Prior YTD vs. Current YTD



Enrollment | Summary Results and Forecast

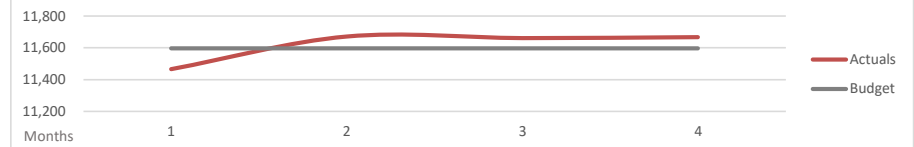
For the Period Ending 10/31/2024



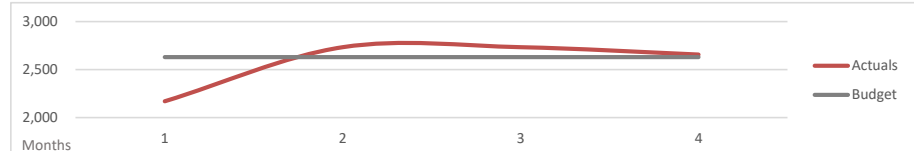
Enrollment Type:
Basic Education Enrollment
Transitional (Ready K)
Alternative Learning Experience (ALE)
Open Doors
Running Start
Running Start (CTE)
Career Technical Education (7-8) Explore
Career Technical Education (9-12) Explore
Total Enrollment

Budgeted FTE	Current Month Results	Annual Average YTD	Current Impact	Projected Annual Average FTE	Annual Change From Budget
11,596.00	11,666.40	11,616.29	4.38	11,608.20	12.20
250.00	262.00	253.50	6.00	262.00	12.00
192.00	172.39	184.39	(13.50)	174.14	(17.86)
36.00	50.00	43.75	6.00	69.42	33.42
448.00	465.19	473.36	(6.81)	443.29	(4.71)
36.00	76.21	77.23	(1.13)	87.74	51.74
190.00	184.50	238.10	(72.72)	183.08	(6.92)
1,480.00	1,448.41	1,441.14	7.43	1,419.57	(60.43)
14,228.00	14,325.10	14,327.75	(70.35)	14,247.43	19.43

Basic Education (FTE) Enrollment



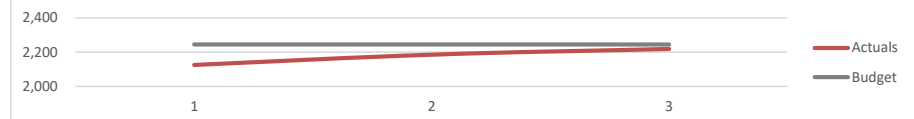
Other Basic Education Program (FTE) Enrollment



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

Budgeted	Current Month Results	Annual Average YTD	Current Impact	Projected Annual Average	Annual Change From Budget
249.00	235.00	215.75	6.00	256.03	7.03
1,121.00	1,160.00	1,127.50	24.00	1,171.95	50.95
874.00	850.00	849.75	(3.00)	835.72	(38.28)
2,244.00	2,245.00	2,193.00	27.00	2,263.70	19.70

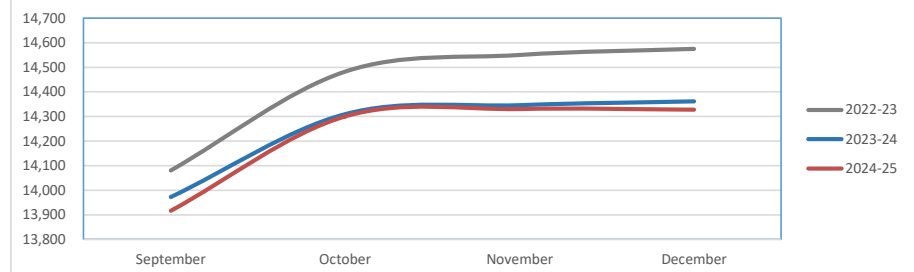
Special Education Program (FTE) Enrollment



Special Education Basic Education Limit
Actual Special Education Percent

16.00%	16.00%	16.00%	Impact	16.00%	Impact
15.77%	15.67%	15.31%	0.69%	15.89%	0.11%

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



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

Month	2022-23	2023-24	2024-25
September	14,080.76	13,972.08	13,916.06
October	14,482.10	14,308.75	14,300.45
November	14,549.70	14,346.15	14,330.17
December	14,574.48	14,360.87	14,327.75
January	14,576.02	14,367.95	0.00
February	14,587.63	14,372.02	0.00
March	14,588.85	14,369.96	0.00
April	14,578.63	14,364.27	0.00
May	14,568.15	14,351.99	0.00
June	14,555.57	14,340.04	0.00

2024 25 Enrollment Projection
14,247.43

2024 25 Budget Impact

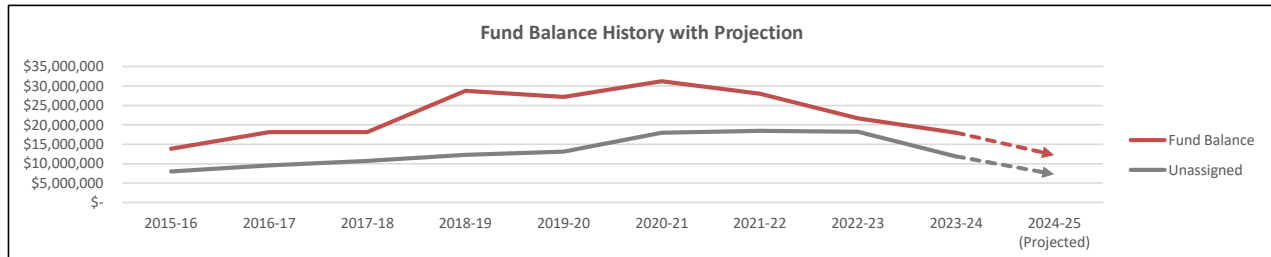
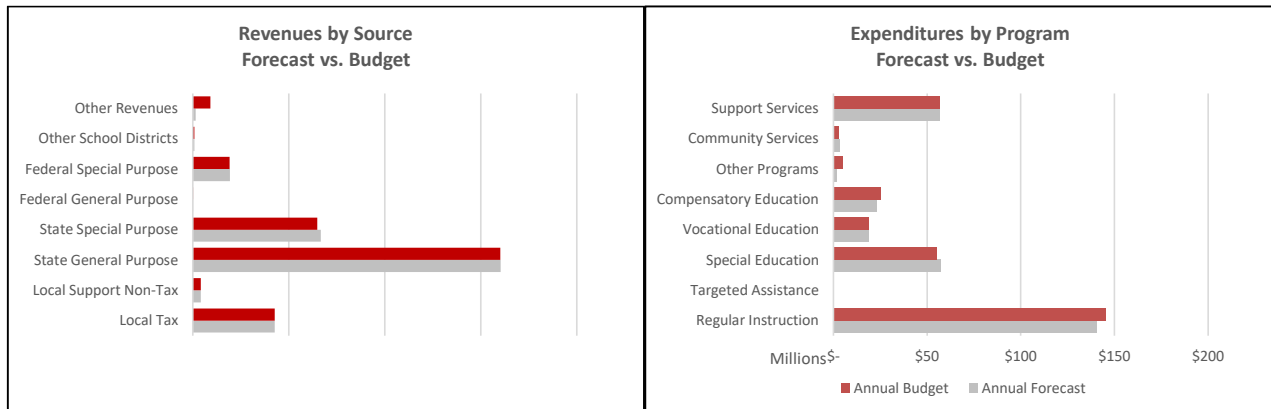
19.43 BEA Enrollment
19.7 SPED Enrollment
BEA= + \$222,487
SPED= + \$224,309

General Fund | Functional Activity Forecast

For the Period Ending 10/31/2024



	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Local Tax	\$ 16,783,411	\$ 17,200,093	\$ 25,342,304	\$ 42,542,397	\$ 42,670,408	\$ (128,011)
Local Support Non-Tax	1,208,829	1,264,617	2,890,396	4,155,013	4,167,515	(12,503)
State General Purpose	26,528,900	27,209,805	133,080,471	160,290,275	160,069,380	220,896
State Special Purpose	8,710,739	10,266,384	56,405,447	66,671,831	64,729,933	1,941,898
Federal General Purpose	-	-	4,295	4,295	4,295	-
Federal Special Purpose	4,993,366	1,693,196	17,668,051	19,361,247	19,169,551	191,696
Other School Districts	(9,039)	61,451	729,966	791,417	791,180	237
Other Revenues	425,933	375,654	1,000,238	1,375,893	9,172,618	(7,796,725)
TOTAL REVENUE	\$ 58,642,140	\$ 58,071,199	\$ 237,121,168	\$ 295,192,367	\$ 300,774,879	\$ (5,582,512)
EXPENDITURES						
Regular Instruction	\$ 23,532,454	\$ 24,651,661	\$ 115,685,937	\$ 140,337,598	\$ 145,374,884	\$ 5,037,286
Targeted Assistance	1,478,463	63,624	(31,857)	31,768	31,768	-
Special Education	8,521,807	9,435,359	47,987,595	57,422,955	55,214,379	(2,208,575)
Vocational Education	2,791,915	2,797,078	16,022,204	18,819,282	18,819,282	-
Compensatory Education	3,290,913	3,669,800	19,439,165	23,108,966	25,676,629	2,567,663
Other Programs	313,182	296,072	1,829,098	2,125,170	4,877,185	2,752,015
Community Services	494,690	487,157	2,687,098	3,174,256	2,763,942	(410,313)
Support Services	10,416,155	10,933,369	45,817,723	56,751,092	57,102,624	351,532
TOTAL EXPENDITURES	\$ 50,839,579	\$ 52,334,122	\$ 249,436,965	\$ 301,771,086	\$ 309,860,693	\$ 8,089,608
SURPLUS/(DEFICIT)	7,802,561	5,737,078	(12,315,797)	(6,578,719)	(9,085,814)	2,507,096
OTHER FINANCING SOURCES/(USES)						
Other Financing Sources	853,886	629,363	185,917	815,280	815,280	-
Other Financing Uses	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	8,656,447	6,366,440	(12,129,880)	(5,763,439)	(8,270,534)	2,507,096
ENDING FUND BALANCE	\$ 30,367,184	\$ 24,347,348		\$ 12,217,469	\$ 12,330,908	

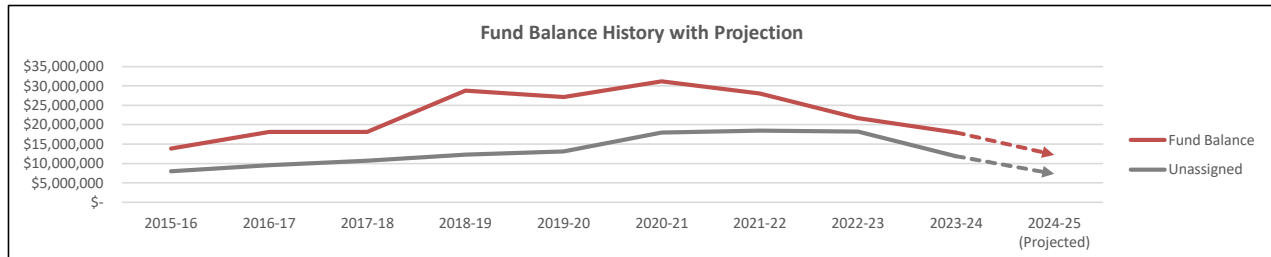
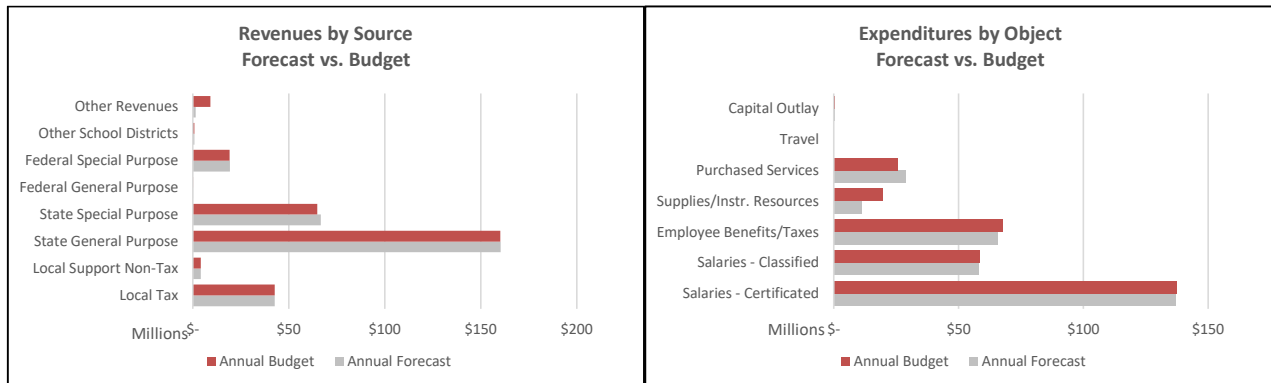


General Fund | Object Activity Forecast

For the Period Ending 10/31/2024



	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Local Tax	\$ 16,783,411	\$ 17,200,093	\$ 25,342,304	\$ 42,542,397	\$ 42,670,408	\$ (128,011)
Local Support Non-Tax	1,208,829	1,264,617	2,890,396	4,155,013	4,167,515	(12,503)
State General Purpose	26,528,900	27,209,805	133,080,471	160,290,275	160,069,380	220,896
State Special Purpose	8,710,739	10,266,384	56,405,447	66,671,831	64,729,933	1,941,898
Federal General Purpose	-	-	4,295	4,295	4,295	-
Federal Special Purpose	4,993,366	1,693,196	17,668,051	19,361,247	19,169,551	191,696
Other School Districts	(9,039)	61,451	729,966	791,417	791,180	237
Other Revenues	425,933	375,654	1,000,238	1,375,893	9,172,618	(7,796,725)
TOTAL REVENUE	\$ 58,642,140	\$ 58,071,199	\$ 237,121,168	\$ 295,192,367	\$ 300,774,879	\$ (5,582,512)
EXPENDITURES						
Salaries - Certificated	\$ 21,675,325	\$ 22,505,770	\$ 114,632,380	\$ 137,138,150	\$ 137,621,479	\$ 483,329
Salaries - Classified	9,091,441	9,547,392	48,416,418	57,963,810	58,516,640	552,831
Employee Benefits/Taxes	10,371,006	10,920,975	54,692,465	65,613,440	67,761,801	2,148,361
Supplies/Instr. Resources	2,173,266	2,340,438	9,117,763	11,458,201	19,691,422	8,233,221
Purchased Services	7,391,493	6,991,156	21,901,718	28,892,874	25,699,426	(3,193,448)
Travel	102,085	13,896	219,517	233,414	233,414	-
Capital Outlay	34,962	14,494	456,704	471,197	471,197	-
Transfers	-	-	-	-	(134,686)	(134,686)
TOTAL EXPENDITURES	\$ 50,839,579	\$ 52,334,122	\$ 249,436,964	\$ 301,771,086	\$ 309,860,693	\$ 8,089,608
SURPLUS/(DEFICIT)	7,802,561	5,737,078	(12,315,797)	(6,578,719)	(9,085,814)	2,507,096
OTHER FINANCING SOURCES/(USES)						
Other Financing Sources	853,886	629,363	185,917	815,280	815,280	-
Other Financing Uses	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	8,656,447	6,366,440	(12,129,879)	(5,763,439)	(8,270,534)	2,507,096
ENDING FUND BALANCE	\$ 30,367,185	\$ 24,347,348		\$ 12,217,469	\$ 12,330,908	



General Fund | Program Activity Forecast

For the Period Ending 10/31/2024



	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Local Property Tax	\$ 16,783,411	\$ 17,200,093	\$ 25,342,304	\$ 42,542,397	\$ 42,670,408	\$ (128,011)
Sale of Tax Title Property	-	-	-	-	-	-
Tuition and Fees	316,536	240,969	372,946	613,915	613,915	-
Sales of Goods and Services	335,730	284,621	721,545	1,006,166	1,018,669	(12,503)
Investment Earnings	94,721	110,518	750,555	861,074	861,074	-
Gifts, Grants, and Donations	184,411	264,441	(82,970)	181,470	181,470	-
Fines and Damages	5,230	7,335	52,433	59,768	59,768	-
Rentals and Leases	216,973	258,973	684,291	943,264	943,264	-
Insurance Recoveries	-	-	-	-	-	-
Local Support Non-Tax	55,228	97,759	391,596	489,355	489,355	-
Apportionment	26,528,900	27,209,805	133,080,471	160,290,275	160,069,380	220,896
Special Purpose - Unassigned	8,448,082	10,132,821	54,668,956	64,801,777	62,859,879	1,941,898
Other State Agencies - Unassigned	262,656	133,563	1,736,491	1,870,054	1,870,054	-
Federal Forests	-	-	4,295	4,295	4,295	-
Special Purpose - OSPI Unassigned	4,903,754	1,627,452	15,634,396	17,261,849	17,070,153	191,696
Direct Special Purpose Grants	408	17,178	80,443	97,621	97,621	-
Federal Grants/ Other Entities	89,205	48,565	1,290,635	1,339,201	1,339,201	-
USDA Commodities	-	-	662,577	662,577	662,577	-
Program Participation - Unassigned	(9,039)	61,451	729,728	791,180	791,180	-
Governmental Entities	8,549	79,189	709,579	788,769	8,600,537	(7,796,725)
Private Foundation	417,384	296,465	275,616	572,081	572,081	-
Sale of Equipment	656	500	14,780	15,280	15,280	-
Long Term Financing	27,558	-	-	-	-	-
Transfers	825,673	628,862	186,418	815,280	800,000	15,280
TOTAL REVENUE	\$ 59,496,026	\$ 58,700,562	\$ 237,307,085	\$ 296,007,647	\$ 301,590,160	\$ (5,567,469)
EXPENDITURES						
Regular Instruction	\$ 23,288,490	\$ 23,856,988	\$ 111,252,557	\$ 135,109,545	\$ 140,593,684	\$ 5,484,139
Alternative Learning Experience	195,204	188,905	1,747,459	1,936,363	1,489,510	(446,853)
Dropout Reengagement	48,759	64,594	258,275	322,869	322,869	-
Transitional (Ready) K	-	541,174	2,427,646	2,968,821	2,968,821	-
Targeted Assistance - ESSER II	-	31,536	(31,536)	-	-	-
Targeted Assistance - ESSER III	784,914	32,074	(307)	31,768	31,768	-
Learning Loss - ESSER III	693,550	-	-	-	-	-
Special Education - State	7,930,196	8,931,400	44,615,595	53,546,995	51,338,420	(2,208,575)
Special Education - Federal	591,610	503,960	3,372,000	3,875,960	3,875,960	-
Career and Technical - High School	2,435,520	2,471,289	14,147,090	16,618,379	16,618,379	-
Career and Technical - Middle School	328,280	292,364	1,750,815	2,043,179	2,043,179	-
Vocational - Federal	28,115	33,425	124,299	157,724	157,724	-
ESEA Disadvantaged	719,729	695,833	3,362,489	4,058,322	5,598,920	1,540,598
Other Title Grants Under ESEA	205,063	192,373	1,098,787	1,291,161	1,547,927	256,766
Learning Assistance Program	1,239,406	1,560,818	7,384,300	8,945,118	9,458,651	513,533
Special and Pilot Programs	82,150	96,070	1,354,530	1,450,600	1,707,366	256,766
Head Start	3,837	-	-	-	-	-
Limited English Proficiency	103,054	91,148	352,822	443,970	443,970	-
Transitional Bilingual	847,315	1,001,185	4,937,635	5,938,820	5,938,820	-
Indian Education	408	17,178	80,443	97,621	97,621	-
Compensatory - Other	89,951	15,194	868,159	883,353	883,353	-
Highly Capable	121,695	76,838	359,470	436,308	436,308	-
Instructional Programs - Other	191,487	219,234	1,469,628	1,688,862	4,440,876	2,752,015
Child Care	286,848	247,927	1,310,121	1,558,048	1,558,048	-
Other Community Services	207,842	239,230	1,376,977	1,616,208	1,205,894	(410,313)
Districtwide Support	7,284,679	7,547,463	27,476,496	35,023,959	35,162,177	138,217
School Food Services	1,152,630	1,230,626	6,720,254	7,950,880	7,978,357	27,476
Pupil Transportation	1,978,846	2,155,280	11,620,973	13,776,253	13,962,091	185,838
TOTAL EXPENDITURES	\$ 50,839,579	\$ 52,334,122	\$ 249,436,965	\$ 301,771,086	\$ 309,860,693	\$ 8,089,607
SURPLUS / (DEFICIT)	8,656,447	6,366,440	(12,129,880)	(5,763,440)	(8,270,534)	2,522,138
ENDING FUND BALANCE	\$ 30,367,185	\$ 24,347,348		\$ 12,217,468	\$ 12,330,908	

General Fund | Basic Education Activity Forecast

For the Period Ending 10/31/2024



	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
EXPENDITURES						
Basic Education	\$ 18,720,768	\$ 20,194,678	\$ 93,389,856	\$ 113,584,534	\$ 118,628,215	\$ 5,043,681
Renton Innovation Zone	201,658	139,913	519,391	659,304	712,302	52,998
Department of Learning & Teaching	567,999	527,334	2,379,293	2,906,627	2,909,127	2,500
Student Athletic & Activity Transport	130,858	135,940	297,346	433,286	433,309	23
Curriculum and Instruction Supplies	1,946	595	8,784	9,379	9,379	-
Instructional Chiefs	16,042	2,710	121,106	123,816	123,915	99
Contract School	-	-	-	-	118	118
World Languages	10,619	-	2,322	2,322	2,322	-
Building Budgets	182,263	118,979	842,439	961,417	980,067	18,650
Testing Assessment	272,042	339,697	7,589	347,286	347,400	114
Libraries	341	150	26,450	26,600	26,600	-
Social Studies	1,824	31,520	1,534	33,054	840	(32,214)
Language Arts	12,771	1,943	13,107	15,050	15,050	-
Health Services	397,229	396,088	2,107,056	2,503,144	2,509,919	6,775
School Startup	5,313	67,147	(67,147)	-	10,000	10,000
Early Learning	2,915	2,943	12,057	15,000	15,000	-
Chemical Hygiene	5,088	-	23,218	23,218	23,218	-
Spec Ed Enrichment	662,726	607,165	3,454,127	4,061,292	4,100,899	39,607
Digital Learning	-	-	14,517	14,517	14,517	-
Fine Arts	3,536	11,223	108,827	120,050	120,050	-
Mathematics	882	65	27,807	27,872	27,872	-
Science Kits	10,054	10,945	41,795	52,740	52,740	-
Physical Educ	514	8,236	3,948	12,184	12,184	-
Counselors	544	755	16,409	17,164	17,284	120
Employee Wellness	-	-	4,500	4,500	4,500	-
Principals PD Allocation	-	-	10,330	10,330	10,330	-
Student Information Services	86,731	88,765	448,647	537,412	537,798	386
Medicaid Match	23,925	27,039	28,250	55,289	5,289	(50,000)
ADA/504 compliance	12,249	12,332	78,980	91,312	91,448	136
Running Start	5,618	-	860,006	860,006	860,006	-
School Fees - Fines	-	-	42,000	42,000	42,000	-
Personal Leave Stipend	-	-	181,442	181,442	186,323	4,881
Instructional Materials	132,268	177,967	238,191	416,158	416,158	-
Tuition Reimbursement	-	-	26,000	26,000	26,000	-
Curriculum Adoptions	17,768	-	25,000	25,000	25,000	-
Staffing Pool	(1,286)	15,818	211,036.00	226,854	250,522	23,668
Multi-tiered Support System	126	119	5,178	5,297	5,297	-
Summer School	-	-	100,000	100,000	100,000	-
Principal Mentoring	-	-	18,000	18,000	18,000	-
Credit Recovery/Online Learn	28,548	16,227	194,336	210,563	226,509	15,946
Instructional Technology	52,046	61,831	992	62,823	42,000	(20,823)
PSAT/SAT Testing	10,810	4,443	74,057	78,500	78,500	-
International Baccalaureate	47,977	47,204	223,267	270,470	270,763	293
IB Middle Years Program	10,534	24,477	25,523	50,000	50,000	-
Classified Hourly Pool	282	3,523	103,242	106,765	113,735	6,970
AP Textbooks	595	653	69,347	70,000	70,000	-
English Language Learners	16,675	835	81,750	82,585	96,371	13,786
Security	168,842	246,265	965,484	1,211,749	1,201,561	(10,188)
Teach/Princ Eval Project	5,711	-	20,000	20,000	20,000	-
Interpreting	32,218	24,723	172,086	196,809	198,619	1,810
HIB (Anti-Bullying)	-	2,974	34,026	37,000	37,000	-
Instructional Coaches	50,847	-	121,599	121,599	144,144	22,545
Graduation	4,407	-	26,500	26,500	26,500	-
Technology Facilitators	-	-	6,500	6,500	6,500	-
Elementary Leadership Activities	4,797	6,003	156,657	162,660	166,980	4,320
Equip Lease/Maint	(20,374)	29,086	342,273	371,359	371,359	-
Professional Development	66,805	63,782	66,557	130,339	130,339	-
Classroom Overload	73,116	109,857	581,182	691,039	718,035	26,996
Student Activities Advance & Coaches	9,684	8,398	349,156	357,554	367,106	9,552
Extra Curricular Activities	12,116	17,863	176,114	193,977	199,124	5,147
Middle School Leadership Activities	2,528	11,390	88,127	99,517	102,157	2,640
Coach Salaries	216,911	229,445	921,556	1,151,001	1,158,599	7,598
Sick Leave & Vacation Cash Out	-	-	611,894	611,894	629,204	17,310

General Fund | Basic Education Activity Forecast

For the Period Ending 10/31/2024



	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
EXPENDITURES						
Admin Med Match	7,305	5,512	174,782	180,294	230,294	50,000
Building Technology Assistants	4,806	2,544	29,898	32,442	33,303	861
Donation account	3,968	10,506	15,644	26,150	26,150	-
TOTAL BASIC EDUCATION	\$ 22,296,484	\$ 23,847,607	\$ 111,261,939	\$ 135,109,545	\$ 140,385,850	\$ 5,276,305

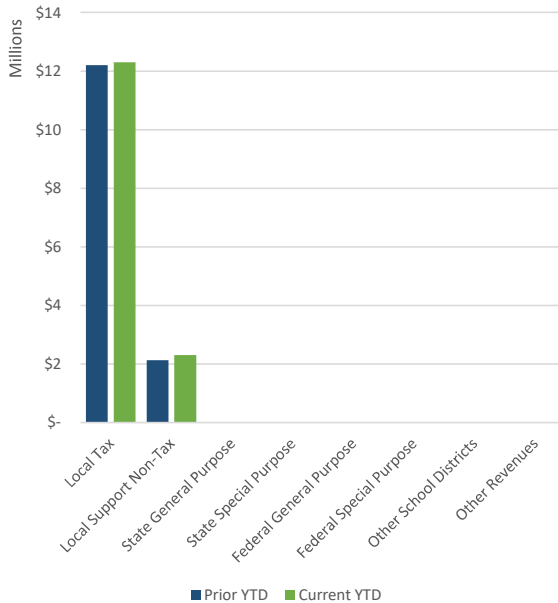
Capital Projects Fund | Financial Summary (Program)

For the Period Ending 10/31/2024

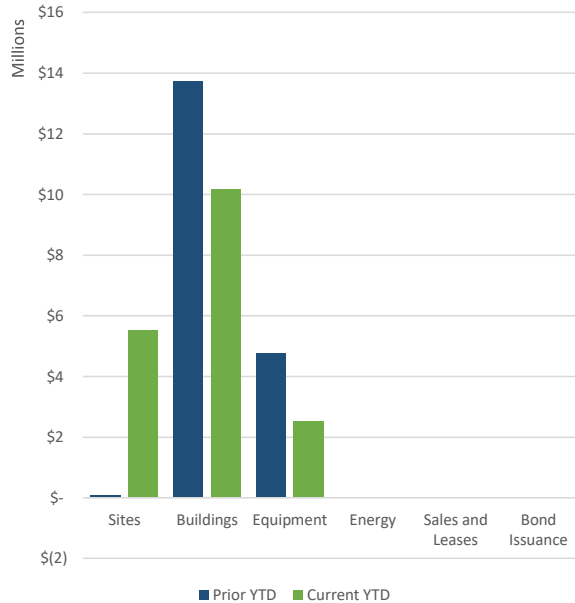


	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local Tax	\$ 12,205,417	\$ 29,786,459	40.98%	\$ 12,298,236	\$ 30,032,128	40.95%
Local Support Non-Tax	2,125,141	13,906,740	15.28%	2,301,003	7,169,121	32.10%
State General Purpose	-	-		-	-	
State Special Purpose	-	6,440	0.00%	-	-	
Federal General Purpose	-	-		-	-	
Federal Special Purpose	-	173,245	0.00%	-	-	
Other School Districts	-	-		-	-	
Other Revenues	-	2,744,278	0.00%	-	-	
TOTAL REVENUE	\$ 14,330,559	\$ 46,617,161	30.74%	\$ 14,599,239	\$ 37,201,249	39.24%
EXPENDITURES						
Sites	\$ 92,699	\$ 9,957,093	0.93%	\$ 5,509,266	\$ 116,848,869	4.71%
Buildings	13,749,772	78,534,040	17.51%	10,162,555	139,948,287	7.26%
Equipment	4,782,622	11,522,997	41.51%	2,537,311	16,874,023	15.04%
Energy	(2,988)	-		-	-	
Sales and Leases	-	-		-	-	
Bond Issuance	-	-		-	-	
TOTAL EXPENDITURES	\$ 18,622,105	\$ 100,014,131	18.62%	\$ 18,209,132	\$ 273,671,179	6.65%
SURPLUS / (DEFICIT)	(4,291,546)	(53,396,970)		(3,609,893)	(236,469,930)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	-	1,001,160	0.00%	-	275,000,000	0.00%
Other Financing Uses	(825,673)	(725,411)	113.82%	(628,862)	-	0.00%
NET CHANGE IN FUND BALANCE	(5,117,219)	(53,121,220)		(4,238,756)	38,530,070	
ENDING FUND BALANCE	302,030,890	290,232,894		285,994,139	345,678,180	

Revenues by Source
Prior YTD vs. Current YTD



Expenditures by Program
Prior YTD vs. Current YTD



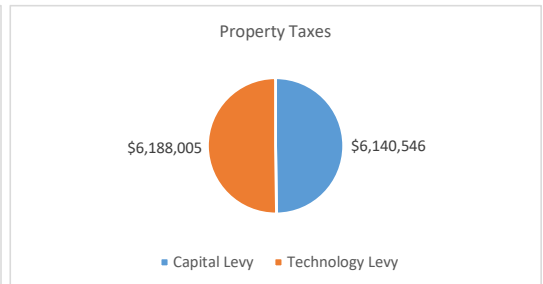
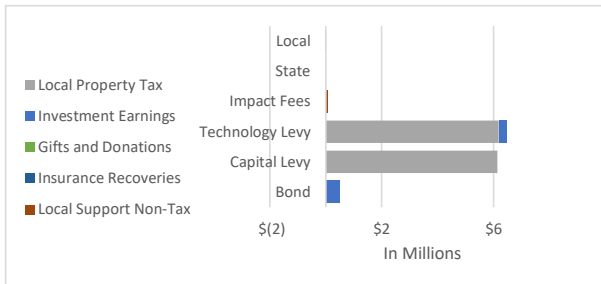
Capital Projects Fund | Financial Resource Summary (Program)

For the Period Ending 10/31/2024



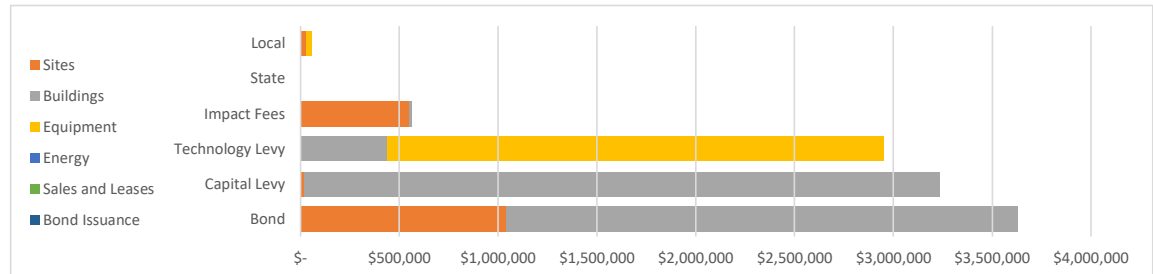
REVENUES

	Bond	Capital Levy	Technology Levy	Impact Fees	State	Local	Total Fund
Local Property Tax	\$ -	\$ 6,140,546	\$ 6,188,005	\$ -	\$ -	\$ (30,316)	\$ 12,298,236
Investment Earnings	478,568	-	272,167	-	-	-	750,735
Gifts and Donations	-	-	-	-	-	-	-
Facility Rentals	-	-	-	-	-	23,015	23,015
Insurance Recoveries	-	-	-	-	-	6,278	6,278
Local Support Non-Tax	-	-	-	64,454	-	210	64,664
Grants	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 478,568	\$ 6,140,546	\$ 6,460,172	\$ 64,454	\$ -	\$ (813)	\$ 13,142,928



EXPENDITURES

	Bond	Capital Levy	Technology Levy	Impact Fees	State	Local	Total Fund
Sites	\$ 1,041,325	\$ 20,833	\$ -	\$ 552,827	\$ -	\$ 30,317	\$ 1,645,301
Buildings	2,584,906	3,214,299	439,719	11,477	-	-	6,250,401
Equipment	-	-	2,512,420	-	-	24,892	2,537,311
Energy	-	-	-	-	-	-	-
Sales and Leases	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 3,626,231	\$ 3,235,132	\$ 2,952,138	\$ 564,303	\$ -	\$ 55,209	\$ 10,433,013



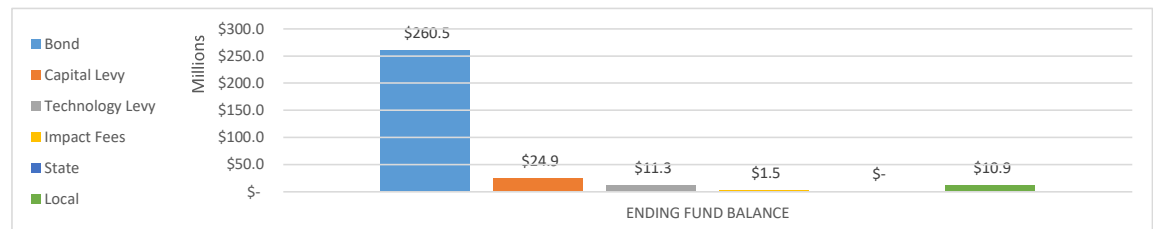
SURPLUS / (DEFICIT)	\$ (3,147,663)	\$ 2,905,414	\$ 3,508,034	\$ (499,849)	\$ -	\$ (56,021)	\$ 2,709,915
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OTHER FINANCING SOURCES / (USES)

Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	-	-	(628,862)	-	-	-	(628,862)

NET CHANGE IN FUND BALANCE	\$ (3,147,663)	\$ 2,905,414	\$ 2,879,171	\$ (499,849)	\$ -	\$ (56,021)	\$ 2,081,053
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ENDING FUND BALANCE	260,536,839	24,932,115	11,289,702	1,548,980	-	10,921,526	309,229,162
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Capital Projects Fund | 2016 Capital Levy Program

For the Period Ending 10/31/2024



CONSTRUCTION PROJECTS

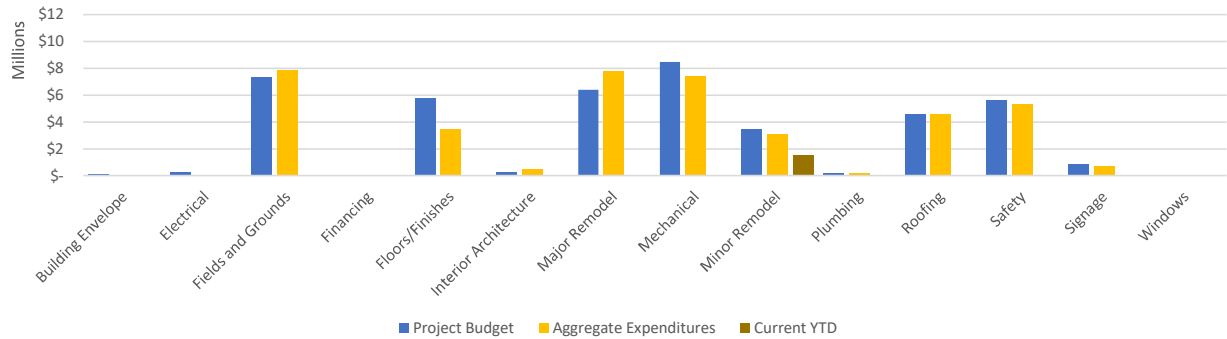
	Multi Year Project Budget	Accumulated Cost To Date	CTD % of Budget
New Elementary (Sartori)	\$ 45,011,335	\$ 45,010,178	100.00%
Building Envelope	161,831	73,792	45.60%
Electrical	246,531	21,282	8.63%
Fields and Grounds	7,380,339	7,873,682	106.68%
Financing	50,330	50,330	100.00%
Floors/Finishes	5,799,176	3,506,448	60.46%
Interior Architecture	255,426	460,076	180.12%
Major Remodel	6,399,621	7,826,137	122.29%
Mechanical	8,478,966	7,458,730	87.97%
Minor Remodel	3,465,562	3,116,784	89.94%
Plumbing	199,101	185,684	93.26%
Roofing	4,603,321	4,603,321	100.00%
Safety	5,627,401	5,377,401	95.56%
Signage	907,612	722,046	79.55%
Windows	-	-	-
TOTAL CONSTRUCTION PROJECTS	\$ 88,586,551	\$ 86,285,891	97.40%

Current YTD	Annual Budget	YTD % of Budget
\$ -	\$ -	-
-	181,938	0.00%
-	226,970	0.00%
-	89,061	0.00%
-	-	-
45,514	845,898	5.38%
-	40,246	0.00%
-	145,698	0.00%
43,707	36,547	119.59%
1,516,612	1,676,728	90.45%
-	45,295	0.00%
-	138,152	0.00%
-	6,003	0.00%
-	341,537	0.00%
-	-	-
\$ 1,605,833	\$ 3,774,073	42.55%

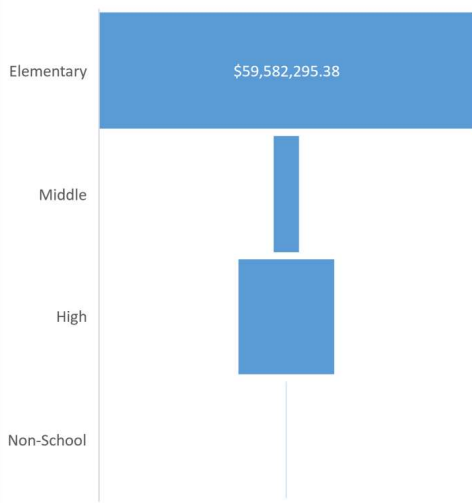
CAPITAL ACQUISITIONS & OVERHEAD

Property Acquisition	\$ 648,809	\$ 648,809	100.00%
Overhead	3,656,332	4,841,414	132.41%
Contingency	1,708,307	-	-
TOTAL CAPITAL ACQUISITIONS & OVERHEAD	\$ 6,013,449	\$ 5,490,224	91.30%

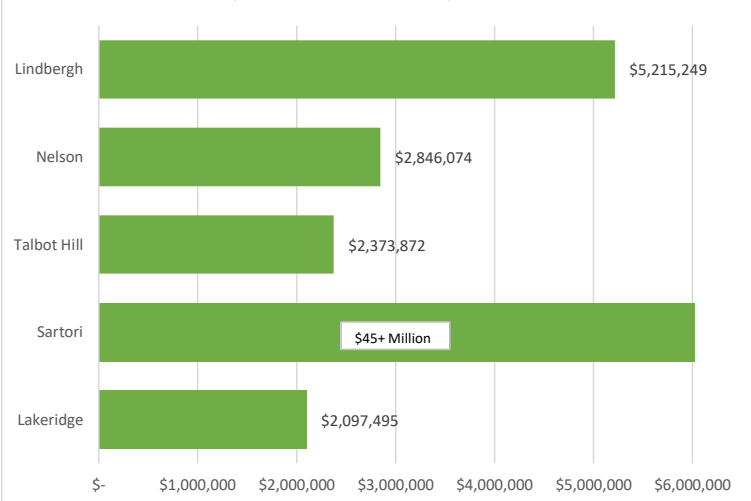
\$ -	\$ -	-
166,539	82,281	202.40%
-	2,980,397	0.00%
\$ 166,539	\$ 3,062,678	5.44%



Levy Expenditure Concentration



Top Five Schools - Total Expenditures



Capital Projects Fund | 2022 Capital Levy Program

For the Period Ending 10/31/2024

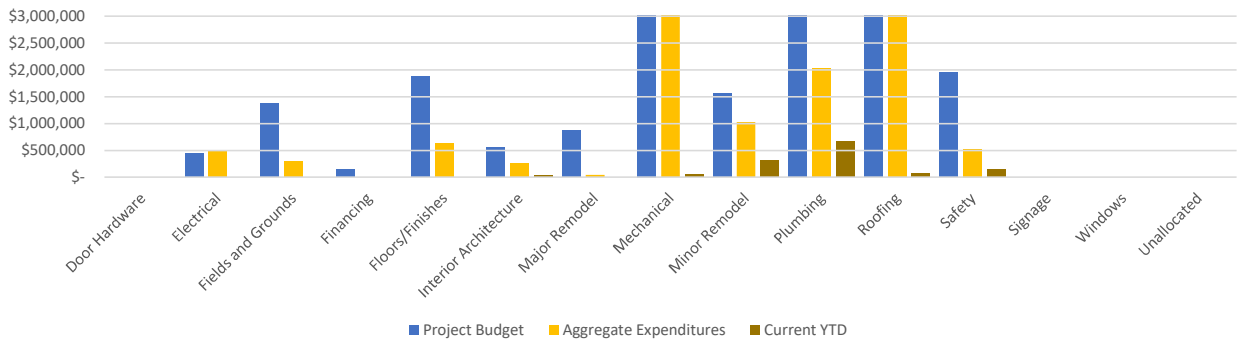


CONSTRUCTION PROJECTS

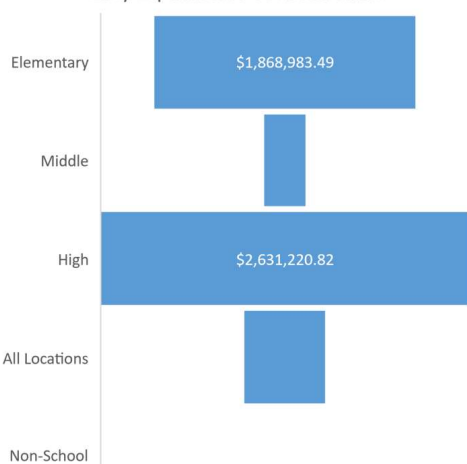
	Multi Year Project Budget	Accumulated Cost To Date	CTD % of Budget	Current YTD	Annual Budget	YTD % of Budget
Building Envelope	\$ 3,030,000	\$ 670,219	22.12%	\$ 104,574	\$ 3,151,491	3.32%
Door Hardware	-	-	0.00%	-	-	-
Electrical	450,219	496,058	110.18%	17,202	687,000	2.50%
Fields and Grounds	1,374,000	300,149	21.84%	7,001	1,155,000	0.61%
Financing	148,736	-	-	-	-	-
Floors/Finishes	1,876,000	635,949	33.90%	5,531	1,550,809	0.36%
Interior Architecture	550,000	260,004	47.27%	27,461	529,487	5.19%
Major Remodel	866,000	48,130	5.56%	-	300,000	0.00%
Mechanical	8,905,523	4,678,051	52.53%	60,256	5,209,222	1.16%
Minor Remodel	1,565,000	1,025,721	65.54%	305,204	4,519,875	6.75%
Plumbing	3,156,787	2,026,612	64.20%	673,538	3,905,565	17.25%
Roofing	5,150,000	4,433,162	86.08%	68,727	3,181,811	2.16%
Safety	1,945,000	529,221	27.21%	144,540	1,423,142	10.16%
Signage	-	-	-	-	-	-
Windows	-	1,350	-	-	798,650	0.00%
Unallocated	-	-	-	-	161,106	0.00%
TOTAL CONSTRUCTION PROJECTS	\$ 29,017,265	\$ 15,104,626	52.05%	\$ 1,414,034	\$ 26,573,159	5.32%

CAPITAL ACQUISITIONS & OVERHEAD

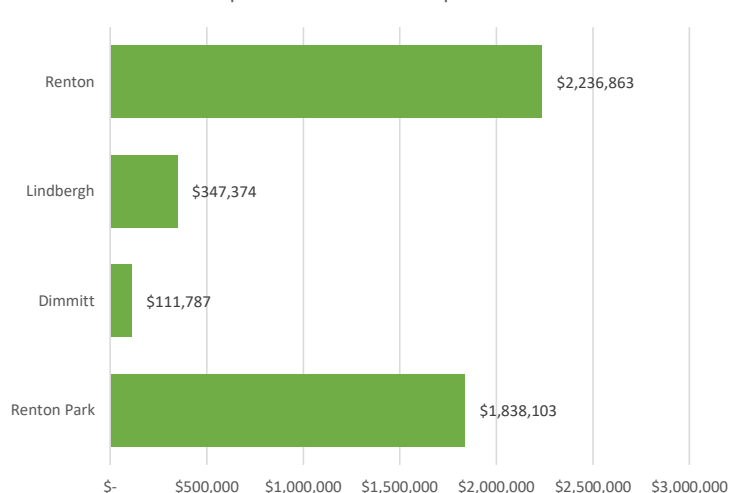
Property Acquisition	\$ -	\$ -	\$ -	\$ -
Overhead	-	-	-	-
Contingency	-	-	-	(442,942)
TOTAL CAPITAL ACQUISITIONS & OVERHEAD	\$ -	\$ -	\$ -	\$ (442,942)



Levy Expenditure Concentration



Top Five Schools - Total Expenditures



Capital Projects Fund | 2019 Bond Program

For the Period Ending 10/31/2024



CONSTRUCTION PROJECTS

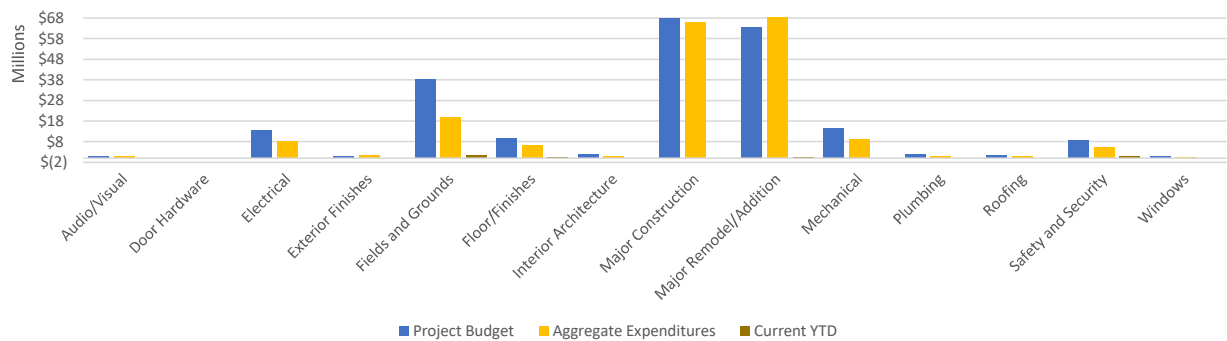
	Multi Year Project Budget	Accumulated Cost To Date	CTD % of Budget
Audio/Visual	\$ 851,295	\$ 1,043,255	122.55%
Door Hardware	198,450	246,901	124.41%
Electrical	13,691,771	8,288,207	60.53%
Exterior Finishes	848,244	1,320,413	155.66%
Fields and Grounds	38,216,918	19,646,148	51.41%
Floor/Finishes	9,556,847	6,204,117	64.92%
Interior Architecture	1,664,792	711,977	42.77%
Major Construction	67,843,781	65,922,653	97.17%
Major Remodel/Addition	63,645,409	70,934,157	111.45%
Mechanical	14,730,951	9,118,720	61.90%
Plumbing	1,613,392	740,586	45.90%
Roofing	1,588,046	1,052,549	66.28%
Safety and Security	8,682,188	5,117,463	58.94%
Windows	724,028	545,711	75.37%
TOTAL CONSTRUCTION PROJECTS	\$ 223,856,112	\$ 190,892,857	85.27%

Current YTD	Annual Budget	YTD % of Budget
\$ -	\$ -	-
-	-	-
286,950	6,468,274	4.44%
-	23,896	0.00%
1,339,259	20,141,018	6.65%
472,680	2,944,602	16.05%
-	266,781	0.00%
3,986	2,536,821	0.16%
590,072	18,752,654	3.15%
15,387	2,532,477	0.61%
-	186,620	0.00%
-	-	-
870,153	2,461,421	35.35%
-	207,915	0.00%
\$ 3,578,487	\$ 56,522,477	6.33%

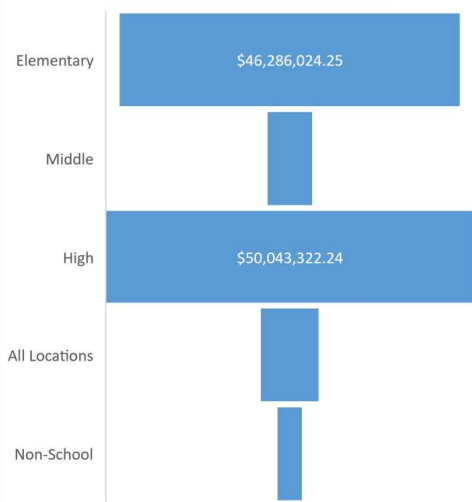
CAPITAL ACQUISITIONS & OVERHEAD

Property Acquisition	\$ 4,862,025	\$ 9,550	0.20%
Overhead	4,629,828	4,952,296	106.97%
Contingency	16,252,035	-	-
TOTAL CAPITAL ACQUISITIONS & OVERHEAD	\$ 25,743,888	\$ 4,961,845	19.27%

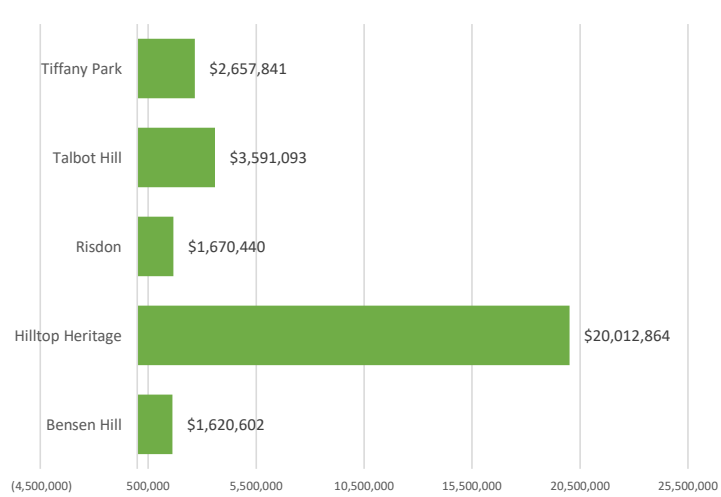
\$ -	\$ 4,852,475	0.00%
47,744	483,775	9.87%
-	4,095,478	0.00%
\$ 47,744	\$ 9,431,728	0.51%



Bond Expenditure Concentration



Top Five Schools - Total Expenditures



Capital Projects Fund | 2023 Bond Program

For the Period Ending 10/31/2024



CONSTRUCTION PROJECTS

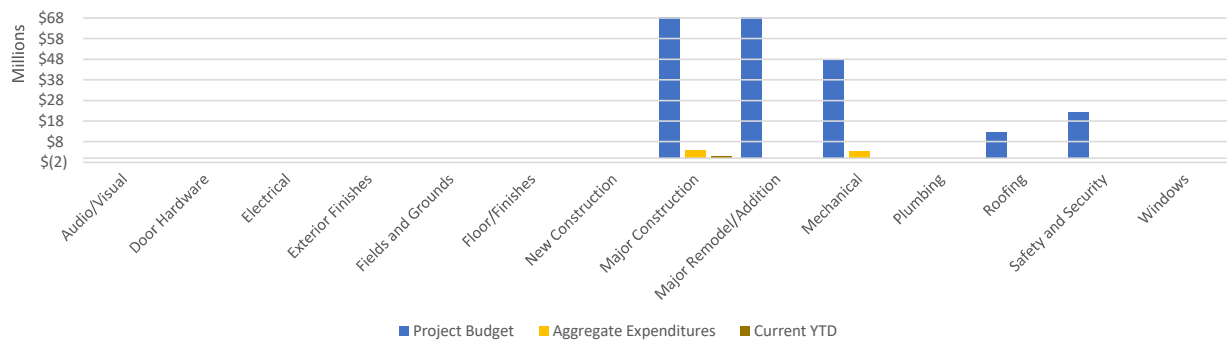
	Multi Year Project Budget	Accumulated Cost To Date	CTD % of Budget
Audio/Visual	\$ -	\$ -	
Door Hardware	-	-	
Electrical	-	-	
Exterior Finishes	-	-	
Fields and Grounds	-	-	
Floor/Finishes	-	-	
New Construction	-	-	
Major Construction	\$ 345,929,000	\$ 3,925,122	1.13%
Major Remodel/Addition	73,224,000	-	
Mechanical	47,425,000	3,352,929	7.07%
Plumbing	-	-	
Roofing	12,506,000	-	
Safety and Security	22,019,000	-	
Windows	-	-	
TOTAL CONSTRUCTION PROJECTS	\$ 501,103,000	\$ 7,278,051	1.45%

Current YTD	Annual Budget	YTD % of Budget
\$ -	\$ -	
-	-	
-	-	
-	-	
-	-	
-	-	
-	-	
\$ 1,015,268	\$ 4,460,396	22.76%
-	-	
64,132	5,990,183	1.07%
-	-	
-	-	
-	-	
-	-	
\$ 1,079,400	\$ 10,450,579	10.33%

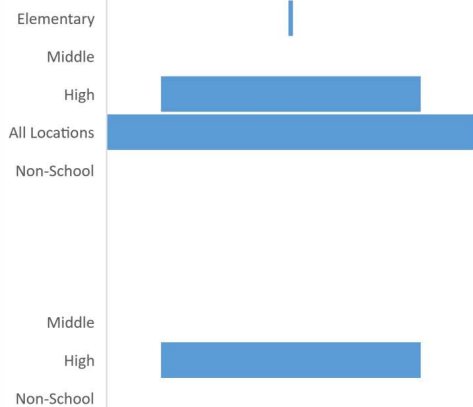
CAPITAL ACQUISITIONS & OVERHEAD

Property Acquisition	\$ 120,000,000	\$ 4,020,706	3.35%
Overhead	21,739,000	538,473	2.48%
Contingency	33,158,000	-	
TOTAL CAPITAL ACQUISITIONS & OVERHEAD	\$ 174,897,000	\$ 4,559,178	2.61%

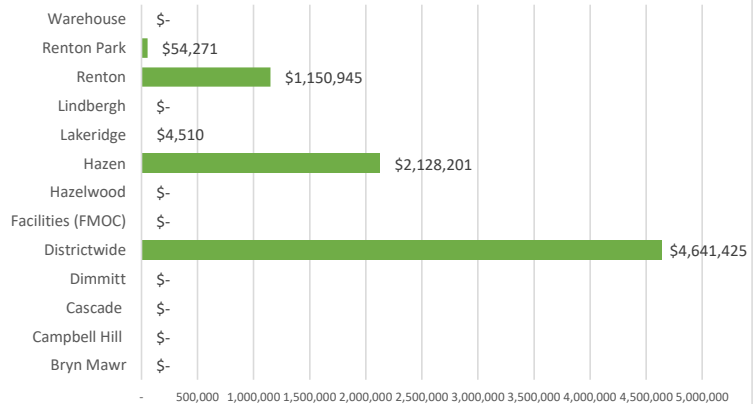
\$ 3,928,161	\$ 96,923,201	4.05%
159,928	4,410,301	3.63%
-	-	
\$ 4,088,088	\$ 101,333,501	4.03%



Bond Expenditure Concentration



Top Five Project - Total Expenditures



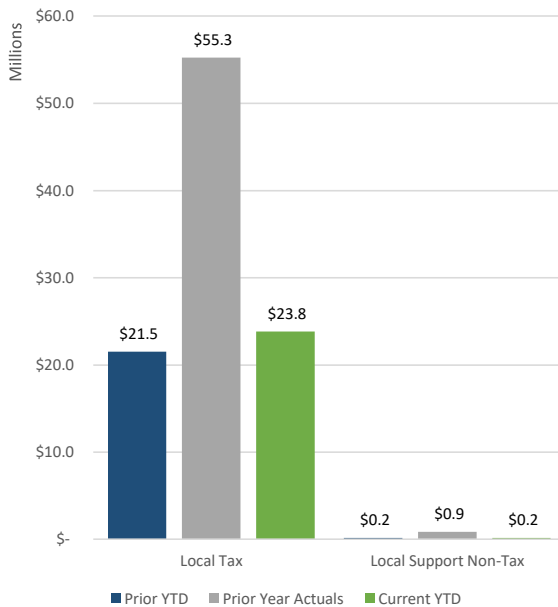
Debt Service Fund | Financial Summary

For the Period Ending 10/31/2024

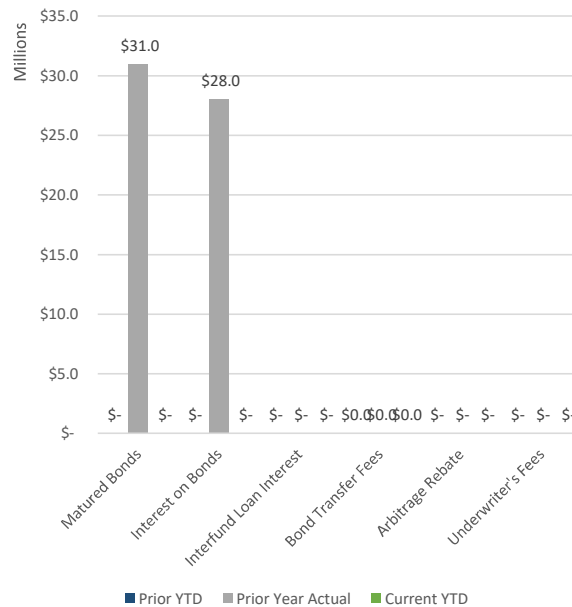


	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local Tax	\$ 21,530,347	\$ 55,264,511	38.96%	\$ 23,833,697	\$ 61,204,271	38.94%
Local Support Non-Tax	154,522	870,313	17.75%	180,635	861,074	20.98%
TOTAL REVENUE	\$ 21,684,869	\$ 56,134,825	38.63%	\$ 24,014,332	\$ 62,065,345	38.69%
EXPENDITURES						
Matured Bonds	\$ -	\$ 30,990,000	0.00%	\$ -	\$ 35,910,000	0.00%
Interest on Bonds	-	28,040,604	0.00%	-	23,541,538	0.00%
Interfund Loan Interest	-	-	-	-	-	-
Bond Transfer Fees	2,540	2,540	100.00%	2,450	1,000,000	0.25%
Arbitrage Rebate	-	-	-	-	-	-
Underwriter's Fees	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,540	\$ 59,033,143	0.00%	\$ 2,450	\$ 60,451,538	0.00%
SURPLUS / (DEFICIT)	21,682,329	(2,898,319)		24,011,882	1,613,807	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	21,682,329	(2,898,319)		24,011,882	1,613,807	
ENDING FUND BALANCE	49,080,726	24,500,079		48,511,960	20,759,532	

Revenues by Source
Prior YTD vs. Current YTD



Expenditures by Program
Prior YTD vs. Current YTD



Debt Service Fund | Debt Schedules

For the Period Ending 10/31/2024

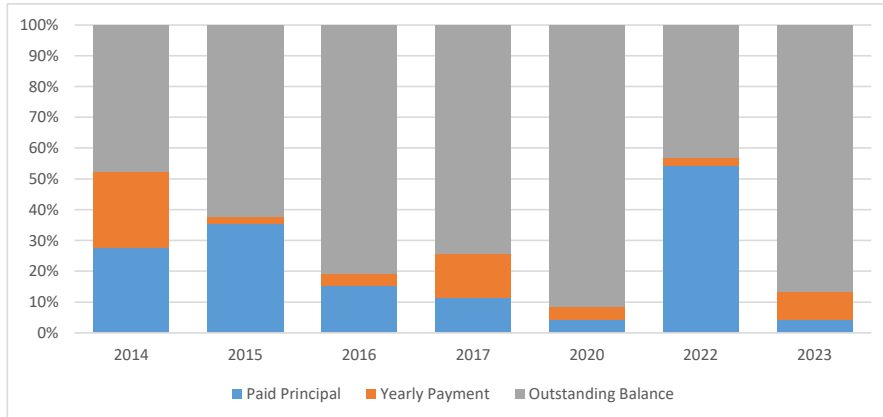


ACTIVE BOND ISSUANCES

	Amount Authorized	Interest Rate(s)	Final Maturity
2014 UT General Obligation & Refunding	37,800,000	3.75-5.00	12/1/2025
2015 UT General Obligation	44,865,000	3.00-5.00	12/1/2035
2016 UT General Obligation & Refunding	58,545,000	2.50-5.00	12/1/2028
2017 UT General Obligation & Refunding	44,005,000	3.00-5.00	12/1/2031
2020 UT General Obligation	100,500,000	4.00-5.00	12/1/2039
2022 UT General Obligation & Refunding	51,135,000	3.00-5.00	12/1/2031
2023 UT General Obligation	299,345,000	4.00-5.00	12/1/2042
TOTAL ACTIVE BOND ISSUANCES	\$ 636,195,000		

Annual Installments	9/24 Amount Outstanding	Percent Complete
12,409,563	23,875,000	36.84%
1,123,050	28,610,000	36.23%
2,444,375	49,250,000	15.88%
7,383,250	38,145,000	13.32%
4,147,000	95,800,000	4.68%
1,490,500	22,595,000	55.81%
30,453,800	285,345,000	4.68%
\$ 59,451,538	\$ 543,620,000	14.55%

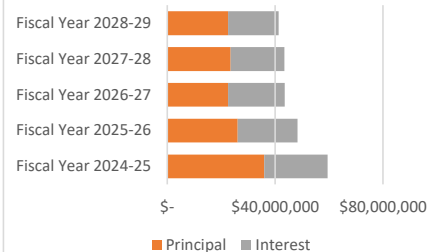
The bonds issued on March 18, 2020 May 24, 2022, and \$110 million of the March 14, 2023 sale represents 100% the complete series of bonds issued under the November 5, 2019 bond authorization. The remaining \$200 million from the March 14, 2023 sale represents the first installment of the November 8,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



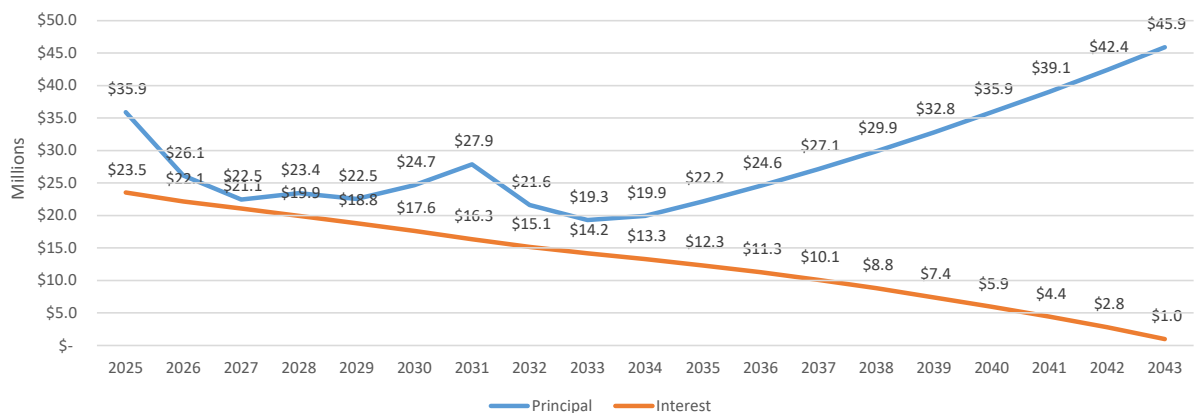
DEBT SERVICE REQUIREMENTS

	Principal	Interest	Total
Fiscal Year 2024-25	\$ 35,910,000	\$ 23,541,537	\$ 59,030,604
Fiscal Year 2025-26	26,125,000	22,131,294	59,451,537
Fiscal Year 2026-27	22,470,000	21,052,575	48,256,294
Fiscal Year 2027-28	23,415,000	19,929,725	43,522,575
Fiscal Year 2028-29	22,530,000	18,781,100	43,344,725
Fiscal Years 2030-2034	110,820,000	71,262,300	198,008,275
Fiscal Years 2035-2039	150,295,000	43,507,025	179,449,625
Fiscal Years 2040-2044	127,370,000	8,202,275	217,616,875
Fiscal Years 2045-2049	-	-	-
TOTAL DEBT SERVICE REQUIREMENTS	518,935,000	228,407,831	848,680,510

Next Five Debt Payments



Debt Service Requirements

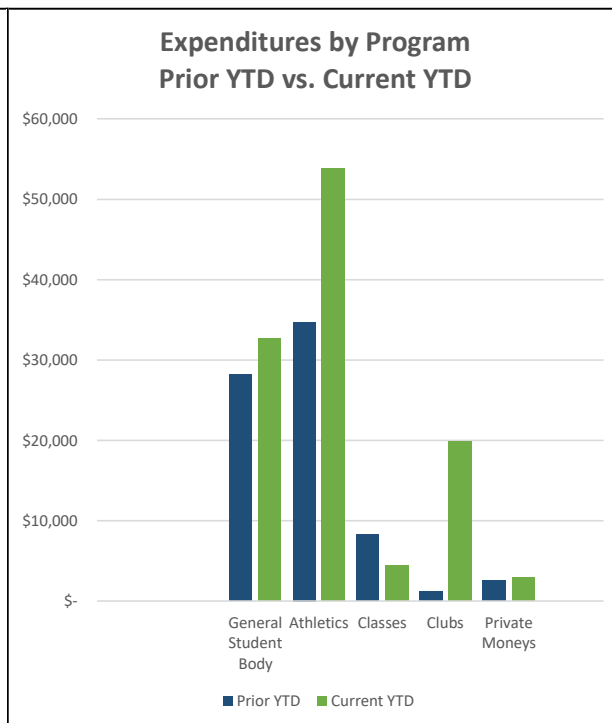
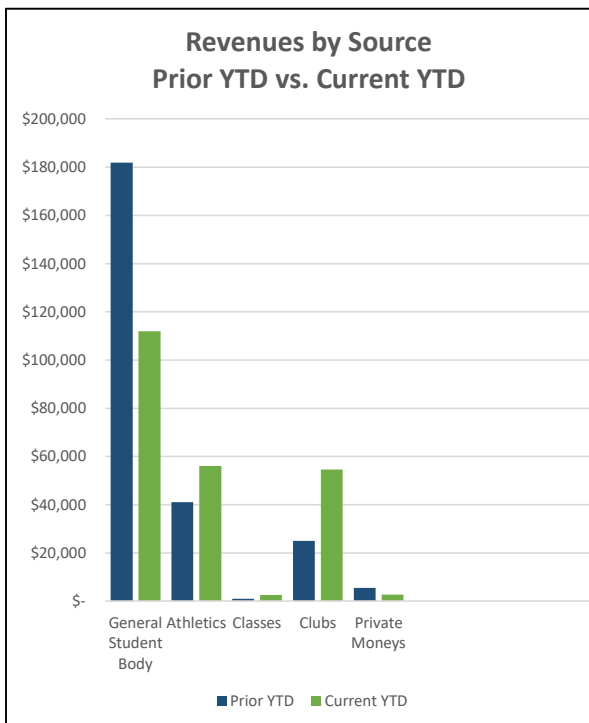


Associated Student Body Fund | Financial Summary

For the Period Ending 10/31/2024



	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
General Student Body	\$ 181,920	\$ 530,114	34.32%	\$ 111,909	\$ 408,616	27.39%
Athletics	41,006	211,471	19.39%	56,022	353,111	15.87%
Classes	1,040	38,904	2.67%	2,566	54,895	4.67%
Clubs	24,990	178,559	14.00%	54,556	435,820	12.52%
Private Moneys	5,560	14,825	37.50%	2,677	21,460	12.48%
	-	-		-	-	
	-	-		-	-	
TOTAL REVENUE	\$ 254,516	\$ 973,873	26.13%	\$ 227,730	\$ 1,273,902	17.88%
EXPENDITURES						
General Student Body	\$ 28,155	\$ 325,057	8.66%	\$ 32,651	\$ 472,719	6.91%
Athletics	34,758	292,518	11.88%	53,796	429,588	12.52%
Classes	8,340	55,229	15.10%	4,490	70,040	6.41%
Clubs	1,190	210,890	0.56%	19,929	433,340	4.60%
Private Moneys	2,540	15,034	16.89%	2,949	29,033	10.16%
	-	-		-	-	
	-	-		-	-	
TOTAL EXPENDITURES	\$ 74,982	\$ 898,729	8.34%	\$ 113,814	\$ 1,434,720	7.93%
SURPLUS / (DEFICIT)	179,534	75,144		113,916	(160,818)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	-	-		-	-	
Other Financing Uses	-	-		-	-	
NET CHANGE IN FUND BALANCE	179,534	75,144		113,916	(160,818)	
ENDING FUND BALANCE	1,373,314	1,268,925		1,382,841	1,074,196	



Associated Student Body Fund | Schools Summary

For the Period Ending 10/31/2024



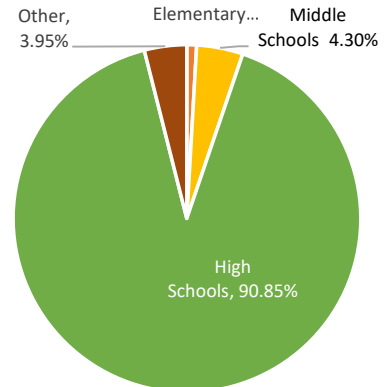
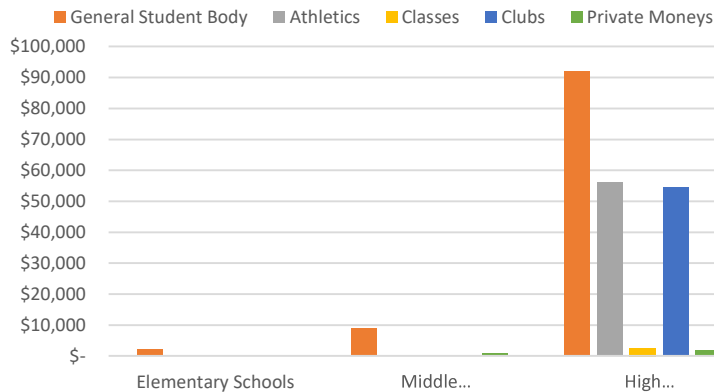
REVENUES

	Elementary Schools	Middle Schools	High Schools	Other	Total	Annual Budget	YTD % of Budget
General Student Body	\$ 2,048	\$ 8,876	\$ 91,981	\$ 9,004	\$ 111,909	\$ 408,616	27.39%
Athletics	-	-	56,022	-	56,022	353,111	15.87%
Classes	-	-	2,566	-	2,566	54,895	4.67%
Clubs	-	42	54,514	-	54,556	435,820	12.52%
Private Moneys	-	870	1,807	-	2,677	21,460	12.48%
TOTAL REVENUE	\$ 2,048	\$ 9,788	\$ 206,890	\$ 9,004	\$ 227,730	\$ 1,273,902	17.88%

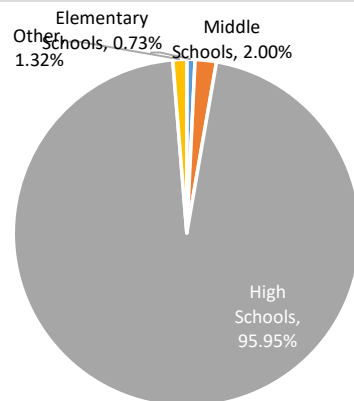
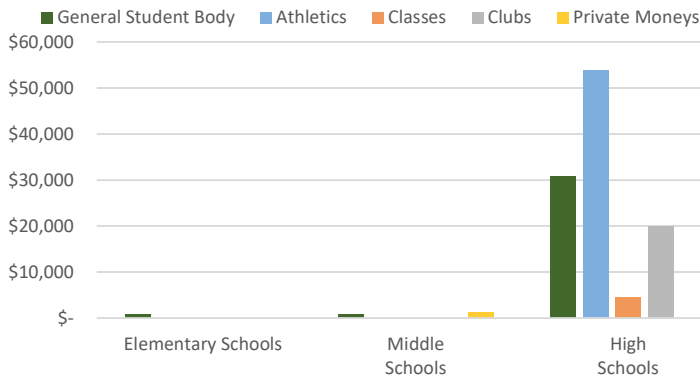
EXPENDITURES

	Elementary Schools	Middle Schools	High Schools	Other	Total	Annual Budget	YTD % of Budget
General Student Body	\$ 836	\$ 949	\$ 30,865	\$ -	\$ 32,651	\$ 472,719	6.91%
Athletics	-	60	53,737	-	53,796	429,588	12.52%
Classes	-	-	4,490	-	4,490	70,040	6.41%
Clubs	-	48	19,880	-	19,929	433,340	4.60%
Private Moneys	-	1,216	233	1,500	2,949	29,033	10.16%
TOTAL EXPENDITURES	\$ 836	\$ 2,273	\$ 109,205	\$ 1,500	\$ 113,814	\$ 1,434,720	7.93%

School ASB Revenues



School ASB Expenditures



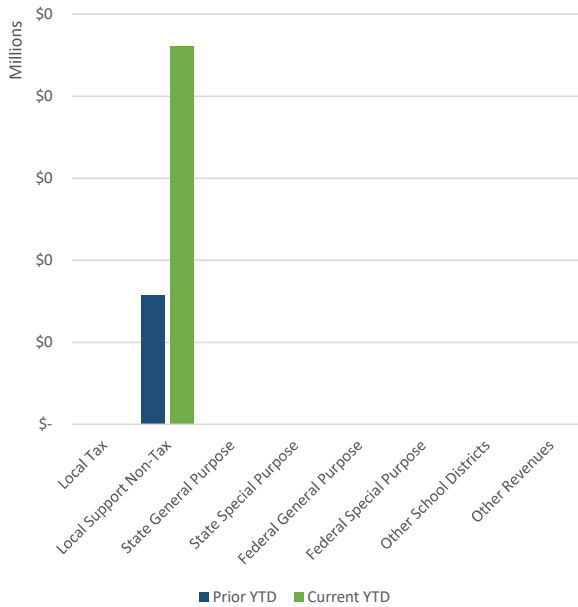
Transportation Vehicle Fund | Financial Summary

For the Period Ending 10/31/2024

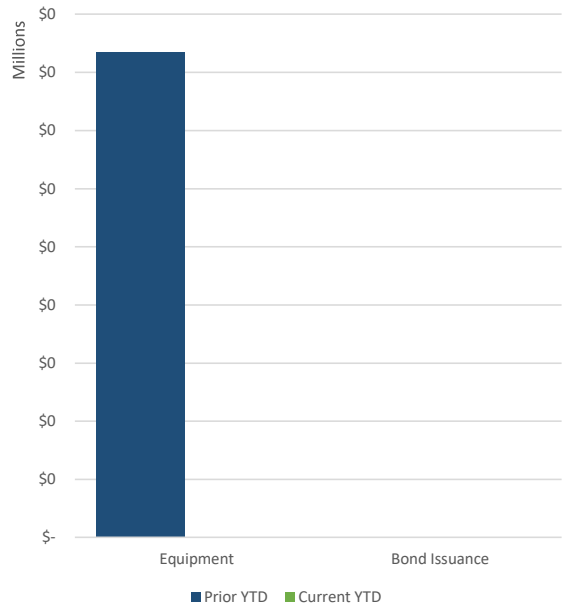


	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local Tax	\$ -	\$ -		\$ -	\$ -	
Local Support Non-Tax	7,864	86,095	9.13%	23,014	68,646	33.53%
State General Purpose	-	-		-	-	
State Special Purpose	-	1,537,316	0.00%	-	1,691,047	0.00%
Federal General Purpose	-	-		-	-	
Federal Special Purpose	-	-		-	-	
Other School Districts	-	-		-	-	
Other Revenues	-	-		-	-	
TOTAL REVENUE	\$ 7,864	\$ 1,623,411	0.48%	\$ 23,014	\$ 1,759,693	1.31%
EXPENDITURES						
Equipment	\$ 8,340	\$ 362,707	2.30%	\$ -	\$ 2,355,514	0.00%
Bond Issuance	-	-		-	-	
TOTAL EXPENDITURES	\$ 8,340	\$ 362,707	2.30%	\$ -	\$ 2,355,514	0.00%
SURPLUS / (DEFICIT)	(475)	1,260,704		23,014	(595,820)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	145,857	280,694		-	-	
Other Financing Uses	-	-		-	-	
NET CHANGE IN FUND BALANCE	145,382	1,541,398		23,014	(595,820)	
ENDING FUND BALANCE	2,274,679	3,670,695		3,693,710	1,759,693	

**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 10/31/2024



	Prior Year Count	Current Year Count	Curr. Vs. Prior
BUSES			
Conventional, Diesel	0	0	
Conventional, Diesel, w/Lift	7	7	
Transit, Diesel	45	45	
Transit, Electric	2	2	
Type A, Gas	29	29	
Type A, Gas, w/Lift	13	12	-7.69%
TOTAL BUSES	96	95	-1.04%

Depreciation Projected	Annual Budget	Proj. vs. Budget
\$ -	\$ -	0.00%
86,088	86,088	100.00%
620,582	689,647	89.99%
88,649	88,649	100.00%
584,670	688,269	84.95%
138,394	138,394	100.00%
\$ 1,518,383	\$ 1,691,047	89.79%

	Prior Year To Date	Prior Year	Percent Change
REVENUES			
Investment Earnings	\$ 7,864	\$ 86,095	9.13%
Transportation Depreciation	-	1,537,316	0.00%
TOTAL REVENUES	\$ 7,864	\$ 1,623,411	0.48%
EXPENDITURES			
Equipment	\$ -	\$ 362,707	0.00%
Bond Issuance	-	-	
TOTAL EXPENDITURES	\$ -	\$ 362,707	0.00%
SURPLUS / (DEFICIT)	7,864	1,260,704	
OTHER FINANCING SOURCES / (USES)			
Other Financing Sources	-	280,694	
Other Financing Uses	-	-	
NET CHANGE IN FUND BALANCE	7,864	1,541,398	
ENDING FUND BALANCE	2,137,162	3,670,695	

Year To Date	Annual Budget	YTD % of Budget
\$ 23,014	\$ 68,646	
-	1,691,047	
\$ 23,014	\$ 1,759,693	1.31%
\$ -	\$ 2,355,514	0.00%
-	-	
\$ -	\$ 2,355,514	0.00%
23,014	(595,820)	
-	-	
-	-	
23,014	(595,820)	
3,693,710	1,759,693	

