

Yakima School District

2015/16 Fiscal Year-End Report

December 2, 2016

Executive Summary

Overview

The Yakima School District is located primarily within the boundaries of the City of Yakima, serving a diverse population of over 16,000 students. Yakima is the 19th largest district in Washington, the second largest in Eastern Washington, and the largest Latino-majority district in the state.

The Yakima School District's Roadmap serves as the District's strategic plan and outlines our goals, targets and areas of focus. The 2016/17 Board annual goals will focus on family and community engagement, student attendance, student achievement and growth, student discipline and 4-year graduation rate.

The District ended with a \$24.6M fund balance. The unassigned amount is \$15.7M, which is 8.7% of the total general fund expenditures. Board policy 1000.2.3 requires a minimum fund balance of 5% of the total general fund expenditures.

Executive Summary

Teaching and Learning Highlights

Continued focus on incorporating the Washington State Standards P-12 into our instruction. Professional Development Specialists, Instructional Facilitators and Teacher Leaders focused on job-embedded professional development opportunities to continue to improve our instructional practices.

Continued Implementation of the Reading Wonders English Language Arts (ELA) curriculum in grades K-5. Focus on increasing the rigor to meet the new demands of the Washington State Learning Standards and testing requirements in grades 3-5 as well as incorporating the use of technology to enhance the instruction.

Continued focus on English Language Proficiency Standards (ELPs) to ensure P-12 alignment with core content academic standards. Included the onset of professional development opportunities for staff to be trained on targeted instructional strategies to increase the academic language and understanding of students who are English Language Learners.

Executive Summary

Enrollment

The District finished 2015/16 with approximately 196 student FTE above the budgeted projections. With basic education funding at \$6,300 per student, the increase equates to \$1.2M.

Financial

The ending fund balance allows the District to proceed with the \$4.5M phase 1 of the Davis auditorium project. Approximately \$5M will be used to cover the first year of the new two year YEA negotiated agreement. The District has approximately \$9.0M of non-voted debt capacity remaining. The current combined 2016 tax rate is \$4.80 (\$1.68 Bonds and \$3.12 M&O Levy).

The District has a bus fleet of 74. 18 busses are no longer on the depreciation schedule, 31 are for special needs.

General Fund Revenue & Expenditure Executive Summary 2015/16

DESCRIPTION	REVENUE	EXPENDITURES	Over/(Under)
BASIC EDUCATION PROGRAMS - LEVY & STATE FUNDED			
<i>REGULAR INSTRUCTION</i>		\$84,271,349	
<i>DISTRICT WIDE SUPPORT SERVICES</i>		\$24,544,819	
	\$ 120,399,296	\$108,816,168	\$11,583,129
SPECIAL EDUCATION - (LEVY \$1,048,009)	\$ 21,031,792	\$23,034,218	(\$2,002,426)
<i>CAREER & TECHNICAL EDUCATION</i>	\$ 6,906,627	\$6,788,553	\$118,074
<i>SKILLS CENTER INSTRUCTION</i>	\$ 4,028,103	\$3,780,680	\$247,423
STATE & FEDERAL GRANTS & SELF-FUNDED PROGRAMS	\$ 27,758,326	\$27,303,611	\$454,715
<i>FOOD SERVICES PROGRAM</i>	\$ 9,505,251	\$9,079,432	\$425,818
<i>PUPIL TRANSPORTATION OPERATIONS</i>	\$ 2,861,525	\$2,909,406	(\$47,881)
TOTALS	\$192,490,921	\$181,712,069	\$10,778,852
<i>PRIOR YEAR ADJ ESD105 UNEMPLOYMENT POOL ASSETS</i>			\$337,478
<i>TRANSFER TO DEBT SERVICE FUND</i>			(\$477,188)
<i>TRANSFER TO CAPITAL PROJECTS FUND</i>			(\$1,900,000)
			\$8,739,142
BEGINNING FUND BALANCE:	\$15,849,428		
YEAR-END FUND BALANCE:	\$24,588,570		
	\$8,739,142		

Fund Balance Detail

Restricted:

GL 821 Restricted for Carryover of Restricted Revenues:

Program 31 & 34 - Career & Tech Ed	368,950
Program 55 - LAP	277,688
Programs 07xx - 09xx Local Grants	85,132
Programs 58xx, 74xx & 79xx	158,082

Total GL 821

GL 825 Restricted for Skills Centers

GL 830 Restricted for Debt Service

GL 845 Restricted for Self Insurance

GL 850 Restricted for Uninsured Risks

Total Restricted Fund Balance

889,852
231,260
655,950
500,000
350,000

2,627,062

Committed:

GL 870 Committed ESD105 Unemployment Pool

Total Committed Fund Balance

295,376

295,376

Assigned:

GL 884 Capital Projects

GL 888 Other Purposes:

Basic Education	831,560
Elementary Schools	264,345
Middle Schools	87,545
High Schools	189,462

Total GL 888

Total Assigned Fund Balance

4,500,000

1,372,912

5,872,912

Unassigned:

GL 890 Unassigned Fund Balance

GL 891 Unassigned Minimum Fund Balance Policy

Total Unassigned Fund Balance

6,707,617

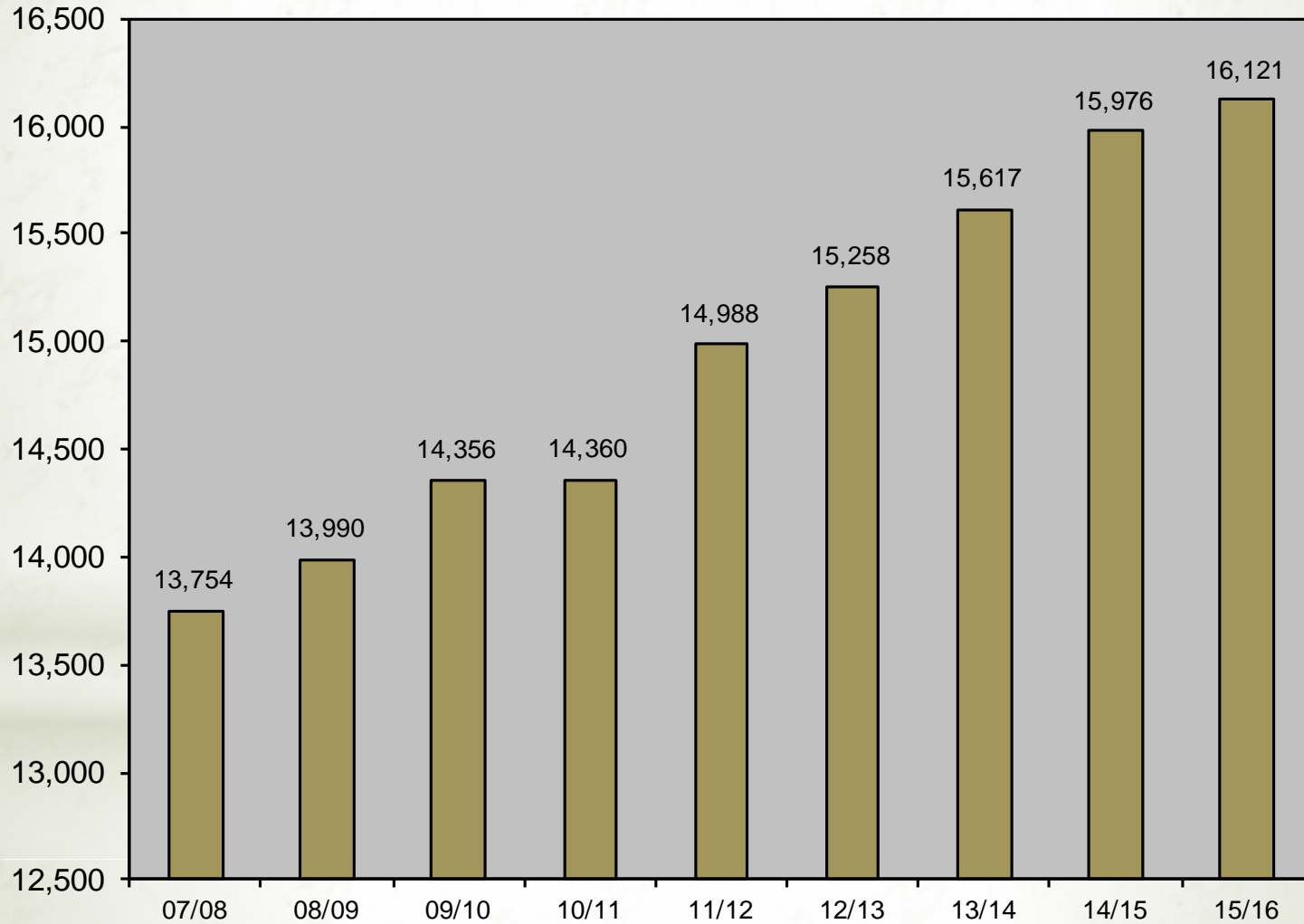
9,085,603

15,793,220

Total Ending Fund Balance

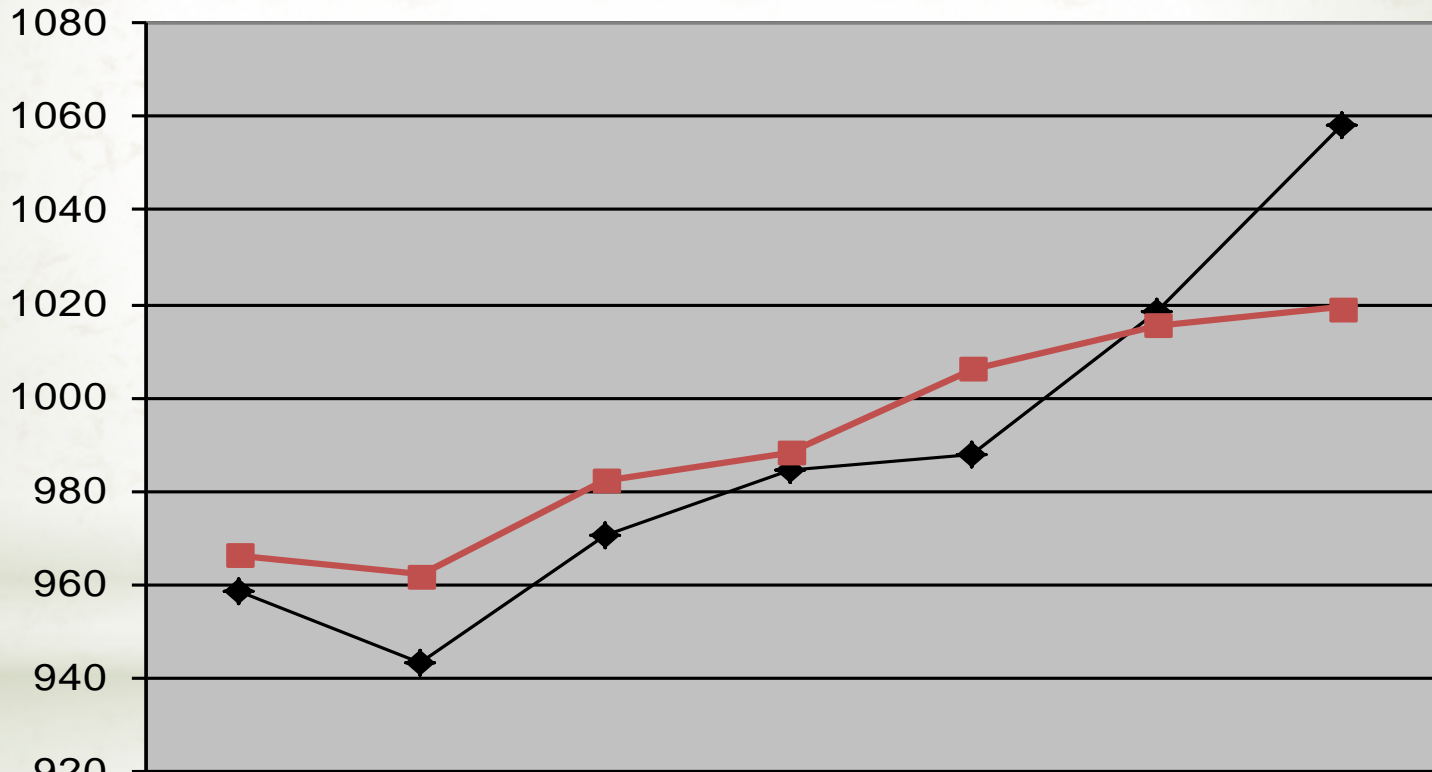
\$24,588,570

Student Enrollment



Staffing - Certificated FTE

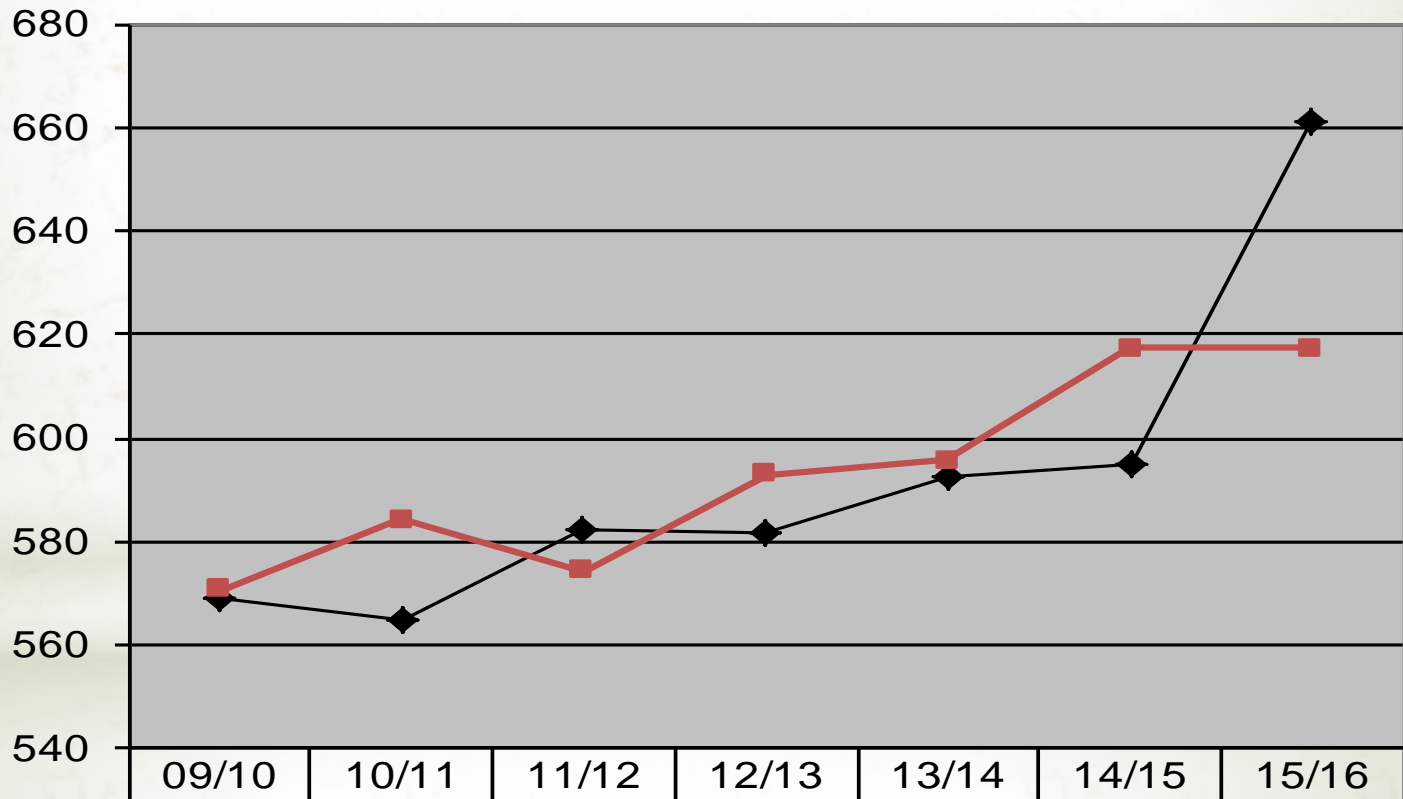
Salary for persons who hold a professional education certificate issued by the Office of Superintendent of Public Instruction



	09/10	10/11	11/12	12/13	13/14	14/15	15/16
◆ Budget	958.757	943.030	970.496	984.738	988.031	1018.16	1058.3
■ Actual	966.429	961.941	982.496	988.424	1006.35	1015.66	1019.11

Staffing - Classified FTE

Salary for persons in positions that are not certificated, such as para-educators, office/clerical staff, bus drivers, cooks, maintenance staff and custodians



◆ Budget	569.216	565.23	582.319	581.85	592.908	595.157	661.449
■ Actual	570.832	584.35	574.41	593.218	595.805	617.416	617.319

Revenue History

REVENUE TYPE	Actual	Actual	Actual	Actual	Like-size District Comparison 10,000 - 19,999 FTE 19 Districts
	2012/13	2013/14	2014/15	2015/16	
LOCAL TAXES (10) <i>% of Total Revenues</i>	\$13,129,341 8.39%	\$13,184,819 8.02%	\$13,670,616 7.39%	\$13,952,283 7.25%	19.00%
LOCAL NON-TAX (20) <i>% of Total Revenues</i>	\$2,044,061 1.31%	\$2,833,609 1.72%	\$1,670,230 0.90%	\$1,157,970 0.60%	3.40%
STATE FUNDING (30, 40) <i>% of Total Revenues</i>	\$115,398,099 73.73%	\$127,041,318 77.23%	\$137,067,615 74.12%	\$151,270,275 78.58%	68.60%
FEDERAL FUNDING (50, 60) <i>% of Total Revenues</i>	\$25,403,779 16.23%	\$20,921,390 12.72%	\$24,498,165 13.25%	\$25,557,776 13.28%	7.90%
FEDERAL STIMULUS FUNDING (6111-6119) <i>% of Total Revenues</i>	\$69,407 0.04%	\$87 0.00%	\$0 0.00%	\$0 0.00%	0.0%
OTHER FIN. SOURCES (70, 80, 90) <i>% of Total Revenues</i>	\$475,683 0.30%	\$516,236 0.31%	\$8,031,454 4.34%	\$552,617 0.29%	1.1%
TOTAL REVENUES	\$156,520,370	\$164,497,459	\$184,938,080	\$192,490,921	100.00%

Expenditures By Program

PROGRAM	Actual 2012/13	Actual 2013/14	Actual		Like-size District Comparison 10,000-19,999 FTE 19 Districts
			2014/15	2015/16	
Regular Instruction (00) % of Total Budget	\$77,107,530 48.3%	\$83,371,618 48.8%	\$83,940,333 46.4%	\$84,353,562 46.4%	54.84%
Federal Stimulus (11/12/13/14/18/19) % of Total Budget	\$67,881 0.0%	\$91 0.0%	\$0 0.0%	\$0 0.0%	0.14%
Special Education (20) % of Total Budget	\$19,587,289 12.3%	\$20,816,983 12.2%	\$20,847,738 11.5%	\$23,034,218 12.7%	12.77%
Vocational Instruction (30) % of Total Budget	\$6,384,933 4.0%	\$6,122,298 3.6%	\$6,900,352 3.8%	\$6,909,676 3.8%	3.03%
Skills Center Instruction (40) % of Total Budget	\$3,827,617 2.4%	\$3,960,214 2.3%	\$4,016,847 2.2%	\$3,862,673 2.1%	0.62%
Compensatory Programs (50/60) % of Total Budget	\$20,444,120 12.8%	\$18,601,697 10.8%	\$23,497,617 13.0%	\$26,001,247 14.3%	6.29%
Other Instructional Programs (70) % of Total Budget	\$890,639 0.6%	\$986,816 0.6%	\$839,645 0.5%	\$1,017,035 0.6%	1.17%
Community Services (80) % of Total Budget	\$187,590 0.1%	\$331,797 0.2%	\$387,397 0.2%	\$391,347 0.2%	0.90%
Support Services (90) % of Total Budget	\$31,108,316 19.5%	\$36,720,411 21.5%	\$40,485,999 22.4%	\$36,142,311 19.9%	20.24%
TOTAL EXPENDITURES	\$159,605,915	\$170,911,925	\$180,915,928	\$181,712,069	100.00%

Expenditures By Activity...

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 205/16
TEACHING ACTIVITIES				
27 - Teaching	\$90,584,925	\$95,349,924	\$98,986,111	\$101,754,269
28 - Extracurricular	\$2,344,426	\$2,496,906	\$2,571,238	\$2,707,962
TOTAL TEACHING ACTIVITIES	\$92,929,351	\$97,846,830	\$101,557,350	\$104,462,231
 TEACHING SUPPORT				
22 - Learning Resources	\$2,772,001	\$2,776,557	\$2,628,672	\$2,772,612
24 - Guidance and Counseling	\$4,394,974	\$4,573,392	\$5,169,292	\$5,553,742
25 - Pupil Management & Safety	\$1,445,327	\$1,679,761	\$1,736,823	\$1,560,067
26 - Health Services	\$5,240,502	\$6,247,880	\$6,474,439	\$7,276,507
29 - Payments to Other School Districts	\$0	\$3,075	\$0	\$0
31 - Instructional PD	\$7,479,148	\$6,408,803	\$5,860,437	\$6,907,831
32 - Instructional Technology	\$80,604	\$76,797	\$106,695	\$489,952
33 - Curriculum	\$0	\$0	\$1,586,748	\$1,245,788
TOTAL TEACHING SUPPORT	\$21,412,556	\$21,766,264	\$23,563,106	\$25,806,499

Expenditures By Activity...

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16
OTHER SUPPORTIVE ACTIVITIES				
42 - Food Costs	\$226,385	\$888,915	\$707,544	\$654,664
44 - Food Services - Operations	\$7,545,325	\$7,380,289	\$7,394,237	\$8,111,763
49 - Food Services - Catering	(\$1,269)	(\$6,378)	(\$2,284)	(\$3,042)
52 - Transportation Operations	\$2,478,155	\$2,338,062	\$2,439,737	\$2,407,360
53 - Transportation Maintenance	\$556,161	\$412,946	\$330,030	\$343,565
56 - Transportation Insurance	\$93,079	\$105,997	\$107,752	\$113,693
59 - Transportation In-District Transfers	(\$632,053)	(\$361,740)	(\$447,277)	(\$436,592)
62 - Grounds Maintenance	\$711,630	\$2,624,603	\$8,721,020	\$2,020,564
63 - Operation of Buildings - Custodial	\$4,651,281	\$5,034,718	\$5,067,176	\$5,253,566
64 - Maintenance Department	\$3,212,650	\$4,893,548	\$3,051,504	\$3,937,283
65 - Utilities	\$3,290,383	\$3,769,956	\$3,662,493	\$3,608,348
67 - Building Security	\$30,656	\$69,970	\$40,300	\$34,775
68 - Insurance	\$790,842	\$955,441	\$973,446	\$1,268,174
72 - Information Systems	\$2,814,083	\$3,116,559	\$3,038,818	\$3,066,959
73 - Printing	(\$1,997)	(\$7,998)	(\$13,557)	\$25,602
74 - Warehousing and Distribution	\$298,058	\$282,507	\$331,903	\$237,483
TOTAL OTHER SUPPORTIVE ACT	\$26,063,369	\$31,497,394	\$35,402,841	\$30,644,165

Expenditures By Activity

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Like-size District Comparison 10,000-19,999 FTE 19 Districts
UNIT ADMINISTRATION					
23 - Principal's Office	\$9,524,236	\$9,829,470	\$10,503,750	\$10,924,741	
	5.97%	5.75%	5.81%	6.01%	5.80%
CENTRAL ADMINISTRATION					
11 - Board of Directors	\$481,318	\$354,506	\$276,586	\$414,321	
12 - Superintendent's Office	\$1,150,112	\$1,227,700	\$1,267,241	\$1,240,202	
13 - Business Office	\$1,575,570	\$1,563,309	\$1,587,277	\$1,630,110	
14 - Human Resources	\$749,427	\$917,434	\$990,664	\$1,118,354	
15 - Public Relations	\$203,571	\$196,234	\$183,751	\$178,024	
21 - Supervision - Instruction	\$4,194,277	\$4,384,094	\$4,387,532	\$3,917,516	
41 - Supervision - Food Services	\$392,827	\$359,153	\$271,518	\$316,047	
51 - Supervision - Transportation	\$460,013	\$442,460	\$408,791	\$481,381	
61 - Supervision - Maint/Operations	\$469,288	\$527,078	\$500,019	\$578,478	
85 - Debt-Related Expenditures	\$0	\$0	\$15,500	\$0	
TOTAL CENTRAL ADMINISTRATION	\$9,676,403	\$9,971,968	\$9,888,881	\$9,874,433	
	6.06%	5.83%	5.47%	5.43%	6.20%

Expenditures By Object...

Certificated Salaries – salary for persons who hold a professional education certificate issued by the Office of Superintendent of Public Instruction

Classified Salaries – salary for person in positions that are not certificated, such as para-educators, office/clerical staff, bus drivers, cooks, maintenance staff and custodians

Employee Benefits – employee payroll-generated benefits and employer taxes, including Social Security, Medicare, state retirement, unemployment insurance, workers' compensation, and health care

OBJECT	Actual	Actual	Actual	Actual	Like-size District Comparison 10,000 - 19,999 FTE 19 Districts
	2012/13	2013/14	2014/15	2015/16	
2 - Certificated Salaries	\$69,609,691	\$71,054,497	\$73,898,232	\$75,923,827	
% of Total Budget	43.61%	41.58%	40.86%	41.78%	44.80%
3 - Classified Salaries	\$24,901,076	\$25,197,355	\$27,028,924	\$28,412,183	
% of Total Budget	15.60%	14.74%	14.94%	15.64%	16.30%
4 - Employee Benefits	\$33,765,984	\$36,634,962	\$38,849,230	\$42,133,869	
% of Total Budget	21.16%	21.43%	21.47%	23.19%	21.60%
TOTAL	\$128,276,752	\$132,886,815	\$139,776,387	\$146,469,879	

Expenditures By Object...

Supplies/Materials – supplies, instructional resources - expendable and consumed in use such as textbooks, computers and related supplies, office supplies, on-line assessment and testing

Purchased Services – services from independent contractors or service providers (not district employees) that are rendered to the school district under expressed or implied contracts, i.e., training consultants for staff development, conference registration, and printer/copier repair

OBJECT	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Like-size District Comparison
					10,000 - 19,999 FTE 19 Districts
5 - Supplies / Materials % of Total Budget	\$9,201,817 5.77%	\$12,528,585 7.33%	\$10,464,443 5.78%	\$9,881,806 5.44%	6.10%
7 - Purchased Services % of Total Budget	\$21,341,203 13.37%	\$22,330,441 13.07%	\$21,953,563 12.13%	\$22,674,305 12.47%	10.30%
TOTAL	\$30,543,020	\$34,859,026	\$32,418,006	\$32,556,111	

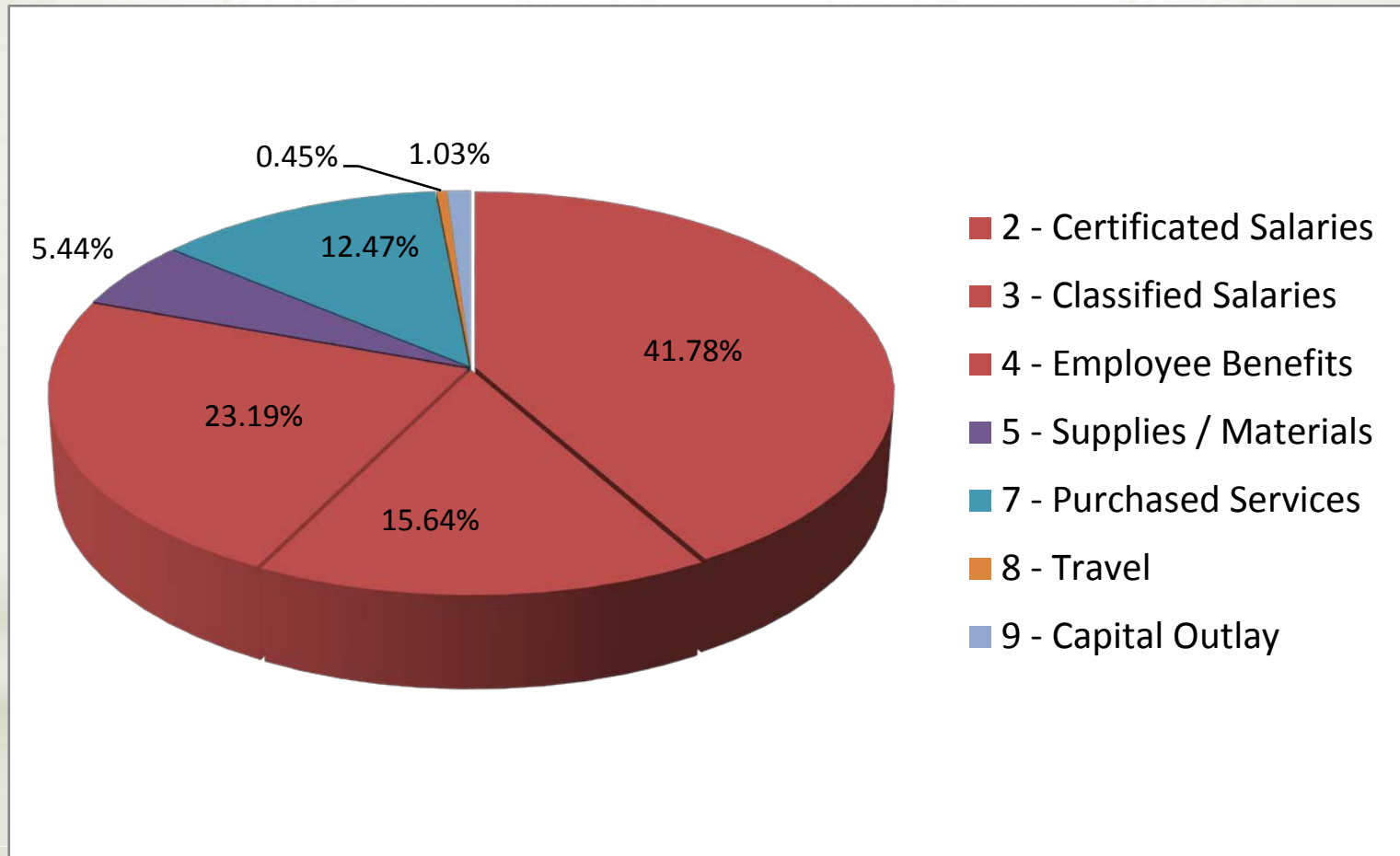
Expenditures By Object

Travel – travel authorized by policies of the school district. Does not include pupil transportation

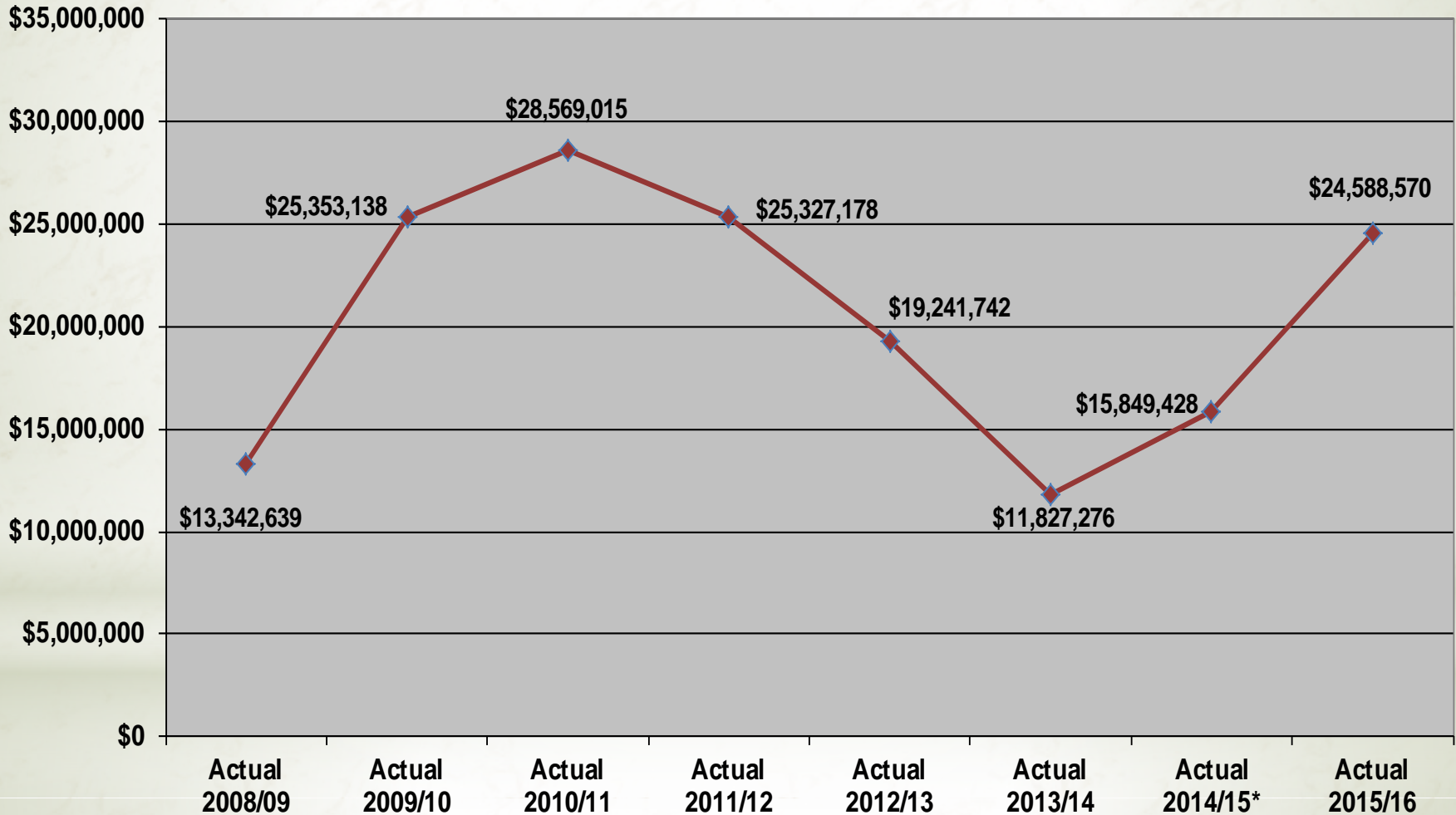
Capital Outlay – capitalized equipment and improvements to buildings and/or grounds infrastructure. Equipment is defined as an item having a useful life of more than one year, such as lawn mowers, snow blowers, district vehicles. Improvement to buildings and/or grounds are defined as those expenditures that materially increase the value or useful life of the building or grounds facility.

OBJECT	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Like-size District Comparison
					10,000 - 19,999 FTE 19 Districts
8 - Travel	\$534,308	\$682,036	\$599,428	\$810,237	
% of Total Budget	0.33%	0.40%	0.33%	0.45%	0.30%
9 - Capital outlay	\$251,825	\$2,484,049	\$8,122,106	\$1,875,842	
% of Total Budget	0.16%	1.45%	4.49%	1.03%	0.60%
TOTAL	\$786,133	\$3,166,085	\$8,721,534	\$2,686,079	

Expenditures By Object



Fund Balance History



*Like-size District Average \$15,778,696

General Fund Recap

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Budget 2016/17
Beginning Fund Balance	\$25,327,178	\$19,241,742	\$11,827,276	\$15,849,428	\$24,588,570
Revenue:	\$156,520,371	\$164,497,459	\$177,438,080	\$192,490,921	\$197,826,257
Other Financing Sources:	\$0	\$0	\$7,500,000	\$0	\$0
Prior Yr Adj ESD 105 Unemployment Pool Assets	\$0	\$0	\$0	\$337,478	\$0
Expenditures:	(\$159,605,807)	(\$170,911,925)	(\$180,915,928)	(\$181,712,069)	(\$200,259,064)
Transfer to Trans. Vehicle Fund:	(\$2,000,000)	\$0	\$0	\$0	\$0
Transfer to Debt Service Fund:	\$0	\$0	\$0	(\$477,188)	(\$700,000)
Transfer to Capital Projects:	(\$1,000,000)	(\$1,000,000)	\$0	(\$1,900,000)	(\$4,500,000)
Ending Fund Balance:	\$19,241,742	\$11,827,276	\$15,849,428	\$24,588,570	\$16,955,763
Percentage of Expenditures:	12.06%	6.92%	8.76%	13.53%	8.47%

**2016/17 budgeted beginning fund balance \$24,500,000*

General Fund Recap

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Adjusted Budget 2016/17*	Adjusted Budget 2016/17*	Budget 2017/18	Budget 2017/18
Beginning Fund Balance	\$19,241,742	\$11,827,276	\$15,849,428	\$24,588,570	\$24,588,570	\$11,955,763	\$21,755,763
Revenue:	\$164,497,459	\$177,438,080	\$192,490,921	\$197,826,257	\$198,826,257	\$197,826,257	\$198,826,257
Other Financing Sources:	\$0	\$7,500,000	\$0	\$0	\$0	\$0	\$0
Prior Yr Adj ESD 105							
Unemployment Pool Assets:	\$0	\$0	\$337,478	\$0	\$0	\$0	\$0
Expenditures:	(\$170,911,925)	(\$180,915,928)	(\$181,712,069)	(\$200,259,064)	(\$191,459,064)	(\$200,259,064)	(\$191,459,064)
Transfer to Trans. Vehicle Fund:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Debt Service Fund:	\$0	\$0	(\$477,188)	(\$700,000)	(\$700,000)	(\$700,000)	(\$700,000)
Transfer to Capital Projects:	(\$1,000,000)	\$0	(\$1,900,000)	(\$4,500,000)	(\$4,500,000)	(\$3,500,000)	(\$3,500,000)
Negotiated Agreements:				(\$5,000,000)	(\$5,000,000)	(\$9,000,000)	(\$9,000,000)
Levy Cliff:						(\$4,100,000)	(\$4,100,000)
Ending Fund Balance:	\$11,827,276	\$15,849,428	\$24,588,570	\$11,955,763	\$21,755,763	(\$7,777,044)	\$11,822,956
Percentage of Expenditures:	6.92%	8.76%	13.53%	5.82%	11.07%	0.00%	5.78%

*2016/17 budgeted beginning fund balance \$24,500,000

ASB Fund Recap

The ASB fund is financed, in part, by the establishment and collection of fees from students and non-students as a condition of their attendance at any optional non-credit 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.

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16
Beginning Fund Balance:	\$456,486	\$480,133	\$485,017	\$435,580
Revenue:	\$595,619	\$662,529	\$613,590	\$726,759
Expenditures:	(\$571,972)	(\$657,645)	(\$663,026)	(\$690,101)
Ending Fund Balance:	\$480,133	\$485,017	\$435,580	\$472,238

Debt Service Fund

Washington State law requires that a fund be established in the county treasury for the redemption of outstanding bonds and payment of interest. The County Treasurer also handles disbursement for the district.

Provisions must be made annually for the making of a levy sufficient to meet payment of principal and interest. The County Treasurer holds collected levy monies in authorized interest earning accounts and/or securities until bond maturity or interest payment date.

2015/16 expenditures of \$7,681,533 include payments for:

\$6,983,606	Voted debt principal and interest
\$ 477,188	Non-voted debt principal and interest

Debt Service Fund Recap

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16
Beginning Fund Balance:	\$3,250,132	\$4,595,637	\$5,926,878	\$7,281,254
Revenue:	\$7,936,701	\$7,941,797	\$8,164,608	\$8,288,864
Other Financing Sources:	\$0	\$0	\$0	\$220,741
Transfer In From General Fund:	\$0	\$0	\$0	\$477,188
Expenditures:	(\$6,591,196)	(\$6,610,556)	(\$6,810,231)	(\$7,681,533)
Ending Fund Balance:	\$4,595,637	\$5,926,878	\$7,281,254	\$8,586,513
Current Debt:				
Voted Debt	\$99,835,000			
Non-Voted Debt	\$ 7,295,000			
2016 Bond Rate	\$1.68 per \$1,000			
2016 Levy Rate	\$3.12 per \$1,000			

Capital Projects Fund Recap

The Capital Projects Fund includes all monies and resources set aside for the construction of buildings, certain purchases of new equipment, conducting energy audits, and making capital improvements to buildings. The Capital Projects Fund also pays for the replacement of roofs, carpets, and services systems. This fund usually includes the proceeds of the sale of bonds, state matching funds where applicable, transfers from the General Fund, special levies, and investment earnings.

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16
Beginning Fund Balance:	\$52,968,751	\$16,727,723	\$12,667,803	\$8,314,335
Revenue:	\$64,142,308	\$35,298,806	\$26,824,113	\$3,588,142
Other Financing Sources:	\$0	\$0	\$0	\$0
Transfer In From General Fund:	\$1,000,000	\$1,000,000	\$0	\$1,900,000
Expenditures:	(\$101,383,336)	(\$40,358,726)	(\$31,177,581)	(\$5,641,322)
Ending Fund Balance:	\$16,727,723	\$12,667,803	\$8,314,335	\$8,161,155

Transportation Vehicle Fund Recap

The Transportation Vehicle Fund is provided to account for the state reimbursement to school districts for depreciation of approved school busses, and for the purchase and major repair of pupil transportation equipment.

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16
Beginning Fund Balance:	\$564,391	\$2,908,611	\$1,381,258	\$606,422
Revenue:	\$344,221	\$450,737	\$498,125	\$540,337
Other Financing Sources:		\$8,790	\$19,300	\$19,478
Transfer In From General Fund:	\$2,000,000	\$0	\$0	\$0
Expenditures:	\$0	(\$1,986,880)	(\$1,292,261)	\$0
Ending Fund Balance:	\$2,908,611	\$1,381,258	\$606,422	\$1,166,237