

# **Yakima School District**

## **2014/15 Fiscal Year-End Report**

November 17, 2015

# Executive Summary

## Overview

The Yakima School District is located primarily within the boundaries of the City of Yakima, serving a diverse population of over 15,000 students. Yakima is the 18<sup>th</sup> 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 2015/16 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 \$15.8M fund balance. The unassigned amount is \$13.6M, which is 7.5% of the total general fund expenditures. Board policy 1000.2.3 requires a minimum fund balance between 3% and 5%.

# Executive Summary

## Teaching and Learning Highlights

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;

Increase in para-professional support in grades K-4 to provide small group tutoring support as required by the new LAP law;

Initial trainings on English Language Proficiency Standards (ELPs) providing K-12 staff with understanding of how the ELPs align directly with our core content academic standards.



# Executive Summary

The District finished 2014/15 with approximately 244 student FTE above the budgeted projections. With basic education funding at \$5,500 per student, the increase equates to \$1.3M.

The District completed the Davis campus remodel, Zaepfel Stadium field and track facilities, and the remaining athletic and practice fields for the Eisenhower campus.

To complete these projects, the District issued \$7.5M in non-voted debt. The District has approximately \$9.0M of non-voted debt capacity remaining. The current combined 2015 tax rate is \$4.79 (\$1.68 Bonds and \$3.11 M&O levy).

The District has a bus fleet of 81. 11 busses are no longer on the depreciation schedule, 31 are for special needs.

# General Fund Revenue & Expenditure Executive Summary 2014/15

DESCRIPTION	REVENUE	EXPENDITURES	Over/(Under)
<b>BASIC EDUCATION PROGRAMS - LEVY &amp; STATE FUNDED</b>			
<i>REGULAR INSTRUCTION</i>		\$83,777,725	
<i>DISTRICT WIDE SUPPORT SERVICES</i>		\$29,663,347	
	<b>\$117,805,333</b>	<b>\$113,441,072</b>	<b>\$4,364,261</b>
<b>SPECIAL EDUCATION - (LEVY \$1,048,009)</b>	<b>\$16,003,841</b>	<b>\$17,588,521</b>	<b>(\$1,584,681)</b>
<i>CAREER &amp; TECHNICAL EDUCATION</i>	<b>\$6,057,617</b>	<b>\$6,744,315</b>	<b>(\$686,698)</b>
<i>SKILLS CENTER INSTRUCTION</i>	<b>\$4,039,275</b>	<b>\$3,928,286</b>	<b>\$110,988</b>
<b>STATE &amp; FEDERAL GRANTS &amp; SELF-FUNDED PROGRAMS</b>	<b>\$29,034,786</b>	<b>\$28,003,684</b>	<b>\$1,031,102</b>
<i>FOOD SERVICES PROGRAM</i>	<b>\$9,216,575</b>	<b>\$8,371,016</b>	<b>\$845,559</b>
<i>PUPIL TRANSPORTATION OPERATIONS</i>	<b>\$2,780,654</b>	<b>\$2,839,033</b>	<b>(\$58,379)</b>
<b>TOTALS</b>	<b>\$184,938,080</b>	<b>\$180,915,928</b>	<b>\$4,022,152</b>
			<b>\$4,022,152</b>
<b>BEGINNING FUND BALANCE:</b>	<b>\$11,827,276</b>		
<b>YEAR-END FUND BALANCE:</b>	<b>\$15,849,428</b>		
	<b>\$4,022,152</b>		

# Fund Balance Detail

**GL 821 Restricted for Carryover of Restricted Revenues:**

Program 31 & 34 - Career & Tech Ed	250,877	
Program 55 - LAP	578,384	
Program 22 - Special Ed 0 to 2	25,262	
Programs 07xx - 09xx Local Grants	64,951	
Programs 58xx, 74xx & 79xx	143,064	
	<hr/>	
<b>Total GL 821</b>		1,062,538

**GL 825 Restricted for Skills Centers**

Program 45 - Skills Center Instruction		-16,162
--	--	---------

**GL 850 Restricted for Uninsured Risks**

		<hr/> 350,000
<b>Total Restricted Fund Balance</b>		<b>1,396,376</b>

**Assigned:**

**GL 888 Other Purposes:**

Basic Education	514,961	
Elementary Schools	155,172	
Middle Schools	88,332	
High Schools	76,352	
	<hr/>	
<b>Total GL 888</b>		<b>834,817</b>

<b>Total Assigned Fund Balance</b>		<hr/> <b>834,817</b>
------------------------------------	--	----------------------

**Unassigned:**

<b>GL 890 Unassigned Fund Balance</b>		4,572,438
---------------------------------------	--	-----------

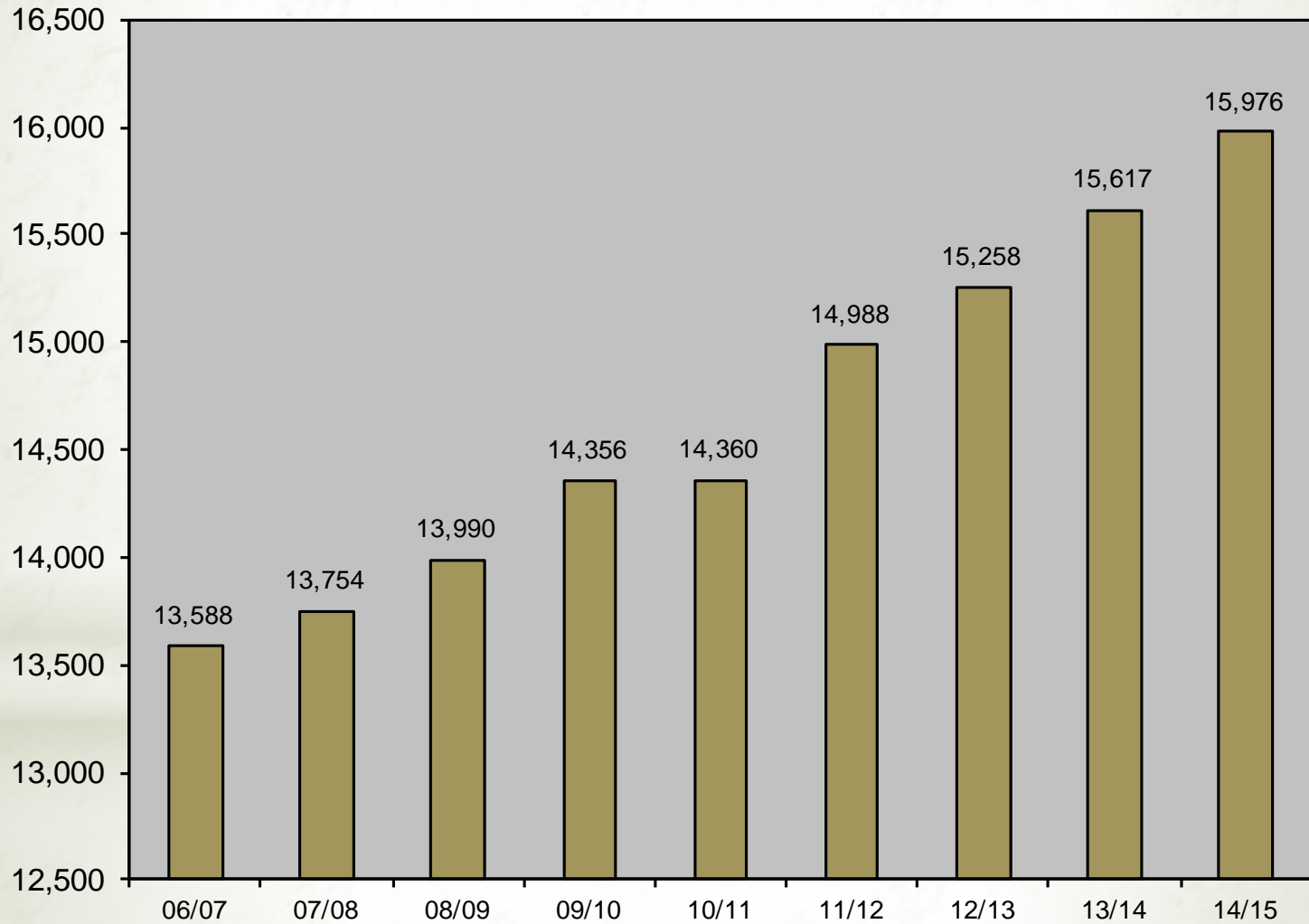
<b>GL 891 Unassigned Minimum Fund Balance Policy</b>		<hr/> 9,045,796
--	--	-----------------

<b>Total Unassigned Fund Balance</b>		<b>13,618,235</b>
--------------------------------------	--	-------------------

<b>Total Ending Fund Balance</b>		<hr/> <b>\$15,849,428</b>
----------------------------------	--	---------------------------

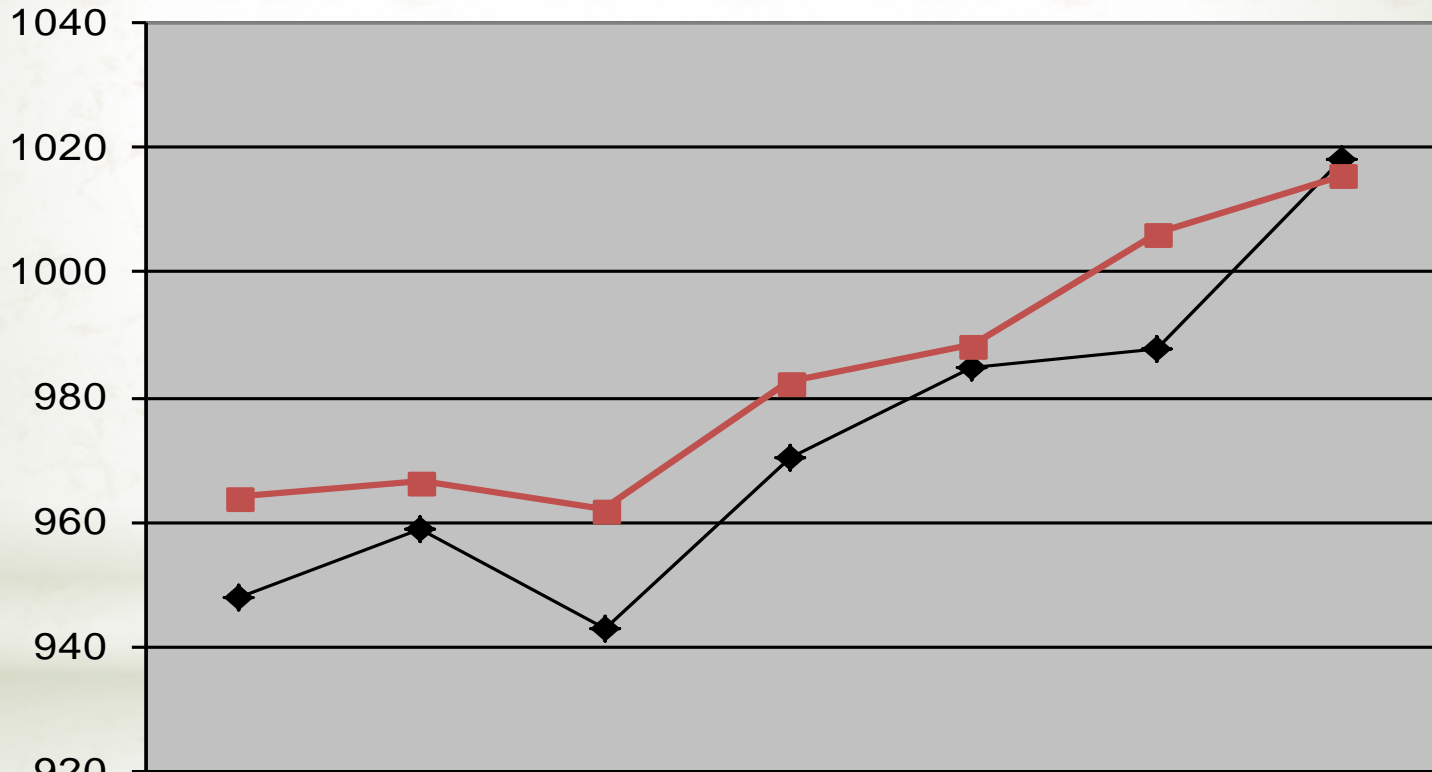


# Student Enrollment



# Staffing - Certificated FTE

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

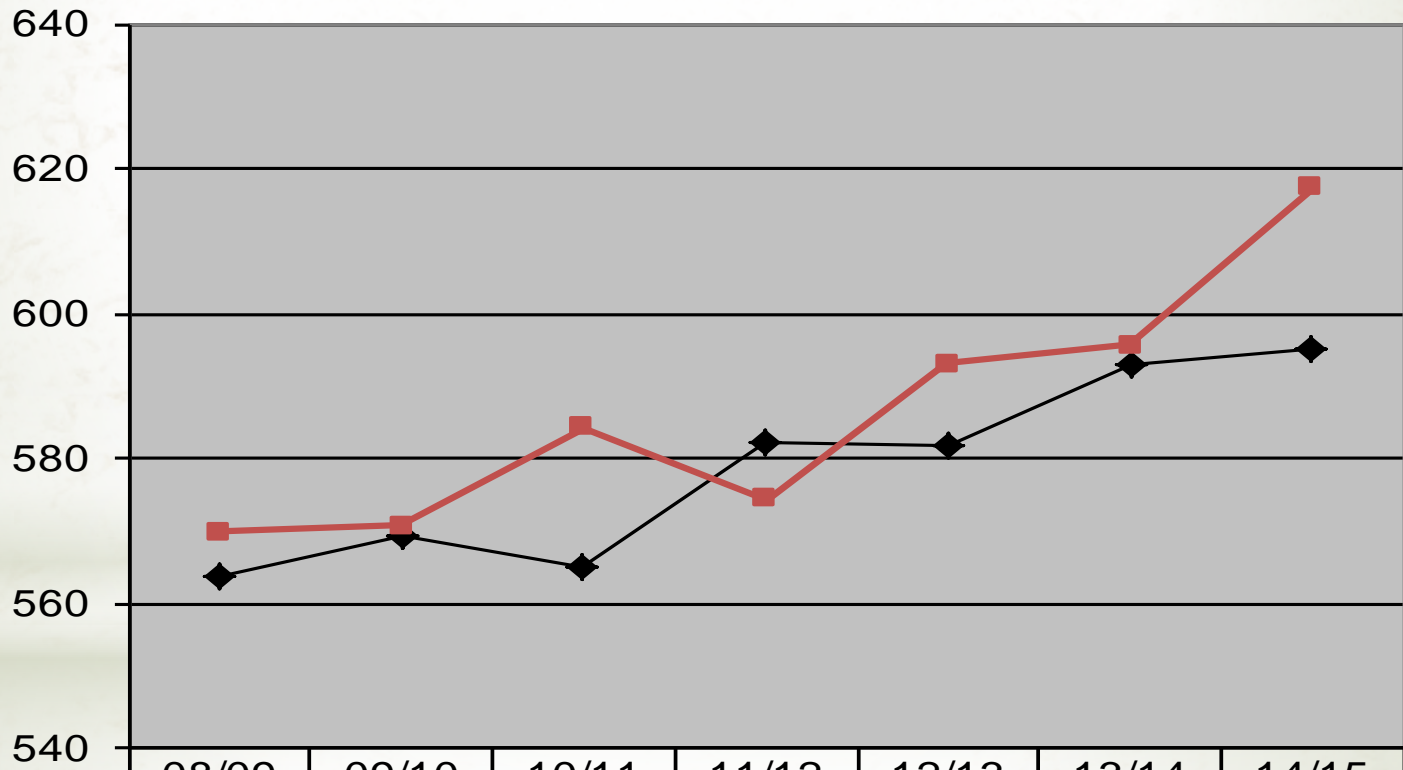


	08/09	09/10	10/11	11/12	12/13	13/14	14/15
◆ Budget	948.046	958.757	943.030	970.496	984.738	988.031	1018.16
■ Actual	964.106	966.429	961.941	982.496	988.424	1006.35	1015.66



# 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	563.983	569.216	565.23	582.319	581.85	592.908	595.157
—■— Actual	569.965	570.832	584.35	574.41	593.218	595.805	617.416

# Revenue History

REVENUE TYPE	Actual	Actual	Actual	Actual	Like-size District Comparison 10,000 - 19,999 FTE 21 Districts
	2011/12	2012/13	2013/14	2014/15	
LOCAL TAXES (10) <i>% of Total Revenues</i>	\$12,715,062 7.92%	\$13,129,341 8.39%	\$13,184,819 8.02%	\$13,670,616 7.39%	19.60%
LOCAL NON-TAX (20) <i>% of Total Revenues</i>	\$2,066,714 1.29%	\$2,044,061 1.31%	\$2,833,609 1.72%	\$1,670,230 0.90%	3.70%
STATE FUNDING (30, 40) <i>% of Total Revenues</i>	\$114,149,529 71.09%	\$115,398,099 73.73%	\$127,041,318 77.23%	\$137,067,615 74.12%	68.10%
FEDERAL FUNDING (50, 60) <i>% of Total Revenues</i>	\$27,005,391 16.82%	\$25,403,779 16.23%	\$20,921,390 12.72%	\$24,498,165 13.25%	7.70%
FEDERAL STIMULUS FUNDING (6111-6119) <i>% of Total Revenues</i>	\$4,093,553 2.55%	\$69,407 0.04%	\$87 0.00%	\$0 0.00%	0.0%
OTHER FIN. SOURCES (70, 80, 90) <i>% of Total Revenues</i>	\$534,784 0.33%	\$475,683 0.30%	\$516,236 0.31%	\$8,031,454 4.34%	0.9%
<b>TOTAL REVENUES</b>	<b>\$160,565,033</b>	<b>\$156,520,370</b>	<b>\$164,497,459</b>	<b>\$184,938,080</b>	<b>100.00%</b>

# 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 2011/12	Actual 2012/13	↓		Like-size District Comparison
			Actual 2013/14	Actual 2014/15	
2 - Certificated Salaries	\$70,200,783	\$69,609,691	\$71,054,497	\$73,898,232	
% of Total Budget	43.93%	43.61%	41.58%	40.86%	45.40%
3 - Classified Salaries	\$24,285,527	\$24,901,076	\$25,197,355	\$27,028,924	
% of Total Budget	15.20%	15.60%	14.74%	14.94%	16.30%
4 - Employee Benefits	\$33,445,594	\$33,765,984	\$36,634,962	\$38,849,230	
% of Total Budget	20.93%	21.16%	21.43%	21.47%	21.80%
<b>TOTAL</b>	<b>\$127,931,905</b>	<b>\$128,276,752</b>	<b>\$132,886,815</b>	<b>\$139,776,387</b>	<b>83.50%</b>



# 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

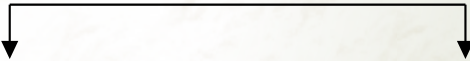
**Purchased Services** – services from independent contractors or service providers (not district employees) that are rendered to the school district under expressed or implied contracts, i.e., training consultants for staff development, conference registration, and printer/copier repair

OBJECT	Actual 2011/12	Actual 2012/13	Actual		Like-size District Comparison
			2013/14	2014/15	
5 - Supplies / Materials % of Total Budget	\$12,328,584 7.71%	\$9,201,817 5.77%	\$12,528,585 7.33%	\$10,464,443 5.78%	6.10%
7 - Purchased Services % of Total Budget	\$17,427,670 10.90%	\$21,341,203 13.37%	\$22,330,441 13.07%	\$21,953,563 12.13%	9.70%
<b>TOTAL</b>	<b>\$29,756,254</b>	<b>\$30,543,020</b>	<b>\$34,859,026</b>	<b>\$32,418,006</b>	

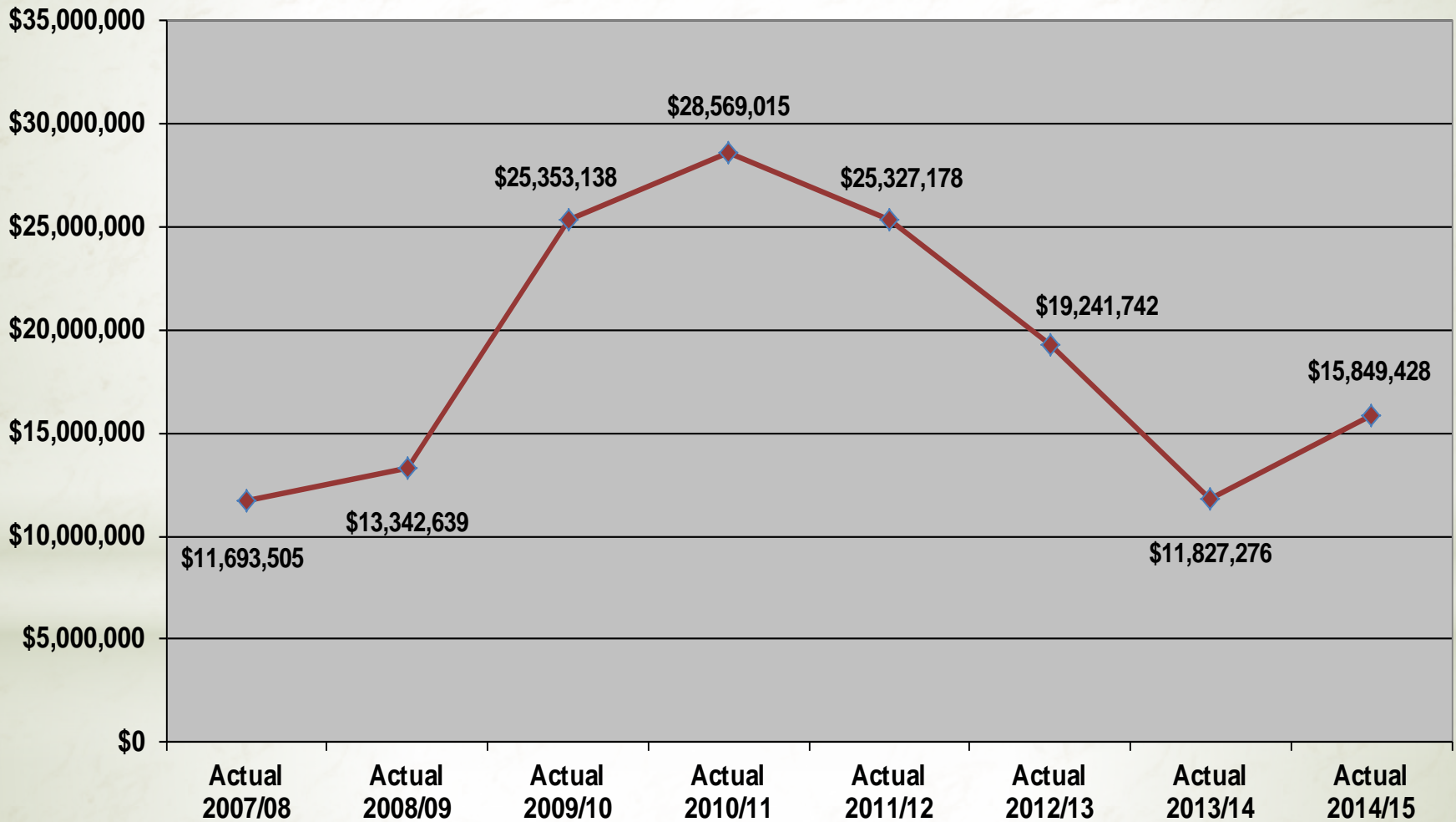
# Expenditures By Object

**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 2011/12	Actual 2012/13			Like-size District Comparison
			Actual 2013/14	Actual 2014/15	
8 - Travel	\$643,666	\$534,308	\$682,036	\$599,428	
% of Total Budget	0.40%	0.33%	0.40%	0.33%	0.20%
9 - Capital outlay	\$1,485,676	\$251,825	\$2,484,049	\$8,122,106	
% of Total Budget	0.93%	0.16%	1.45%	4.49%	0.50%
<b>TOTAL</b>	<b>\$2,129,342</b>	<b>\$786,133</b>	<b>\$3,166,085</b>	<b>\$8,721,534</b>	

# Fund Balance History





# 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.

	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Actual 2013/14</b>	<b>Actual 2014/15</b>
<b>Beginning Fund Balance:</b>	<b>\$508,060</b>	<b>\$456,486</b>	<b>\$480,133</b>	<b>\$485,017</b>
<b>Revenue:</b>	<b>\$578,731</b>	<b>\$595,619</b>	<b>\$662,529</b>	<b>\$613,590</b>
<b>Expenditures:</b>	<b>(\$630,305)</b>	<b>(\$571,972)</b>	<b>(\$657,645)</b>	<b>(\$663,026)</b>
<b>Ending Fund Balance:</b>	<b>\$456,486</b>	<b>\$480,133</b>	<b>\$485,017</b>	<b>\$435,580</b>

# 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.

2014/15 expenditures include \$6,810,231 in voted debt principal and interest payments.

# Debt Service Fund Recap

	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15
<b>Beginning Fund Balance:</b>	\$1,943,772	\$3,250,132	\$4,595,637	\$5,926,878
<b>Revenue:</b>	\$7,649,469	\$7,936,701	\$7,941,797	\$8,164,608
<b>Other Financing Sources:</b>	\$3,128	\$0	\$0	\$0
<b>Transfer In From General Fund:</b>	\$0	\$0	\$0	\$0
<b>Expenditures:</b>	<b>(\$6,346,238)</b>	<b>(\$6,591,196)</b>	<b>(\$6,610,556)</b>	<b>(\$6,810,231)</b>
<b>Ending Fund Balance:</b>	\$3,250,132	\$4,595,637	\$5,926,878	\$7,281,254
<b>Current Debt:</b>				
<b>Voted Debt</b>	\$104,460,000			
<b>Non-Voted Debt</b>	\$ 7,500,000			
<b>2015 Bond Rate</b>	\$1.68 per \$1,000			
<b>2015 Levy Rate</b>	\$3.11 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.

	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Actual 2013/14</b>	<b>Actual 2014/15</b>
<b>Beginning Fund Balance:</b>	<b>\$55,770,273</b>	<b>\$52,968,751</b>	<b>\$16,727,723</b>	<b>\$12,667,803</b>
<b>Revenue:</b>	<b>\$18,569,276</b>	<b>\$64,142,308</b>	<b>\$35,298,806</b>	<b>\$26,824,113</b>
<b>Other Financing Sources:</b>	<b>\$41,714,572</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfer In From General Fund:</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$0</b>
<b>Expenditures:</b>	<b>(\$63,085,370)</b>	<b>(\$101,383,336)</b>	<b>(\$40,358,726)</b>	<b>(\$31,177,581)</b>
<b>Ending Fund Balance:</b>	<b>\$52,968,751</b>	<b>\$16,727,723</b>	<b>\$12,667,803</b>	<b>\$8,314,335</b>

# 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.

	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Actual 2013/14</b>	<b>Actual 2014/15</b>
<b>Beginning Fund Balance:</b>	\$595,486	\$564,391	\$2,908,611	\$1,381,258
<b>Revenue:</b>	\$443,452	\$344,221	\$450,737	\$498,125
<b>Other Financing Sources:</b>			\$8,790	\$19,300
<b>Transfer In From General Fund:</b>	\$0	\$2,000,000	\$0	\$0
<b>Expenditures:</b>	<b>(\$474,547)</b>	<b>\$0</b>	<b>(\$1,986,880)</b>	<b>(\$1,292,261)</b>
<b>Ending Fund Balance:</b>	\$564,391	\$2,908,611	\$1,381,258	\$606,422