

YAKIMA SCHOOL DISTRICT



2020/21 Preliminary Budget

June 29, 2020

Budget Highlights

Aspectos destacados del presupuesto



- The projected enrollment is 16,013 Annual Average Full Time Equivalent (AAFTE) which is a 51 FTE increase from the 2019/20 budget, but a 56 FTE decrease from 19/20 March actuals.
- La inscripción proyectada es de 16,013 estudiantes promedio anuales equivalentes a tiempo completo (AAFTE), que es un aumento de 51 FTE del presupuesto 2019/20, pero una disminución de 56 FTE del existente en marzo 19/20.
- Inflationary adjustment based on the Implicit Price Deflator is 1.6%
- El ajuste inflacionario basado en el Deflador de Precios Implícito es 1.6%.
- 1.6% increase in Materials Supplies and Operating Costs
- Incremento de 1.6% en costos de Suministros de Materiales y Costos de Operación.
- Increase of \$1.36M for K-3 class size funding. Estimated ratio is 20.11 from 21.18
- Incremento de \$1.36 millones para financiamiento de tamaño de clase de K-3. La razón estimada es 20.11 de 21.18.

Budget Highlights

Aspectos destacados del presupuesto



- \$263K SPED increase in revenues
- Incremento de \$263,000 en ingresos de Educación Especial.

- \$3.5M increase in levy funding; Moving from \$1.50 to \$2.50
- Incremento de \$3.5 millones en fondos del impuesto especial (levy); yendo de \$1.50 a \$2.50.

- \$(191K) decrease in Local Effort Assistance funding
- Disminución de \$(191,000) en fondos de Asistencia de Esfuerzo Local.

- \$(468K) decrease in Transportation funding
- Disminución de \$(468,000) en fondos de Transporte.

Budget Highlights

Aspectos destacados del presupuesto



- Out of balance condition of: (\$7,837,122)
- Condición fuera de balance de: (\$7,837,122)

- An estimated ending fund balance of \$18.1M; contains unreserved amount of 5.00%
- Un saldo final estimado del fondo de \$18.1 millones; contiene una cantidad sin restricciones de 5.00%.

- Certificated salaries increased 7.46%
- Aumento de 7.46% al salario de personal certificado

- Classified salaries increased 8.13%
- Aumento de 8.13% al salario de personal clasificado.

- Benefits increased 5.9%
- Aumento de 5.9% en beneficios.

Budget Highlights

Aspectos destacados del presupuesto



- Special Education costs increased \$1.0M
- Aumento de \$1.0 millones en costos de Educación Especial.

- Phase two of the Davis auditorium expansion is NOT in the budget
- La segunda fase de la expansión del auditorio Davis NO está incluida en el presupuesto.

- Maintenance projects of \$12M are deferred
- \$12 millones de costos diferidos para proyectos de Mantenimiento

- \$6.4M in Elementary and Secondary School Emergency Relief (ESSER) funding
- \$6.4 millones en fondos de ayuda de emergencia para educación primaria y secundaria (ESSER).

- \$3.4M in ESSER related costs year to date
- \$3.4 millones en costos relacionados con ESSER en lo que va del año.

Teaching & Learning Focus for 2020-21

Enfoque de Enseñanza y Aprendizaje para el 2020-21

- ❖ Increase % of students entering kindergarten “Kinder-ready”, which will mean an intentional partnership with community preschool providers
- ❖ Aumentar el porcentaje de estudiantes que ingresan al kindergarten "listos para el kínder", lo que significará una asociación intencional con los proveedores de preescolar de la comunidad.
- ❖ Implementation of district-wide 6-12 math alignment and instruction
- ❖ Implementación de instrucción y alineación de matemáticas del 6º al 12º grado en todo el distrito
- ❖ Utilization of blended learning platforms to provide more effective and greater frequency for accelerated learning (remediation and enrichment)
- ❖ Incrementar la frecuencia y efectividad de la utilización de plataformas de aprendizaje combinado para proporcionar aprendizaje acelerado (de remedio y enriquecimiento).



Teaching & Learning Focus for 2020-21

Enfoque de Enseñanza y Aprendizaje para el 2020-21

- ❖ Systematically and collaboratively strengthen tiers of instruction and support through data-based actions and problem solving
- ❖ Fortalecer sistemática y colaborativamente los niveles de instrucción y apoyo a través de acciones basadas en datos y resolución de problemas.
- ❖ Implement Dual Language (students to begin in Dual Language classrooms 2021)
- ❖ Implementar el Lenguaje Dual (los estudiantes comenzarán en salones de clase de lenguaje dual en 2021).
- ❖ Intentional effort to increase freshman success rates, beginning in the 8th grade
- ❖ Esfuerzo intencional para aumentar la tasa de éxito de 9º grado, comenzando en 8º grado.





Student Enrollment

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Budget 2019/20	Budget 2020/21
Kindergarten	1,301.20	1,244.15	1,224.80	1,215.00	1,214.00	1,174.00
Grade 1	1,308.82	1,268.70	1,189.48	1,218.40	1,201.00	1,164.00
Grade 2	1,309.06	1,275.95	1,245.02	1,167.00	1,189.00	1,190.00
Grade 3	1,329.93	1,281.25	1,258.61	1,240.20	1,164.00	1,202.00
Grade 4	1,220.12	1,301.20	1,272.43	1,254.97	1,238.00	1,175.00
Grade 5	1,141.39	1,206.76	1,285.60	1,266.09	1,245.00	1,232.00
Grade 6	1,177.88	1,117.39	1,173.07	1,257.34	1,235.00	1,219.00
Grade 7	1,087.42	1,147.63	1,116.70	1,171.38	1,260.00	1,236.00
Grade 8	1,091.84	1,071.05	1,143.93	1,098.47	1,167.00	1,272.00
Grade 9	1,282.41	1,278.86	1,141.17	1,250.05	1,197.00	1,260.00
Grade 10	1,149.38	1,254.05	1,178.76	1,137.54	1,253.00	1,188.00
Grade 11	1,051.07	1,158.56	1,280.73	1,217.62	1,188.00	1,277.00
Grade 12	1,125.07	1,216.53	1,319.48	1,158.11	1,085.00	1,034.00
Running start	107.83	123.25	119.51	128.45	130.00	170.00
Dropout Reengagement	59.43	83.52	81.30	77.43	80.00	75.00
ALE	145.67	134.49	126.92	121.80	116.00	145.00
Total	15,888.52	16,163.34	16,157.51	15,979.85	15,962.00	16,013.00

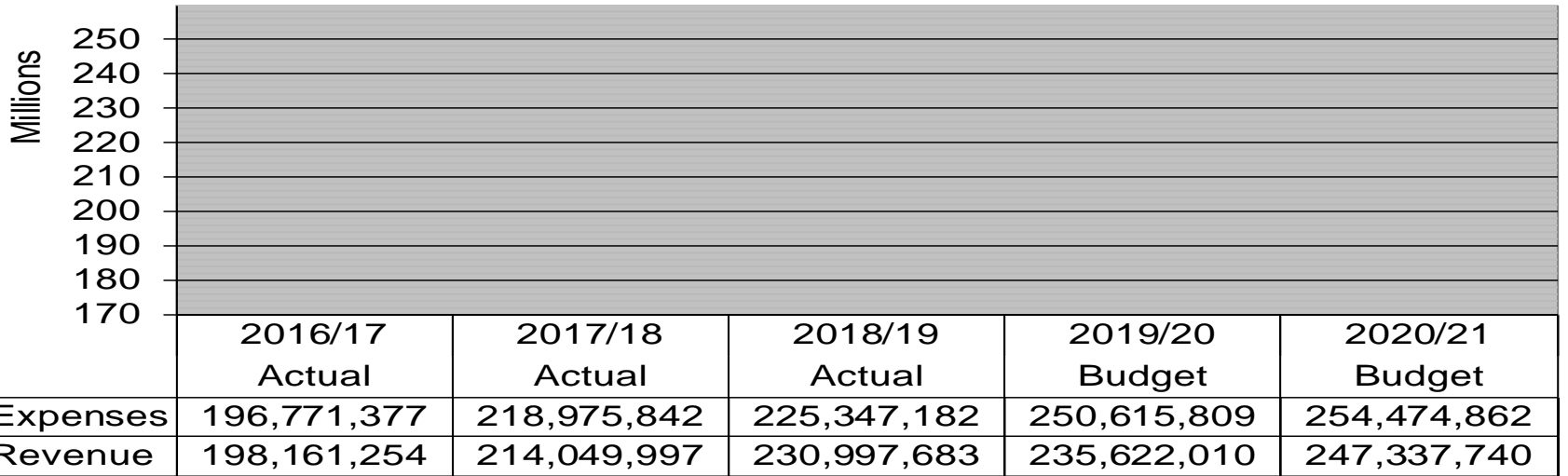
FTE BY BARGAINING GROUP

Association	FTE Actual 2018-19	FTE Budget 2019-20	FTE Budget 2020-21
Directors	30.00	31.00	33.00
Exempt	4.00	4.00	4.00
OSG (Office Support Group)	12.00	13.00	14.00
PSE (Food Services)	55.76	60.67	57.78
Superintendent	3.00	5.00	6.00
Technology	14.62	18.00	20.00
Transportation	29.80	26.33	30.73
YABS (Yakima Association of Building Services)	80.40	84.00	99.00
YAP (Yakima Association of Paraeducators)	228.52	247.62	251.82
YEA (Yakima Education Association)	979.35	986.98	1021.11
YEOP (Yakima Education Office Professionals)	106.45	111.40	112.59
YMA (Yakima Maintenance Association)	27.00	30.00	30.00
YPA (Yakima Principals Association)	60.00	55.00	55.00
YPTA (Yakima Professional Technical Association)	90.28	89.34	89.54
TOTAL BUDGET FTE	1721.18	1762.34	1824.57

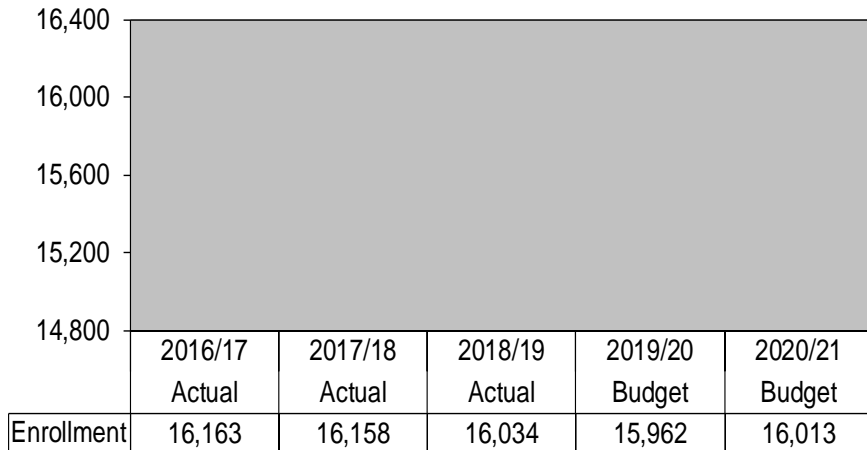
NOTE:

FTE is calculated as of June 12, 2020 and subject to change based on hiring decisions

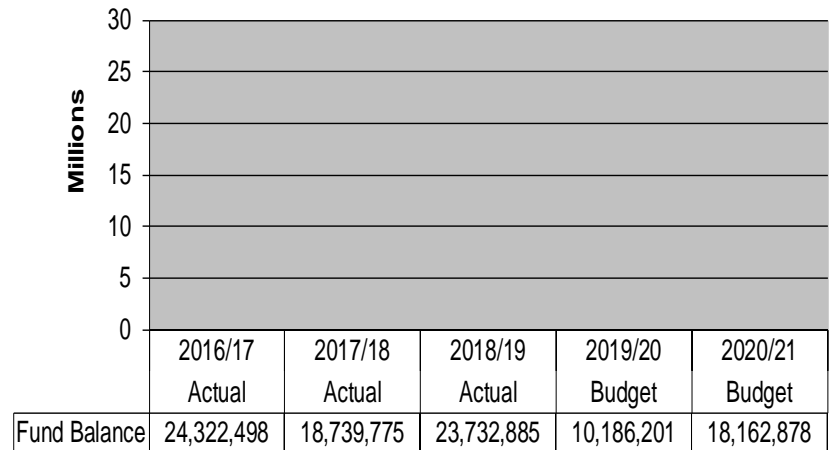
Expenditures / Revenue



Enrollment



Fund Balance



General Fund Recap

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Budget 2019/20	Budget 2020/21
Beginning Fund Balance	\$24,588,570	\$24,322,498	\$18,739,775	\$25,180,000	\$26,000,000 *
Revenue	\$198,161,254	\$214,049,997	\$230,997,683	\$235,622,010	\$247,337,740
Expenditures	(\$196,771,377)	(\$218,975,842)	(\$225,347,182)	(\$249,915,809)	(\$254,474,862)
Excess Rev/Exp: Over/(Under)	\$1,389,877	(\$4,925,844)	\$5,650,501	(\$14,293,799)	(\$7,137,122)
Transfer to Capital Projects	(\$1,000,000)				
Transfer to Debt Service	(\$655,950)	(\$656,879)	(\$657,391)	(\$700,000)	(\$700,000)
Ending Fund Balance	\$24,322,497	\$18,739,775	\$23,732,885	\$10,186,201	\$18,162,878
Percentage of Expenditures	12.36%	8.56%	10.50%	4.07%	7.14%

*Estimated based on
May 2020 Actual
Year to Date

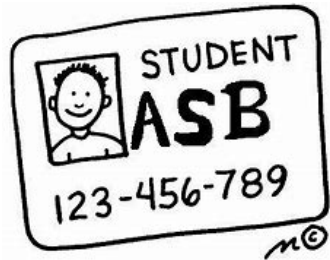
4 YEAR FORECAST GENERAL FUND

	20/21	21/22	22/23	23/24
Enrollment	16,013	16,013	16,013	16,013
Estimated Beg. Fund Balance	\$26,000,000	\$18,162,878	\$10,529,603	\$2,908,686
Levy Revenue	\$14,330,048	\$15,004,003	\$15,604,163	\$16,228,330
LEA Revenue	\$16,819,110	\$16,961,582	\$16,996,163	\$17,116,011
All Other Revenue	\$216,188,582	\$219,647,599	\$223,161,960	\$226,732,552
Total Revenue	\$247,337,740	\$251,613,184	\$255,762,286	\$260,076,893
Expenditures	(\$254,474,862)	(\$258,546,459)	(\$262,683,203)	(\$266,886,134)
Transfer to Debt Services	(\$700,000)	(\$700,000)	(\$700,000)	(\$700,000)
Net Revenue/Expenditures : Over/(Under)	(\$7,837,122)	(\$7,633,275)	(\$7,620,917)	(\$7,509,241)
Estimated Ending Fund Balance	\$18,162,878	\$10,529,603	\$2,908,686	(\$4,600,555)

OTHER FUNDS

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 2016/17	Actual 2017/18	Actual 2018/19	Budget 2019/20	Budget 2020/21
Beginning Fund Balance	\$472,238	\$527,991	\$555,078	\$536,313	\$600,090
Revenue	\$829,118	\$715,468	\$633,021	\$1,074,586	\$823,241
Expenditures	(\$773,364)	(\$688,381)	(\$617,707)	(\$1,091,863)	(\$857,099)
Ending Fund Balance	\$527,991	\$555,078	\$570,392	\$519,036	\$566,232

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 2016/17	Actual 2017/18	Actual 2018/19	Budget 2019/20	Budget 2020/21
Beginning Fund Balance	\$8,161,155	\$4,701,523	\$3,276,152	\$1,721,295	\$4,800,000
Revenue	\$733,400	\$542,032	\$829,023	\$2,020,000	\$20,000
Other Financing Sources					
Transfer From General Fund	\$1,000,000	\$0	\$0	\$0	\$0
Expenditures	(\$5,193,032)	(\$1,967,404)	(\$1,478,352)	(\$2,500,000)	(\$3,250,000)
Ending Fund Balance	\$4,701,523	\$3,276,152	\$2,626,823	\$1,241,295	\$1,570,000

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.

Expenditures include payments for:

- \$ 88,125,000 voted debt
- \$ 5,545,000 non-voted debt

Debt Service Fund Recap



	Actual 2016/17	Actual 2017/18	Actual 2018/19	Budget 2019/20	Budget 2020/21
Beginning Fund Balance	\$8,586,513	\$9,862,805	\$10,924,032	\$12,208,000	\$12,288,117
Revenue	\$8,355,236	\$8,256,759	\$8,517,313	\$8,697,750	\$8,739,000
Other Financing Sources					
Transfer From General Fund	\$655,950	\$656,879	\$657,391	\$700,000	\$700,000
Expenditures	(\$7,734,894)	(\$7,852,410)	(\$7,839,921)	(\$9,680,000)	(\$9,550,000)
Ending Fund Balance	\$9,862,805	\$10,924,032	\$12,258,815	\$11,925,750	\$12,177,117 *

*Includes \$8,982,886 Bond Sinking Fund

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 2016/17	Actual 2017/18	Actual 2018/19	Budget 2019/20	Budget 2020/21
Beginning Fund Balance	\$1,166,237	\$892,879	\$713,200	\$763,000	\$1,260,816
Revenue	\$523,822	\$553,571	\$571,184	\$568,000	\$480,000
Other Financing Sources	\$3,810	\$6,000	\$10,500		
Transfer From General Fund					
Expenditures	(\$800,991)	(\$739,250)	(\$528,617)	(\$1,300,000)	(\$1,700,000)
Ending Fund Balance	\$892,879	\$713,200	\$766,267	\$31,000	\$40,816

4 Year Forecast

ASB

	20/21	21/22	22/23	23/24
Estimated Beg. Fund Balance	\$600,090	\$566,232	\$531,832	\$496,881
Revenue	\$823,241	\$836,413	\$849,795	\$863,392
Expenditures	(\$857,099)	(\$870,813)	(\$884,746)	(\$898,902)
Estimated Ending Fund Balance	\$566,232	\$531,832	\$496,881	\$461,371

DEBT SERVICES

	20/21	21/22	22/23	22/23
Estimated Beg. Fund Balance	\$12,288,117	\$12,177,117	\$12,261,117	\$12,377,117
Revenue	\$9,439,000	\$9,824,000	\$10,029,000	\$10,234,000
Expenditures	(\$9,550,000)	(\$9,740,000)	(\$9,913,000)	(\$9,750,000)
Estimated Ending Fund Balance	\$12,177,117	\$12,261,117	\$12,377,117	\$12,861,117

CAPITAL PROJECTS

	20/21	21/22	22/23	22/23
Estimated Beg. Fund Balance	\$4,800,000	\$1,570,000	\$1,580,000	\$1,590,000
Revenue	\$20,000	\$10,000	\$10,000	\$10,000
Expenditures	(\$3,250,000)	\$0	\$0	\$0
Estimated Ending Fund Balance	\$1,570,000	\$1,580,000	\$1,590,000	\$1,600,000

TRANSPORTATION

	20/21	21/22	22/23	22/23
Estimated Beg. Fund Balance	\$1,260,816	\$40,816	\$45,816	\$56,816
Revenue	\$480,000	\$505,000	\$511,000	\$517,000
Expenditures	(\$1,700,000)	(\$500,000)	(\$500,000)	(\$500,000)
Estimated Ending Fund Balance	\$40,816	\$45,816	\$56,816	\$73,816