



Yakima School District Budget 2020-21

Trevor Greene, Superintendent

Becky Nissen, Interim Executive Director of Finance

August 3, 2020



- Interim Executive Director of Finance – Becky Nissen
- Proposed 2020 -21 Budget



2020-21 BUDGET OVERVIEW OF ALL FUNDS

	General Fund	Associated Student Body Fund	Debt Sevices Fund	Capital Projects Fund	Transportation Vehicle Fund
Beginning Fund Balance	\$ 26,000,000	\$ 600,090	\$ 12,288,117	\$ 4,800,000	\$ 1,260,816
Total Revenue & Other Financing	\$ 247,337,740	\$ 823,241	\$ 9,439,000	\$ 20,000	\$ 480,000
Total Expenditures	\$ (254,474,862)	\$ (857,099)	\$ (9,550,000)	\$ (3,250,000)	\$ (1,700,000)
Transfer To Other Funds	<u>\$ (700,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues/ Other Financing Over (Under) Expenditures and Transfers Out	<u>\$ (7,837,122)</u>	<u>\$ (33,858)</u>	<u>\$ (111,000)</u>	<u>\$ (3,230,000)</u>	<u>\$ (1,220,000)</u>
Ending Fund Balance	<u><u>\$ 18,162,878</u></u>	<u><u>\$ 566,232</u></u>	<u><u>\$ 12,177,117</u></u>	<u><u>\$ 1,570,000</u></u>	<u><u>\$ 40,816</u></u>



General Fund 2020-21 Summary of Changes to Revenues & Expenditures

Beginning Fund Balance (9-1-2020)	\$ 26,000,000
State Revenue Increase (Decrease)	
K-3 class size reduction to 20.11	\$ 1,310,000
General Apportionment	\$ 1,888,625
Bilingual, Highly Capable, and Learning Assistance Program	\$ 675,431
Special Education	\$ 2,460,285
Transportation	\$ (468,161)
Local Effort Assistance (LEA)	\$ 341,105
Professional Learning Days (3)	<u>\$ 1,003,774</u>
Total State Revenue	\$ 7,211,059
Local Levy Revenue:	<u>\$ 3,513,091</u>
Total State and Local Levy Revenue	\$ 10,724,150
Expenditure Increases (Decreases)	
Hiring 12 Certificated Staff for K-3 class size reduction	\$ 1,398,480
Hiring 21 Certificated Staff District Wide	\$ 2,447,340
Hiring 15 Building Custodial Staff	\$ 1,028,160
General Wage Increases, Negotiated Increases and hiring 13 Staff across all other groups	\$ 6,962,039
Estimated Savings in Material Supplies & Operating Costs (MSOCs)	\$ (1,692,500)
Total Expenditures	<u>\$ 10,143,519</u>
Total Increase (Decrease) to Fund Balance	<u>\$ 580,631</u>



Analysis of the District's 2020-21 Budget

Análisis del presupuesto para el distrito 2020-21

- **Strengths/Solidez**
 - Increase in local levy revenue \$3,513,091 (Thank You Community & Board of Directors)
 - Incremento de los ingresos por impuestos locales levy \$3,513,091 (Gracias comunidad y Consejo Directivo)
 - % of Salary/Benefits of Budget is 82% (within industry standard)
 - El % del salario/beneficios del presupuesto es del 82% (dentro del estándar de la industria)
 - Adequate Fund Balance to anticipate meeting Board Policy 1000.2.3
 - Saldo adecuado del fondo para anticipar el cumplimiento de la política del Consejo 1000.2.3
 - Predictable Labor Cost for 2020-21
 - Costo laboral previsible para 2020-21
- **Weakness/Debilidades**
 - Dependence upon General Fund for Large Maintenance Projects
 - Dependencia en el fondo general para proyectos mayores de mantenimiento
 - Continued gap in dedicated revenue for Special Education
 - Brecha continua en ingresos dedicados para Educación Especial
- **Opportunity/Oportunidad**
 - Future Capital Levy
 - Futuro impuesto local levy de Capital



Analysis of the District's 2020-21 Budget (cont.)

Análisis del presupuesto para el distrito 2020-21 (cont.)

○ Threats/ Amenazas

- Dependence on Local Effort Assistance (LEA)
- Dependencia en la asistencia de esfuerzo local (LEA)
 - Projected to receive \$16,818,110 in the 2020-21 Budget
 - Proyectado para recibir \$16,818,110 en el presupuesto 2020-21
- Covid-19
- Enrollment Fluctuations
- Fluctuaciones en la inscripción
- Legislative Special Session with potential cuts
- Sesión legislativa especial con posibles recortes



Investments for 2020-21 / Inversiones para 2020-21

- **Executive Director of Equity, Partnerships, and Student Engagement
Director Ejecutivo de Equidad, Alianzas y Compromiso Estudiantil**
- **Project Gemini / Proyecto Gemini**
 - The Gemini project is a collaborative of community partners and the Yakima School District (YSD), working together to create greater equitable opportunities for YSD students and parents in the areas of internet/online access and the skill sets necessary to participate in modern educational structure and processes.
 - El proyecto Gemini es una colaboración de asociados de la comunidad y el Distrito Escolar de Yakima (YSD), trabajando juntos para crear mayores oportunidades equitativas para los estudiantes y padres del YSD en las áreas de acceso en línea/internet y las habilidades necesarias para participar en la estructura y los procesos educativos modernos.
- **Teaching and Learning Focus / Enfoque de enseñanza y aprendizaje**
 - 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
 - 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).
- **K-3**
 - Class size reduction from 21.18 to 20.11
 - Reducción del tamaño de clase de 21.18 a 20.11
- **Safety / Seguridad**
 - Additional Custodial Staff
 - Personal de limpieza adicional
 - Safety precautions for COVID-19
 - Precauciones de seguridad para el COVID-19



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)



4 Year Forecast – Other Funds

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



QUESTION AND ANSWERS/PREGUNTAS Y RESPUESTAS

THANK YOU! / ¡GRACIAS!

REMINDER: FINAL ADOPTION IS SCHEDULED FOR AUGUST 18, 2020
RECORDATORIO: LA APROBACIÓN FINAL ESTÁ PROGRAMADA PARA EL 18 DE AGOSTO DE 2020