



# Final Proposed Budget 2024-25

*Jake Kuper, Assistant Superintendent of Finance  
August 20, 2024, Board Meeting*



# 2024-25 Budget – Overview of All Funds

	General Fund	Associated Student Body Fund	Debt Seivces Fund	Capital Projects Fund	Transportation Vehicle Fund
Estimated Beginning Fund Balance	\$ 8,000,000	\$ 613,992	\$ 5,200,000	\$ 1,520,000	\$ 1,700,000
Total Revenue & Other Financing	\$ 288,064,126	\$ 783,601	\$ 9,715,000	\$ 2,020,000	\$ 1,275,000
Total Expenditures	\$ (286,827,736)	\$ (862,282)	\$ (10,053,993)	\$ (3,500,000)	\$ (2,000,000)
Transfer To Other Funds	\$ (780,000)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues/ Other Financing Over (Under) Expenditures and Transfers Out	\$ 456,390	\$ (78,681)	\$ (338,993)	\$ (1,480,000)	\$ (725,000)
Estimated Ending Fund Balance	<u>\$ 8,456,390</u>	<u>\$ 535,311</u>	<u>\$ 4,861,007</u>	<u>\$ 40,000</u>	<u>\$ 975,000</u>



# HISTORICAL STUDENT & STAFF FTE

Historical Enrollment Last 10 Years (Yakima SD) FTE

Year(s)	Student FTE	Certificated FTE	Classified FTE
2015-16	16,160	1,058.30	661.50
2016-17	16,071	1,096.60	670.40
2017-18	16,233	1,074.80	685.15
2018-19	16,006	1,088.14	703.67
2019-20	15,941	1,065.05	696.80
2020-21	15,530	1,101.11	723.40
2021-22	15,525	1,129.50	743.08
2022-23	15,242	1,158.30	799.99
2023-24	14,770	1,172.10	809.69
2024-25* (Projected)	14,379	1,087.32	708.68

**-11.42% Student Enrollment Decline since Peak**

**1.16% Cert Staffing increase since peak enrollment**

**3.43% Classified Staffing increase since peak enrollment**

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# GENERAL FUND BUDGET COMPARISONS

## STAFFING

	ACTUAL 2022-23	BUDGET 2023-24	BUDGET 2024-25	% CHANGE
CERTIFICATED STAFF	1132.9	1172.1	1087.3	-7.2%
CLASSIFIED STAFF	718.9	809.7	708.7	-12.5%
<b>TOTAL STAFF</b>	<b>1851.8</b>	<b>1981.8</b>	<b>1796.0</b>	<b>-9.4%</b>



# GENERAL FUND ADMINISTRATIVE COST COMPARISONS

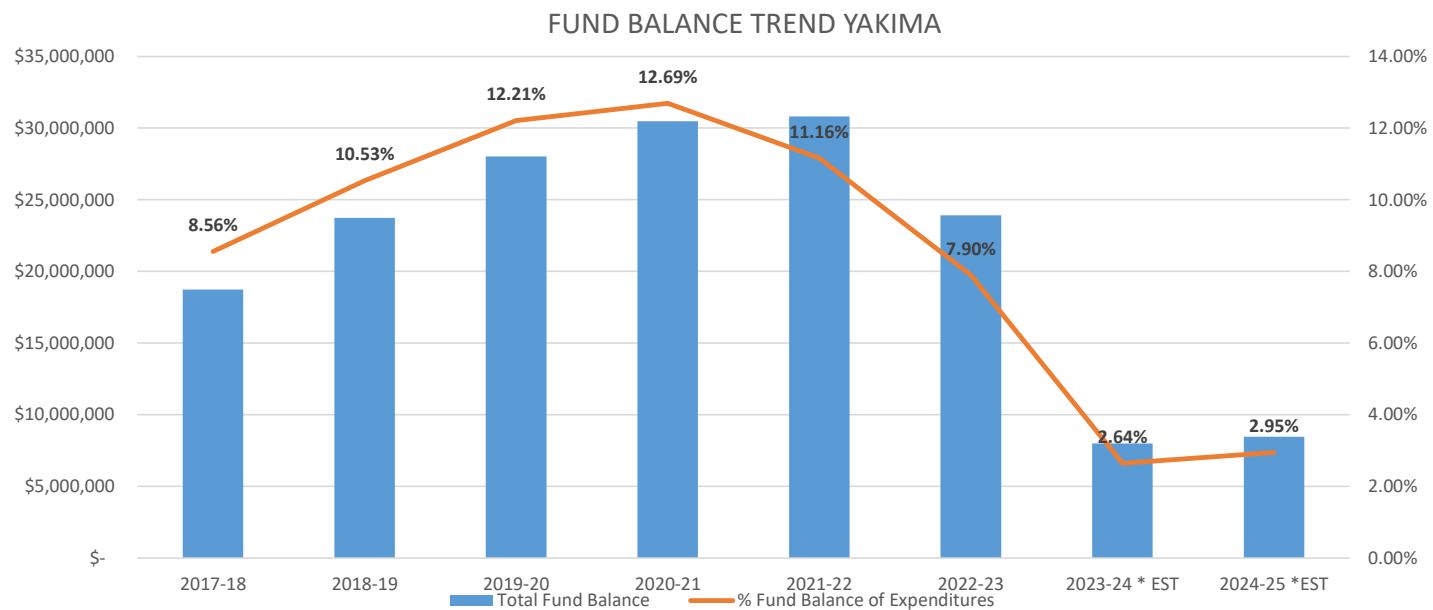
	Actual State 2022-23	Actual Yakima SD 2022-23	Budget** Yakima SD 2024-25
11 Board of Directors	0.28%	0.07%	0.13%
12 Superintendents Office	0.67%	0.73%	0.67%
13 Finance Office	1.15%	0.69%	0.66%
14 Human Resources	0.81%	0.66%	0.65%
15 Public Relations	0.22%	0.26%	0.26%
21 Supervision-Instruction	2.49%	2.81%	2.53%
41 Supervision-Food Service	0.24%	0.28%	0.29%
51 Supervision-Transportation	0.42%	0.24%	0.26%
61 Supervision-Maintenance/Operations	0.33%	0.31%	0.38%
<b>Total Central Administration</b>	<b>6.61%</b>	<b>6.05%</b>	<b>5.83%</b>
23 Building Administration	5.86%	5.45%	4.36%
<b>Total Central &amp; Building Admin.</b>	<b>12.47%</b>	<b>11.50%</b>	<b>10.19%</b>

\*\*Totals provided reflect figures in proposed 2024-25 Budget

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# General Fund Balance Trend



# MSOC Disclosure

## Combined 1191 MSOC from F-203

Regular Instruction	\$ 19,575,132
Grades 9-12 Additional	\$ 971,999
<b>Total State MSOC Allocation</b>	<b>\$ 20,547,131</b>

## Objects of Expenditure from F-195

	Totals
Object 5 - totals	\$ 10,080,625
Object 7 - totals	\$ 21,257,667
Object 8 - totals	\$ 306,020
Object 9 - totals	\$ 335,500
<b>Total Budgeted 5-9 Expenditures</b>	<b>\$ 31,979,812</b>

**Difference** **\$ (11,432,681)**

*For the 2024-25 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under MSOCs (Material, Supplies, and Operating Costs) and the the amount the district proposes to spend for MSOC's; and the difference between these two amounts. The District's budgeted MSOC expenditures for fiscal year 2024-25 are in excess of the state allocation.*



# Questions



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