

Plano ISD Board Work Session

March 20, 2018

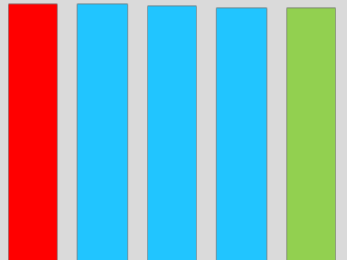
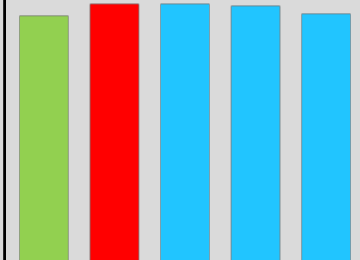
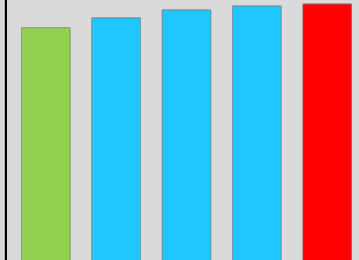
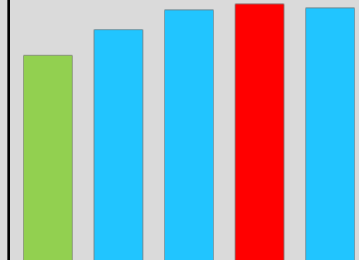
Budget Report

Staffing



Five Year Historical Staffing

Previous Historical Information

	Total Enrollment	Low Socio Economic Enrollment	Total Staffing FTE's	Teacher Staffing FTE's
Year				
2013-14	54,822	15,069	6,526	3,825
2014-15	54,689	15,629	6,652	3,865
2015-16	54,573	15,591	6,747	3,895
2016-17	54,173	15,500	6,796	3,905
2017-18	53,952	15,198	6,828	3,899
Trends				

Full-Time Equivalent District Employees by Type

Instruction	2014	2015	2016	2017	2018	Increase/(Decrease) 2014-2018
Teachers	3,825	3,865	3,895	3,905	3,900	75
Librarians	71	70	70	70	70	(1)
Educational Aides	559	568	581	609	629	70
Interpreters	17	14	14	15	16	(1)
Other Professionals (instructional)						
Music Therapist	3	3	3	3	3	0
Occupational Therapist	9	10	10	10	10	1
Certified Orientation and Mobility Specialist	1	2	2	2	2	1
Physical Therapist	3	3	3	3	3	0
Speech Therapist/Speech Language Pathologist	110	112	114	114	116	7
Teacher Facilitator	24	27	29	35	34	10
Athletic Trainer	6	6	6	6	12	6
Other Campus	4	8	8	9	-	(4)
Teacher Supervisor	1	1	-	12	14	13
	4,632	4,689	4,735	4,793	4,810	177

Full-Time Equivalent District Employees by Type

	2014	2015	2016	2017	2018	Increase/(Decrease) 2014-2018
Campus Administration						
Principal	72	72	72	72	72	0
Assistant Principal	92	95	102	103	109	17
Instructional Officer	8	8	8	8	9	1
Athletic Director	3	3	3	3	3	0
	175	178	185	186	193	18
Student Services						
Counselor	146	148	157	161	161	18
Educational Diagnostician	33	34	35	35	37	4
School Nurse	71	72	72	72	71	0
LSSP/Psychologist	12	10	13	13	14	3
Social Worker	9	10	10	11	11	2
	271	274	287	291	294	23
Support Administration						
Supt., Deputy, Assoc. & Assistant	6	7	7	8	9	3
Non-Campus Professionals	224	229	228	239	240	16
Auxiliary Staff	1,219	1,276	1,306	1,279	1,281	62
	1,449	1,512	1,541	1,526	1,530	81
TOTAL	6,527	6,653	6,747	6,796	6,827	299



Staffing Ratios

Sources of Funds for Personnel Resources

Different funding sources have different guidelines for usage.

Unregulated Use of Funds

- Local Funds

Regulated Use of Funds

- State Funds
 - Compensatory Education
 - Special Education
 - Career and Technology
 - Bilingual / ESL
 - GT
- Federal Funds
 - IDEA
 - Titles I, II, III, and IV

Compensatory Education Funding

13 Criteria for At-Risk Designation*

- Economically Disadvantaged is NOT one of the 13 At-Risk criteria. However, campuses with >40% economically disadvantaged students may use the resources to serve all students school-wide.

(*Handout with 13 Criteria Available in Board Packet)

Title I

- What is the purpose?
- Who can you serve?
- Program intent is to provide the most resources for the campuses with the highest concentration of economically disadvantaged students.
- Adjustments in campus allotments for the 2018-19 school year
- Supplement vs. supplant

What does this really mean?

- Positions funded through state and federal funds must be utilized within allowable guidelines.
- Comp Ed and Title funded resources (including personnel) must be supplemental in nature and not a supplant of district allocations
- Campus staff allocation must utilize a formula-driven methodology. A staffing model sets the base plan for the locally-funded program. State and federal funds must be utilized to provide resources ABOVE that base plan.

Building the Formulas

- Deep analysis of current staffing allocations and patterns of resource allocation
- Collaboration with a variety of departments/campuses to understand needs and the roles various staff members play
- Consideration of various factors
 - Student demographics (ELL, Special Education, Mobility, Economically Disadvantaged)
 - Percentages as well as numbers
 - Unique program needs (current and near future)

Elementary Campuses – Defining the PISD Base Program

- 22:1 and 26:1 Allocations
- Bilingual and Monolingual Classrooms
- Fine Arts, Physical Education, and PACE
- Counselors, Assistant Principals, Front Office Staff
- Instructional Support - Instructional, Bilingual, and ESL Specialists
- Other Support - SEL Teachers, Parent Liaisons, and Social Workers
- Special Education Teachers and Assistants

Secondary Campuses – Defining the PISD Base Program

- Differentiated Daily Teacher Load (135 to 145)
- ESL Teachers
- Fine Arts and Other Electives
- TRE Positions for Core Subjects (9-12 only)



2018-2019 Revenue Projections – General Fund

Proposed 2018-19 Revenue Summary – General Fund

Local Revenues	2017-18 ADOPTED BUDGET	2017-18 AMENDED BUDGET	2018-19 PROPOSED BUDGET	INCREASE (DECREASE) in REVENUE PROPOSED vs AMENDED
Tax Revenue	\$ 558,952,733	\$ 572,474,669	\$ 618,112,407	\$ 45,637,738
Investment Earnings	2,500,000	2,500,000	6,000,000	3,500,000
Revenue ECS	123,600	123,600	123,600	-
Tuition-Fare Busing	425,000	425,000	430,000	5,000
Other Tuition	3,150,172	3,150,172	3,110,181	(39,991)
Athletics	1,433,900	1,433,900	1,433,900	-
Total Rental Revenue	980,000	980,000	1,000,000	20,000
Total Donations	258,000	258,000	200,000	(58,000)
Total Miscellaneous	588,000	588,000	628,000	40,000
Total Local Revenue	\$ 568,411,405	\$ 581,933,341	\$ 631,038,088	\$ 49,104,747

Proposed 2018-19 Revenue Summary – General Fund (continued)

State Revenues	2017-18 ADOPTED BUDGET	2017-18 AMENDED BUDGET	2018-19 PROPOSED BUDGET	INCREASE (DECREASE) in REVENUE PROPOSED vs AMENDED
Per Capita	\$ 11,286,000	\$ 11,287,012	\$ 19,153,523	\$ 7,866,511
Foundation	16,505,837	17,945,111	16,844,097	(1,101,014)
Supplemental PreK	75,000	75,000	-	(75,000)
TRS On-Behalf	22,250,000	22,250,000	22,250,000	-
Total State Revenue	\$ 50,116,837	\$ 51,557,123	\$ 58,247,620	\$ 6,690,497
Federal Revenues				
Indirect Costs	\$ 250,000	\$250,000	\$152,000	\$ (98,000)
SHARS - Medicaid	3,550,000	3,550,000	4,000,000	450,000
MAC-Medicaid	85,000	85,000	-	(85,000)
ROTC	250,000	275,000	275,000	25,000
BABS Rebate	1,676,522	1,600,000	1,600,000	(76,522)
Total Federal Revenue	\$ 5,811,522	\$ 5,811,522	\$ 6,027,000	\$ 215,478
TOTAL REVENUE	\$ 624,339,764	\$ 639,301,986	\$ 695,312,708	\$ 56,010,722

Proposed 2018-19 Revenue Summary – General Fund (continued)

Transfers In/ Other Sources	2017-18 ADOPTED BUDGET	2017-18 AMENDED BUDGET	2018-19 PROPOSED BUDGET	INCREASE (DECREASE) in REVENUE PROPOSED vs AMENDED
PASAR	\$ 2,273,817	\$ 2,273,817	\$ 2,273,817	\$ -
Off Campus PE	8,700	8,700	8,700	-
GED				-
Transfers In - Other Operating				-
Insurance Proceeds				-
Total Other Sources	\$ 2,282,517	\$ 2,282,517	\$ 2,282,517	-
TOTAL REVENUE & OTHER SOURCES	\$ 626,622,281	\$ 641,584,503	\$ 697,595,225	\$ 56,010,722
Less Recapture	(150,592,850)	(154,841,369)	(207,972,349)	(53,130,980)
Net Recapture	\$ 476,029,431	\$ 486,743,134	\$ 489,622,876	\$ 2,897,742



Federal Funds Impact

Federal Funds 2018-2019

224 IDEA B Formula	2014 Grant Actuals	2015 Grant Actuals	2016 Grant Actuals	2017 Grant Actuals	2018 Grant Estimates	2019 Grant Estimates
Federal Fund Entitlement:	\$7,856,317	\$8,281,447	\$8,210,833	\$8,561,398	\$8,394,958	\$8,394,958
Roll Forward:	<u>\$3,086,444</u>	<u>\$2,108,258</u>	<u>\$1,138,561</u>	<u>\$942,242</u>	<u>\$704,795</u>	<u>\$212,042</u>
Total Funds Available:	\$10,942,761	\$10,389,705	\$9,349,394	\$9,503,640	\$9,099,753	\$8,607,000
Actual/Estimated Costs:	\$8,834,503	\$9,251,144	\$8,407,152	\$8,798,845	\$8,887,711	\$9,034,865
Extra/(Shortfall):	\$2,108,258	\$1,138,561	\$942,242	\$704,795	\$212,042	(\$427,865)

211 Title I , Part A Improving Basic Programs	2014 Grant Actuals	2015 Grant Actuals	2016 Grant Actuals	2017 Grant Actuals	2018 Grant Estimates	2019 Grant Estimates
Federal Fund Entitlement:	\$4,521,439	\$4,639,375	\$4,848,369	\$5,217,287	\$4,916,125	\$4,916,125
Roll Forward:	<u>\$550,376</u>	<u>\$512,331</u>	<u>\$270,621</u>	<u>\$86,709</u>	<u>\$317,438</u>	<u>\$97,408</u>
Total Funds Available:	\$5,071,815	\$5,151,706	\$5,118,990	\$5,303,996	\$5,233,563	\$5,013,533
Actual/Estimated Costs:	\$4,559,484	\$4,881,085	\$5,032,281	\$4,986,558	\$5,136,155	\$5,544,878
Extra/(Shortfall):	\$512,331	\$270,621	\$86,709	\$317,438	\$97,408	(\$531,345)

Note: Title II and Title IV for 2018 expenses totaling \$300,759 moved to these grants. For 2019 added \$300,000 in costs back to Title I grant.



Fund Balance

Fund Balance History

Year Ended June 30	Fund Balance	Following Years Appropriations*	%
2009	\$127.4	\$452.2	28.2%
2010	133.2	461.8	28.8
2011	152.2	444.5	34.2
2012	165.6	438.4	37.8
2013	154.2	453.3	34.0
2014	169.2	495.8	34.1
2015	178.6	540.5	33.0
2016	194.3	570.7	34.0
2017	227.2	632.1	35.9

Fund Balance

- District Policy CE(Local) – “The Board shall attempt to maintain a fund balance that is approximately 20% of general operating expenditures, excluding nonspendable fund balance”.
 - $\$657,250,000 \times 20\% = \$131,450,000$
- TEA Rule of Thumb – 3 months of operating in fund balance
 - $\$657,250,000 \times 25\% = \$164,312,500$

Fund Balance

- Fund Balance needs vary depending on the District:
 - Cash flow needs:
 - Fiscal year end – June 30 or August 31
 - Chapter 41 vs Chapter 42 – less state aid payments
 - District's TEA payment schedule – Plano ISD – Class 3
 - Capital improvement needs
 - Legislative impact – for example 2011
 - Other fund balance needs:
 - Property value impact
 - Insurance deductibles

Fund Balance

Plano ISD

Cash flow needs

Expenditures 7/1/17 to 11/30/17	\$185,450,000
Revenues 7/1/17 to 11/30/17	<u>(\$ 62,775,000)</u>
Negative cash flow	\$122,675,000

Future revenue losses

Loss of revenue due to stabilization of
property values:

10% growth to 0% growth	\$40,000,000
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Fund Balance

PISD Fund Balance 6/30/2017 from audit:

Nonspendable:

Investments in Inventory - \$1,167,819

Prepaid Expenditure - \$4,425

Assigned:

Purchases on order - \$11,331,903

Unassigned - **\$214,764,507**

Total Fund Balance \$227,268,955

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