

**ARLINGTON INDEPENDENT SCHOOL DISTRICT
Financial Futures Committee
February 12, 2013
6:30 pm, Mac Bernd Professional Development Center**

WELCOME.....Dan Malone
Chairperson

OVERVIEW OF TEXAS SCHOOL FINANCE.....Cindy Powell
Associate Superintendent of Finance

DISTRICT PROFILE/COMPARISON DATA.....Cindy Powell

STAFFING FORMULAS & CLASS SIZE.....Marilyn Evans
Assistant Superintendent of Personnel

COMMITTEE INPUT ON STAFFING FORMULAS & CLASS SIZE.....Dan Malone
Cindy Powell
Marilyn Evans

Financial Futures Committee

February 12, 2013



Agenda

- Overview of Texas School Finance
- District Profile & Comparison Data
- Staffing Formulas & Class Sizes
- Committee Input



Key Points

Texas School Finance

- Revenues are determined by combination of property values, tax rate and state aid formulas

Comparison Data

- Operating Exp./Student is less than state average
- Resources are concentrated on instruction & instructional related functions

Staffing Ratios

- Staffing discretion for secondary principals
- Master schedule impacts secondary staffing
- Course offering guidelines within staffing protocol

Class Sizes

- High School – target average of 27
- Jr. High – target average of 23
- Elementary K-4 – 22:1 state mandate



Texas School Finance



State Funding System

- Two sources of revenue for all Texas school districts
 - Property Taxes
 - State Aid

- Property values help determine state aid
 - The higher your property values, the less state aid you receive and vice-versa



State Funding System

- **State funding formulas – series of formulas that use:**
 - Prior year property values
 - Current year tax rate & tax collections
 - Cost of Education Index
 - Average Daily Attendance
 - Special program participation (e.g., special education, career & technology, bilingual/esl, gifted/talented, high school allotment, state compensatory education)



State Funding System

- Each district guaranteed to receive a predetermined sum known as “**target revenue**”
- **Target revenue** was established for each district in 2006
 - per-student amount of property taxes AND state aid
 - Targets were adjusted in 2009 legislative session
- Target revenue is now “**Revenue at the Compressed Rate**” (**RACR**)
 - per-student amount of property taxes AND state aid at \$1.00 compressed tax rate



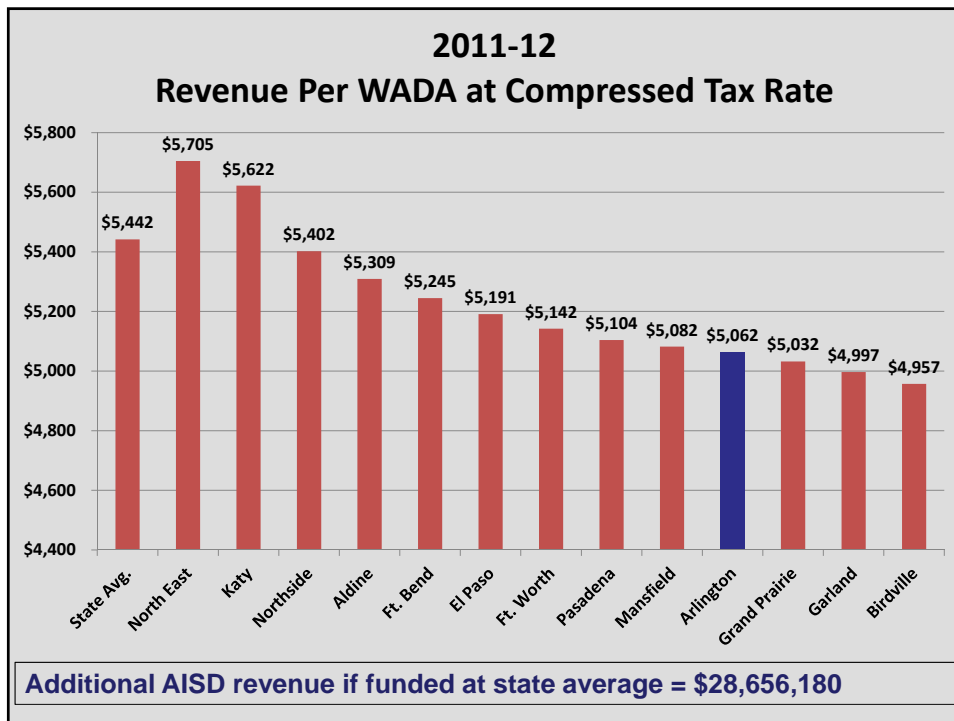
State Funding System

- If formulas produce an amount less than **RACR**, the state gives the district additional state aid to reach **RACR** (i.e., a hold harmless payment)
- If formulas produce an amount greater than **RACR**, the district is considered to be “on formula”
 - AISD is a formula district
- Funding formulas do not adjust for inflation



School Finance System

- Changes in property values only impact total revenues of formula districts
 - AISD is a formula district
 - Increase in AISD property values will increase revenue
 - Decrease in AISD property values will decrease revenue



School Finance System

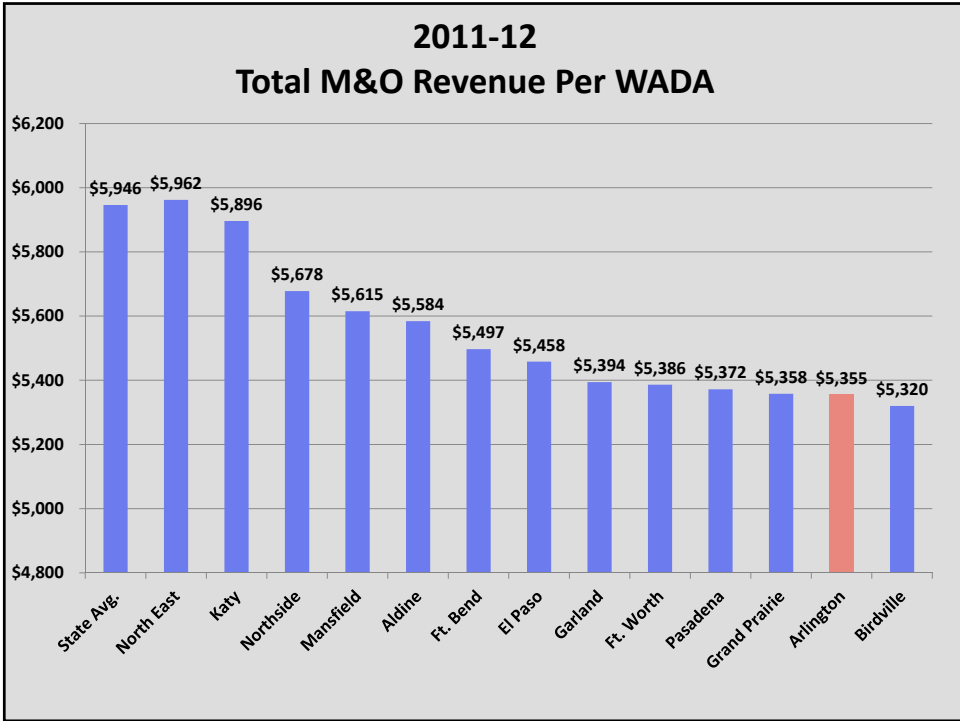
- Districts have the authority to raise their M&O tax rate as much as 4 cents above the \$1 compressed rate
- Most districts have levied the additional 4 cents to help balance their budgets (total rate of \$1.04)
 - AISD M&O tax rate = \$1.04
- Any increase above \$1.04 (up to the \$1.17 max rate) must be approved by voters through a tax ratification election




School Finance System

- Revenue generated by pennies of tax rate above the compressed rate are above & beyond **RACR**.
- State guarantees that each of the pennies of tax rate levied above the compressed rate will earn a prescribed amount of money per student
 - State pays a district the amount necessary to reach the guaranteed level
 - the first 6 pennies will earn as much per student as Austin ISD (a wealthy district) earns on 1 penny of tax





2012-13 Budget Overview



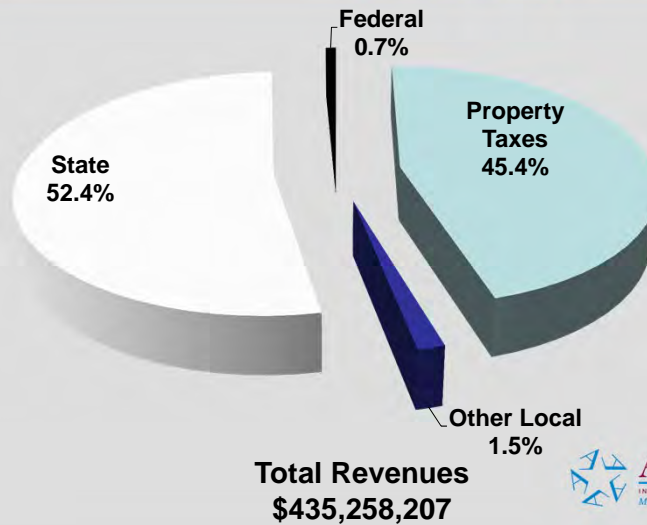
Arlington
INDEPENDENT SCHOOL DISTRICT
More Than a Remarkable Education

General Operating Budget

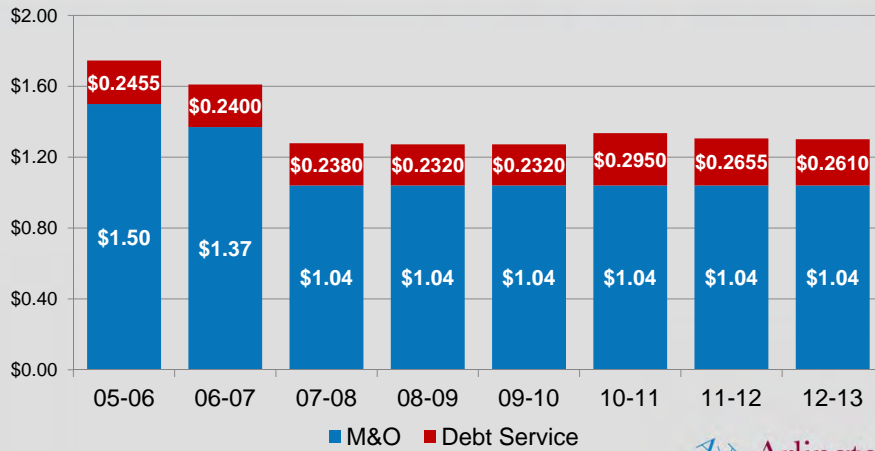
	2012-13 Original Budget
Fund Balance – July 1	\$139,255,766
Revenues	\$435,258,207
Expenditures	<u>\$435,123,656</u>
Surplus/(Deficit)	\$134,551
Fund Balance – Aug 31	\$139,390,317



2012-13 Revenue Budget



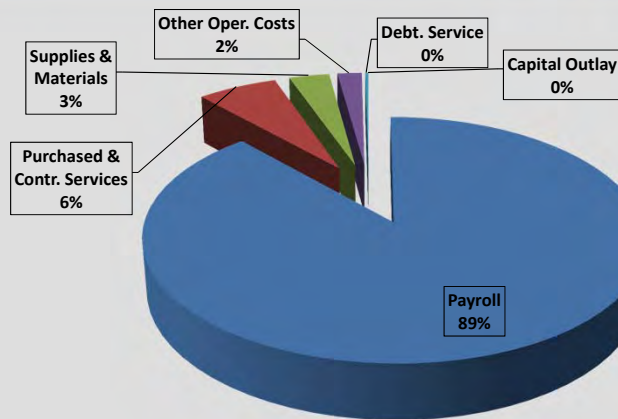
Tax Rate History



Change since 2005-06: - 44.5 cents (or 25.5%)



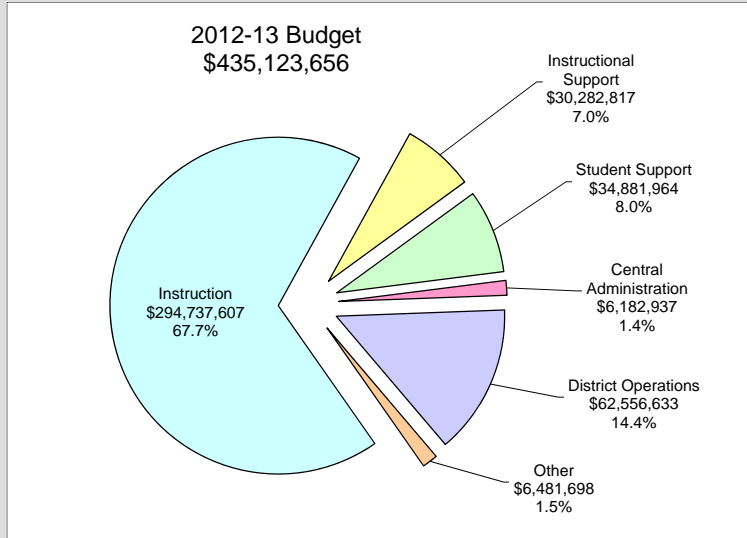
2012-13 Expenditure Budget



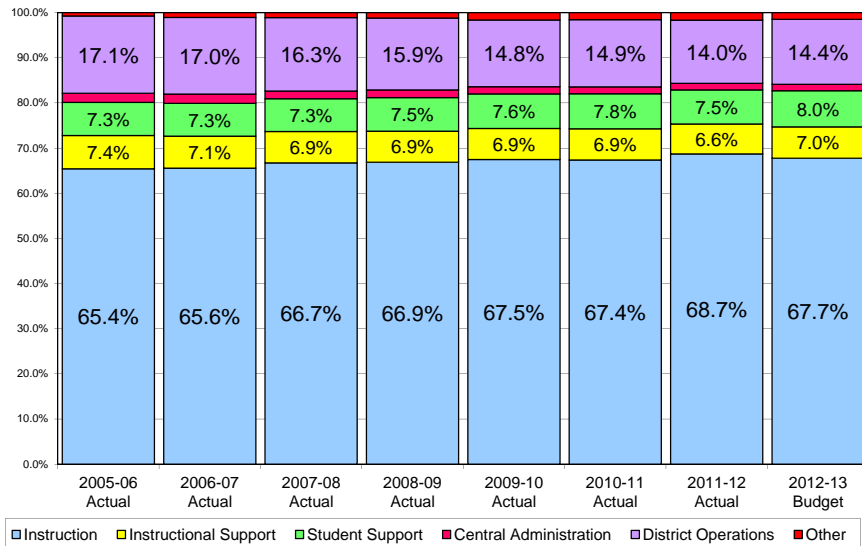
Expenditures
\$435,123,656

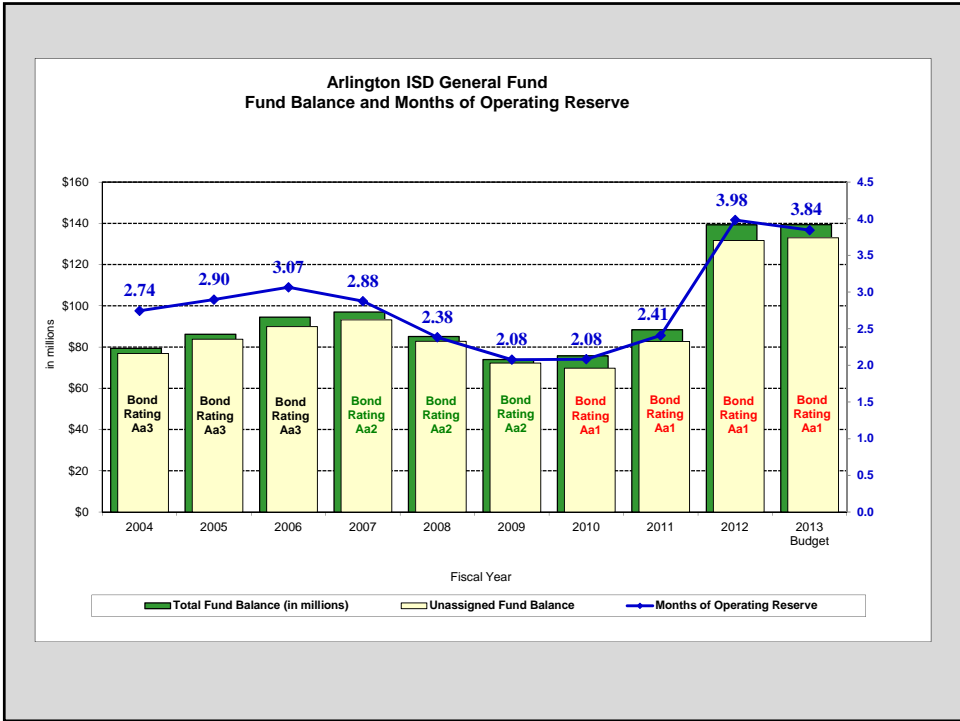


Expenditures by Functional Category



General Fund Expenditures By Functional Category





District Profile

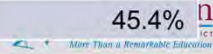


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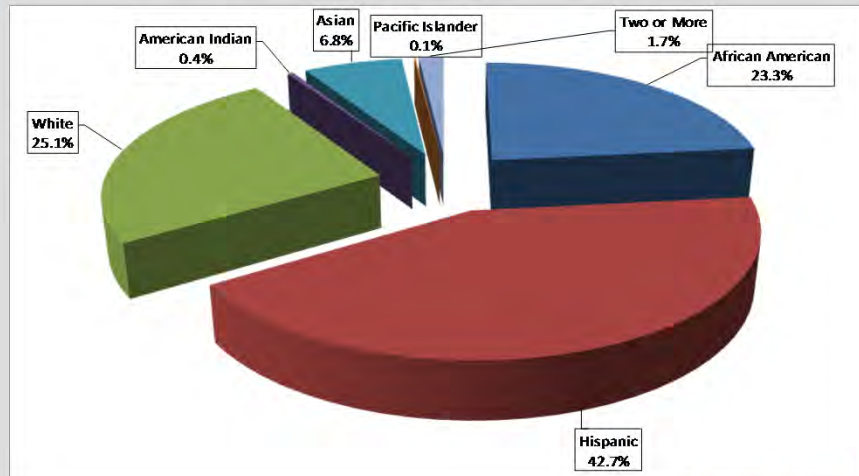
Student Data

	AISD	STATE
Total Students (membership)	64,592	4,978,120
Ethnic Distribution		
African American	23.3%	12.8%
Hispanic	42.7%	50.8%
White	25.1%	30.5%
American Indian	0.4%	0.4%
Asian	6.8%	3.6%
Pacific Islander	0.1%	0.1%
Two or More Races	1.7%	1.7%
Economically Disadvantaged	65.4%	60.4%
Limited English Proficient (LEP)	24.4%	16.8%
At-Risk	56.3%	45.4%

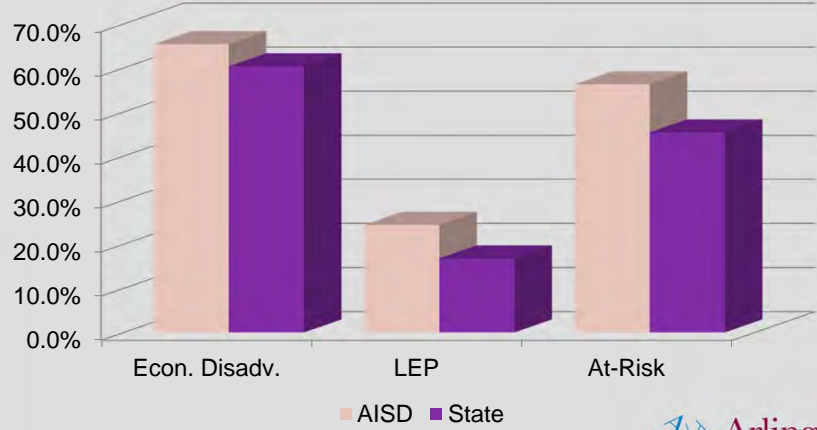
Source: 2011-12 AEIS Report & Standard Reports published by TEA



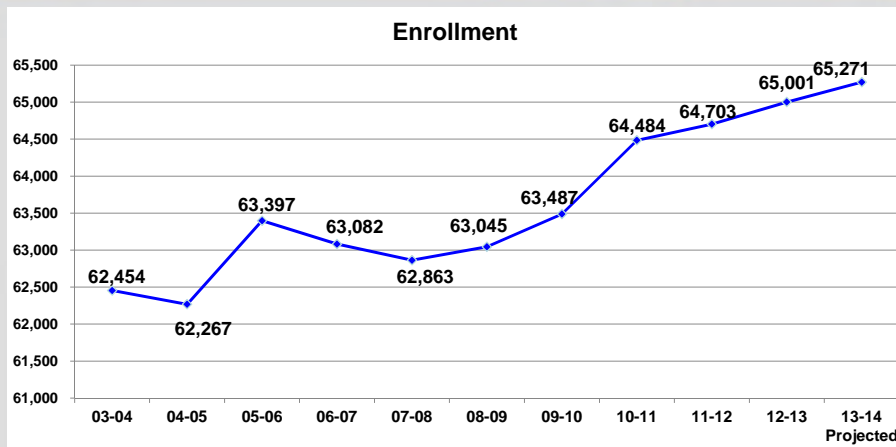
Student Ethnic Distribution



Student Data



Student Enrollment Trend



Staff Data (all funds)

	AISS	STATE
Total Staff	7,704	637,848
Teachers	51.0%	50.8%
Professional Support	10.2%	9.1%
Campus Administration	2.5%	2.9%
Central Administration	0.6%	1.0%
Educational Aides	10.4%	9.1%
Auxiliary Staff	25.3%	27.1%
Students per Teacher	16.4	15.4
Avg. Years Experience of Teachers	12.1	11.6
Avg. Years Experience of Teacher w/District	9.3	8.1
Instructional Staff Percentage	65.9%	64.1%

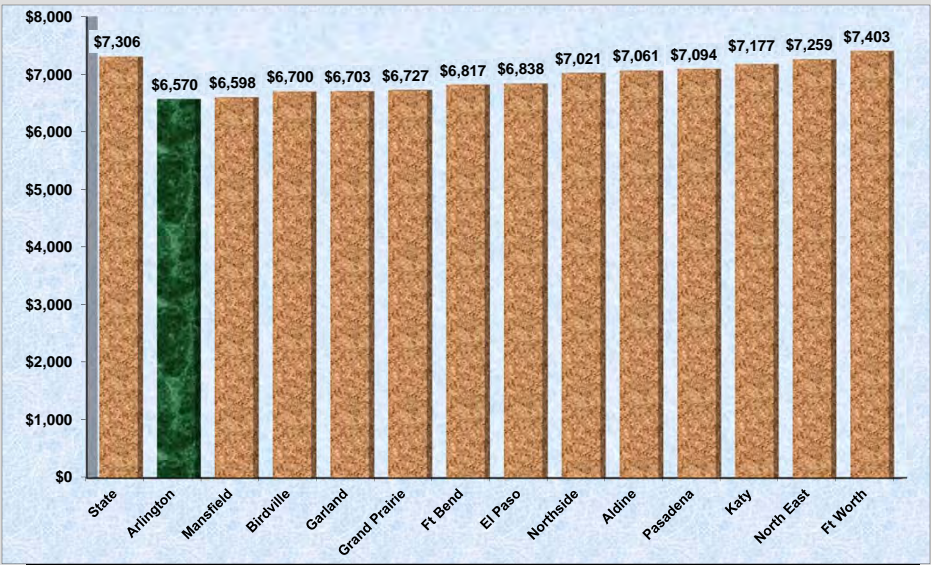
Source: 2011-12 AEIS Report published by TEA



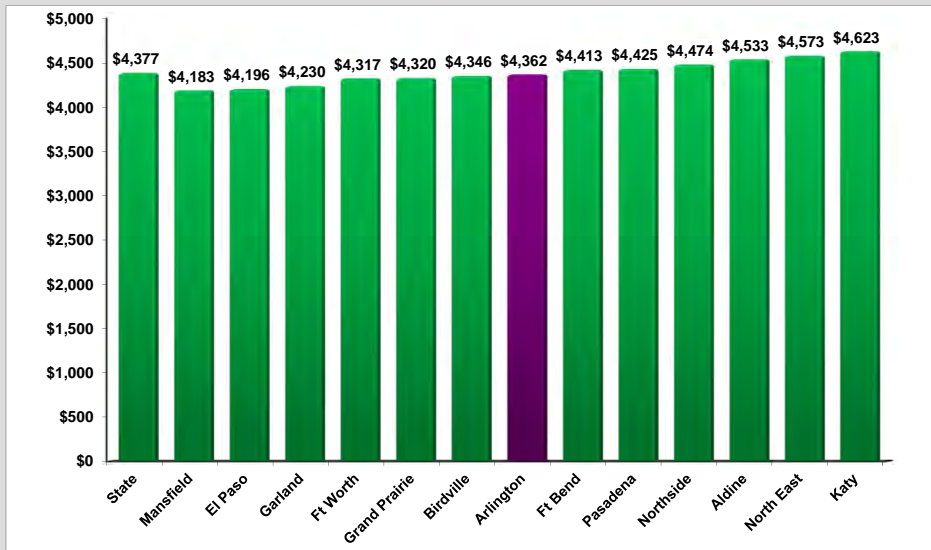
Comparison Data



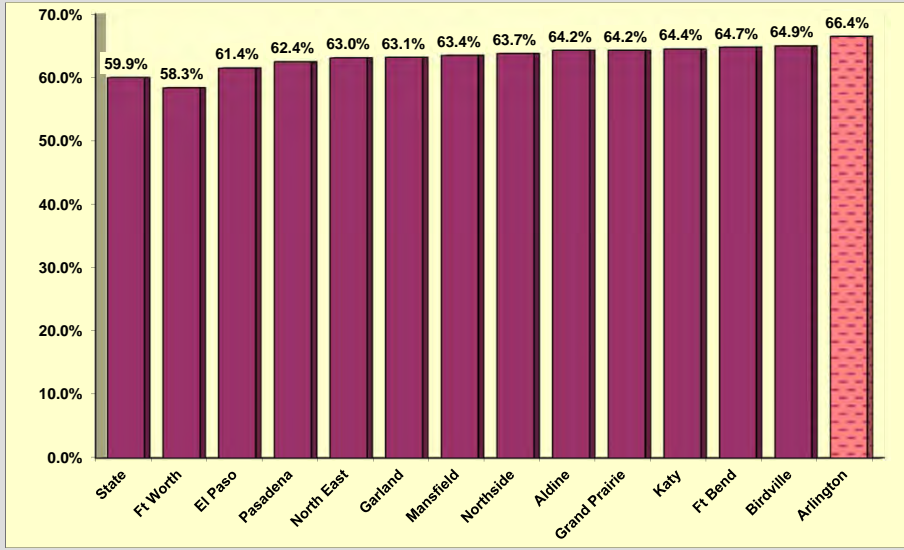
Per Pupil Total Operating Expenditures



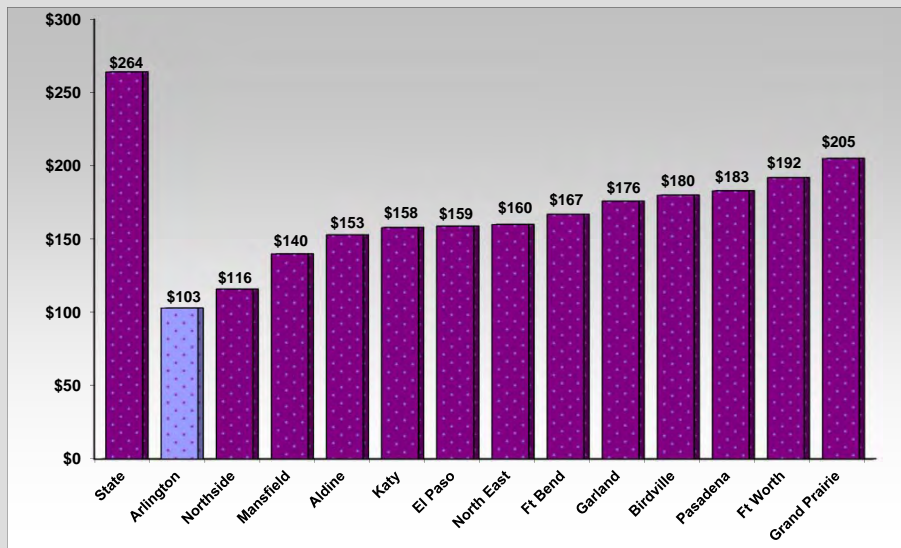
Per Pupil Operating Expenditures Instruction



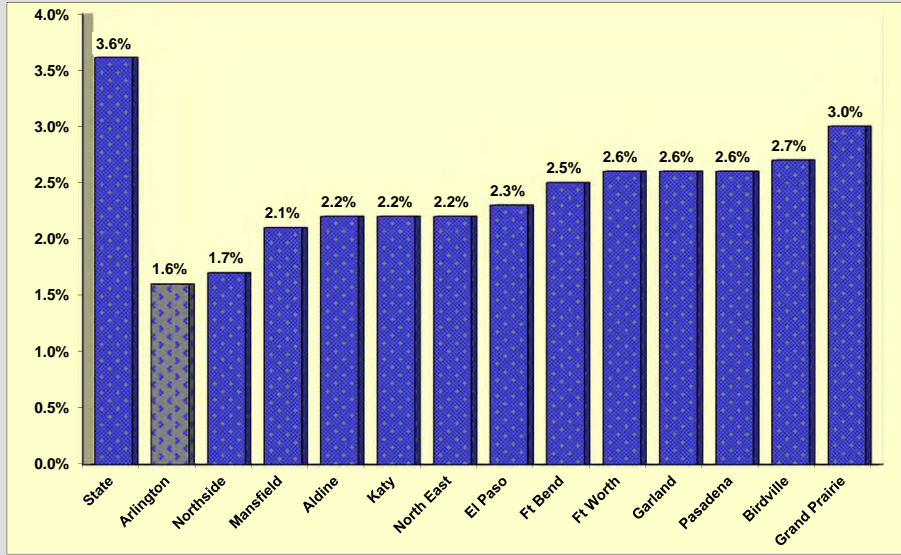
Percent of Total Budget Instruction



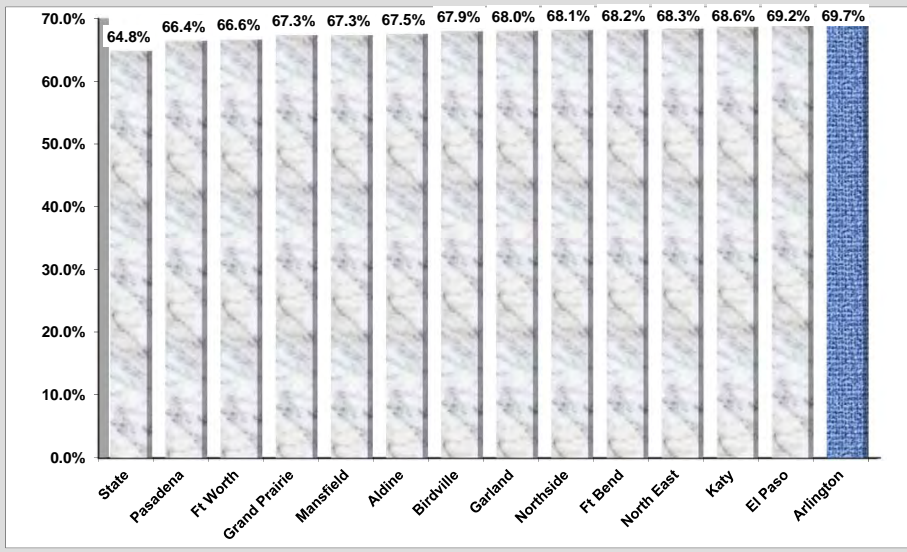
Per Pupil Operating Expenditures Central Administration



Percent of Total Budget Central Administration



Instructional Expense Ratio



Questions?



***Staffing Formulas
& Class Sizes***





Staffing Process:

Staffing Formulas & Class Size

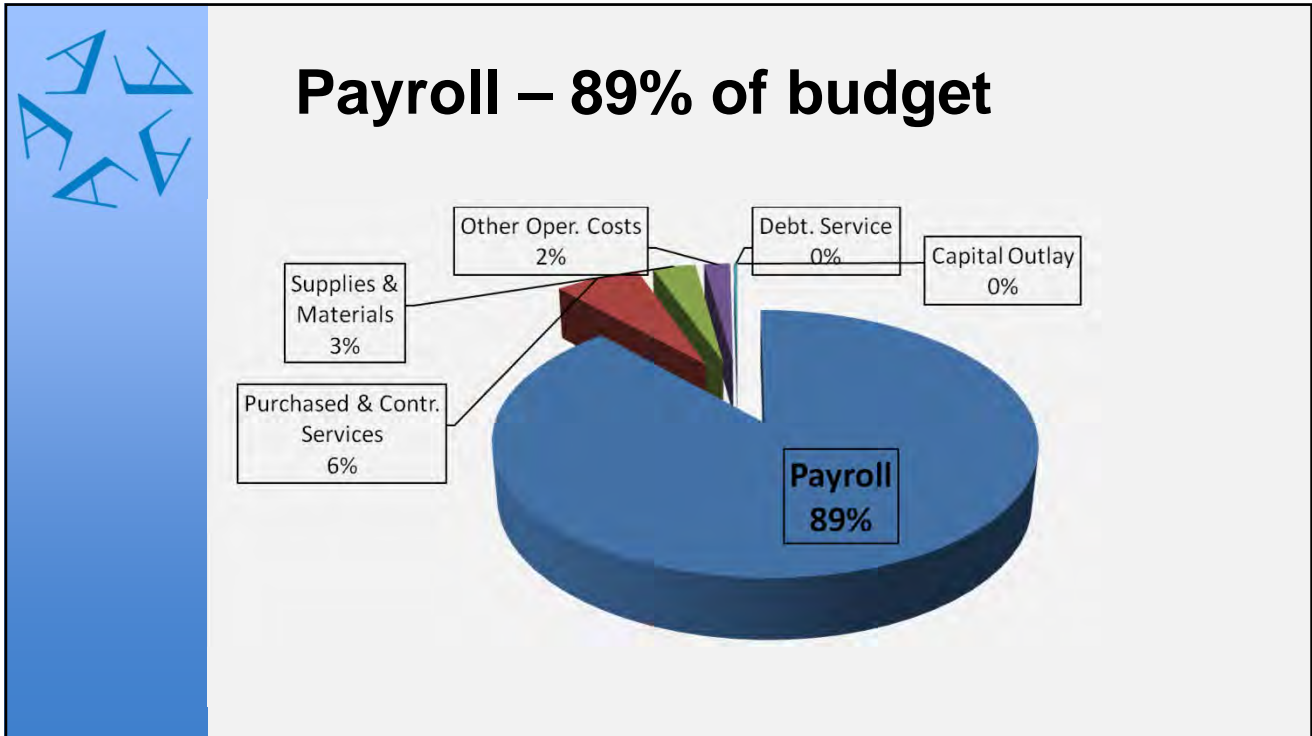
FFC

February 12, 2013



FFC Charge

- Review current staffing methods in relation to state education law and current administration protocol in order to fully assess the impact on the budget.



Overview

- Campus administration and district departments (Personnel, Curriculum & Instruction and Finance) work collaboratively to ensure staffing is aligned with the priorities of the strategic plan.
- Student enrollment and program needs are the driving components of the staffing process.
- Staffing of teachers is based on district enrollment projections and is a formulaic process.
- Establish staffing protocol for course offerings.



Elementary

- District projects student enrollment for each campus
- Principal applies staffing formulas to yield the number of teachers per grade level

Grade / Level	Ratio/Average
Prekindergarten	22:1 ratio
Kindergarten – 4 th	22:1 ratio
5 th	26:1 ratio
6 th	30:1 ratio

Board of Trustees approved ratios 2/16/12



Elementary

- Art, Music, PE Rotation

Subject	Personnel Unit
Art	1
Music	1
PE	1
PE Assistant	1
Orchestra	.25 to .33 *

- Campuses in excess of 800 students are staffed with an additional PE/Music Teacher
- *Orchestra Teachers are itinerant between 3 to 4 campuses
- Band is provided by secondary teachers



Elementary

- Teacher Assistants

Grade Level	Ratio
Prekindergarten	1:1
Kindergarten	1-4 sections: 1 TA
	5-6 sections : 2 TAs
	7-8 sections: 3 TAs
	9-10 sections: 4 TAs



Secondary

- District projects student enrollment for each campus
- Personnel utilizes a model that uses average class size and schedule type to calculate number of teachers needed.
- Number of Teachers Needed = $\frac{(A \times B) \div C}{D}$
 - A = Projected Student Enrollment
 - B = Total Class Periods
 - C = Average Number of Students Per Class
 - D = Classes Taught by Teacher



Secondary

- Staffing Calculator Applied to Projected Enrollment

Level	Teaching Schedule	Average Class Size
Junior High	6 of 7	23
High School	6 of 8	27

Board of Trustees approved class size average 2/16/12



Staffing Calculator (sample)

Number of Teaching Staff Required for a Secondary Campus

MOAK, CASEY & ASSOCIATES

Number of students:

Average number of students per period	No. tchr needed teaching 7 out of 8	No. tchr needed teaching 6 out of 7	No. tchr needed teaching 5 out of 6	No. tchr needed teaching AB block 3 out of 4 or teaching 6 out of 8	No. tchr needed teaching 5 out of 7
20.0	143	146	150	167	167
21.0	136	139	143	159	159
22.0	130	133	136	152	152
23.0	124	127	130	145	145
24.0	119	122	125	139	139
25.0	114	117	120	133	133
26.0	110	112	115	128	128
27.0	106	108	111	123	123
28.0	102	104	107	119	119
29.0	99	101	103	115	115
30.0	95	97	100	111	111
31.0	92	94	97	108	108
32.0	89	91	94	104	104
33.0	87	88	91	101	101
34.0	84	86	88	98	98
35.0	82	83	86	95	95

Number of Teachers/Staff above does not include Special Education Teachers
 Number of Teachers/Staff above includes athletic directors, assistant athletic directors, trainers, band directors, etc.
 Copyright Moak, Casey and Associates 2011



High School Average Class Size

	2011-2012*	2012- 2013*	2012-2013**
Arlington	20.5	25.6	27.2
Bowie	19.0	22.3	25.5
Lamar	21.1	23.9	27.6
Martin	21.4	24.2	25.8
Sam Houston	18.7	21.2	26.7
Seguin	18.1	21.7	25.4

* includes special funds...e.g. HB1, Comp Ed, Title I

** based on calculator without special funds

Data Source TEAMS



Junior High Average Class Size

	2011-2012*	2012-2013*	2012-2013**
Bailey	19.6	23.0	24.8
Barnett	19.1	20.2	20.7
Boles	20.5	20.4	20.4
Carter	18.2	18.0	22.8
Ferguson	19.1	19.1	19.8
Gunn	16.4	22.3	22.8

* includes special funds...e.g. HB1, Comp Ed, Title I

** based on calculator without special funds

Data Source TEAMS



Junior High Average Class Size

	2011-2012*	2012-2013*	2012-2013**
Hutcheson	19.7	18.9	21.1
Nichols	18.5	18.8	20.4
Ousley	17.9	20.8	21.0
Shackelford	21.2	20.2	20.7
Workman	18.0	17.2	18.9
Young	20.5	24.2	24.4

* includes special funds...e.g. HB1, Comp Ed, Title I

** based on calculator without special funds

Data Source TEAMS



Special Education

- Considerations:
 - student IEPs and participation in general education
 - weighted student counts using eligibility categories and instructional arrangements (e.g. other health impaired = 1.1, emotionally disturbed = 1.2, deaf & blind = 1.4)

- Elementary

Class	Allocation
Resource / MAC	1 teacher per 13-15 students (1 paraprofessional per 3 teachers)
ABLE/Alt Curriculum/Deaf Ed/Orthopedic/ CMC/ SEAS	1 teacher and 1 paraprofessional per 8-11 students



Special Education

- Secondary

Class	Allocation
Resource / MAC	1 teacher per 20-23 students (1 paraprofessional per 3 teachers)
ABLE/Alt Curriculum/Deaf Ed/Orthopedic/ CMC/ SEAS	1 teacher and 1 paraprofessional per 10-13 students



Campus Support Staff

Position	Elementary	Junior High	High School
Principal	1	1	1
Assistant Principal	1 < 1,000 students 2 ≥ 1,000	2 Alt Campus = 1	5 < 2,000 students 6 ≥ 2,000 – 2,999 7 ≥ 3000 Alt Campuses = 1
Counselor	1	2	same as # of APs

High School Dean of Instruction assigned as needed for academic support



Campus Support Staff

Position	Elementary	Junior High	High School
Secretary	1	1	1
Attendance Clerk	1 < 800 students 2 ≥ 800	1	same as # of APs
Data Clerk	na	1	2
Bookkeeper	na	na	1
PEIMS Clerk	na	na	1
Registrar	na	na	1
Nurse	1	1	1



Campus Support Staff

Position	Elementary	Junior High	High School
Athletic Coordinator	na	1	1
Attendance Officer	na	na	1
Librarian	1	1	1
Library Assistant	na	na	1
Campus Tech Mgr	1	1	1
Lan Tech	na	na	1
Guidance Tech/ Testing Facilitator*	1	1	1

* High Schools = Testing Facilitator

Junior High Schools = Guidance Techs

Alternative Campuses = Guidance Techs

Elementary Schools = Guidance Tech or Testing Facilitator

(weighted factors: enrollment, economically disadvantaged, Title I, LEP, Test Type)



Campus Support Staff

Position	Elementary	Junior High	High School
SRO	na	1	1
Security Guard	na	1	6 day/2 evening
Custodian	1 per 30,374 sq ft, (3 units minimum)	1 per 30,374 sq ft, (5 units minimum)	1 per 30,374 sq ft, (12 units minimum)
Cafeteria Monitor	2 < 500 students 3 ≥ 500 to 999 4 ≥ 1,000	na	na



Class Size Comparison (High Schools)

	≤15		16-20		21-30		>31	
	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13
AHS	23%	20%	17%	12%	51%	43%	9%	25%
SHHS	24%	22%	20%	15%	54%	60%	2%	3%
LHS	25%	16%	22%	16%	43%	45%	10%	23%
BHS	28%	23%	21%	13%	49%	50%	2%	14%
MHS	22%	14%	17%	14%	52%	53%	9%	19%
JSHS	35%	26%	18%	16%	43%	45%	4%	13%
District	25%	19%	19%	14%	49%	50%	7%	17%

Note: Data excludes special education courses.

Data Source: TEAMS Fall Semester



Establish Staffing Protocol

- Guiding questions:
 - How do we determine new courses? (criteria)
 - Why do we have programs/courses? (justification)
 - How do we determine when to cut/eliminate a course?
 - What happens when a course that is valuable has small enrollment?
 - What evaluation is conducted?



Key Points

- Elementary staffing is driven by state compliance ratios and district initiatives
- Secondary principals have discretion in terms of subject area, how to expend local FTEs to best meet needs of individual campus
- Secondary staffing is also driven by the master schedule. Developing the master schedule at the secondary level is a very complex process with multiple variables
- Course offering guidelines within established staffing protocol



Number of Periods by Range of Class Size

(All)												
range												
School	<=5	6-10	11-15	16-20	21-25	26-30	31-35	36-40	41-45	46-50	>50	Grand Total
AHS	32	64	87	117	150	256	209	13	3	2	5	938
SHHS	54	76	120	172	360	330	17	12	5	1	2	1149
LHS	18	49	80	144	170	234	174	20	4	3	2	898
BHS	34	73	124	124	206	286	121	11	2	2	2	985
MHS	22	41	78	143	216	320	172	5	5	1	10	1013
JSH	21	38	86	93	121	136	75	4	2	1	1	578
Grand Total	181	341	575	793	1223	1562	768	65	21	10	22	5561
(All)												
range												
School	<=5	6-10	11-15	16-20	21-25	26-30	31-35	36-40	41-45	46-50	>50	Grand Total
AHS	3%	7%	9%	12%	16%	27%	22%	1%	0%	0%	1%	100%
SHHS	5%	7%	10%	15%	31%	29%	1%	1%	0%	0%	0%	100%
LHS	2%	5%	9%	16%	19%	26%	19%	2%	0%	0%	0%	100%
BHS	3%	7%	13%	13%	21%	29%	12%	1%	0%	0%	0%	100%
MHS	2%	4%	8%	14%	21%	32%	17%	0%	0%	0%	1%	100%
JSH	4%	7%	15%	16%	21%	24%	13%	1%	0%	0%	0%	100%
Grand Total	3%	6%	10%	14%	22%	28%	14%	1%	0%	0%	0%	100%

Number of Periods by Range of Class Size

range												
School	<=5	6-10	11-15	16-20	21-25	26-30	31-35	36-40	41-45	46-50	>50	Total
AHS	29	86	126	177	285	238	66	10	5	5	5	1032
SHHS	68	84	123	229	407	210	9	2	2	2	3	1139
LHS	35	76	140	218	207	221	90	9	5		2	1003
BHS	67	96	141	240	276	275	21	2	3	1	2	1124
MHS	24	76	153	196	304	285	81	6	2	2	10	1139
JSHS	26	78	122	115	145	137	21		1			645
Total	249	496	805	1175	1624	1366	288	29	18	10	22	6082
range												
School	<=5	6-10	11-15	16-20	21-25	26-30	31-35	36-40	41-45	46-50	>50	
AHS	3%	8%	12%	17%	28%	23%	6%	1%	0%	0%	0%	
SHHS	6%	7%	11%	20%	36%	18%	1%	0%	0%	0%	0%	
LHS	3%	8%	14%	22%	21%	22%	9%	1%	0%	0%	0%	
BHS	6%	9%	13%	21%	25%	24%	2%	0%	0%	0%	0%	
MHS	2%	7%	13%	17%	27%	25%	7%	1%	0%	0%	1%	
JSHS	4%	12%	19%	18%	22%	21%	3%	0%	0%	0%	0%	
Total	4%	8%	13%	19%	27%	22%	5%	0%	0%	0%	0%	