

# Long-Term Financial Planning for School Districts

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FORECAST<sup>5</sup>  
ANALYTICS

# AGENDA

- Using Historical Data
- Communicate the Present
- Set Clear Priorities for the Future

# Using Historical Data

Where have we been?

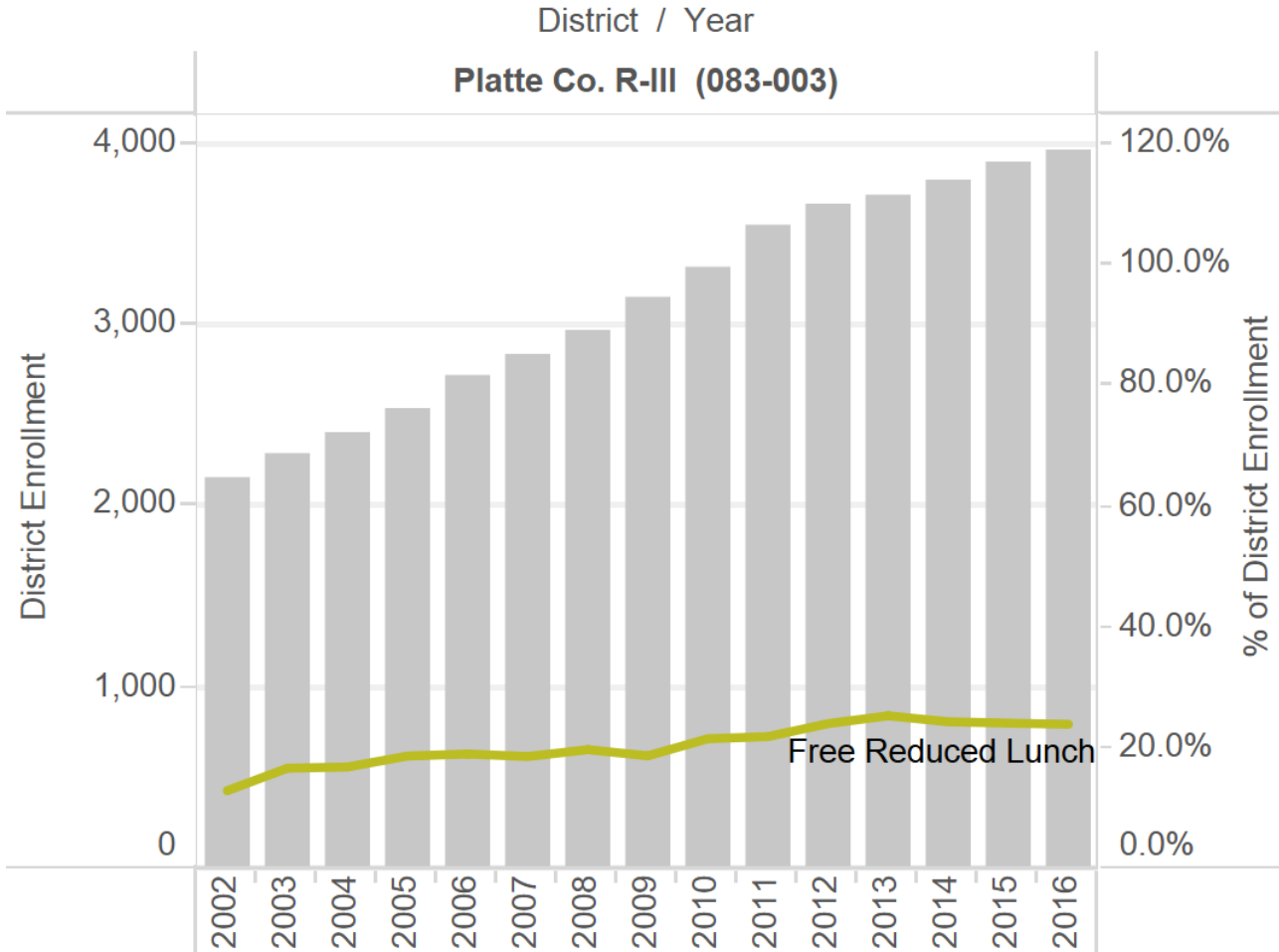
- Enrollment
- Salary Analysis
- Expense Trends
- Revenue Trends
- Fund Balance

# Enrollment Breakdown (District Level)

District(s): Platte Co. R-III (083-003)

Source: Missouri Department of Elementary & Secondary Education (DESE)

Note: Economic Status indicates combined free and reduced lunch %



## Measure Names

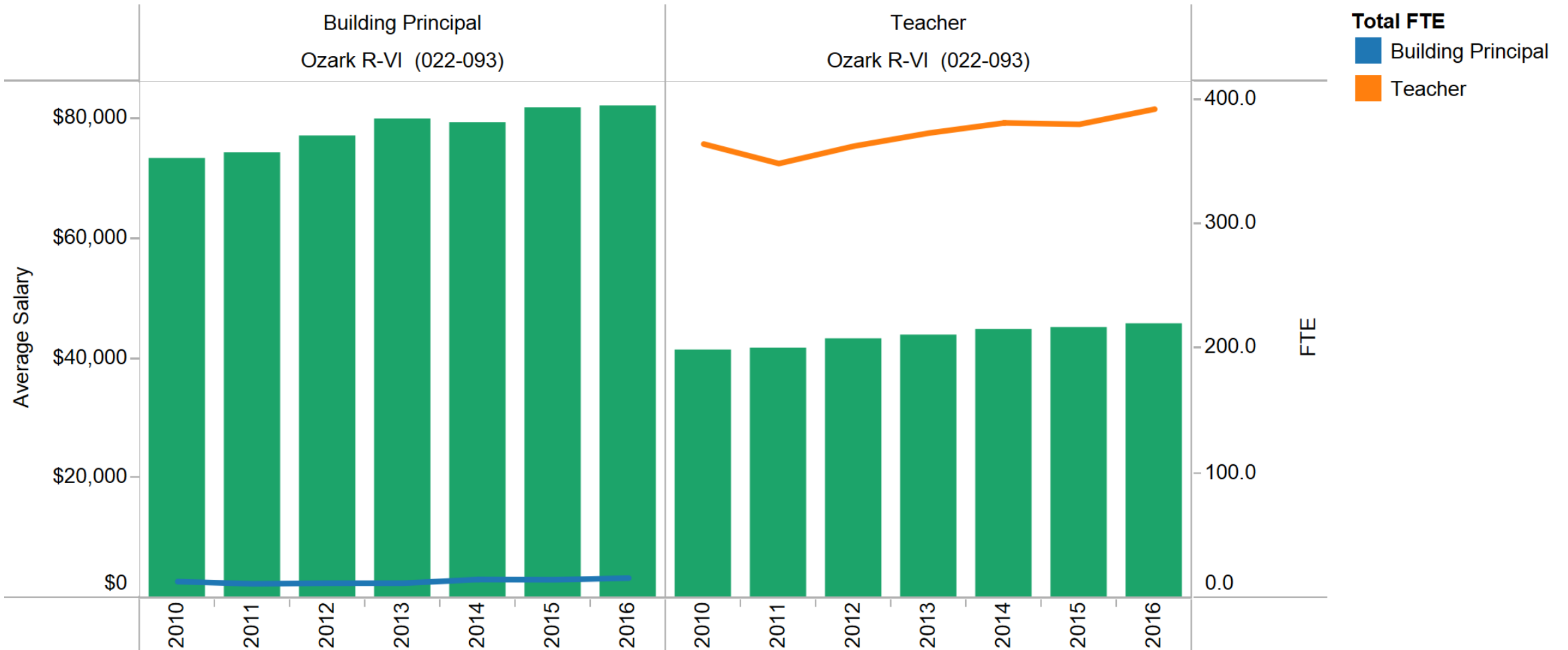
- Economic Status, % of District Enrollment
- District Enrollment

# Average Salary and FTE Trends

District(s): Ozark R-VI (022-093)

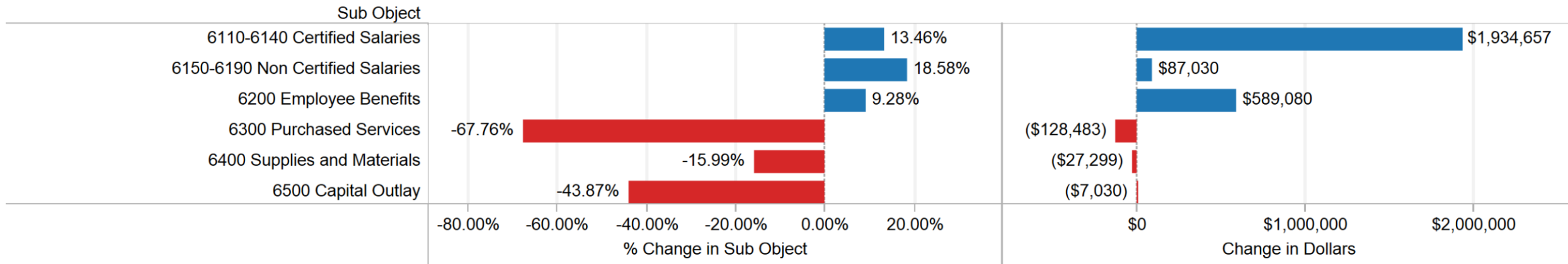
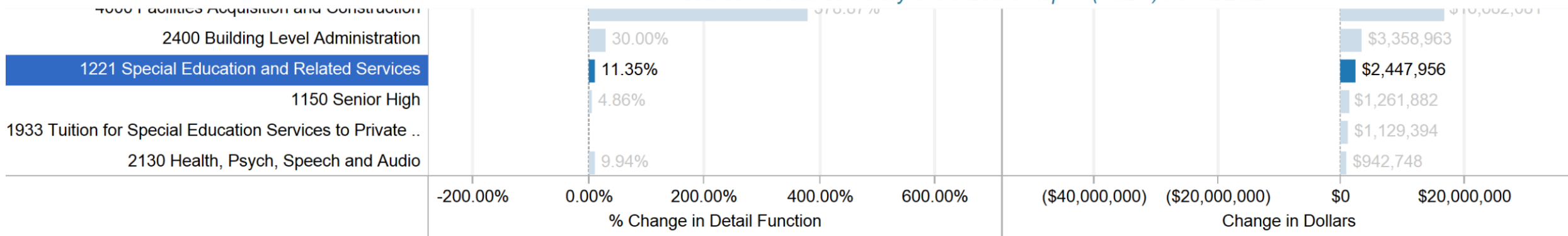
Position(s): Building Principal & Teacher

Source: Missouri Department of Elementary and Secondary Education (DESE)



Ft. Zumwalt R-II (092-087)  
 Change in Detail Function  
 3 Year Change From 2013

Source: Annual Secretary of the Board Report (ASBR) from DESE

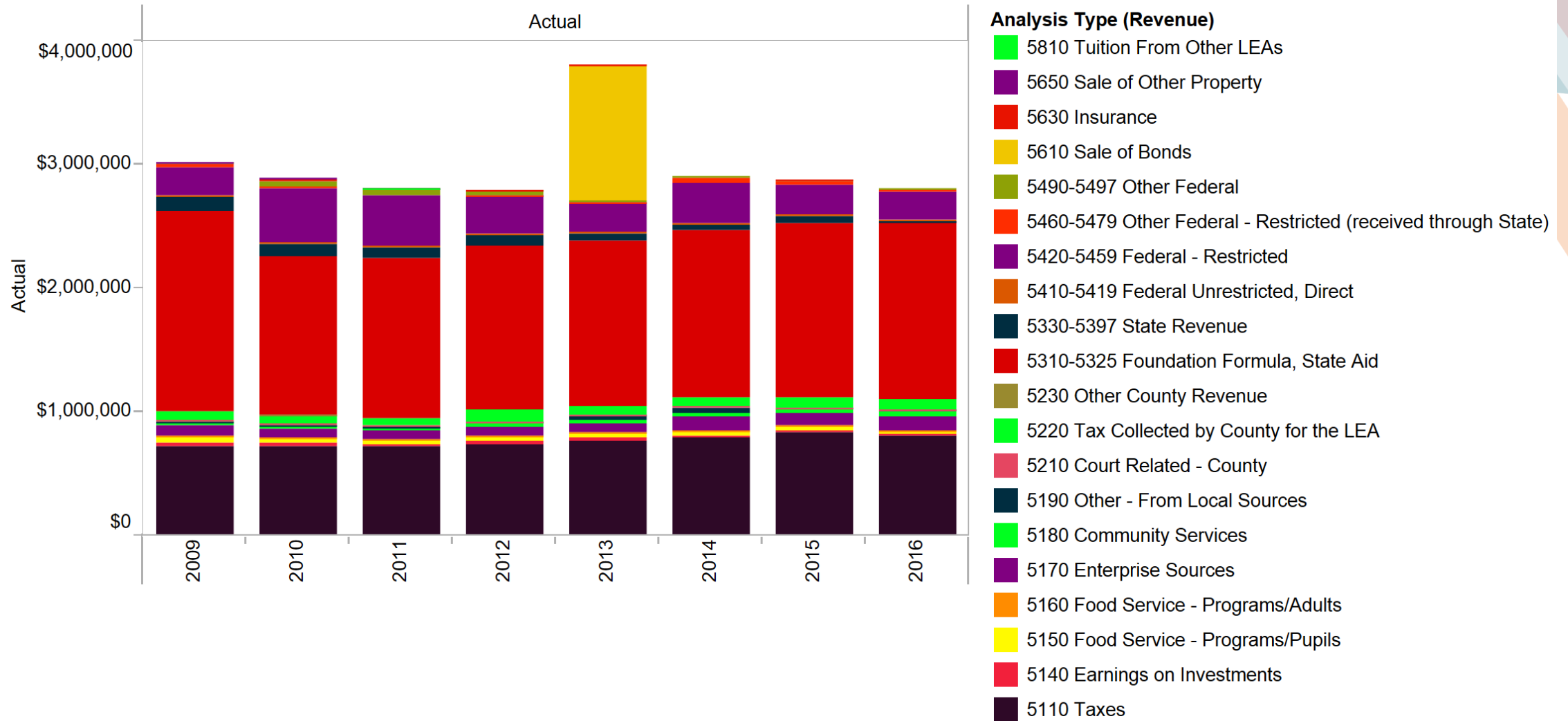


# Revenue Bar Chart

District - Adair Co. R-I (001-090)

By: Sub Source

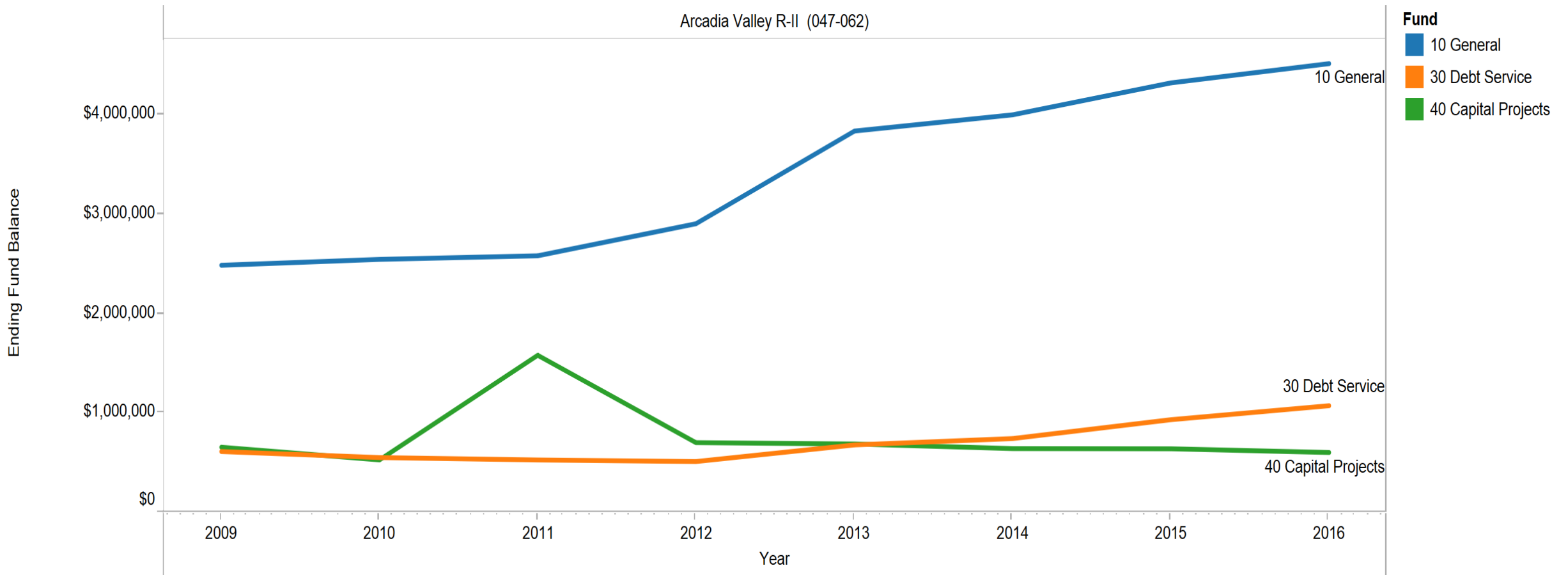
Source: Annual Secretary of the Board Report (ASBR) from DESE



# Fund Balances Over Time

Arcadia Valley R-II (047-062)

Source: Annual Secretary of the Board Report (ASBR) from DESE

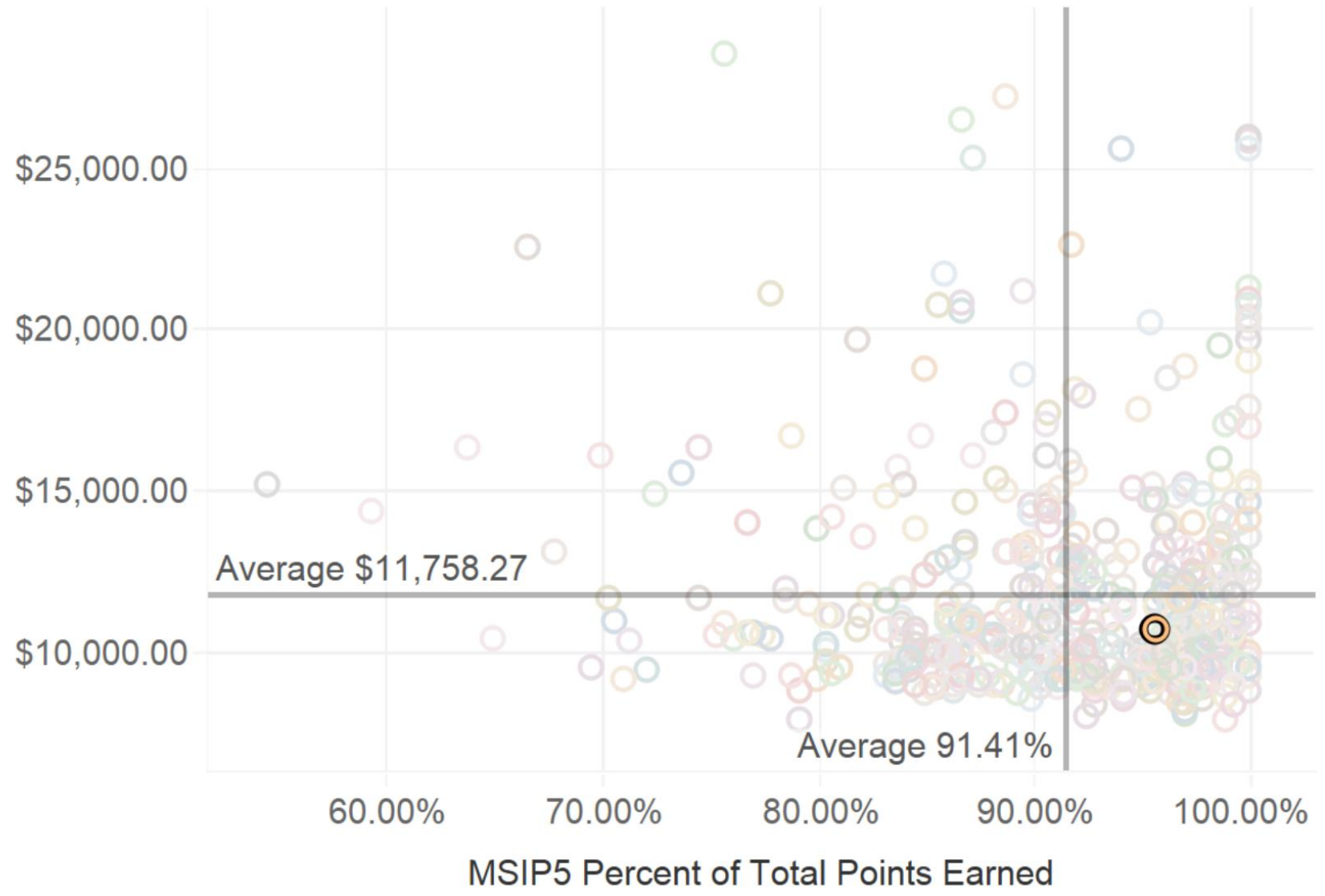




## Communicate The Present

- Return On Investment
  - Desired Student Outcome
- Current Budget and YTD performance
  - Revenues by Source
  - Expenses by Object
- Current Salary Levels

Operating Expenditures Per Pupil



 Canton R-V (056-015)

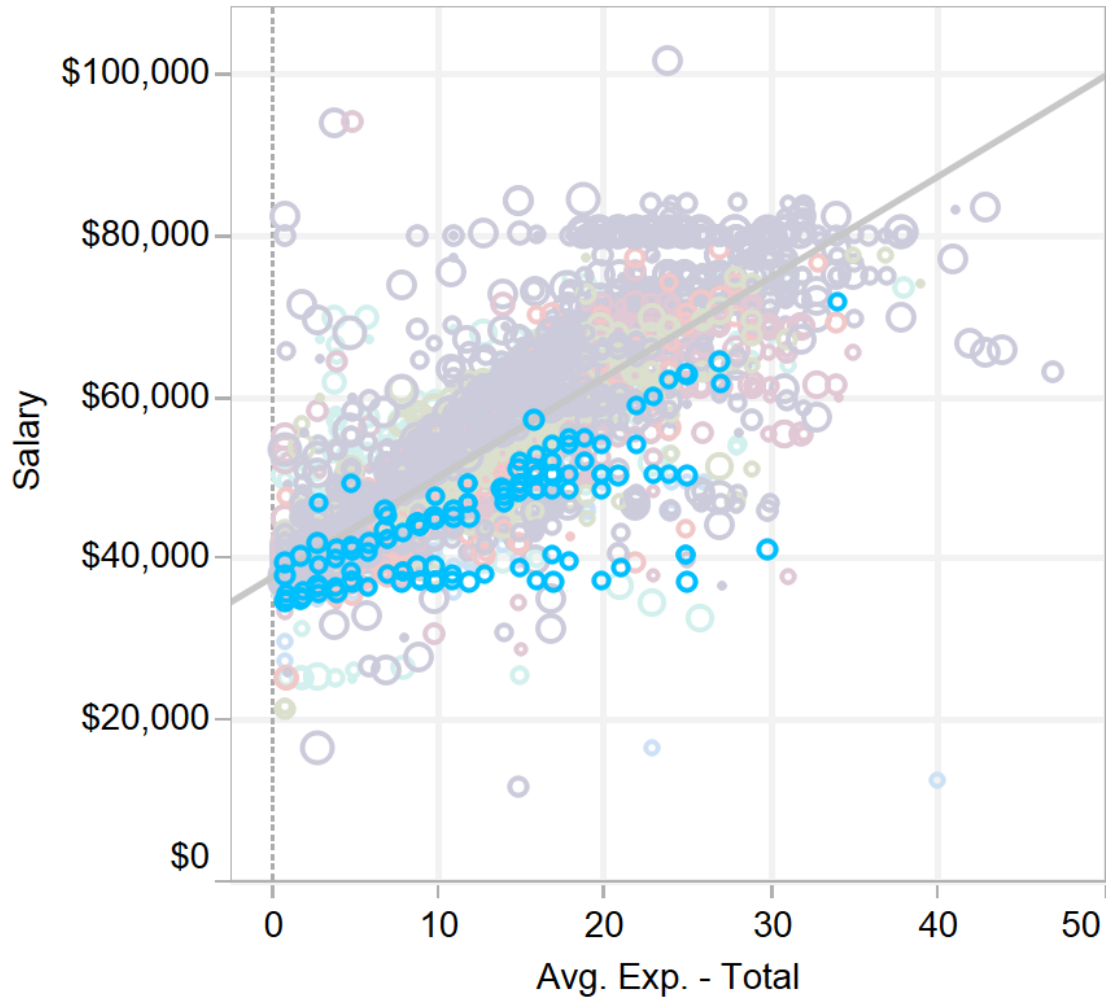
	CURRENT 2017	% Δ	PROJECTED 2018	% Δ	PROJECTED 2019	% Δ	PROJECTED 2020	% Δ	PROJECTED 2021	% Δ	PROJECTED 2022	% Δ
<b>REVENUES BY SOURCE</b>												
Local Sources	\$20,350,251	(0.2%)	\$20,350,251	0.0%	\$20,350,251	0.0%	\$20,350,251	0.0%	\$20,350,251	0.0%	\$20,350,251	0.0%
County Sources	\$1,117,693	(0.8%)	\$1,117,693	0.0%	\$1,117,693	0.0%	\$1,117,693	0.0%	\$1,117,693	0.0%	\$1,117,693	0.0%
State Sources	\$23,699,688	10.3%	\$23,699,688	0.0%	\$23,699,688	0.0%	\$23,699,688	0.0%	\$23,699,688	0.0%	\$23,699,688	0.0%
Federal Sources	\$5,053,737	(8.4%)	\$5,053,737	0.0%	\$5,053,737	0.0%	\$5,053,737	0.0%	\$5,053,737	0.0%	\$5,053,737	0.0%
Non-Current Revenue	\$250,000	(98.9%)	\$250,000	0.0%	\$250,000	0.0%	\$250,000	0.0%	\$250,000	0.0%	\$250,000	0.0%
Received from Other LEAs	\$404,410	(43.9%)	\$404,410	0.0%	\$404,410	0.0%	\$404,410	0.0%	\$404,410	0.0%	\$404,410	0.0%
<b>TOTAL REVENUE</b>	<b>\$50,875,779</b>	<b>(30.4%)</b>	<b>\$50,875,779</b>	<b>0.0%</b>	<b>\$50,875,779</b>	<b>0.0%</b>	<b>\$50,875,779</b>	<b>0.0%</b>	<b>\$50,875,779</b>	<b>0.0%</b>	<b>\$50,875,779</b>	<b>0.0%</b>
<b>EXPENDITURES BY OBJECT</b>												
Salaries	\$25,736,144	3.7%	\$25,736,144	0.0%	\$25,736,144	0.0%	\$25,736,144	0.0%	\$25,736,144	0.0%	\$25,736,144	0.0%
Employee Benefits	\$8,541,081	6.1%	\$8,541,081	0.0%	\$8,541,081	0.0%	\$8,541,081	0.0%	\$8,541,081	0.0%	\$8,541,081	0.0%
Purchased Services	\$6,336,976	12.8%	\$6,336,976	0.0%	\$6,336,976	0.0%	\$6,336,976	0.0%	\$6,336,976	0.0%	\$6,336,976	0.0%
Supplies and Materials	\$4,839,529	22.8%	\$4,839,529	0.0%	\$4,839,529	0.0%	\$4,839,529	0.0%	\$4,839,529	0.0%	\$4,839,529	0.0%
Capital Outlay	\$4,719,980	47.4%	\$4,719,980	0.0%	\$4,719,980	0.0%	\$4,719,980	0.0%	\$4,719,980	0.0%	\$4,719,980	0.0%
Other	\$2,825,764	(78.7%)	\$2,825,764	0.0%	\$2,825,764	0.0%	\$2,825,764	0.0%	\$2,825,764	0.0%	\$2,825,764	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$52,999,474</b>	<b>(10.0%)</b>	<b>\$52,999,474</b>	<b>0.0%</b>	<b>\$52,999,474</b>	<b>0.0%</b>	<b>\$52,999,474</b>	<b>0.0%</b>	<b>\$52,999,474</b>	<b>0.0%</b>	<b>\$52,999,474</b>	<b>0.0%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$2,123,695)</b>		<b>(\$2,123,695)</b>		<b>(\$2,123,695)</b>		<b>(\$2,123,695)</b>		<b>(\$2,123,695)</b>		<b>(\$2,123,695)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$14,021,752</b>		<b>\$11,898,057</b>		<b>\$9,774,362</b>		<b>\$7,650,667</b>		<b>\$5,526,972</b>		<b>\$3,403,277</b>	
<b>FUND BALANCE AS % of EXPENDITURES</b>	<b>26.5%</b>		<b>22.4%</b>		<b>18.4%</b>		<b>14.4%</b>		<b>10.4%</b>		<b>6.4%</b>	
<b>FUND BALANCE AS # OF MONTHS OF EXP.</b>	<b>3.2</b>		<b>2.7</b>		<b>2.2</b>		<b>1.7</b>		<b>1.3</b>		<b>0.8</b>	

# Salary and Experience - 2016

District(s): Blue Springs R-IV (048-068), Fort Osage R-I (048-066), Grain Valley R-V (048-069) and 5 more

Position(s): Teacher

Source: Missouri Department of Elementary & Secondary Education (DESE)

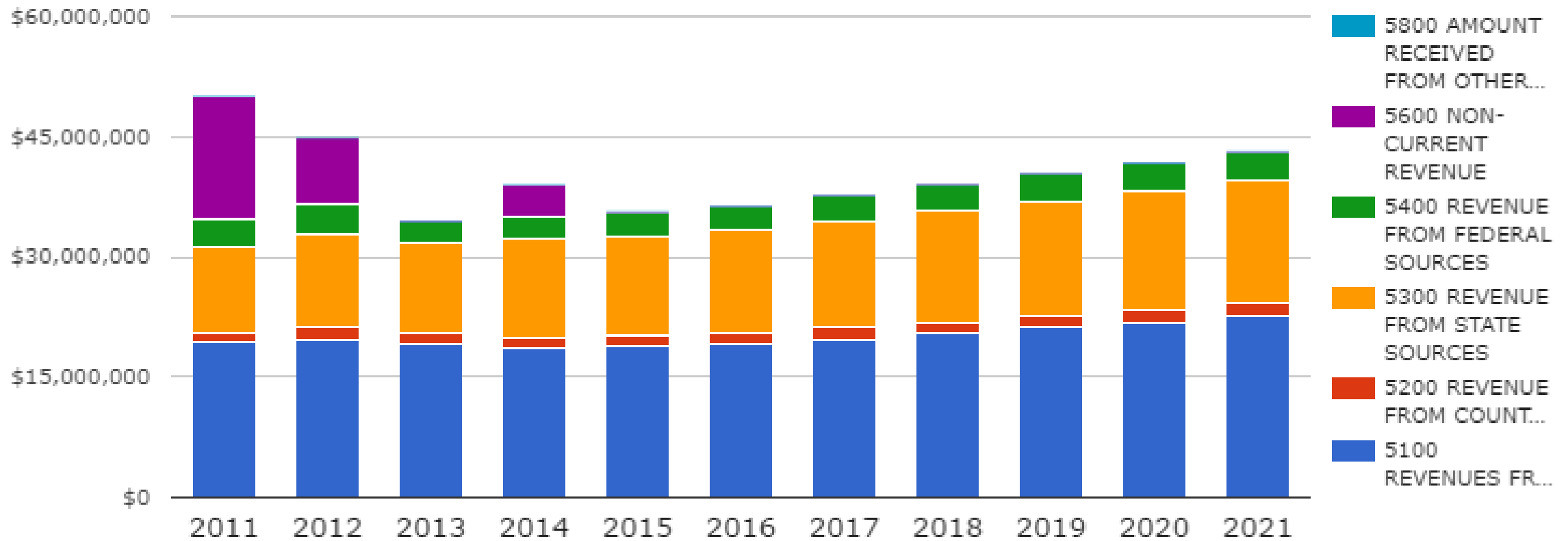


## District

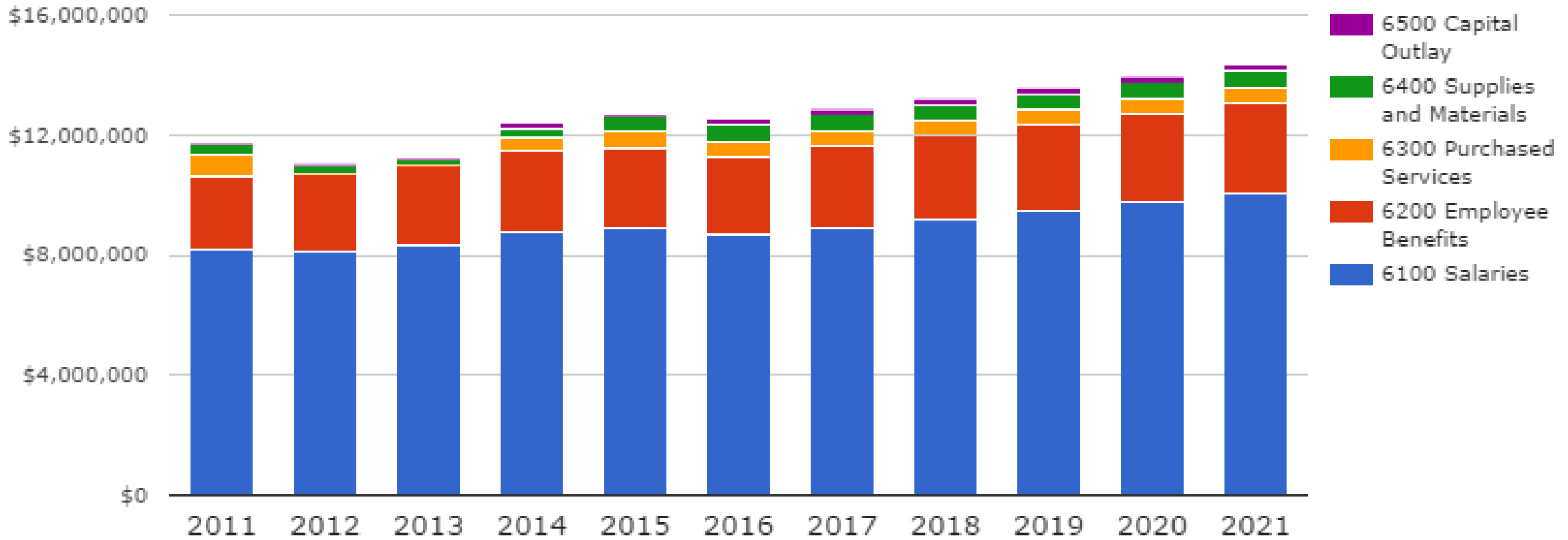
- Blue Springs R-IV (048-068)
- Fort Osage R-I (048-066)
- Grain Valley R-V (048-069)
- Independence 30 (048-077)
- Lee's Summit R-VII (048-071)
- Lone Jack C-6 (048-075)
- Oak Grove R-VI (048-070)**
- Raytown C-2 (048-073)

# Prepare for the Future

- What-If Scenarios
  - Impact on Revenue
  - Impact on Expenses
  - Impact on Fund Balance



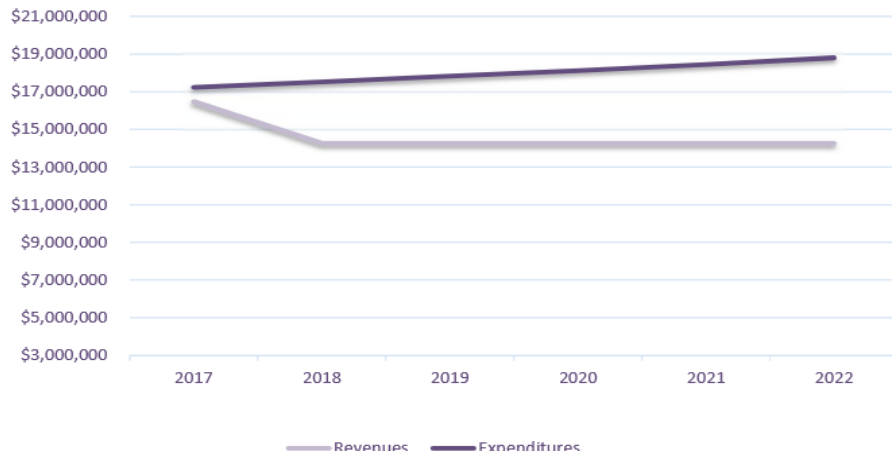
## 1100 Regular Programs



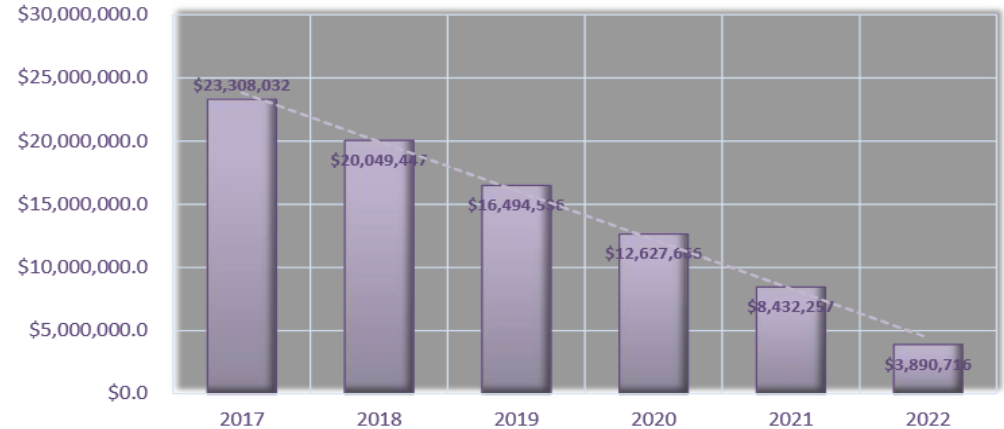
## General Fund - Projection Summary

	Budget	REVENUE / EXPENDITURE PROJECTIONS									
	2017	2018	% chg	2019	% chg	2020	% chg	2021	% chg	2022	% chg
<b>REVENUE</b>											
Local Sources	\$12,317,492	\$10,107,860	-17.94%	\$10,107,860	0.00%	\$10,107,860	0.00%	\$10,107,860	0.00%	\$10,107,860	0.00%
County Sources	\$967,699	\$967,699	0.00%	\$967,699	0.00%	\$967,699	0.00%	\$967,699	0.00%	\$967,699	0.00%
State Sources	\$680,168	\$677,510	-0.39%	\$677,510	0.00%	\$677,510	0.00%	\$677,510	0.00%	\$677,510	0.00%
Federal Sources	\$2,469,493	\$2,465,379	-0.17%	\$2,465,379	0.00%	\$2,465,379	0.00%	\$2,465,379	0.00%	\$2,465,379	0.00%
Non-Current	\$0	\$0		\$0		\$0		\$0		\$0	
Other LEAs	\$45,007	\$45,007	0.00%	\$45,007	0.00%	\$45,007	0.00%	\$45,007	0.00%	\$45,007	0.00%
<b>TOTAL REVENUE</b>	<b>\$16,479,859</b>	<b>\$14,263,455</b>	<b>-13.45%</b>	<b>\$14,263,455</b>	<b>0.00%</b>	<b>\$14,263,455</b>	<b>0.00%</b>	<b>\$14,263,455</b>	<b>0.00%</b>	<b>\$14,263,455</b>	<b>0.00%</b>
<b>EXPENDITURES</b>											
Salaries	\$4,266,949	\$4,394,957	3.00%	\$4,526,806	3.00%	\$4,662,610	3.00%	\$4,802,489	3.00%	\$4,946,563	3.00%
Benefits	\$2,163,000	\$2,316,573	7.10%	\$2,481,050	7.10%	\$2,657,204	7.10%	\$2,845,866	7.10%	\$3,047,922	7.10%
All Other	\$10,810,510	\$10,810,510	0.00%	\$10,810,510	0.00%	\$10,810,510	0.00%	\$10,810,510	0.00%	\$10,810,510	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$17,240,459</b>	<b>\$17,522,041</b>	<b>1.63%</b>	<b>\$17,818,366</b>	<b>1.69%</b>	<b>\$18,130,325</b>	<b>1.75%</b>	<b>\$18,458,865</b>	<b>1.81%</b>	<b>\$18,804,996</b>	<b>1.88%</b>
<b>SURPLUS / DEFICIT</b>	<b>(\$760,601)</b>	<b>(\$3,258,586)</b>		<b>(\$3,554,911)</b>		<b>(\$3,866,870)</b>		<b>(\$4,195,409)</b>		<b>(\$4,541,541)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$24,068,633</b>	<b>\$23,308,032</b>		<b>\$20,049,447</b>		<b>\$16,494,536</b>		<b>\$12,627,666</b>		<b>\$8,432,257</b>	
<b>PROJECTED YEAR END BALANCE</b>	<b>\$23,308,032</b>	<b>\$20,049,447</b>		<b>\$16,494,536</b>		<b>\$12,627,666</b>		<b>\$8,432,257</b>		<b>\$3,890,716</b>	
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>135.19%</b>	<b>114.42%</b>		<b>92.57%</b>		<b>69.65%</b>		<b>45.68%</b>		<b>20.69%</b>	
<b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b>	<b>16.22</b>	<b>13.73</b>		<b>11.11</b>		<b>8.36</b>		<b>5.48</b>		<b>2.48</b>	

### REVENUES VS EXPENDITURES



### YEAR END GENERAL FUND BALANCE





## How are District Leadership Teams using 5Sight?

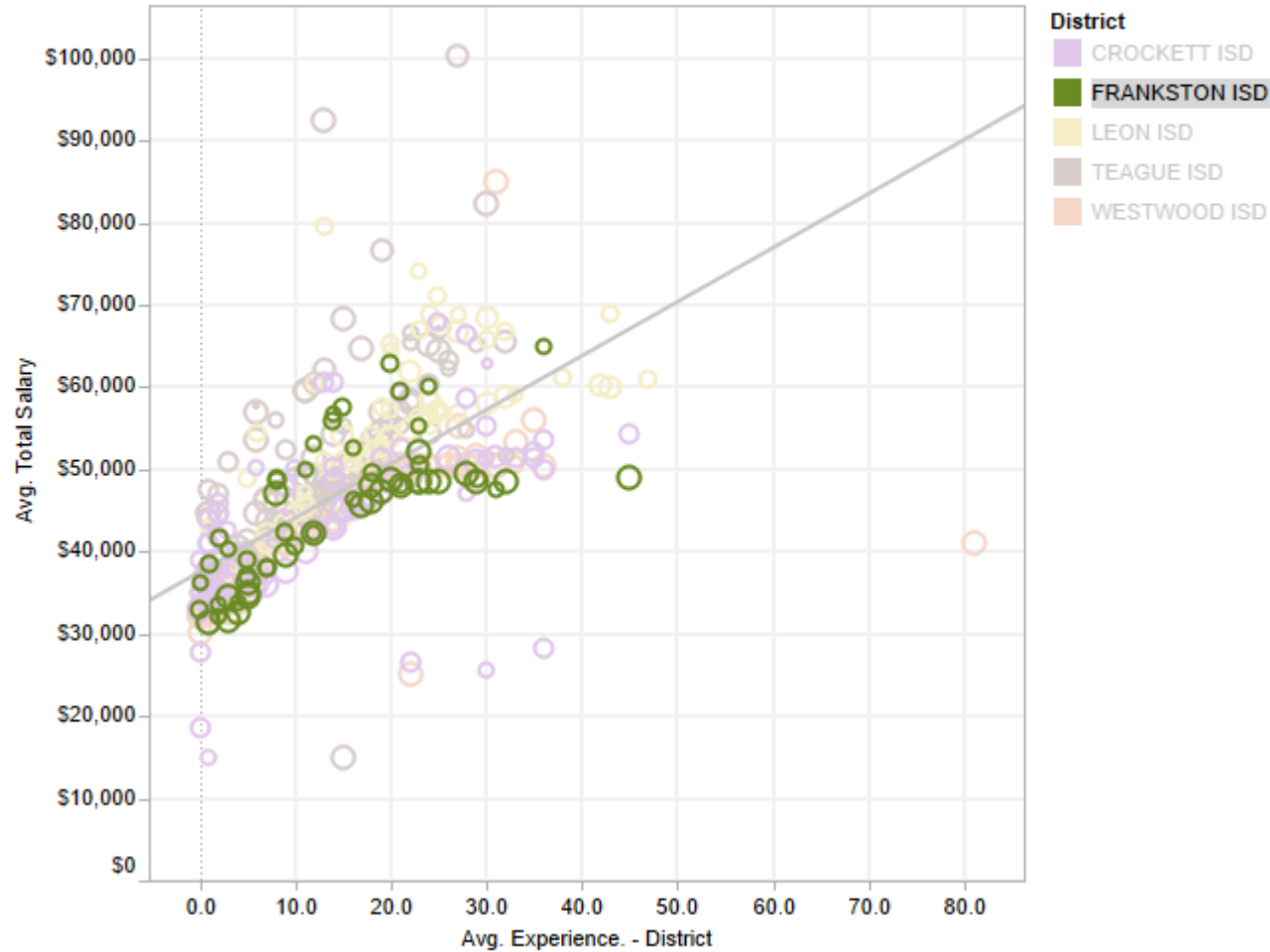
- Enrollment Trend Analysis and Projections
- Staffing Analysis
- Negotiations Planning
- Revenue and Expenses Analysis/Benchmarking
- Budget Preparation
- Budget Presentations
- Student Performance Analysis/Benchmarking
- Credit Rating Presentations
- Board Member Orientation
- Monthly Insights for Board Members
- Internal Communications

### Salary and Experience - 2016

District(s): CROCKETT ISD, FRANKSTON ISD, LEON ISD and 2 more

Position(s): TEACHER

SOURCE: TEA Salary Data PIR

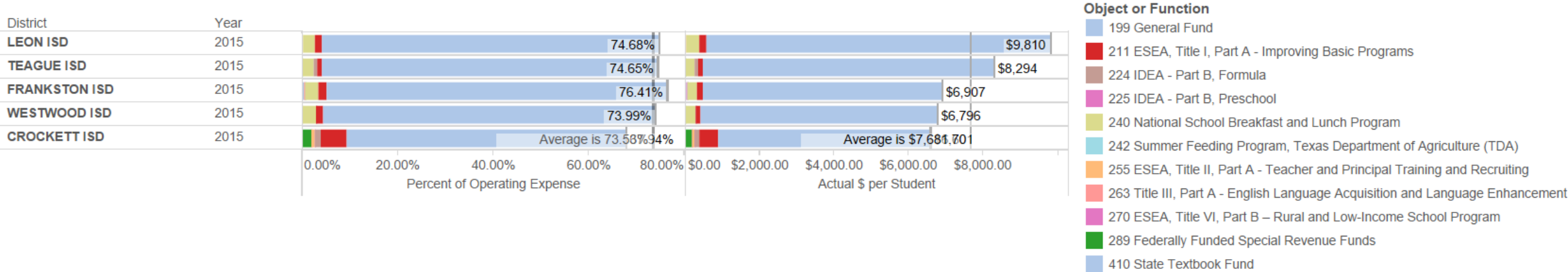


Compare salaries and experience of your staff compared to you peers. Sort by position, district, degree, school, and full time/part time FTE

## Line Item Spending Comparison

"Total Operating Expense" includes all Funds and select Functions and Objects as defined by TEA

Source: Public Education Information Management System (PEIMS) budget and actual financial data from Texas Education Agency



- Line Item Spending Comparison – compare spending per student by fund, function, object, detail function, etc.
- The left portion of the graph above shows percent of operating expense spent on the detail you have selected
- The graph on the right shows spending per student (6100-6199 **Payroll Costs** in this case) and is then broken down by object giving you the ability to see Payroll expense per student compared to peers. More detail can be shared.

### STAAR Campus Multi-District Analysis with Low Income %

District(s): HEMPSTEAD ISD, KATY ISD, ROYAL ISD and 2 more

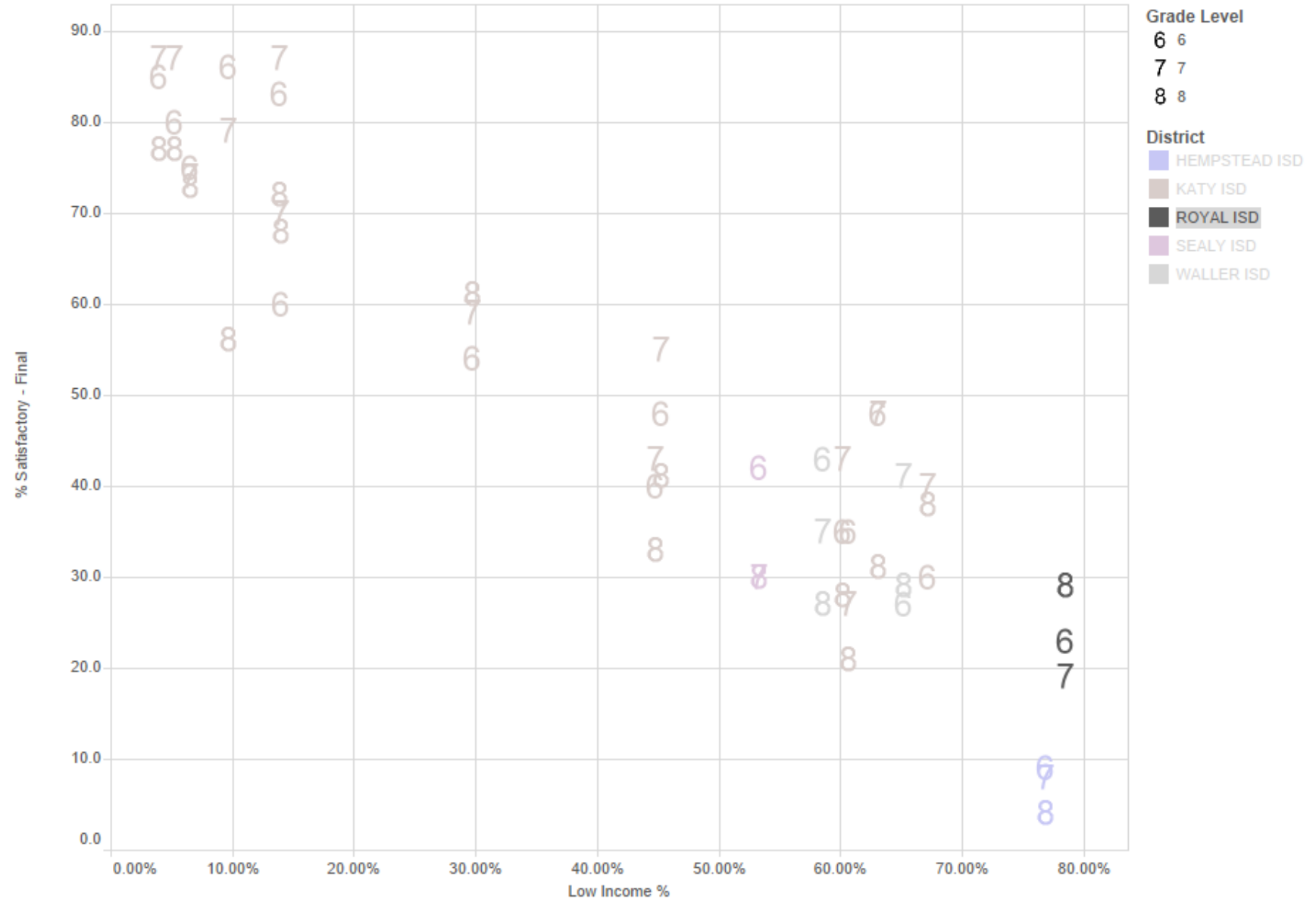
Test Area(s): Mathematics

Note: "Unknown" Grade Level results are not included

Source: TEA STAAR and PEIMS Data

## Grade 6,7 and 8 – Math Results

- Compare PEIMS, STAAR data at the District level
- Grade level detail
- This graph shows on vertical axis % of students that are at Satisfactory in the district at Math Grade 6, 7 and 8. The Horizontal axis measure in this case low income % of the district



# Frankston ISD - Live Births

## Live Births Worksheet

Source - Texas Department of State Health Services - Center for Health Statistics live birth data

### District Kindergarten Enrollment

District Name	Year Of Class												
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
FRANKSTON ISD	54	49	73	57	55	55	64	58					

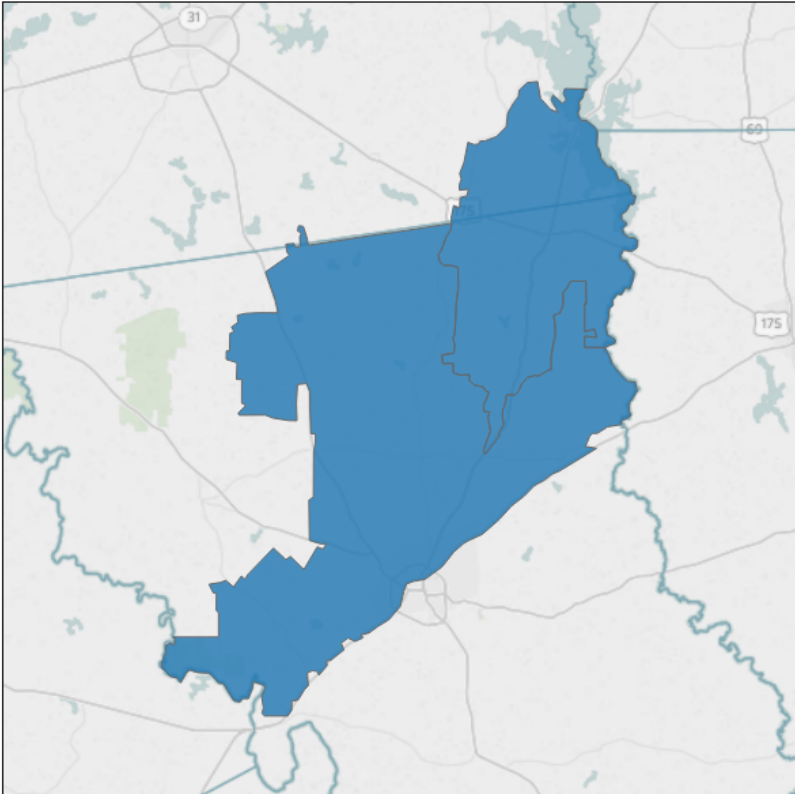
### Live Births By Zip Code

Zip	Year Of Class											
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
75763	67	71	63	61	74	69	54	68	48	49	56	58
75803		155	185	195	200	194	188	183	196	199	204	190
<b>Grand Total</b>	67	226	248	256	274	263	242	251	244	248	260	248

### Kindergarten and Live Birth Ratio

	Year Of Class											
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Avg. Enrollment	54	49	73	57	55	55	64	58				
Num Births	67	226	248	256	274	263	242	251	244	248	260	248
Ratio of KGs to Number of Births	0.81	0.22	0.29	0.22	0.20	0.21	0.26	0.23				

### Map Of Selected Zip Codes



Hover here for instructions on using this visual

- District Name**
- ABBOTT ISD
  - ABERNATHY ISD
  - ABILENE ISD
  - ACADEMY ISD
  - ADRIAN ISD
  - AGUA DULCE ISD
  - ALAMO HEIGHTS ISD
  - ALBA-GOLDEN ISD
  - ALBANY ISD
  - ALDINE ISD
  - ALEDO ISD
  - ALICE ISD
  - ALIEF ISD
  - ALLEN ISD
  - ALPINE ISD
  - ALTO ISD
  - ALVARADO ISD
  - ALVIN ISD
  - ALVORD ISD
  - AMARILLO ISD
- Zip**
- 75763
  - 75803

## How are District Leadership Teams using 5Cast?

- Multi-year Projections
- Budget Planning and Analysis
- Scenario Comparisons
- Negotiations Planning
- Revenue/Expense Analysis
- Board Reports and Dashboards
- Transparency
- Public Communication

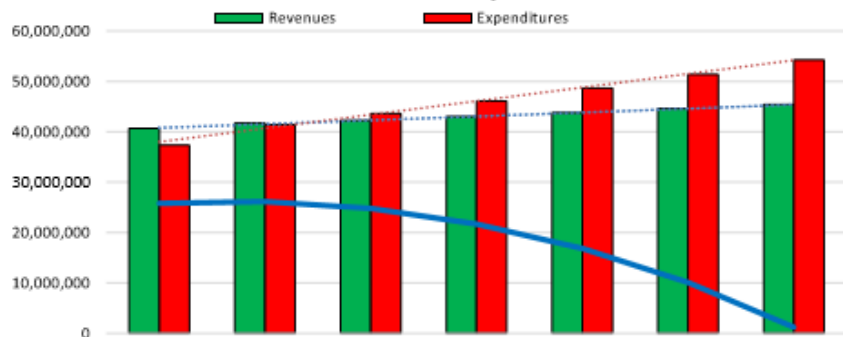
**Texas Demo**

**GENERAL FUND SUMMARY For the Fiscal Year Periods 2015 -- 2021**

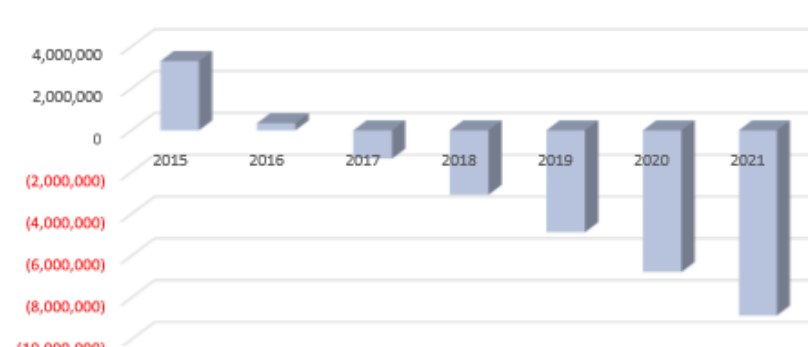
FISCAL YEAR	ACTUAL		CURRENT		PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
REVENUES BY SOURCE	2015	% Chg	2016	% Chg	2017	% Chg	2018	% Chg	2019	% Chg	2020	% Chg	2021	% Chg
Local and Intermediate Sources	33,214,083	12.8%	36,164,871	8.9%	36,897,331	2.0%	37,644,715	2.0%	38,407,330	2.0%	39,185,488	2.0%	39,979,511	2.0%
State Program Revenues	6,275,000	4.3%	4,782,676	(23.8%)	4,543,542	(5.0%)	4,562,821	0.4%	4,582,553	0.4%	4,602,742	0.4%	4,623,390	0.4%
Federal Program Revenues	70,481	(47.2%)	179,952	155.3%	179,952	0.0%	179,952	0.0%	179,952	0.0%	179,952	0.0%	179,952	0.0%
Other Resources/Non-Operating	1,106,731	2340.2%	621,742	(43.8%)	621,742	0.0%	621,742	0.0%	621,742	0.0%	621,742	0.0%	621,742	0.0%
<b>TOTAL REVENUE</b>	<b>40,666,295</b>	<b>14.1%</b>	<b>41,749,241</b>	<b>2.7%</b>	<b>42,242,567</b>	<b>1.2%</b>	<b>43,009,230</b>	<b>1.8%</b>	<b>43,791,577</b>	<b>1.8%</b>	<b>44,589,925</b>	<b>1.8%</b>	<b>45,404,594</b>	<b>1.8%</b>
EXPENDITURES BY OBJECT	2015	% Chg	2016	% Chg	2017	% Chg	2018	% Chg	2019	% Chg	2020	% Chg	2021	% Chg
Payroll Costs	30,662,221	11.5%	34,395,833	12.2%	36,459,583	6.0%	38,647,158	6.0%	40,965,987	6.0%	43,423,947	6.0%	46,029,383	6.0%
Professional & Contracted Svcs	3,107,599	8.4%	3,571,054	14.9%	3,638,190	1.9%	3,876,855	6.6%	4,070,698	5.0%	4,252,251	4.5%	4,479,321	5.3%
Supplies & Materials	2,027,021	8.0%	2,035,104	0.4%	2,065,631	1.5%	2,096,615	1.5%	2,128,064	1.5%	2,159,985	1.5%	2,192,385	1.5%
Other Operating Expenses	453,343	18.1%	525,696	16.0%	546,724	4.0%	568,593	4.0%	591,337	4.0%	614,990	4.0%	639,590	4.0%
Debt Service	178,160		151,851	(14.8%)	151,851	0.0%	151,851	0.0%	151,851	0.0%	151,851	0.0%	151,851	0.0%
Capital Outlay	929,115	(21.4%)	730,716	(21.4%)	738,023	1.0%	745,403	1.0%	752,857	1.0%	760,386	1.0%	767,990	1.0%
<b>TOTAL EXPENDITURES</b>	<b>37,357,460</b>	<b>10.5%</b>	<b>41,410,254</b>	<b>10.8%</b>	<b>43,600,001</b>	<b>5.3%</b>	<b>46,086,475</b>	<b>5.7%</b>	<b>48,660,794</b>	<b>5.6%</b>	<b>51,363,410</b>	<b>5.6%</b>	<b>54,260,520</b>	<b>5.6%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>3,308,835</b>		<b>338,987</b>		<b>(1,357,434)</b>		<b>(3,077,246)</b>		<b>(4,869,217)</b>		<b>(6,773,485)</b>		<b>(8,855,926)</b>	
<b>ENDING FUND BALANCE</b>	<b>25,800,421</b>		<b>26,139,408</b>		<b>24,781,974</b>		<b>21,704,728</b>		<b>16,835,511</b>		<b>10,062,026</b>		<b>1,206,100</b>	
FUND BALANCE - % of EXPENDITURES	69.1%		63.1%		56.8%		47.1%		34.6%		19.6%		2.2%	
FUND BALANCE - # OF MONTHS OF EXP.	8.3		7.6		6.8		5.7		4.2		2.4		0.3	

Sample Board Report

**General Fund - Revenues vs. Expenditures**



**General Fund - Surplus/(Deficit)**



# Compare Scenarios – ability to compare different scenarios for decision support and communication

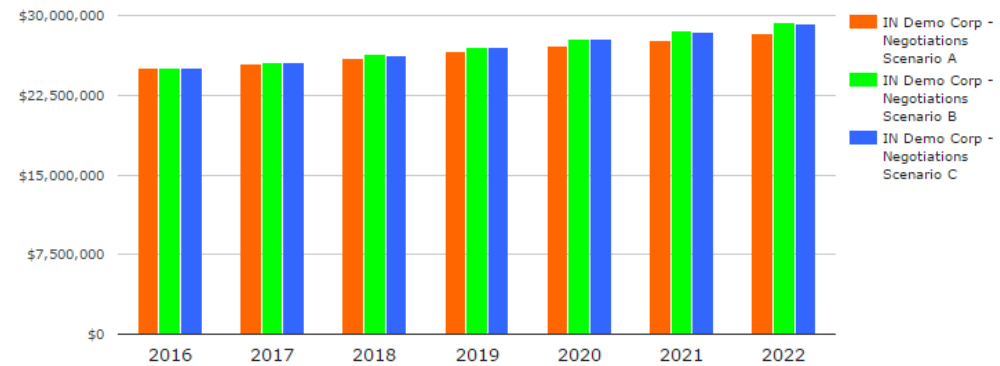
## IN Demo - Negotiations Comparison

### Expenses

#### Total Salary/Benefit

Detail Object	2016	2017	2018	2019	2020	2021	2022
Salary/Benefits	\$25,044,480	\$25,454,565	\$25,977,814	\$26,559,282	\$27,092,402	\$27,676,207	\$28,282,904
Salary/Benefits	\$25,044,480	\$25,611,546	\$26,298,875	\$27,051,790	\$27,763,997	\$28,534,816	\$29,336,747
Salary/Benefits	\$25,044,480	\$25,604,888	\$26,284,381	\$27,028,195	\$27,729,949	\$28,488,866	\$29,277,347

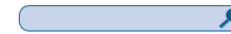
#### Total Salary/Benefits - Negotiations Proposals





Transparency and Communication: Link to your website for sharing budget highlights, reports and documents. Provide a custom narrative that tells your story to stakeholders at all levels.

IN Demo - Negotiations

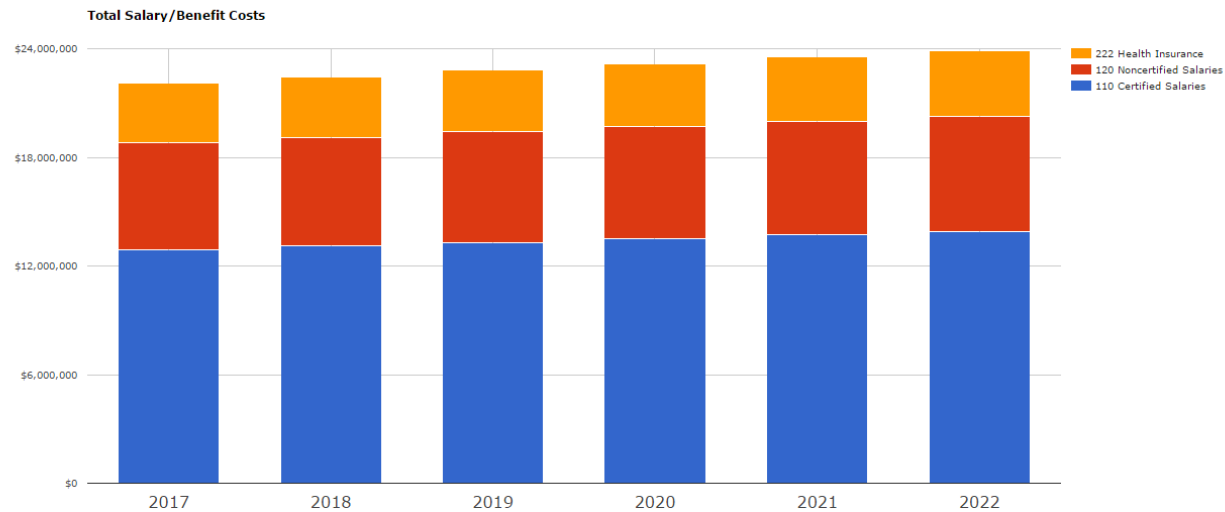


HIGHLIGHTS

Select Highlights

[View Underlying Data](#) [More Information](#)

- What are the total salary and insurance costs associated with the current collective bargaining process?
- What is the breakdown of salary/benefit costs associated with the contract terms?
- What is the projected cost/savings associated with the current collective bargaining proposal?



# Dashboards: Create custom digital dashboards in 5Cast

Dashboards: Board Goals FY2018 Edit

