

Port Arthur ISD 2021-2022 Budget

Presented August 26, 2021



ADOPTED

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FROM THE SUPERINTENDENT'S DESK

From The Superintendent's Desk



Superintendent's Office
Port Arthur Independent School District
P.O. Box 1388
Port Arthur, Texas 77641-1388



Port Arthur Independent School District Board of Trustees
4801 9th Ave.
Port Arthur, Texas 77642

Board Members:

We are pleased to present the 2021-2022 recommended balanced budget of the Port Arthur Independent School District (PAISD) to the Board of Trustees and the community. This balanced budget adopts sound business practices that will meet the goals the Board of Trustees has adopted. The time and effort that have gone into budget planning for the 2021-2022 school year has been like no other year. This year's budget is impacted by increased expenses caused by unforeseen costs incurred by COVID-19. These challenges have taken us to a higher level of thinking and understanding of how to address unforeseen challenges and still make sound decisions. In an environment where millions of Americans are out of work, we are proud that this budget allows for the maximum preservation of jobs which is great for this community. The budget includes a total of more than 1,300 full time employees and contractors. It also includes a well thought out compensation plan with a starting teacher salary of \$50,000.00 per year. Stipends have been continued for new and current employees in the following areas: Bilingual/ESL, Special Education, Math, Science, Foreign Language, Athletics, Elementary, Middle, and High School. In addition, we have found it necessary to provide one time pay incentives for retention, special education, and new employees. We are also working with TASB to address positions that will be moved on the salary schedule that will result in increases for some employees.

From The Superintendent's Desk



We are thankful to see that our student numbers have not dropped significantly due to COVID-19. We will continue to work with parents in order to get all students back to in-person learning. We will begin the process of thinking about how we will be able to reduce our expenses based on income from our average daily attendance after Hurricane Harvey and other causes. As we reduce the budget it will not be without the thought that our students have great needs and that reductions must be kept as far away from the classroom as possible.

We will continue to focus on the safety and security of our employees and students across the district with emphasis on ensuring that cleaning and disinfecting procedures are a common practice throughout the district. We will also continue to champion curriculum initiatives that support the system vision for excellence. The overwhelming hard work and creativity of staff after the closing of our district on March 16, 2020 due to COVID-19 renewed an urgency in our community and students. For we have all discovered how much we are capable of when given the right instruction and environment for learning. There are many new initiatives that have been put in place this school year and staff will continue to receive additional training and support towards improving student performance and strengthening the education profession. We welcome the opportunity to discuss the recommended budget in detail.

From The Superintendent's Desk



Budget details

This recommended budget allocates revenues and appropriations to support educational programs and services defined by the district's purpose, goals, strategic intent, and core values. It is a delicate balance of choices which weighs the educational needs of students against the ability of the community and the State to provide the necessary financial support to serve them.

By Texas law, the General Fund, Debt Service, and Food Service must be approved by the Board of Trustees. All other Special Program funds, which do not require Board approval, are being presented in the Budget Book for your review as well.

We appreciate the stability and support of our Board of Trustees and the administration continues to emphasize that the first priority of the budget is to maintain the resource allocations to schools.

From The Superintendent's Desk



Summary

The 2021-2022 school year will be one of challenges and change in the Port Arthur Independent School District. With each new challenge comes the opportunity to further the progress toward accomplishing our goals of greater achievement and operational effectiveness. We welcome those opportunities, along with collaboration of the entire community in successfully preparing students for the future. Public education is a never-ending responsibility, but it is one that holds the greatest opportunity to make the future for thousands of young people the brightest possible. It is the responsibility to which each and every PAISD employee dedicates his or her life. It is clearly a worthwhile task that we undertake, year after year, fully committed to the PAISD community.

Dr. Mark L. Porterie
Superintendent of Schools



GENERAL BUDGET INFORMATION

2021 Budget Activities with Board



ACTIVITY	DATE
Staff Report	May 11
Budget Retreat	July 15
Budget Retreat	August 5
Budget and Tax Rate Adoption	August 26

Budget Process



- Establish revenue projections
- Establish school allocations based on projected enrollment and resources
- Develop budgets or expenditure plans for each campus and organization
- Compile individual budgets or expenditure plans into a comprehensive budget
- Review and seek approval of budget by Board of Trustees

Accountability Requirement



- Balance budget to ensure current revenues are sufficient to pay current expenditures
- Prepare budget in accordance with all federal, state, and local requirements
- Provide basis for evaluation of efforts, costs, and accomplishments

Legal Requirements



- **STATE-** Texas Education Code Section 44.002-44.006
- **TEA-** FASRG & Commissioner Rules
- **LOCAL DISTRICT-** Local Board Policy

State Requirements



- **State board sets date by which budget must be prepared- August 20**
 - Must be adopted by August 31 (as per TEA)
 - Public meeting for adoption, with a minimum 10 days notice in public newspaper
- **Budget prepared in accordance with GAAP and state guidelines**
- **Must legally adopt budget before adoption of tax rate (can occur at the same meeting)**

TEA Requirements - Adoption



- **Must adopt budget by August 31**
- Adoption and amendments to the budget must be recorded in the board minutes
- **Official budget must include:**
 - General Fund
 - Food Service Fund
 - Debt Service Fund

TEA Requirements - Funds



- Official district budget must be presented at least at FUND AND FUNCTION level
- District must amend the official budget before exceeding a functional expenditure category

TEA Requirements – PEIMS



- Same funds in the official budget are reported through PEIMS in the fall of each year
- District must adhere to specific data collection and reporting requirements for PEIMS data

*See next page

PEIMS Data Requirements

Public Education Information Management System (PEIMS)



- Each school district shall participate in the PEIMS and shall provide through that system information required for the administration of this chapter and of other appropriate provisions of this code.
- Each school district shall use a uniform accounting system adopted by the commissioner for the data required to be reported for the PEIMS.

PEIMS Data Requirements

(continued)



- Annually, the commissioner shall review the PEIMS and shall repeal or amend rules that require school districts to provide information through the PEIMS that is not necessary. In reviewing and revising the PEIMS, the commissioner shall develop rules to ensure that the system:
 - Provides useful, accurate, and timely information on student demographics and academic performance, personnel, and school district finances;
 - Contains only the data necessary for the legislature and the agency to perform their legally authorized functions in overseeing the public education system; and
 - Does not contain any information related to instructional methods, except as required by federal law.
- The commissioner's rules must ensure that the PEIMS links student performance data to other related information for purposes of efficient and effective allocation of scarce school resources, to the extent practicable using existing agency resources and appropriations.

TEA Requirements



LOCAL REVENUE LEVEL IN EXCESS OF ENTITLEMENT – CHAPTER 49

- As a result of HB3 implementation, the formula for recapture is now local revenue in excess of entitlement instead of on a wealth per WADA basis.
- TEA notifies school districts with local revenue levels estimated to exceed the tier two, level two guaranteed yield of \$49.28.
- The final determination of whether a school district will be required to make recapture payments is based on the district's tax effort and the extent to which the district's local revenue level exceeds the tier one entitlement, or the tier two copper penny guaranteed yield if the district is assessing copper pennies.
- Preliminary report was issued in July.
- This report reflects that the district is subject to recapture costs of ~\$986K.

Local Requirements



May include:

- Fund Balance Requirements
- Debt Service Fund Balance Accumulation
- Investment Requirements
- Property Tax Exemption Parameters
- Financial Performance Comparison Measures
- Staffing Levels

Budget Calendar

(As recommended by TASBO)



January-April	The chief budget officer prepares budget
May	Budget is compiled and discussed with all stakeholders
June	Preliminary budget is completed and presented to board
July/August	Official public budget hearing on proposed budget
August	The taxing unit publishes its notice of budget and proposed tax rate no later than August 20 The District must adopt its budget by August 31

Tax Calendar

(As recommended by TASBO)



May	Chief appraiser sends notices of appraised value.
June	Chief appraiser submits to the District an estimate of the District's taxable value.
July	The chief appraiser certifies the approved appraisal roll to each taxing unit.
August	The district publishes its notice of budget and proposed tax rate no later than August 20.
August 31	The District adopts its budget by August 31.
August-September	After adopting the budget, the unit adopts the tax rate.
October	The District tax assessor prepares and mails tax bills.



BUDGET INITIATIVES

2021-2022 Budget Initiatives



- School Reopening Plan
- ESSER Implementation
- Recruitment Bonus
- Curriculum Audit Implementation
- Retention Pay
- CDC Guidelines
- HB 4545 - Accelerated Instruction
- HB 1525 – HB3 Cleanup

2021-2022 Budget Increases



PAYROLL

- Health Insurance employer contribution
- Employer payment of TRS penalty/surcharge

NON-PAYROLL

- Insurance - Property/Flood
- Experience Corp.
- Communities in School
- Distance Learning
- READ Grant Reading Academy

2021-2022 ESSER REDIRECTS



PAYROLL

- Extra Duty Pay
 - Summer School
 - Curriculum Writers

NON-PAYROLL

- Contracted Services



FINANCIAL SUMMARY

Budget Considerations



- Staffing
- Property Values
- Federal Funding
- Enrollment
- Demographic Changes

Revenue Estimation



- State Revenue
 - Foundation School Program
 - Basic Allotment (Tier I)
 - Enrichment (Tier II)
 - Existing Debt Allotment
 - Instructional Facilities Allotment
- Local Property Tax Revenue
- Other Local Revenue
- Federal Revenue

Weighted Average Daily Attendance (WADA)



WADA is used to represent a count of students. A very simplified definition of WADA is the result of dividing the cost of Tier I by the Tier I adjusted basic allotment.

Tier I – The first part of the foundation school program is designed to ensure all districts can provide a basic educational program for all students. It consists of a regular program allotment, several special program allotments and several additional items such as transportation. The calculation of the program cost begins with a basic amount per student.

Tier II – The second portion of the Foundation School Program in which the state guarantees that tax effort in the current year beyond the required local share in Tier I will yield a minimum amount of money per weighted ADA (WADA). The use of WADA as a student count in Tier II neutralizes the effect of variations among school districts in the numbers of special population students.

The state legislature determines the guaranteed revenue per WADA and the cap on the Tier II enrichment tax rate. The enrichment rate is defined as a no-new-revenue tax rate (i.e., effective tax rate) in state funding formulas which excludes the debt tax rate. As in Tier I, Tier II revenue is a product of both state and local effort. A school district is entitled to the difference between the guaranteed yield revenue per WADA established by the state legislature and the revenue per WADA its enrichment rate actually yields.

Local Property Tax Revenue Procedures



Local Funds and Intermediate sources are those revenues that are collected from the citizens of the school district, nongovernmental entities both within the school district and outside it, and also states other than the state of Texas. Such revenues include property taxes, interest income and proceeds from the sale of WADA.

Property Tax

In the state of Texas, central appraisal districts perform appraisals of property tax valuations. Generally, school districts levy and collect property taxes. However, in some instances the property taxes are levied and collected either by cities, counties or other school districts and remitted to the appropriate school districts when received.

Local Property Tax Revenue Procedures (continued)



In addition to estimating revenues from FSP, revenue estimates for local property taxes (to fund local share, interest and sinking, and local enrichment) must be made. Although certified tax rolls are not available until the end of July, for budgetary purposes a school district should make an effort to forecast its revenue from property taxes before completion of the certified tax roll. The appraisal district responsible for the school district's property valuations usually will have its initial value estimates available in May of each year.

Business managers should be conservative in making this estimate as the appeals process has not yet been completed. A recap of valuation will be available from the appraisal district throughout the appeals process, and revenue projections can be monitored and changes made before the initial estimates are released. The appraisal district often can communicate perceived trends and make comparisons to previous years about the amount of the projected revenue.

Local Property Tax Revenue Education Code



ASSESSMENTS

Maintenance and Operations

The governing board of an independent school district, on behalf of each common school district under its jurisdiction, may levy, assess, and collect annual ad valorem taxes for the further maintenance of public schools in the district, subject to Section 45.003

Restriction on maintenance tax levy

- A school district may not increase the rate of the district's maintenance taxes described by Section 45.002 to create a surplus in maintenance tax revenue for the purpose of paying the district's debt service
- A person who owns taxable property in a school district is entitled to an injunction restraining the collection of taxes by the district if the district adopts a maintenance tax rate in violation of Subsection (a). An action to enjoin the collection of taxes must be filed before the date the district delivers substantially all of the district's tax bills

Local Property Tax Revenue Education Code (continued)



Interest and Sinking

The governing board of an independent school district on behalf of each common school district under its jurisdiction may:

- **Issue bonds for:**
 - the construction, acquisition, and equipment of school buildings in the district
 - the acquisition of property or the refinancing of property financed under a contract entered under Subchapter A, Chapter 271, Local Government Code, regardless of whether payment obligations under the contract are due in the current year or a future year
 - the purchase of the necessary sites for school buildings
 - the purchase of new school buses
 - the retrofitting of school buses with emergency, safety, or security equipment
 - the purchase or retrofitting of vehicles to be used for emergency, safety, or security purposes
- Levy, pledge, assess, and collect annual ad valorem taxes sufficient to pay the principal of and interest on the bonds as the principal and interest become due, subject to Section 45.003
- The bonds must mature serially or otherwise not more than 40 years from their date. The bonds may be made redeemable before maturity

Local Property Tax Revenue Tax Rate History



2019-2020

- **\$1.06**
 - \$.93 HB3 Compressed Tax Rate
 - \$.08 w/voter approval (Golden Pennies)
 - \$.05 w/voter approval (Copper Pennies)

2020-2021

- **\$1.0864**
 - \$.9164 HB3 Compressed Tax Rate
 - \$.08 w/voter approval (Golden Pennies)
 - \$.0583 w/voter approval (Copper Pennies)
 - \$.0317 Disaster Recovery Pennies (Hurricane Harvey)

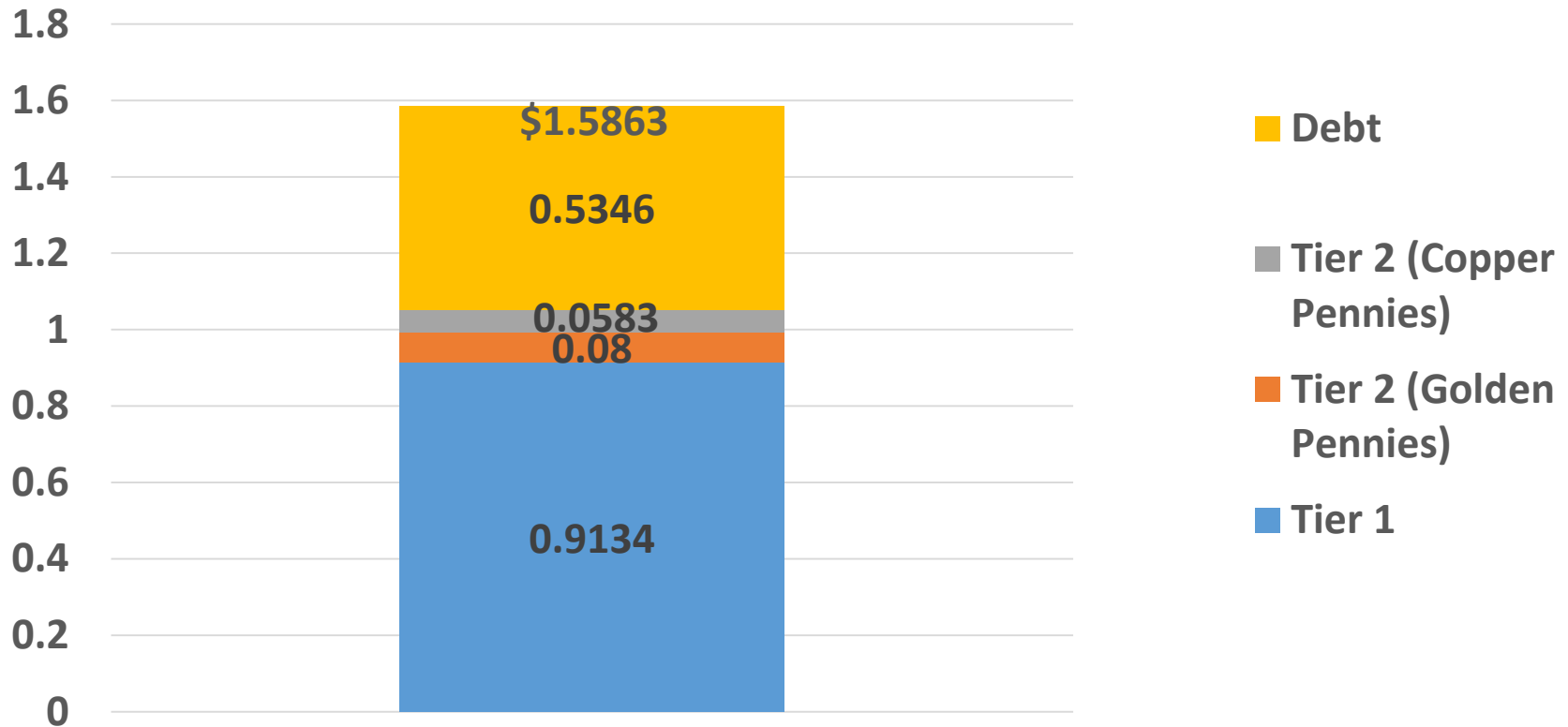
2021-2022

- **\$1.0517**
 - \$.9134 HB3 Compressed Tax Rate
 - \$.08 w/voter approval (Golden Pennies)
 - \$.0583 w/voter approval (Copper Pennies)

School District's Maximum Tax Rate For 2021-2022



School District's Maximum Tax Rate



Maximum Compressed Tax Rate TEA (MCR) Calculation



	123907	PORT ARTHUR ISD
Tax Year 2020 Value Lost to the Local Optional Homestead Exemption		0
Tax Year 2020 Comptroller Certified School District Taxable Value for M&O Purposes (T2)		\$ 5,916,105,291
Chief Appraiser's July 25th Certified Taxable Property Tax Year Values from the Certified Appraisal Roll		
For Tax Year 2020		\$ 5,517,659,470
For Tax Year 2021		\$ 5,017,324,681
Local Property Value Growth %		-9.1%
Tax Year 2021 Property Tax Year Value No Longer Subject to a Limitation on Appraised Value under Chapter 313, Tax Code		0
Tax Year 2021 Property Tax Year Value No Longer Subject to a Limitation on Appraised Value under Chapter 311, Tax Code		0
Total Exemption expiry (E) (per TEC §48.2551 (a))		0
Growth Net of Expiring Chapter 313 or 311 Agreements %		-9.1%
Tax Year 2021 Local Optional Homestead Exemption Value Loss		0
Local Optional Homestead Exemption Value Change		0
Estimated Tax Year 2021 Comptroller Certified School District Value for M&O purposes (T2)		\$ 5,379,639,910
Prior Year (Tax Year 2020) Maximum Compressed Tax Rate (MCR)		0.9164
Local Preliminary MCR – lesser of $1.025((TY2020DPV+E) * PYMCR) / Tax Year 2021 T2$ or PY MCR		0.9164
Tax Year 2021 State Compression Percentage (lesser of PY State MCR or $(0.9164 * (1.025/1.0184))-0.003$)		0.9134
TEC §48.2552 Tax Year 2021 Limitation on Maximum Compressed Tax Rate $(0.9134 * 0.9)$		0.822
MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552)		0.9134

Other Local Revenue



- Interest Earnings
 - School districts must record interest income generated by investments of accounts using the modified accrual basis for proprietary funds. Interest income is usually recorded when received. In addition, interest income needs to be allocated to the various funds based on the average participation of each fund in the cash investment pools.
- Tuition & Fees
- Chapter 313
- Athletic Receipts

Federal Revenue



TEA Grants – U. S. Department of Education

TEA administers grants primarily funded by two sources: federal funds and state funds. Federal grants are funded through legislation passed by the U.S. Congress, while state-funded grants are authorized by the Texas Legislature. Grants may be formula or discretionary grants, as described below.

- **Formula Grants** - The legislation authorizing a formula grant includes a mathematical formula for calculating the amount of grant funds, or the entitlement, that each eligible applicant may receive.
- **Discretionary Grants** – The legislation authorizing the grant gives some freedom, or discretion, to the agency administering the grant. The legislation may define certain elements of the grant program, such as population to be served or services to be provided, while leaving the administering agency and the commissioner of education free to determine other elements, such as eligibility criteria or the amount to be awarded to grantees.

Federal Revenue



Grants Through Other Federal Agencies

- U.S. Department of Agriculture
 - Child Nutrition Program
- U. S. Department of Health and Human Services
 - Head Start Program
 - Medicaid/SHARS Programs
- Federal Communications Agency
 - ERATE



REVENUE ANALYSIS 2021-2022

Revenue 2021-2022

Combined Budget Summary



ESTIMATED BUDGETED REVENUES & EXPENSES

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
Estimated Revenues	\$ 85,175,096	\$ 6,390,524	\$ 26,346,386	\$ 117,912,006
Estimated Expenditures	\$ 85,175,096	\$ 6,390,524	\$ 26,346,386	\$ 117,912,006
Net Difference (Deficit)	\$	\$	\$	\$

Revenue 2021-2022

Combined Budget Summary



ESTIMATED BUDGETED REVENUE COMPARISON

Description	FY21-22	FY20-21	Difference
General Fund	\$ 85,175,096	\$ 89,028,473	\$ (3,853,377)
Special Revenue Fund	\$ 6,390,524	\$ 6,390,524	\$ -
Debt Service	\$ 26,346,386	\$ 27,357,375	\$ (1,010,989)
Total	\$ 117,912,006	\$ 122,776,372	\$ (4,864,366)

Revenue 2021-2022

Revenue Summary



ESTIMATED BUDGETED REVENUE

Description	General Fund	%	Special Revenue Fund	%	Debt Service Fund	%	Memo Totals
5700 Local Funding	\$ 59,831,958	70.2%	\$ 405,000	6.3%	\$ 26,346,386	100.0%	\$ 86,583,344
5800 State Funding	\$ 23,589,616	27.7%	\$ 28,000	0.4%	\$ -	0.0%	\$ 23,617,616
5900 Federal Funding	\$ 1,753,522	2.1%	\$ 5,957,524	93.2%	\$ -	0.0%	\$ 7,711,046
TOTAL REVENUE	\$ 85,175,096		\$ 6,390,524		\$ 26,346,386		\$ 117,912,006
Percent of Revenue	72%		5%		22%		100%

Revenue 2021-2022

Budgeted Revenue Local



ESTIMATED BUDGETED REVENUE

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5700 Local Funding				
Property Taxes	\$52,767,204	\$ -	\$26,346,386	\$79,113,590
Prior Year Taxes	\$ 650,000	\$ -	\$ -	\$ 650,000
Penalty & Interest	\$ 575,000	\$ -	\$ -	\$ 575,000
In lieu tax agr.	\$ 5,205,481	\$ -	\$ -	\$ 5,205,481
Tax Refunds/Credits	\$ (355,807)	\$ -	\$ -	\$ (355,807)
ERATE	\$ 434,415	\$ -	\$ -	\$ 434,415
Income from Inv.	\$ 452,491	\$ -	\$ -	\$ 452,491
Gate Receipts	\$ 68,143	\$ -	\$ -	\$ 68,143
Transportation Fees	\$ 25,000	\$ -	\$ -	\$ 25,000
Other / Food Serv.	\$ -	\$ 405,000	\$ -	\$ 405,000
Miscellaneous	\$ 10,031	\$ -	\$ -	\$ 10,031
TOTAL Local	\$59,831,958	\$ 405,000	\$26,346,386	\$86,583,344

Revenue 2021-2022

Budgeted Revenue State



ESTIMATED BUDGETED REVENUE

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5800 State Funding				
Per Capita	\$ 1,433,259	\$ -	\$ -	\$ 1,433,259
Foundation	\$ 17,968,414	\$ -	\$ -	\$ 17,968,414
Tax Refunds/Credits	\$ 355,807	\$ -	\$ -	\$ 355,807
Other Program Aid	\$ 3,832,136	\$ -	\$ -	\$ 3,832,136
Special Revenue	\$ -	\$ 28,000	\$ -	\$ 28,000
TOTAL State	\$ 23,589,616	\$ 28,000	\$ -	\$ 23,617,616

Revenue 2021-2022

Budgeted Revenue Federal



ESTIMATED BUDGETED REVENUE

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5900 Federal Funding				
National School Lunch		\$ 3,600,000		\$ 3,600,000
Breakfast Program		\$ 1,895,000		\$ 1,895,000
USDA Commodities		\$ 462,524		\$ 462,524
Medicaid Reimburs.	\$ 1,273,522			\$ 1,273,522
Medicare Adm.	\$ 30,000			\$ 30,000
Indirect Cost	\$ 450,000			\$ 450,000
TOTAL Federal	\$ 1,753,522	\$ 5,957,524	\$ -	\$ 7,711,046



EXPENSE ANALYSIS 2021-2022

Expense Code Review



- **Function**

- Expenses grouped by major activities such as:
 - Instruction
 - Student Transportation
 - Plant Maintenance/ Operations
 - Community Services

- **Object**

- Expenses grouped by major tasks such as:
 - Payroll
 - Contracted Services
 - Materials & Supplies
 - Capital Improvements

Proposed Budget 2021-2022

General Fund Summary by Function and Object Code



(Object) Description (Function)	61XX Payroll Costs	62XX Contracted Services	63XX Materials & Supplies	64XX Operating Expense	21-22 Projected Budget
INSTRUCTION (11)	\$ 40,240,760	\$ 2,449,428	\$ 900,502	\$ 627,374	\$ 44,218,064
INST. RESOUR & MED (12)	\$ 276,956	\$ 92,832	\$ 96,584	\$ 8,314	\$ 474,686
CURR & CURR DEVEL (13)	\$ 597,273	\$ 80,851	\$ 11,738	\$ 34,140	\$ 724,002
INSTRUC LEADERSHIP (21)	\$ 2,038,450	\$ 81,187	\$ 71,677	\$ 30,205	\$ 2,221,519
SCHOOL LEADERSHIP (23)	\$ 5,763,649	\$ 25,164	\$ 68,013	\$ 24,901	\$ 5,881,727
GUID & COUNSELING (31)	\$ 2,744,540	\$ 56,528	\$ 45,369	\$ 5,425	\$ 2,851,862
SOCIAL WORK SERV (32)	\$ 215,359	\$ 500	\$ 4,880	\$ 2,608	\$ 223,347
HEALTH SERVICES (33)	\$ 1,056,180	\$ 5,000	\$ 18,836	\$ 3,578	\$ 1,083,594
STUDENT TRANSPORTATION (34)	\$ 1,915,530	\$ 182,716	\$ 306,651	\$ 47,240	\$ 2,452,137
FOOD SERVICES (35)	\$ -	\$ -	\$ -	\$ -	\$ -
CO-CURR/EXTRA CURR (36)	\$ 1,030,731	\$ 90,890	\$ 204,278	\$ 402,651	\$ 1,728,550
GENERAL ADMIN (41)	\$ 2,397,932	\$ 686,856	\$ 81,269	\$ 413,179	\$ 3,579,236
PLANT MAINT/OPER (51)	\$ 5,786,942	\$ 3,913,609	\$ 633,925	\$ 4,286,758	\$ 14,621,234
SECURITY & MONITOR (52)	\$ 1,433,874	\$ 444,140	\$ 90,000	\$ 20,620	\$ 1,988,634
DATA PROC SERVICES (53)	\$ 1,451,376	\$ 245,978	\$ 73,099	\$ 5,638	\$ 1,776,091
COMMUNITY SERV (61)	\$ 169,717	\$ 76,557	\$ 16,743	\$ (95,000)	\$ 168,017
CONST. MGMT. (81)	\$ 16,850	\$ -	\$ -	\$ -	\$ 16,850
CONTRACTED INSTRUCTIONAL SVS. (91)	\$ -	\$ 97,546	\$ -	\$ -	\$ 97,546
JUV. JUST. AEP (95)	\$ -	\$ 108,000	\$ -	\$ -	\$ 108,000
OTHER INTERGOVERNMENTAL (99)	\$ -	\$ 960,000	\$ -	\$ -	\$ 960,000
TOTAL	\$ 67,136,119	\$ 9,597,782	\$ 2,621,064	\$ 5,820,131	\$ 85,175,096
PERCENT OF TOTAL BUDGET	78.8%	11.3%	3.1%	6.8%	100.0%
REVENUES	\$ 85,175,096				

Proposed Expenses 2020-2022

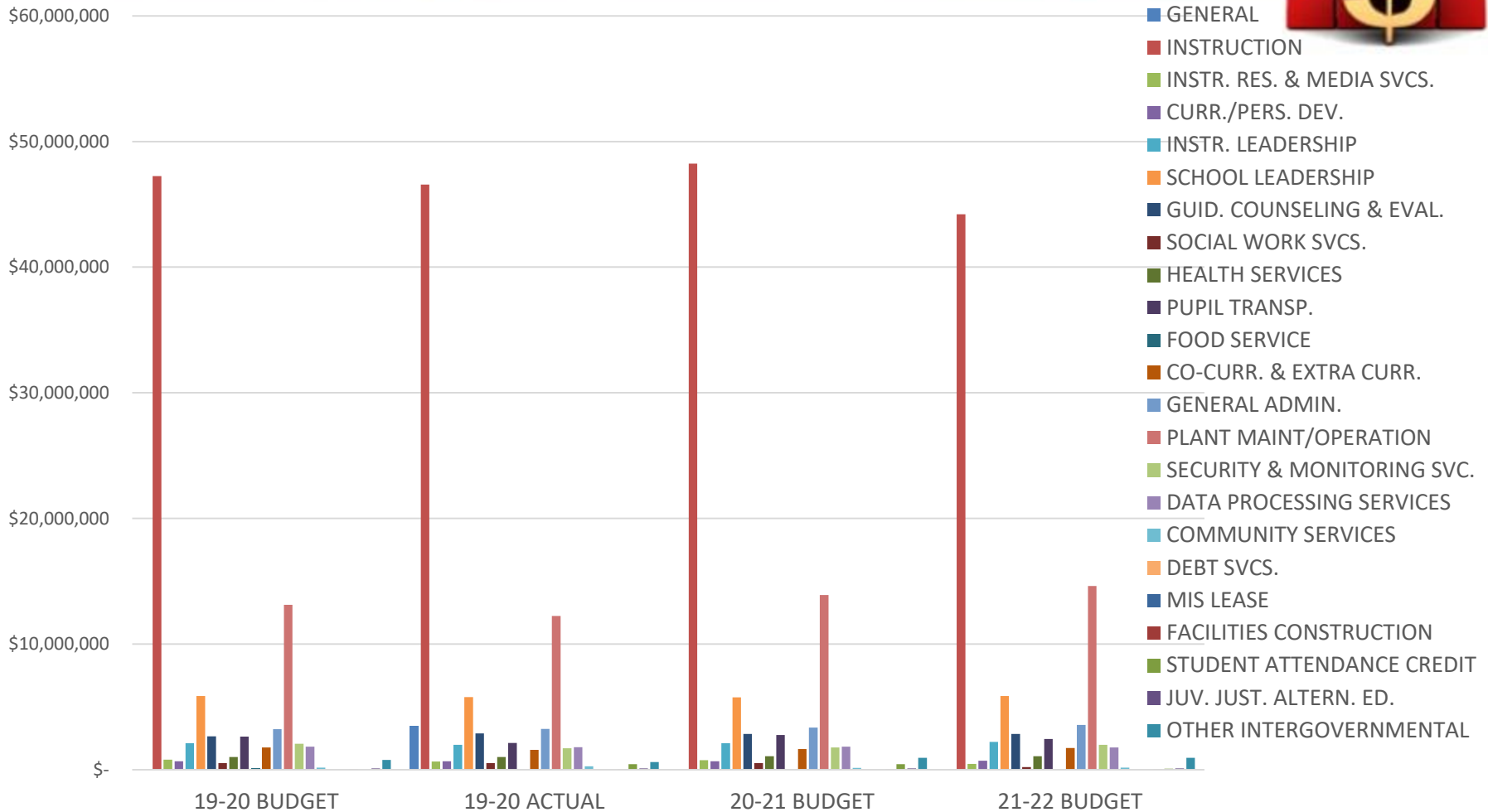
By Functions



#	FUNCTION	19-20 BUDGET	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	21-22 VS. 20-21
000	GENERAL	\$ -	\$ 3,497,796	\$ -	\$ -	\$ -
011	INSTRUCTION	\$ 47,255,542	\$ 46,581,271	\$ 48,230,964	\$ 44,218,069	\$ (4,012,895)
012	INSTR. RES. & MEDIA SVCS.	\$ 818,133	\$ 653,454	\$ 759,911	\$ 474,685	\$ (285,226)
013	CURR./PERS. DEV.	\$ 678,346	\$ 680,522	\$ 676,897	\$ 724,002	\$ 47,105
021	INSTR. LEADERSHIP	\$ 2,111,754	\$ 1,991,793	\$ 2,122,042	\$ 2,221,519	\$ 99,477
023	SCHOOL LEADERSHIP	\$ 5,864,429	\$ 5,787,080	\$ 5,755,976	\$ 5,881,726	\$ 125,750
031	GUID. COUNSELING & EVAL.	\$ 2,667,026	\$ 2,893,482	\$ 2,844,799	\$ 2,851,862	\$ 7,063
032	SOCIAL WORK SVCS.	\$ 535,729	\$ 523,390	\$ 536,458	\$ 223,347	\$ (313,111)
033	HEALTH SERVICES	\$ 1,011,097	\$ 1,009,542	\$ 1,077,300	\$ 1,083,594	\$ 6,294
034	PUPIL TRANSP.	\$ 2,653,808	\$ 2,145,932	\$ 2,768,122	\$ 2,452,136	\$ (315,986)
035	FOOD SERVICE	\$ 142,692	\$ -	\$ -	\$ -	\$ -
036	CO-CURR. & EXTRA CURR.	\$ 1,784,150	\$ 1,578,256	\$ 1,656,364	\$ 1,728,550	\$ 72,186
041	GENERAL ADMIN.	\$ 3,235,993	\$ 3,264,582	\$ 3,370,992	\$ 3,579,235	\$ 208,243
051	PLANT MAINT/OPERATION	\$ 13,131,040	\$ 12,235,999	\$ 13,915,350	\$ 14,621,234	\$ 705,884
052	SECURITY & MONITORING SVC.	\$ 2,072,990	\$ 1,707,047	\$ 1,781,386	\$ 1,988,634	\$ 207,248
053	DATA PROCESSING SERVICES	\$ 1,842,156	\$ 1,808,668	\$ 1,835,117	\$ 1,776,090	\$ (59,027)
061	COMMUNITY SERVICES	\$ 173,367	\$ 272,935	\$ 158,963	\$ 168,017	\$ 9,054
071	DEBT SVCS.	\$ -	\$ -	\$ -	\$ -	\$ -
072	MIS LEASE	\$ -	\$ -	\$ -	\$ -	\$ -
081	FACILITIES CONSTRUCTION	\$ 16,850	\$ 6,815	\$ 16,850	\$ 16,850	\$ 0
091	STUDENT ATTENDANCE CREDIT	\$ -	\$ 441,960	\$ 452,983	\$ 97,546	\$ (355,437)
095	JUV. JUST. ALTERN. ED.	\$ 119,500	\$ 108,000	\$ 108,000	\$ 108,000	\$ -
099	OTHER INTERGOVERNMENTAL	\$ 780,000	\$ 620,230	\$ 960,000	\$ 960,000	\$ -
	TOTAL	\$ 86,894,602	\$ 87,808,754	\$ 89,028,473	\$ 85,175,096	\$ (3,853,377)

Proposed Expenses 2020-2022

By Functions - Graph



Proposed Expenses 2020-2022

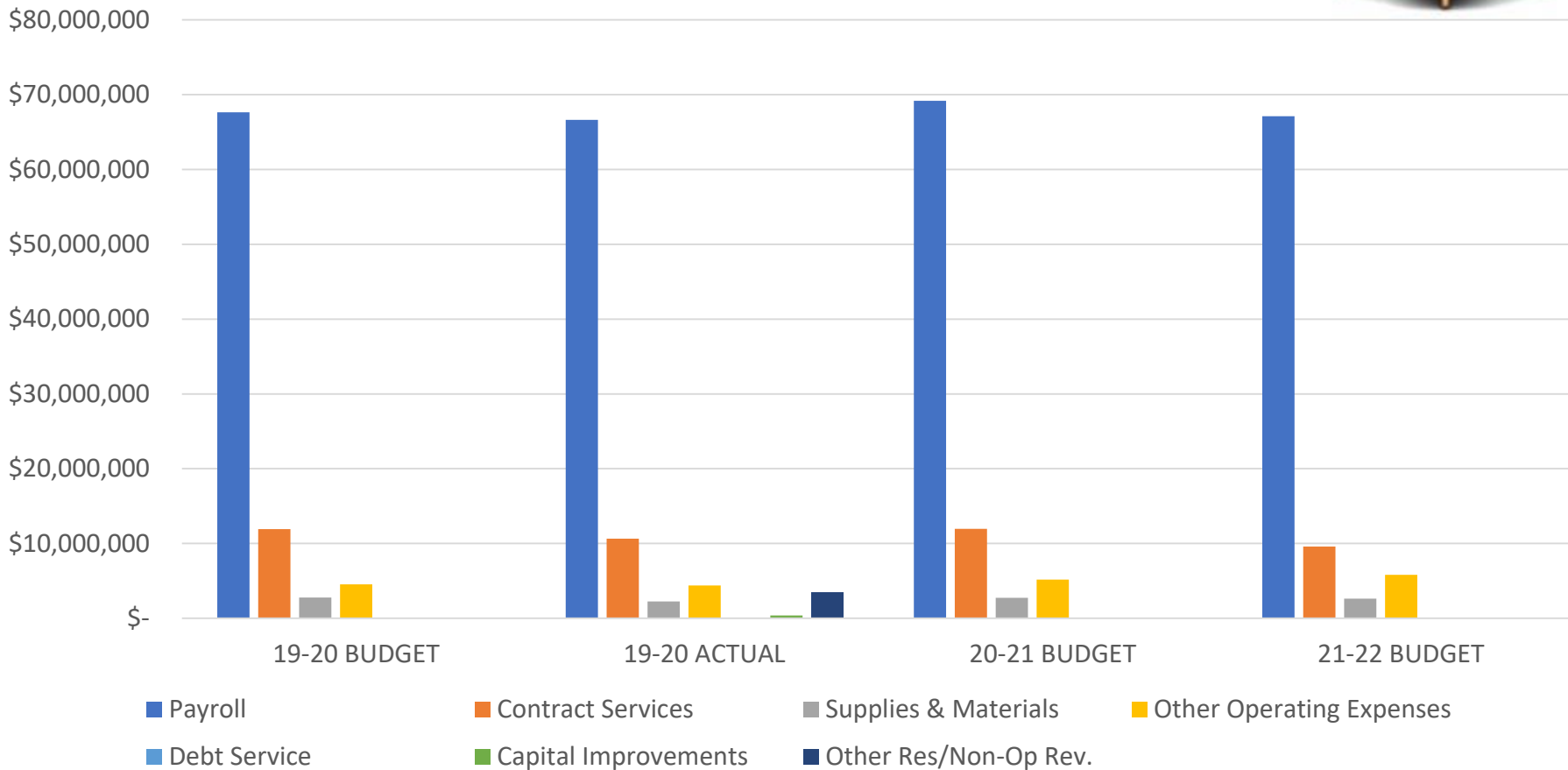
By Object & Character Code



OBJECT CODE	19-20 BUDGET	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	21-22 VS. 20-21
Payroll	\$ 67,653,002	\$ 66,617,185	\$ 69,169,992	\$ 67,136,116	\$ (2,033,876)
Contract Services	\$ 11,933,212	\$ 10,664,325	\$ 11,956,310	\$ 9,597,781	\$ (2,358,529)
Supplies & Materials	\$ 2,768,319	\$ 2,255,965	\$ 2,732,702	\$ 2,621,063	\$ (111,639)
Other Operating Expenses	\$ 4,537,170	\$ 4,378,377	\$ 5,169,469	\$ 5,820,136	\$ 650,667
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	\$ 2,900	\$ 395,105	\$ -	\$ -	\$ -
Other Res/Non-Op Rev.	\$ -	\$ 3,497,797	\$ -	\$ -	\$ -
TOTAL	\$ 86,894,602	\$ 87,808,754	\$ 89,028,473	\$ 85,175,096	\$ (3,853,377)

Proposed Expenses 2020-2022

By Object & Character Code - Graph





SUPPORTING INFORMATION

Statistical Data



- Accidents
- Employees
- Attendance Rate
- Students
- Senate Bill (SB) 622 Requirements

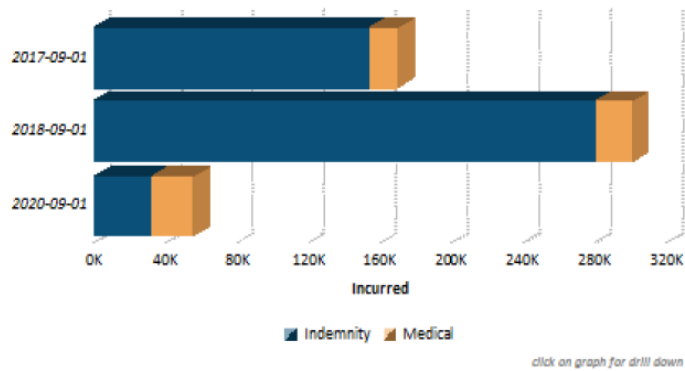


ACCIDENTS

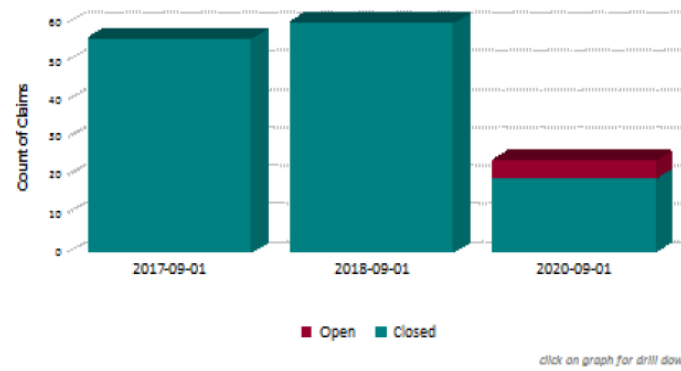
PAISD Coverage Period Analysis



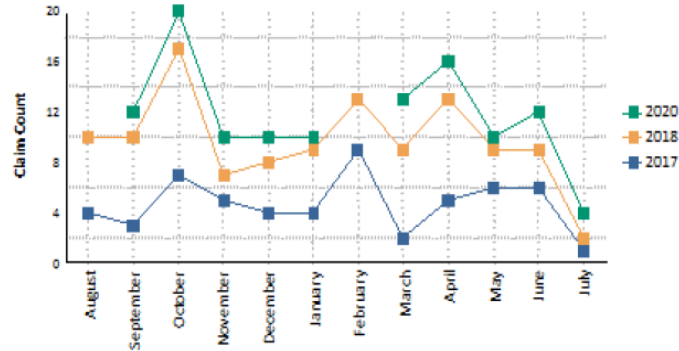
Total Incurred By Coverage Period



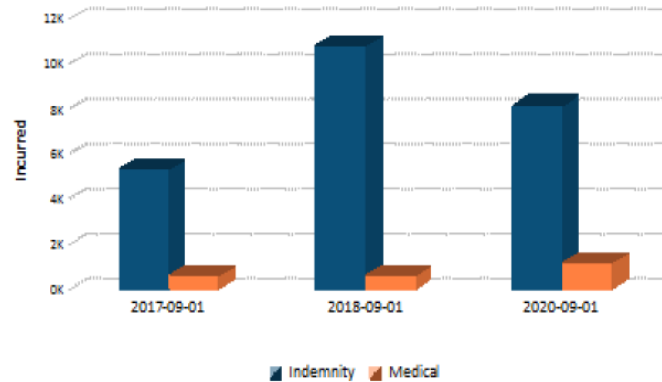
Closed vs. Open



Distribution of Claims By Month



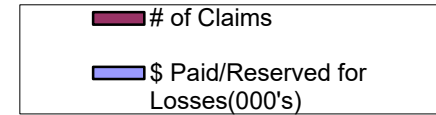
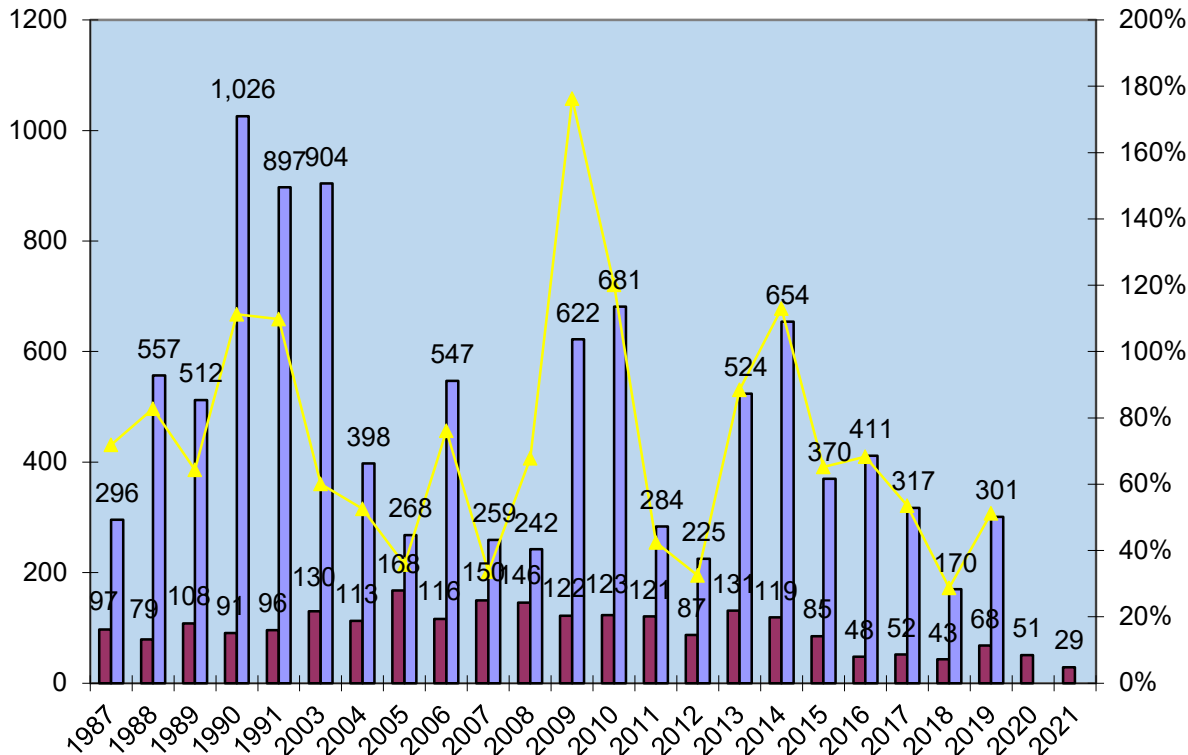
Average Incurred



PAISD Worker's Compensation History



**WORKERS' COMPENSATION ACTIVITIES
BY FUND YEAR**



**ANNUAL
PREMIUM**

- 2007-\$755,262
- 2008-\$337,862
- 2009-\$333,536
- 2010-\$383,767
- 2011-\$278,627*
- 2012-\$250,764
- 2013-\$250,765
- 2014-\$237,055
- 2015-\$192,730
- 2016-\$192,722
- 2017-\$196,590
- 2018-\$203,620
- 2019-\$211,576
- 2020-\$200,101
- 2021-\$200,108
- 2022-\$203,920

* -Changed to Aggregate Deductible Plan

PAISD Workers' Compensation

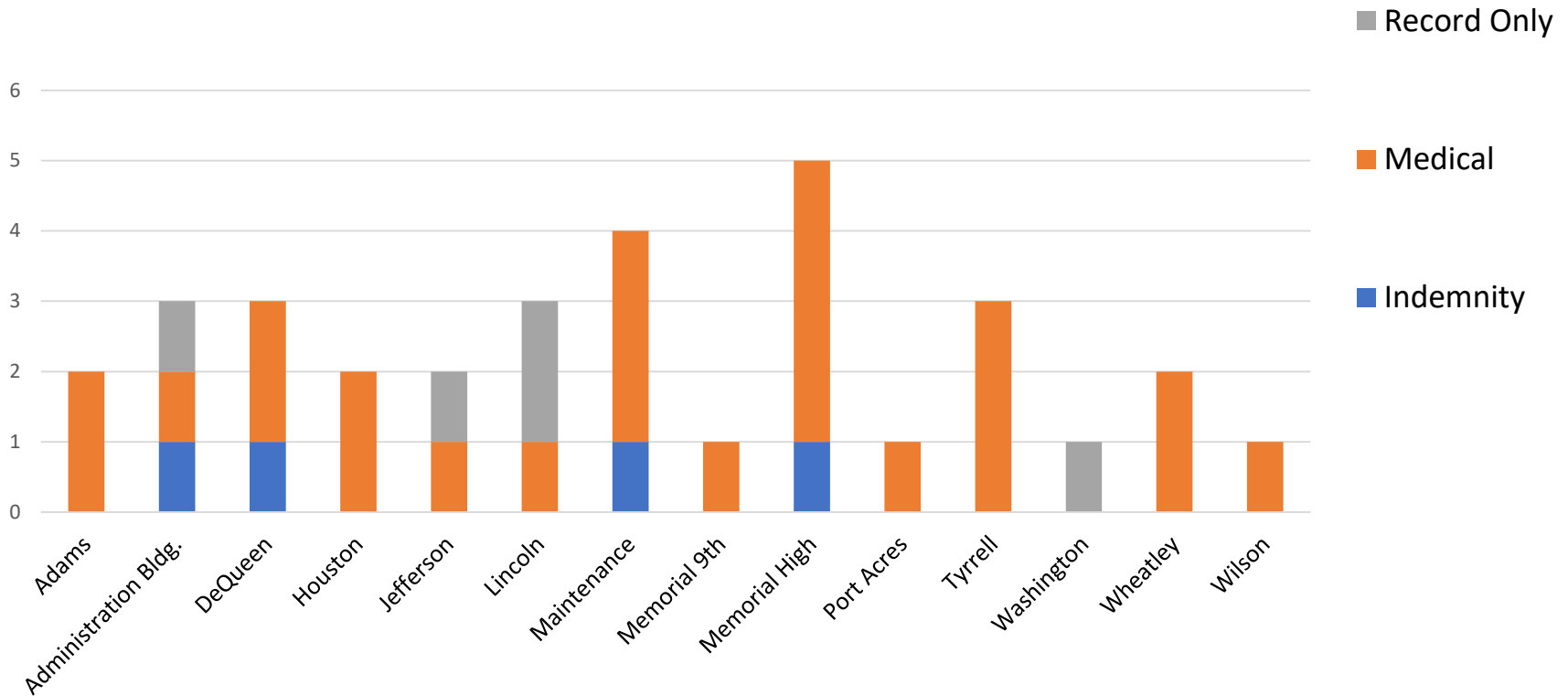
2020-2021 Accidents by Location and Type



Location	Indemnity	Medical	Record only	Grand Total
Adams		2		2
Administration Bldg.	1	1	1	3
DeQueen	1	2		3
Houston		2		2
Jefferson		1	1	2
Lincoln		1	2	3
Maintenance	1	3		4
Memorial 9th		1		1
Memorial High	1	4		5
Port Acres		1		1
Washington			1	1
Wheatley		2		2
Wilson		1		1
Grand Total	4	24	5	33

PAISD Workers' Compensation

2020-2021 Accidents by Location and Type- Graph



Accidents 2020-2021

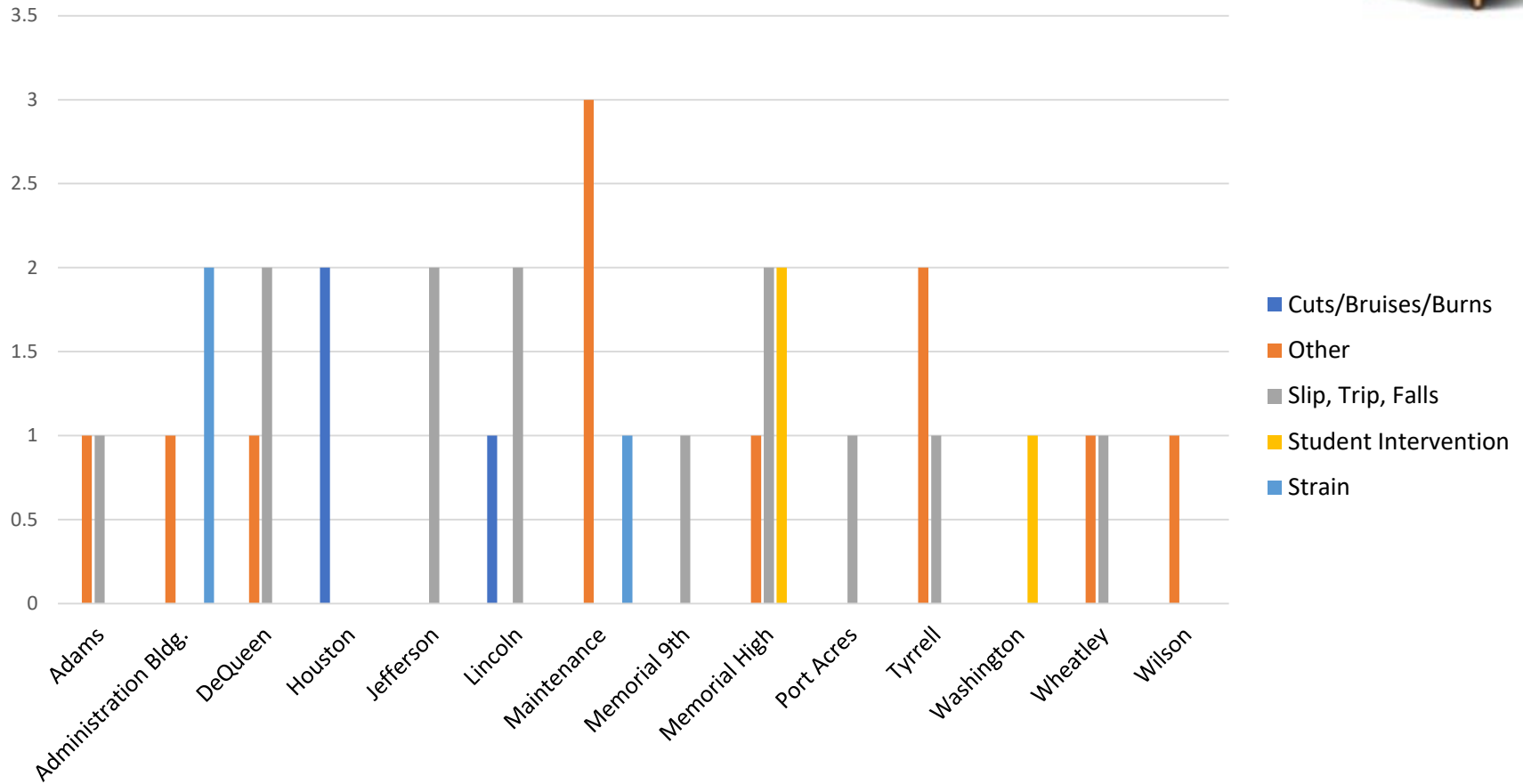
By Location and Cause



Location	Cuts, Bruises, Burns	Other	Slip, Trip, Falls	Student Intervention	Strain	Grand Total
Adams		1	1			2
Administration Bldg.		1			2	3
DeQueen		1	2			3
Houston	2					2
Jefferson			2			2
Lincoln	1		2			3
Maintenance		3			1	4
Memorial 9th			1			1
Memorial High		1	2	2		5
Port Acres			1			1
Washington				1		1
Wheatley		1	1			2
Wilson		1				1
Grand Total	3	11	13	3	3	33

Accidents 2020-2021

By Location and Cause- Graph





EMPLOYEES

Employees 2020-2021



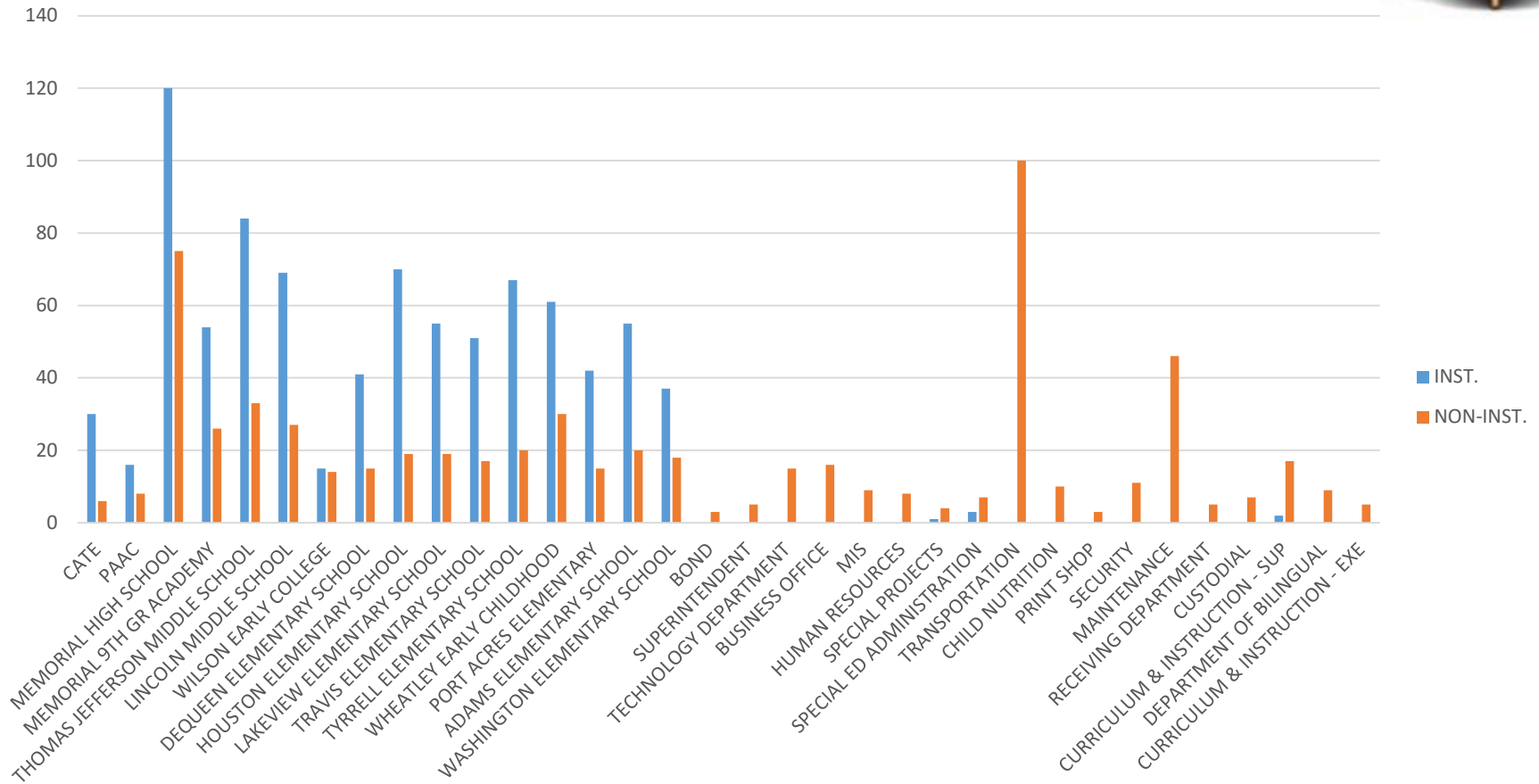
LOCATION	INST.	NON-INST.	TOTAL
CATE	30	6	36
PORT ARTHUR ALTERNATIVE CENTER	16	8	24
MEMORIAL HIGH SCHOOL	120	75	195
MEMORIAL 9TH GR ACADEMY	54	26	80
THOMAS JEFFERSON MIDDLE SCHOOL	84	33	117
LINCOLN MIDDLE SCHOOL	69	27	96
WILSON EARLY COLLEGE	15	14	29
DEQUEEN ELEMENTARY SCHOOL	41	15	56
HOUSTON ELEMENTARY SCHOOL	70	19	89
LAKEVIEW ELEMENTARY SCHOOL	55	19	74
TRAVIS ELEMENTARY SCHOOL	51	17	68
TYRRELL ELEMENTARY SCHOOL	67	20	87
WHEATLEY EARLY CHILDHOOD	61	30	91
PORT ACRES ELEMENTARY	42	15	57
ADAMS ELEMENTARY SCHOOL	55	20	75
WASHINGTON ELEMENTARY SCHOOL	37	18	55

Employees 2020-2021



LOCATION	INST.	NON-INST.	TOTAL
BOND		3	3
SUPERINTENDENT		5	5
TECHNOLOGY DEPARTMENT		15	15
BUSINESS OFFICE		16	16
MIS		9	9
HUMAN RESOURCES		8	8
SPECIAL PROJECTS	1	4	5
SPECIAL ED ADMINISTRATION	3	7	10
TRANSPORTATION		100	100
CHILD NUTRITION		10	10
PRINT SHOP		3	3
SECURITY		11	11
MAINTENANCE		46	46
RECEIVING DEPARTMENT		5	5
CUSTODIAL		7	7
CURRICULUM & INSTRUCTION - SUP	2	17	19
DEPARTMENT OF BILINGUAL		9	9
CURRICULUM & INSTRUCTION - EXE		5	5
GRAND TOTAL	873	642	1515

Employees 2020-2021



Employees 2021-2022



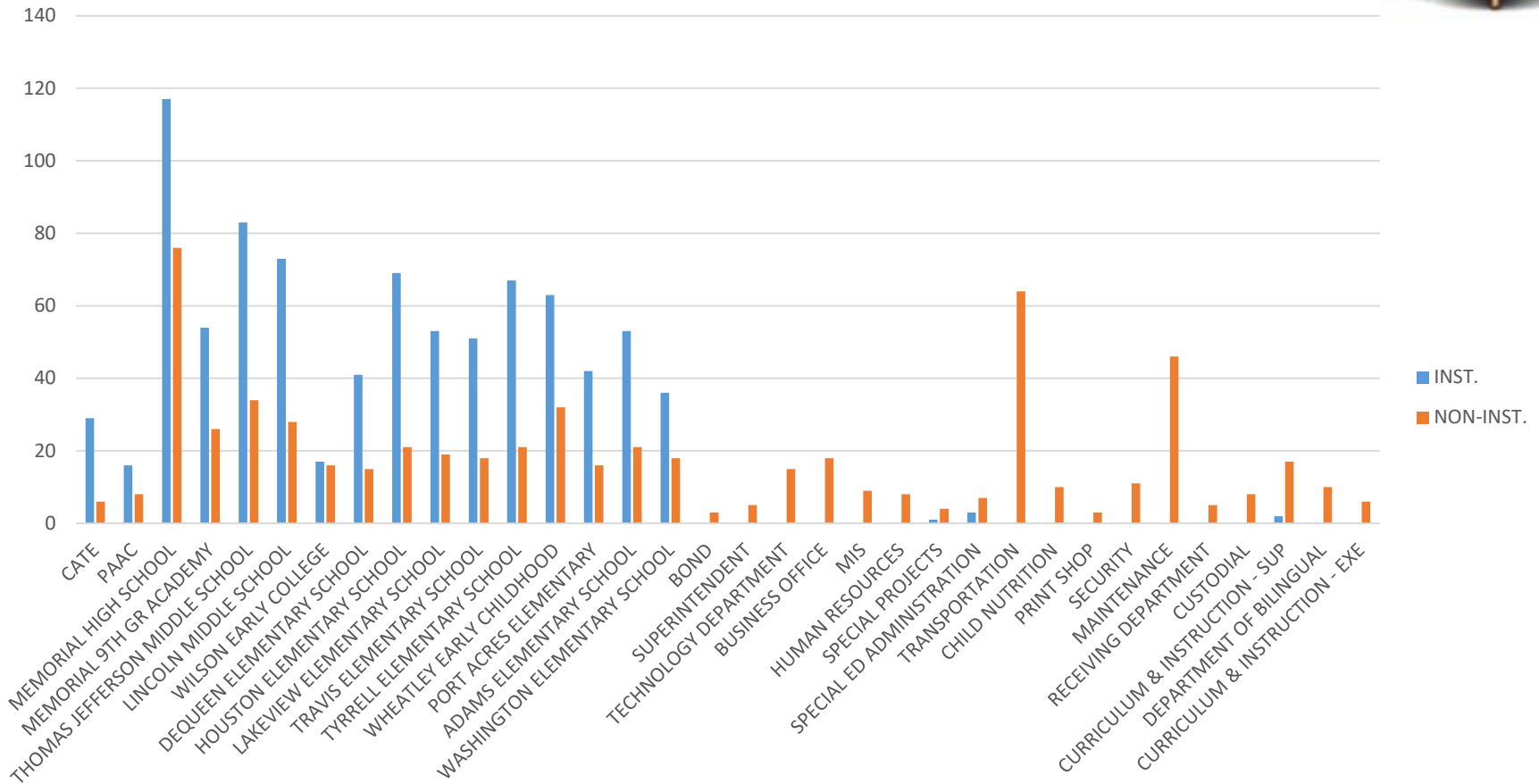
LOCATION	INST.	NON-INST.	TOTAL
CATE	29	6	35
PORT ARTHUR ALTERNATIVE CENTER	16	8	24
MEMORIAL HIGH SCHOOL	117	76	193
MEMORIAL 9TH GR ACADEMY	54	26	80
THOMAS JEFFERSON MIDDLE SCHOOL	83	34	117
LINCOLN MIDDLE SCHOOL	73	28	101
WILSON EARLY COLLEGE	17	16	33
DEQUEEN ELEMENTARY SCHOOL	41	15	56
HOUSTON ELEMENTARY SCHOOL	69	21	90
LAKEVIEW ELEMENTARY SCHOOL	53	19	72
TRAVIS ELEMENTARY SCHOOL	51	18	69
TYRRELL ELEMENTARY SCHOOL	67	21	88
WHEATLEY EARLY CHILDHOOD	63	32	95
PORT ACRES ELEMENTARY	42	16	58
ADAMS ELEMENTARY SCHOOL	53	21	74
WASHINGTON ELEMENTARY SCHOOL	36	18	54

Employees 2021-2022



LOCATION	INST.	NON-INST.	TOTAL
BOND		3	3
SUPERINTENDENT		5	5
TECHNOLOGY DEPARTMENT		15	15
BUSINESS OFFICE		18	18
MIS		9	9
HUMAN RESOURCES		8	8
SPECIAL PROJECTS	1	4	5
SPECIAL ED ADMINISTRATION	3	7	10
TRANSPORTATION		64	64
CHILD NUTRITION		10	10
PRINT SHOP		3	3
SECURITY		11	11
MAINTENANCE		46	46
RECEIVING DEPARTMENT		5	5
CUSTODIAL		8	8
CURRICULUM & INSTRUCTION - SUP	2	17	19
DEPARTMENT OF BILINGUAL		10	10
CURRICULUM & INSTRUCTION - EXE		6	6
GRAND TOTAL	870	624	1494

Employees 2021-2022



Employees 2020-2021 VS. 2021-2022



LOCATION	2020-2021			2021-2022		
	INST.	NON-INST.	TOTAL	INST.	NON-INST.	TOTAL
CATE	30	6	36	29	6	35
PORT ARTHUR ALTERNATIVE CENTER	16	8	24	16	8	24
MEMORIAL HIGH SCHOOL	120	75	195	117	76	193
MEMORIAL 9TH GR ACADEMY	54	26	80	54	26	80
THOMAS JEFFERSON MIDDLE SCHOOL	84	33	117	83	34	117
LINCOLN MIDDLE SCHOOL	69	27	96	73	28	101
WILSON EARLY COLLEGE	15	14	29	17	16	33
DEQUEEN ELEMENTARY SCHOOL	41	15	56	41	15	56
HOUSTON ELEMENTARY SCHOOL	70	19	89	69	21	90
LAKEVIEW ELEMENTARY SCHOOL	55	19	74	53	19	72
TRAVIS ELEMENTARY SCHOOL	51	17	68	51	18	69
TYRRELL ELEMENTARY SCHOOL	67	20	87	67	21	88
WHEATLEY EARLY CHILDHOOD	61	30	91	63	32	95
PORT ACRES ELEMENTARY	42	15	57	42	16	58
ADAMS ELEMENTARY SCHOOL	55	20	75	53	21	74
WASHINGTON ELEMENTARY SCHOOL	37	18	55	36	18	54

Employees 2020-2021 VS. 2021-2022



LOCATION	2020-2021			2021-2022		
	INST.	NON-INST.	TOTAL	INST.	NON-INST.	TOTAL
BOND		3	3		3	3
SUPERINTENDENT		5	5		5	5
TECHNOLOGY DEPARTMENT		15	15		15	15
BUSINESS OFFICE		16	16		18	18
MIS		9	9		9	9
HUMAN RESOURCES		8	8		8	8
SPECIAL PROJECTS	1	4	5	1	4	5
SPECIAL ED ADMINISTRATION	3	7	10	3	7	10
TRANSPORTATION		100	100		64	64
CHILD NUTRITION		10	10		10	10
PRINT SHOP		3	3		3	3
SECURITY		11	11		11	11
MAINTENANCE		46	46		46	46
RECEIVING DEPARTMENT		5	5		5	5
CUSTODIAL		7	7		8	8
CURRICULUM & INSTRUCTION - SUP	2	17	19	2	17	19
DEPARTMENT OF BILINGUAL		9	9		10	10
CURRICULUM & INSTRUCTION - EXE		5	5		6	6
GRAND TOTAL	873	642	1515	870	624	1494

Instructional Employees 2021-2022



LOCATION	TEACHERS/ OTHER PROF.	CLERICAL/ TECH.	TOTAL
ADAMS ELEMENTARY SCHOOL	44	9	53
CATE	29		29
CURRICULUM & INSTRUCTION - SUP	2		2
DEQUEEN ELEMENTARY SCHOOL	33	8	41
HOUSTON ELEMENTARY SCHOOL	52	17	69
LAKEVIEW ELEMENTARY SCHOOL	43	10	53
LINCOLN MIDDLE SCHOOL	59	14	73
MEMORIAL 9TH GR ACADEMY	45	9	54
MEMORIAL HIGH SCHOOL	96	21	117
PORT ACRES ELEMENTARY	34	8	42
PORT ARTHUR ALTERNATIVE CENTER	15	1	16
SPECIAL ED ADMINISTRATION	3		3
SPECIAL PROJECTS		1	1
THOMAS JEFFERSON MIDDLE SCHOOL	71	12	83
TRAVIS ELEMENTARY SCHOOL	43	8	51
TYRRELL ELEMENTARY SCHOOL	56	11	67
WASHINGTON ELEMENTARY SCHOOL	30	6	36
WHEATLEY EARLY CHILDHOOD	28	35	63
WILSON EARLY COLLEGE	15	2	17
GRAND TOTAL	698	172	870

Non-Instructional Employees 2021-2022



LOCATION	ADMIN.	BUS STAFF	CHILD NUTRITION	CLERICAL/ TECH	CUSTODIAN	MAINT.	SECURITY	TEACHERS/ OTHER PROF	GRAND TOTAL
ADAMS ELEMENTARY SCHOOL	2		6	4	6			3	21
BOND	2			1					3
BUSINESS OFFICE	3			9				6	18
CATE	1			2	2			1	6
CHILD NUTRITION (CENTRAL OFFICE)	2		3	5					10
CURRICULUM & INSTRUCTION - EXE	4			2					6
CURRICULUM & INSTRUCTION - SUP	12			2				3	17
CUSTODIAL	1			1	6				8
DEPARTMENT OF BILINGUAL	1			6				3	10
DEQUEEN ELEMENTARY SCHOOL	2		4	2	5			2	15
HOUSTON ELEMENTARY SCHOOL	2		7	3	6			3	21
HUMAN RESOURCES	1			4				3	8
LAKEVIEW ELEMENTARY SCHOOL	2		7	3	5			2	19
LINCOLN MIDDLE SCHOOL	6		8	4	4		3	3	28
MAINTENANCE	1			2		43			46
MEMORIAL 9TH GR ACADEMY	3		6	6	5		3	3	26
MEMORIAL HIGH SCHOOL	13		21	13	17		3	9	76
MIS	1			4				4	9

Non-Instructional Employees 2021-2022



LOCATION	ADMIN.	BUS STAFF	CHILD NUTRITION	CLERICAL/ TECH	CUSTODIAN	MAINT.	SECURITY	TEACHERS/ OTHER PROF	TOTAL
PORT ACRES ELEMENTARY	2		6	2	4			2	16
PORT ARTHUR ALTERNATIVE CENTER	1			3	3			1	8
PRINT SHOP				3					3
RECEIVING DEPARTMENT				1		4			5
SECURITY	2			1			8		11
SPECIAL ED ADMINISTRATION	3			3				1	7
SPECIAL PROJECTS	1			1				2	4
SUPERINTENDENT	2			3					5
TECHNOLOGY DEPARTMENT	3			10				2	15
THOMAS JEFFERSON MIDDLE SCHOOL	5		11	4	7		3	4	34
TRANSPORTATION	2	59		3					64
TRAVIS ELEMENTARY SCHOOL	2		7	2	5			2	18
TYRRELL ELEMENTARY SCHOOL	3		7	3	5			3	21
WASHINGTON ELEMENTARY SCHOOL	2		6	3	5			2	18
WHEATLEY EARLY CHILDHOOD	2		6	16	3			5	32
WILSON EARLY COLLEGE	2		4	3	3		1	3	16
GRAND TOTAL	91	59	109	134	91	47	21	72	624



ATTENDANCE RATE

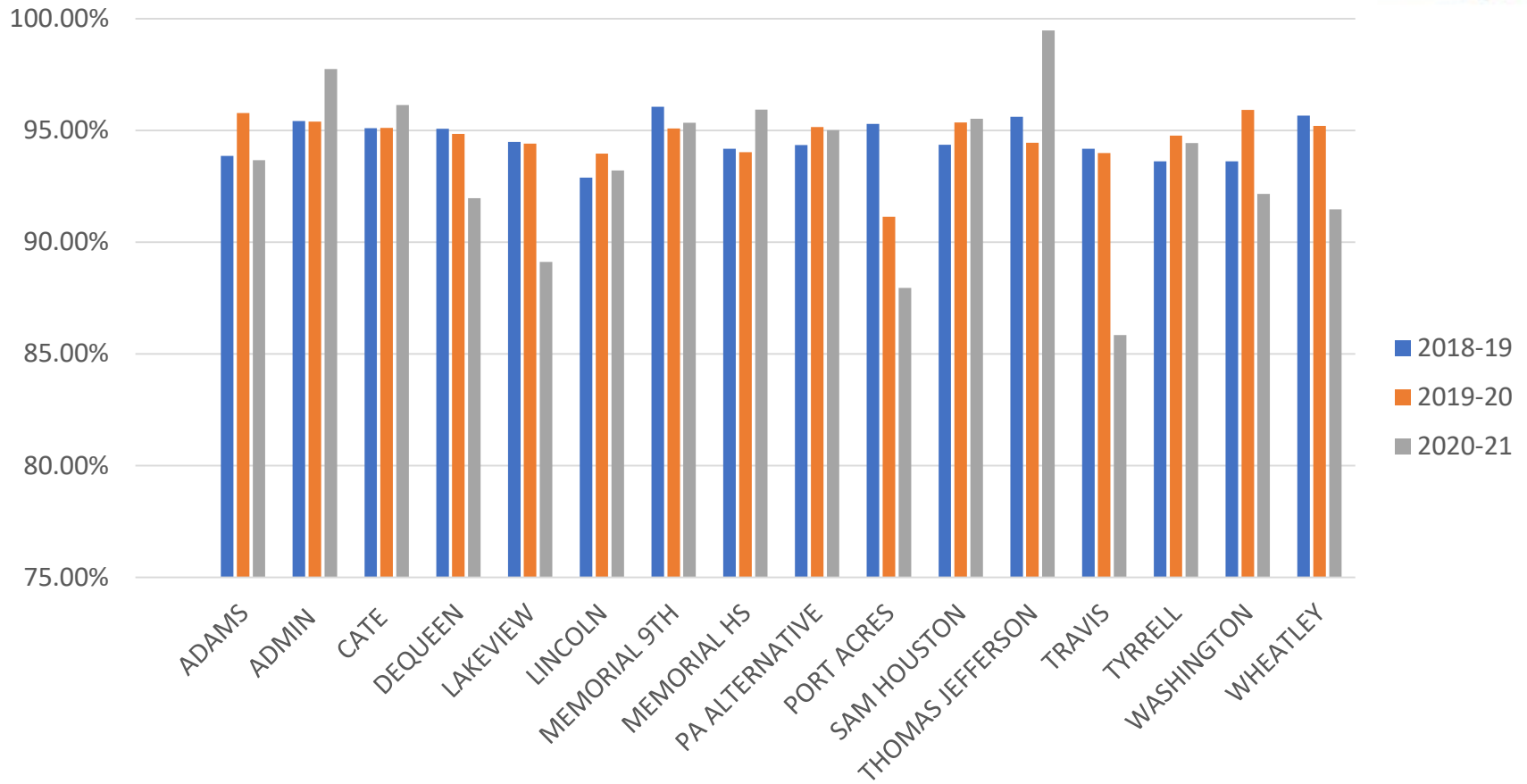
Professional Personnel

Attendance Rate FY 2019-2021



CAMPUS	2018-19	2019-20	2020-21	AVERAGE
ADAMS	93.86%	95.78%	93.66%	94.43%
ADMIN	95.41%	95.39%	97.74%	96.18%
CATE	95.10%	95.11%	96.13%	95.45%
DEQUEEN	95.07%	94.84%	91.97%	93.96%
LAKEVIEW	94.49%	94.41%	89.12%	92.67%
LINCOLN	92.89%	93.96%	93.21%	93.35%
MEMORIAL 9TH	96.06%	95.08%	95.34%	95.49%
MEMORIAL HS	94.18%	94.02%	95.93%	94.71%
PA ALTERNATIVE	94.34%	95.15%	95.01%	94.83%
PORT ACRES	95.29%	91.14%	87.95%	91.46%
SAM HOUSTON	94.36%	95.35%	95.52%	95.08%
THOMAS JEFFERSON	95.61%	94.45%	99.47%	96.51%
TRAVIS	94.18%	93.99%	85.85%	91.34%
TYRRELL	93.62%	94.76%	94.43%	94.27%
WASHINGTON	93.61%	95.92%	92.16%	93.90%
WHEATLEY	95.66%	95.20%	91.47%	94.11%
OVERALL AVERAGE	94.61%	94.66%	93.43%	94.23%

Professional Personnel Attendance Rate FY 2019-2021





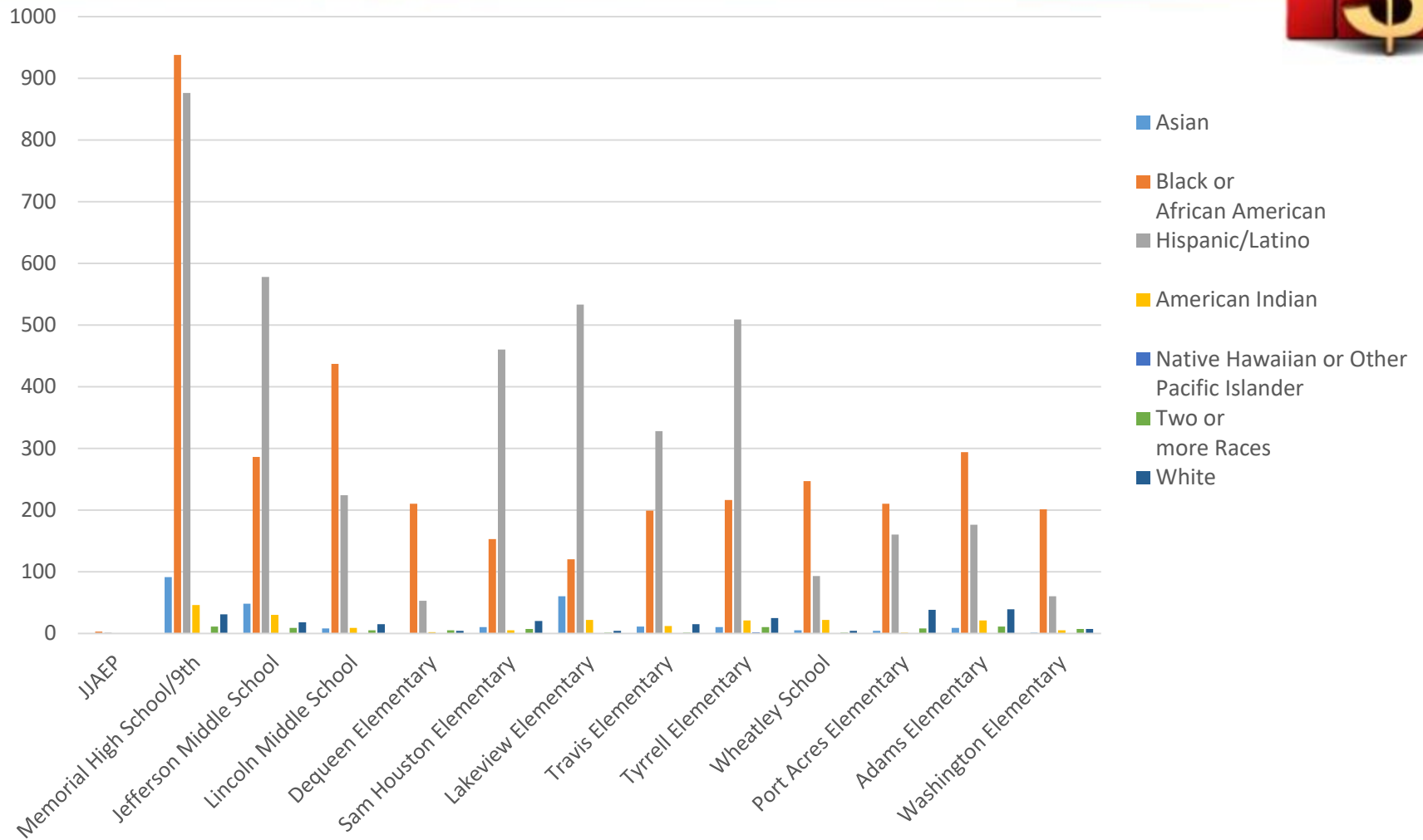
STUDENTS

PAISD Students 2019-2020



Location	Asian		Black or African American		Hispanic/Latino		American Indian		Native Hawaiian or Other Pacific Islander		Two or more Races		White		Total Students
	count	%	count	%	count	%	count	%	count	%	count	%	count	%	
JJAEP	0	0.0%	3	75.0%	1	25.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	4
Memorial High School/9th	91	4.6%	938	47.1%	876	44.0%	46	2.3%	0	0.0%	11	0.6%	31	1.6%	1993
Jefferson Middle School	48	5.0%	286	29.5%	578	59.6%	30	3.1%	0	0.0%	9	0.9%	18	1.9%	969
Lincoln Middle School	8	1.1%	437	62.6%	224	32.1%	9	1.3%	0	0.0%	5	0.7%	15	2.1%	698
Dequeen Elementary	0	0.0%	210	76.6%	53	19.3%	2	0.7%	0	0.0%	5	1.8%	4	1.5%	274
Sam Houston Elementary	10	1.5%	153	23.4%	460	70.2%	5	0.8%	0	0.0%	7	1.1%	20	3.1%	655
Lakeview Elementary	60	8.1%	120	16.2%	533	72.0%	22	3.0%	0	0.0%	1	0.1%	4	0.5%	740
Travis Elementary	11	1.9%	199	35.2%	328	58.0%	12	2.1%	0	0.0%	1	0.2%	15	2.7%	566
Tyrrell Elementary	10	1.3%	216	27.3%	509	64.3%	21	2.7%	1	0.1%	10	1.3%	25	3.2%	792
Wheatley School	5	1.3%	247	66.4%	93	25.0%	22	5.9%	0	0.0%	1	0.3%	4	1.1%	372
Port Acres Elementary	4	1.0%	210	49.9%	160	38.0%	1	0.2%	0	0.0%	8	1.9%	38	9.0%	421
Adams Elementary	9	1.6%	294	53.5%	176	32.0%	21	3.8%	0	0.0%	11	2.0%	39	7.1%	550
Washington Elementary	1	0.4%	201	71.5%	60	21.4%	5	1.8%	0	0.0%	7	2.5%	7	2.5%	281
District	257	3.1%	3514	42.3%	4051	48.7%	196	2.4%	1	0.0%	76	0.9%	220	2.6%	8315

PAISD Students 2019-2020

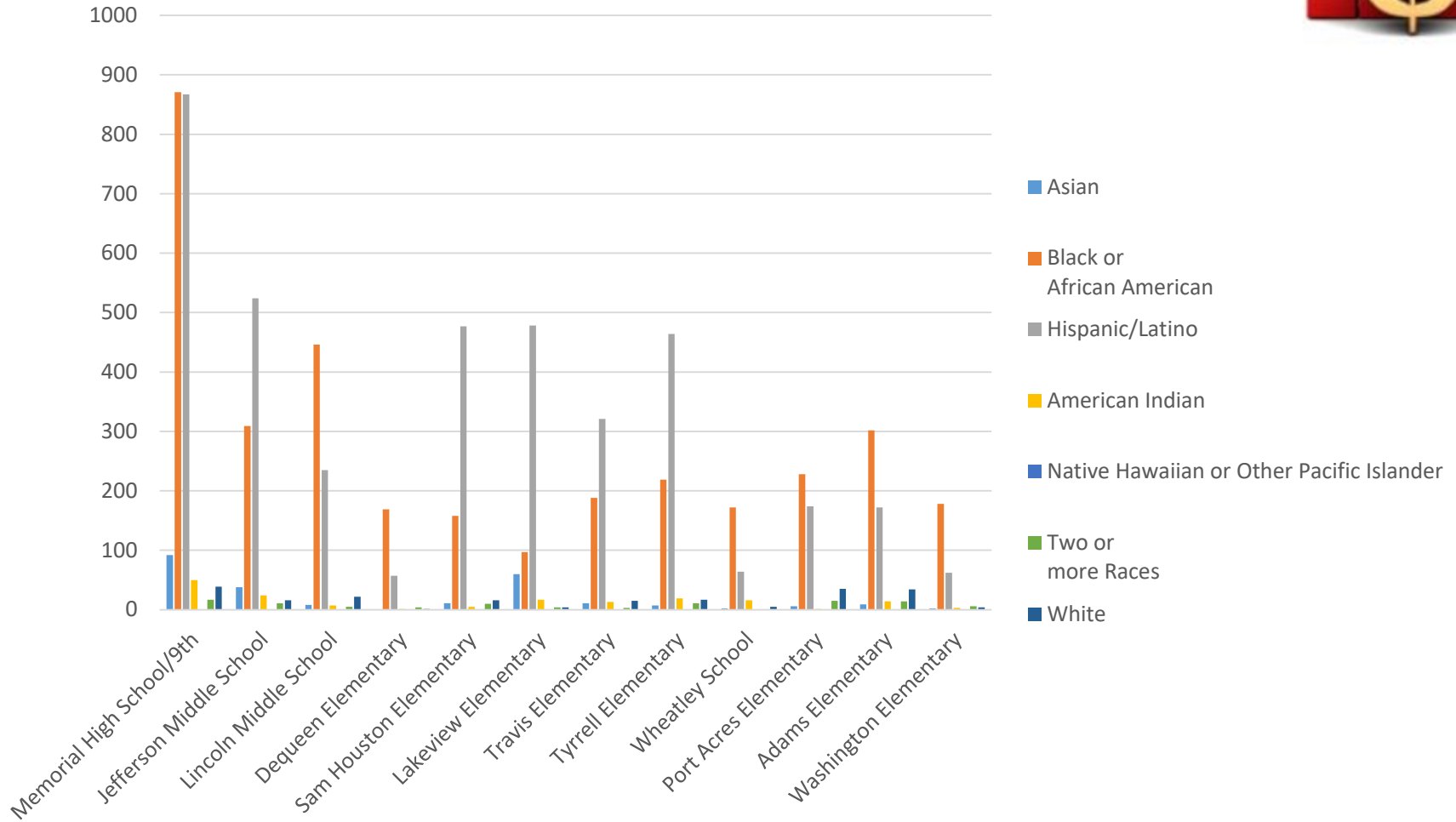


PAISD Students 2020-2021



Location	Asian		Black or African American		Hispanic/Latino		American Indian		Native Hawaiian or Other Pacific Islander		Two or more Races		White		Total Students
	count	%	count	%	count	%	count	%	count	%	count	%	count	%	
Memorial High School/9th	92	4.7%	871	45.0%	867	44.8%	50	2.6%	1	0.1%	17	0.9%	39	2.0%	1937
Jefferson Middle School	38	4.1%	309	33.5%	524	56.8%	24	2.6%	0	0.0%	11	1.2%	16	1.7%	922
Lincoln Middle School	8	1.1%	446	61.7%	235	32.5%	7	1.0%	0	0.0%	5	0.7%	22	3.0%	723
Dequeen Elementary	0	0.0%	169	72.8%	57	24.6%	1	0.4%	0	0.0%	4	1.7%	1	0.4%	232
Sam Houston Elementary	11	1.6%	158	23.3%	477	70.5%	5	0.7%	0	0.0%	10	1.5%	16	2.4%	677
Lakeview Elementary	60	9.1%	97	14.7%	478	72.4%	17	2.6%	0	0.0%	4	0.6%	4	0.6%	660
Travis Elementary	11	2.0%	188	34.1%	321	58.3%	13	2.4%	0	0.0%	3	0.5%	15	2.7%	551
Tyrrell Elementary	7	0.9%	219	29.7%	464	63.0%	19	2.6%	0	0.0%	11	1.5%	17	2.3%	737
Wheatley School	2	0.8%	172	66.4%	64	24.7%	16	6.2%	0	0.0%	0	0.0%	5	1.9%	259
Port Acres Elementary	6	1.3%	228	49.7%	174	37.9%	1	0.2%	0	0.0%	15	3.3%	35	7.6%	459
Adams Elementary	9	1.7%	302	55.4%	172	31.6%	14	2.6%	0	0.0%	14	2.6%	34	6.2%	545
Washington Elementary	2	0.8%	178	69.8%	62	24.3%	3	1.2%	0	0.0%	6	2.4%	4	1.6%	255
District	246	3.09%	3337	41.90%	3895	49.00%	170	2.10%	1	0.01%	100	1.30%	208	2.60%	7957

PAISD Students 2020-2021





SENATE BILL (SB) 622 REQUIREMENTS

Senate Bill (SB) 622 Requirements

Statutory Required Public Notices for PAISD



	Actual	Proposed
	2020-2021	2021-2022
Board of Trustees		
Election	\$ *1,119	\$ 900
Business Office		
Tax/Budget Notice	\$ 464	\$ 800
Purchasing (bids, property changes, etc.)	\$ 4,114	\$ 3,600
School First	\$ 117	\$ 120
Statement of Revenues & Expenditures	\$ 723	\$ 800
Total	\$ 6,537	\$ 6,300

* additional expenses due to COVID related election postponement



EMPLOYEE BENEFITS

Employee Benefits Summary



All employees working 15 hours or more each week are eligible for Teacher Retirement System (TRS) of Texas. The employees covered by TRS pay into the system 8.0% of their earnings. The state contributes 7.75% of earnings effective September 1, 2021.

- **Public Education Employer Contribution (Formerly RE Payment for Non-OASDI Members)**- Increased from 1.6% to 1.7% in fiscal year 21-22.
- **Social Security (including Medicare)**- Port Arthur Independent School District is a full Federal Insurance Contributions Act (FICA) district. The rate is 7.65% : 6.2% for FICA on the limit of \$142,800 and 1.45% for Medicare on their total earnings.
The District's FICA expense is ~\$4M/year.
- **Workers' Compensation**- The Port Arthur Independent School District has a fully-insured worker's compensation program with Texas Association of School Boards (TASB).
- **Health Insurance**- The Port Arthur Independent School District contributes \$429 per month per active TRS member for coverage. The employee has 4 options with TRS-ActiveCare to choose from.

Employee Benefits Summary (continued)



- **Life Insurance-** The district provides each employee \$25,000 basic life insurance, \$50,000 for ADD.
- **Employee Assistance Program (EAP)-** Offered to all employees and members of their household at no cost to the employee.

- **Sick Leave-**

	LOCAL DAYS	STATE DAYS
Returning Employees	5	5
New Employees	0	5

- **Voluntary Programs-** The employee may purchase additional Term & Whole Life Insurance on themselves, spouse and children, Vision Insurance, choice of 2 Dental programs, choice of 2 Cancer plans, choice of 10 Disability plans, Pre-Paid Legal Services, Accidental Insurance and the employee may enroll in a Flex Spending Account (FSA) or a Health Savings Account (HSA). New voluntary items as of 3/1/2020 include Critical Illness with 3 available options and Hospital Indemnity with 2 available options. These plans are subject to provision of Section 125 of the Internal Revenue Service.



TRANSPORTATION

Transportation Process



- The Port Arthur Independent School District (PAISD) provides bus transportation to and from school as a courtesy service for all eligible students residing in the District. The Texas Education Agency (TEA) prescribes the conditions governing school bus operations and partially funds the services by allotting the District a given amount for eligible students transported.
- TEA statues define eligible students as those residing in the District at least two (2) miles from the campus they attend, as measured by the nearest practical public road, which may or may not be the road used by school bus. The District also defines “hazardous areas” within two-mile range in the District that are eligible.
- Many students begin their school day boarding one of the District’s 53 school buses 6 of those 53 buses are Wheatley’s buses. The District buses log in excess of 265,000 miles per year on routes and extra-curricular activities. District bus drivers are well trained in school bus safety and are expected to respect students and their parents. They are to be honest, firm and consistent. Students are expected to observe the rules of conduct on the bus that are required in the classroom. Drivers are authorized to assign seats, enforce all safety rules and are in charge of the bus and its occupants during travel time.

Transportation Information



TRANSPORTATION DEPARTMENT STAFF:

- Director
- Assistant Director
- Office Staff: Secretary, Dispatcher, Route Supervisor
- Bus Drivers – 28
- Bus Aides – 13
- Sub Driver – 4
- Mechanics – 3
- Mechanic Helper - 1

DAILY STUDENT TRANSPORTATION:

- 969 Students Transported Daily
- 35 Routes
- 265,000 Total Miles Traveled 2020-2021

Transportation Information

(continued)



BUSES:

- 46 Regular ED Buses
- 9 Special Needs Buses
- 6 Head start Buses
- 4 Fieldtrip Buses
- 53 Buses with Air Conditioning
- 1 Activity Bus
- 53 Buses (total)

BUS DRIVER CERTIFICATION:

- Commercial Driver's License (CDL)
- Passenger & School Bus Endorsements
- TX DOT Physicals Required Annually
- Drug Screen Before Hire
- DPS Driving Record Checked
- Criminal Background Check & Fingerprints Required
- 20 Hour TX School Bus Driver Certification Class (after hire)
- Random Drug Screens (after hire)
- TX School Bus Driver Recertification Class (every 3 years)
- Clearinghouse Check

Transportation Costs



REGULAR	2018-2019	2019-2020	2020-2021	2021-2022
	Actual	Actual	Actual up to 7/31	Budget
6100-Payroll	\$1,319,460	\$1,162,716	\$ 789,001	\$1,397,291
6200-Contract Svs.	\$ 308,185	\$ 254,916	\$ 115,815	\$ 173,496
6300-Supplies/Matl.	\$ 45,927	\$ 71,118	\$ 16,247	\$ 249,036
6400-Operating	\$ 77,456	\$ 68,668	\$ 56,401	\$ 40,199
6600-Capital Outlay	\$ 222,945	\$ 118,007	\$ -	\$ -
Total	\$1,973,973	\$1,675,425	\$ 977,464	\$1,860,022
SPECIAL ED.	Actual	Actual	Actual up to 7/31	Budget
6100-Payroll	\$ 486,529	\$ 453,744	\$ 342,545	\$ 518,239
6200-Contract Svs.	\$ 23,930	\$ 661	\$ 7,997	\$ 5,220
6300-Supplies/Matl.	\$ 29,684	\$ 16,102	\$ 15,795	\$ 57,615
6400-Operating	\$ -	\$ -	\$ 15,000	\$ 7,041
6600-Capital Outlay				
Total	\$ 540,143	\$ 470,507	\$ 381,337	\$ 588,115
Combined Total	\$ 2,514,116	\$ 2,145,932	\$ 1,358,801	\$ 2,448,137

Transportation Costs



BUSES	2018-2019	2019-2020	2020-2021	2021-2022
A - Cutaway	3	3	3	3
C - Conventional	71	71	71	46
D - Transit	5	5	5	4
Total	79	79	79	53
STAFF				
Drivers	36	36	31	28
Aides	18	18	20	13
Aux. Drivers	6	6	6	4
Aux. Aides	0	0	1	1
Mechanics	3	3	3	3
Mechanic Helper	0	0	1	1
Total	63	63	62	50



SPECIAL PROGRAMS

Athletics Department



Interscholastic athletics is an integral part of success in the total school educational program. Its purpose is to provide a bridge between academics and athletics by extending athletic activities from Pre K-12th Grade. This entails developing learning in the areas of knowledge, skills, emotional patterns, health, fitness and organized socialization. Emphasis is upon teaching “through” athletics in addition to teaching the skills of athletics. To have a positive, strong secondary program, we understand an active and robust elementary component must be present. Success on the playing field carries over to the classroom and vice versa.

The budget for the athletic program is incorporated in the individual school budget but separated by a specific program intent code per TEA regulations and adopted according to policy.

In the past, revenue was derived solely through gate receipts. The UIL has once again allowed for streaming of regular season UIL events. The athletic and technology department are working together to update our streaming by offering a subscription package to further increase athletic revenue. All funds will be deposited directly into the athletic revenue account.

Athletics Department



The Athletic Department is responsible for the allocation of equipment and services to each secondary school in accordance with budgetary limitation and need.

SCHOOL YEAR	REVENUE	EXPENDITURES	
2018 - 2019	\$ 94,288	\$ 1,325,366	Actual
2019 - 2020	\$ 78,674	\$ 1,276,817	Actual
2020 - 2021	\$ 59,371	\$ 1,058,549	As of 7/31/2021

Athletics Department



Price scale of admissions adopted by the:

- **9-5A District Executive Committee: Football Only – Division 1**
- **21-5A District Executive Committee: All Other Sports**

FOOTBALL	ADULTS	STUDENTS
Football Varsity Season/ Reserve Section Seats	\$5.00	(home games)
Football Varsity – Week Game Gen Admin Ticket	\$5.00	\$2.00
Football Non-Varsity	\$4.00	\$2.00
General Admission	\$5.00	(gate)
ALL OTHER SPORTS		
Boys & Girls Basketball	\$4.00	\$2.00
Volleyball	\$4.00	\$2.00
Boys & Girls Soccer	\$4.00	\$2.00
Baseball	\$4.00	\$2.00
Softball	\$4.00	\$2.00
Boys and Girls Track	\$4.00	\$2.00
All Middle School Sports	\$3.00	\$2.00

Child Nutrition Program



The Port Arthur ISD Child Nutrition Programs offer wholesome, nutrient – rich foods. We encourage fresh fruit and vegetables consumption. We emphasize consumption of whole grains, low fat dairy, lean meats, plant based proteins and limit sodium, sugar and saturated fat. We strive to build healthy student minds and bodies by serving high quality, nutritious, enjoyable and economical meals. We operate under the United States Department of Agriculture (USDA) regulations through the Texas Department of Agriculture.

Our Mission: The Child Nutrition Department is dedicated to Enhance Academic Excellence by providing quality, nutritional services to the students and staff and to promote a team approach in a courteous, effective and efficient manner.

Community Eligibility Provision (CEP): The Community Eligibility Provision allows all of PAISD schools to provide free breakfast and lunch to all students at no charge, with no applications needed.

The service of meals under the National School Lunch Program, School Breakfast Program, and After School Snack Program was severely impacted by COVID during the 20-21 school year. Child Nutrition with the assistance of Transportation delivered meals from busses around the district from August through December, as well as feeding students that were on campus. Due to low volume, meal delivery was discontinued in lieu of curbside grab & go at most campuses.

Though eventually we saw the return of students to campus, only about half of all students attended classes on campus. As a result, our average daily participation was severely impacted and we fed far fewer students. Overall, we had fewer breakfasts served, however we had a higher percentage of students eating breakfast. That was due largely to the grab & go breakfasts at nearly all campuses. Lunches were down significantly, to about half of what we were serving prior to COVID shutdowns. With a projected return to normal or near normal, we are anticipating a return of the lunch participation. We will also be working with campuses to continue with grab & go breakfasts so that our students will be able to continue receiving a nutritious meal to start their day.

Child Nutrition Program

Fresh Fruit and Vegetable Program FFVP

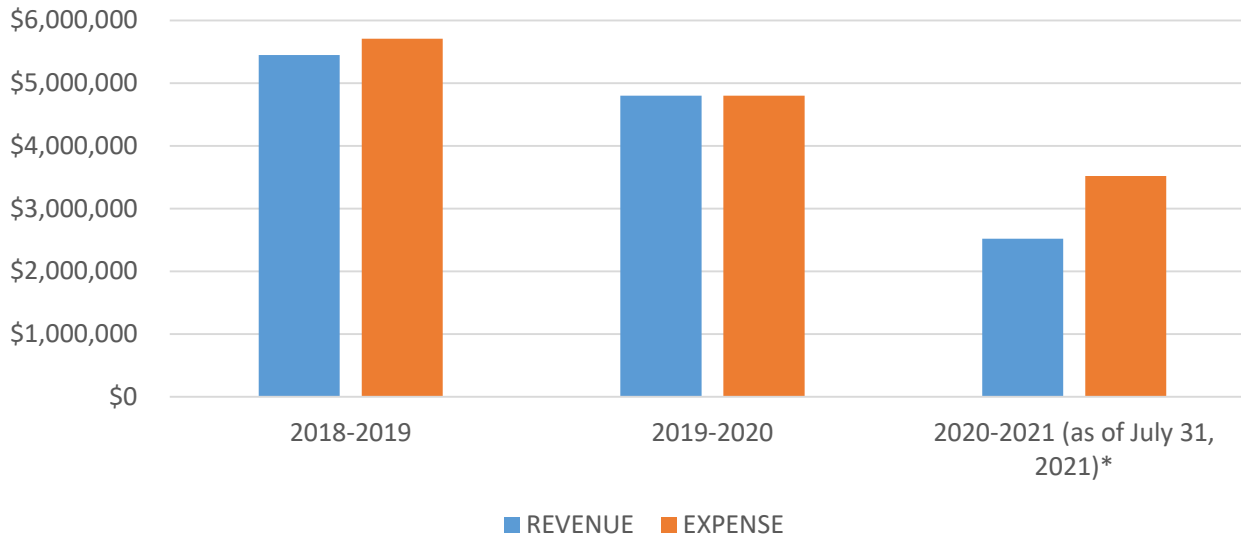


The Fresh Fruit and Vegetable Program (FFVP) is a federally assisted program providing free fresh fruits and vegetables to children at eligible elementary schools during the school day. The goal of the FFVP is to introduce children to fresh fruits and vegetables, to include new and different varieties, and to increase overall acceptance and consumption of fresh, unprocessed produce among children. The FFVP also encourages healthier school environments by promoting nutrition education.

FFVP - TDA Projections			
Location	October 2019 Enrollment	Anticipated award by student	Amount of award
Travis	555	\$50.00	\$27,750.00
Dequeen	230	\$50.00	\$11,500.00
Adams	547	\$50.00	\$27,350.00
Washington	259	\$50.00	\$12,950.00
Total			\$79,550.00

Child Nutrition Program

Revenue/Expense



SCHOOL YEAR	REVENUE	EXPENSE
2018-2019	\$ 5,450,969	\$ 5,711,092
2019-2020	\$ 4,799,132	\$ 4,799,132
2020-2021 (as of July 31, 2021)*	\$ 2,519,676	\$ 3,519,003

Child Nutrition Program

Meal Prices 2021 - 2022



STUDENT

- Breakfast - no charge
- Lunch - no charge

EMPLOYEE

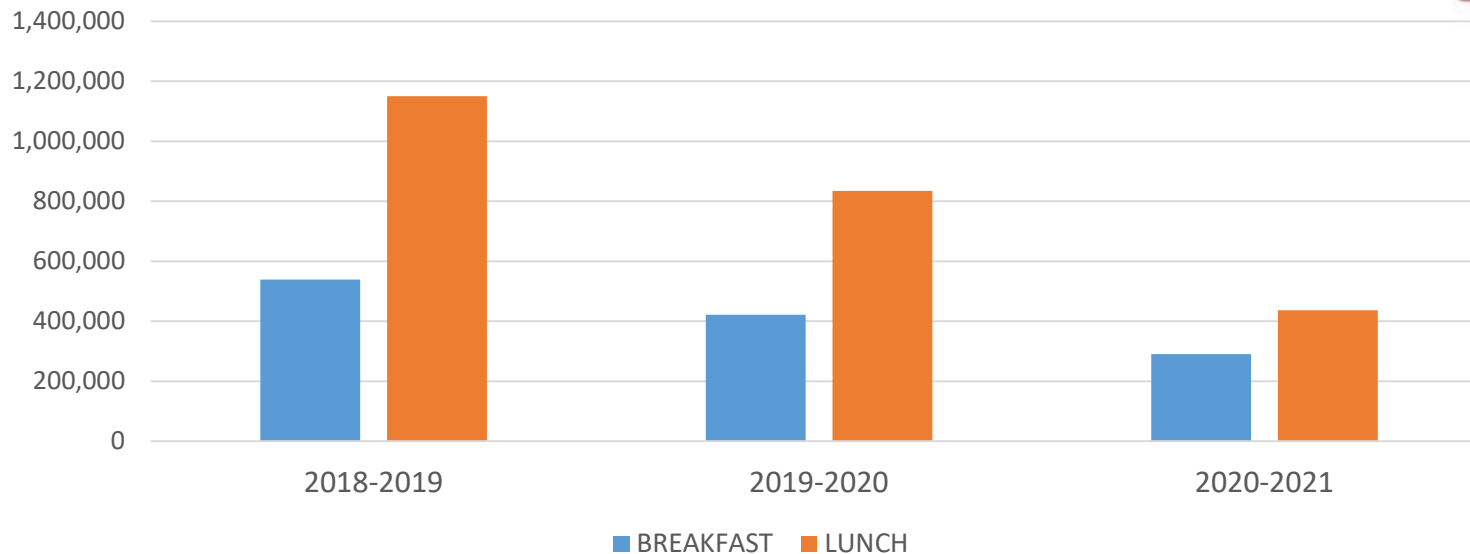
- Breakfast - \$3.25
- Lunch - \$4.25

VISITOR

- Breakfast - \$3.25
- Lunch - \$4.25

Child Nutrition Program

Meals Served



SCHOOL YEAR - MEALS SERVED	BREAKFAST	LUNCH
2018-2019	538,453	1,150,416
2019-2020	421,299	834,585
2020-2021	289,823	436,654



SPECIAL REVENUES

Special Revenue By Funds



NUMBER	TITLE	2019-2020	2020-2021	PROJECTED 2021-2022 REVENUES
205	HEAD START	\$ 2,919,505	\$ 3,063,886	\$ 3,063,886
211	TITLE I, PART A- IMPROVING BASIC PROGRAMS	\$ 3,530,924	\$ 3,592,443	\$ 3,592,443
211	TITLE I – 1003 SCHOOL IMPROVEMENT	\$ 148,198	\$ 185,463	\$ 185,463
212	TITLE I, PART C- MIGRANT	\$ 226,202	\$ 184,290	\$ 184,290
212	MEP AIIMS	\$ 50,000	\$ 12,838	\$ 12,838
224	IDEA-B FORMULA	\$ 1,734,185	\$ 1,597,663	\$ 1,597,663
225	IDEA-B PRESCHOOL	\$ 32,876	\$ 30,178	\$ 30,178
244	CARL D PERKINS BASIC FORMULA GRANT	\$ 160,770	\$ 143,493	\$ 143,493
255	TITLE II, PART A- SUPPORTING EFFECTIVE INST.	\$ 410,103	\$ 410,773	\$ 410,773
263	TITLE III, PART A –ELA	\$ 203,193	\$ 204,386	\$ 204,386
266	ESSER I	-	\$ 3,040,408	\$ 3,040,408
281	ESSER II	-	-	\$ 12,309,999
282	ESSER III	-	-	\$ 27,362,805
289	RESTART FOR 2019 FLOODING	\$ 32,111	-	-
289	TITLE IV, PART A, SUBPART 1	\$ 255,309	\$ 269,587	\$ 269,587
289	TEXAS HURRICANE HOMELESS YOUTH	\$ 74,422	-	-
404	SSI/COMMUNITY PARTNERSHIPS	-	\$ 397,971	\$ 397,971
429	SSI/COMMUNITY PARTNERSHIPS	\$ 300,000	-	-
429	SCHOOL SAFETY AND SECURITY GRANT	\$ 134,610	\$ 134,610	\$ 134,610
TOTALS		\$ 10,212,408	\$ 13,267,989	\$ 40,630,794

Federal Grants



- **205 Head Start-** This fund classification is to be used to account, on a project basis, for funds granted for the Head Start Program by the United States Department of Health and Human Services. (93.600) (U.S. Department of Health and Human Services)
- **211 ESEA, Title I, Part A - Improving Basic Programs** - This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.010A) (U.S. Department of Education) Note: This fund code is also used for ESEA Title I Part D, Subpart 2 - LEA programs with locally operated correctional facilities and Title I - School Improvement Program.
- **212 ESEA, Title I, Part C - Education of Migratory Children** - This fund classification is to be used to account, on a project basis, for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen. This grant is funded by P.L. 107-110. (84.011) (U.S. Department of Education)
- **224 IDEA - Part B, Formula** - This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) sub grants. (84.027) (U.S. Department of Education)
- **225 IDEA - Part B, Preschool** -This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities. This grant is funded by PL 105-17. (84.173) (U.S. Department of Education)

Federal Grants (continued)



- **244 Career and Technical - Basic Grant** -This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. (84.048) (U.S. Department of Education)
- **255 ESEA, Title II, Part A - Teacher and Principal Training and Recruiting** - This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement. (P.L. 107-110) (84.367A) (U.S. Department of Education)
- **263 Title III, Part A - English Language Acquisition and Language Enhancement** -This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards (P. L. 107-110, Title III, Part A, Subpart 1) (84.365A) (U.S. Department of Education)
- **266 ESSER I** -This fund classification is to be used to prevent, prepare for, and respond to the coronavirus.

Federal Grants (continued)



- **281 ESSER II** -This fund classification is to be used to prevent, prepare for, and respond to the coronavirus.
- **282 ESSER III** -This fund classification is to be used to provide schools in safely reopening and sustaining safe operations of schools while meeting the academic, social, emotional, and mental health needs of students resulting from the coronavirus disease 2019 (“COVID-19”) pandemic. It is particularly important that ARP ESSER funding will enable States and local educational agencies (“LEAs”), and more directly schools, to support students who have been most severely impacted by the COVID-19 pandemic and are likely to have suffered the most because of longstanding inequities in our communities and schools that have been exacerbated by the COVID-19 pandemic.
- **289 Project SERV Hurricane Recovery/Restart**-The Restart program is designed to support the provision of immediate services or assistance to local educational agencies (LEAs) and non-public schools in areas where a major disaster or emergency was declared under sections 401 and 501 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5170 and 5190) related to the consequences of Hurricanes Harvey, Irma, and/or Maria or the California wildfires in 2017 (“a covered disaster or emergency”). For Texas, funds will be used to assist school administrators and personnel in restarting school operations, re-opening schools, and re-enrolling students after Hurricane Harvey.
- **404 Student Success Initiative**-This fund classification is to be used to account for funds granted for teacher training and allocations to schools to implement scientific, research-based programs for students who have been identified as unlikely to achieve the third grade STAAR reading standard by the end of the third grade

PORT ARTHUR ISD

EVERY STUDENT SUCCEEDS ACT (ESSA) TITLE I, PART A PROGRAM SUPPLEMENT/NOT SUPPLANT COMPLIANCE REQUIREMENT



Under ESSA Title I, Part A, the district must demonstrate a Supplement/Not Supplant Methodology that is used to allocate State and Local funds to campuses and that the allocation process is equitable.

Title I Part A Statute: Section 1118 (b)(1): All LEAs shall use Federal funds received under this part only to supplement the funds that would, in the absence of such Federal funds, be made available from State and local sources for the education of students participating in programs assisted under this part, and not to supplant such funds.

TEA Guidance on Supplement/Not Supplant: Based on TEA guidance, districts who have 1 campus per grade span with no duplication of grades, will not be required to demonstrate a methodology for Supplement/Not Supplant.

PAISD is required to demonstrate a methodology for Supplement/Not Supplant because the district has duplication of grade spans.

Statement of Methodology: PAISD will use a grade span methodology.

Type of Methodology: PAISD will calculate the campus allocations using pupil data.

Criteria Used: Per Pupil – based on a per pupil allocation by grade span level

Grade Span	Total # of Students
Elementary	4,375
Middle School	1,645
High School	1,937

PORT ARTHUR ISD

EVERY STUDENT SUCCEEDS ACT (ESSA) TITLE I, PART A PROGRAM SUPPLEMENT/NOT SUPPLANT COMPLIANCE REQUIREMENT



- **Calculation to include –**
 - PICs 11, 21, & 22
 - Functions 11, 12, 13, 21, 22, 23, 32, & 33
 - All campus organization codes (001-120)
- **Mathematical Calculation:**
 - **PIC 11** – per pupil allocation by grade span

Grade Span	Per Pupil Allocation	# of Students	Campus Allocation
Elementary	\$ 3,380	4,375	\$ 14,787,561
Middle School	\$ 3,381	1,645	\$ 5,561,124
High School	\$ 4,368	1,937	\$ 8,460,956

- **PIC 21** – based on a per pupil allocation by grade span level

Grade Span	Per Pupil Allocation	# of Students	Campus Allocation
Elementary	\$ 721	123	\$ 88,653
Middle School	\$ 249	84	\$ 20,908
High School	\$ 247	87	\$ 21,494

- **PIC 22** – N/A, at the High School level only



E-RATE PROVIDER

E-RATE Funding – Process Overview



The Universal Service Schools and Libraries Program, also known as “E-RATE,” provides discounts to schools and libraries in order to obtain affordable telecommunications services and Internet access. The discounts, which range from 20% to 90%, are based on the percent of economically disadvantaged students in the district, by school.

- **Step 1 – Technology Plan:** The process begins with the school district creating a technology plan and having it approved by the Texas Education Agency.
- **Step 2 – Competitive Bidding:** A request for bids for eligible products and services are posted through the E-Rate website using a Form 470.
- **Step 3 – Bid Evaluation:** After a 28 day waiting period, the most cost effective bid is selected by the school district. Services or purchases cannot occur prior to July 1 of the funding year.
- **Step 4 – Applying for Discounts:** A Form 471, which specifies the products and services that a school district wishes to purchase with eligible discounts, is filed via the E-Rate website for consideration.
- **Step 5 – Application Review:** E-Rate review team evaluates the submitted Form 471. E-Rate will send out a Funding Commitment Decision Letter if the application is approved.
- **Step 6 – Starting Services:** After having received approval via the Funding Commitment Decision Letter, services can begin.
- **Step 7 – Invoicing:** School districts can file a Form 472 via the E-Rate website in order to request reimbursement as outlined in the Funding Commitment Decision Letter.

E-Rate Funding Over Years



FUNDING YEAR	FUNDING TOTAL	UTILIZED	E-RATE PAYS	PAISD PAYS
*2018	\$ 569,537	\$ 569,537	\$ 342,111	\$ 227,426
2019	\$ 202,075	\$ 202,075	\$ 181,867	\$ 20,208
2020	\$ 202,075	\$ 202,075	\$ 181,867	\$ 20,208
2021	\$ 250,830	\$ 250,830	\$ 220,670	\$ 30,160

*Voice Telecommunications Services expenditures to be reimbursed at 10% for Year 2018-2019
2019 Voice Telecommunication Services expenditures are no longer reimbursed



ACRONYMS

List of Acronyms



- ADA – Average daily attendance
- BRT – Budget Review Team
- CEI – Cost of education index
- CIC – Capital improvement plan
- CPTD – Comptroller’s Property Tax Division
- DIME file – United States Census Dual Independent Map Encoding file
- ESEA – Elementary and Secondary Education Act
- ESL – English as a second language
- ESSER – Elementary and Secondary School Emergency Relief
- FASRG – Financial Accountability Resource Guide
- FICA – Federal Insurance Contributions Act
- FSP – Foundation School Program
- GAAP – Generally accepted accounting principles
- GASB – Governmental Accounting Standards Board
- NOGA – Notice of Grant Award
- PEIMS – Public Education Information Management System
- PPB – Program and Planning, “programming” budgeting
- PRC – Peer Review Committee
- PTA – Parent-Teacher Association
- RFP – Request for Proposal
- RPG – Resource Planning Group
- SBDM – Site Based Decision Making
- SEA – Service Efforts and Accomplishments
- SSA – Shared Services Arrangement
- TASBO – Texas Association of School Business Officials
- WADA – Weighted Average Daily Attendance
- ZBB – Zero Based Budgeting