



Port Arthur ISD 2020-2021 Budget
Presented to the Board of Trustees August 24, 2020

ADOPTED



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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 2020-2021 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 2020-2021 school year has been like no other year. This year's budget remains impacted by Hurricane Harvey, House Bill 3 and, now, increased expenses caused 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 over thirty million 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.



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Due to Hurricane Harvey our student count was reduced by 500 students and we expect another reduction due to COVID-19. 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. 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. With the gains made during the 2019-2020 school year, and with the overwhelming hard work and creativity of staff since the closing of our district doors on March 16, due to COVID-19, it has given us a renewed excitement over how much our community and especially our students 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.



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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.



Superintendent's Office
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Summary

The 2020-2021 school year proves to 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



Budget Activities with Board

Activity	Date
Budget Retreat	May 28, 2020 (Thursday)
Budget Retreat	June 18, 2020 (Thursday)
Budget Retreat	July 16, 2020 (Thursday)
Budget Retreat	August 13, 2020 (Thursday)
Budget Adoption and Tax Rate Adoption	August 24, 2020 (Monday)



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 so that the 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 with at least 10 days notice in public newspaper for adoption
- Budget prepared in accordance with GAAP and State Guidelines
- Must legally adopt budget before adoption of tax rate (same meeting-okay)



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.
- 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- Chapter 49

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 of \$49.28, if the district is assessing copper pennies.
- Preliminary report was issued July 15.
- This report reflects that the district is subject to recapture costs of approximately \$453K.



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	<p>The taxing unit publishes its notice of budget and proposed tax rate no later than August 20.</p> <p>The District must adopt its budget by August 31.</p>



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



New/Modified Budget Initiatives

Increases

- MOTIVA Lawsuit
- COVID Expense
- Election Expense
- Insurance –
(Auto, Property, & Unemployment)
- Payroll Costs
- Health Insurance

Decreases

- Kelly Services
- VOE Students
- Contract Services –
(Experience Corp.)
- Overtime
- Travel & Subsistence
- Extra-Curriculum



FINANCIAL SUMMARY



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.

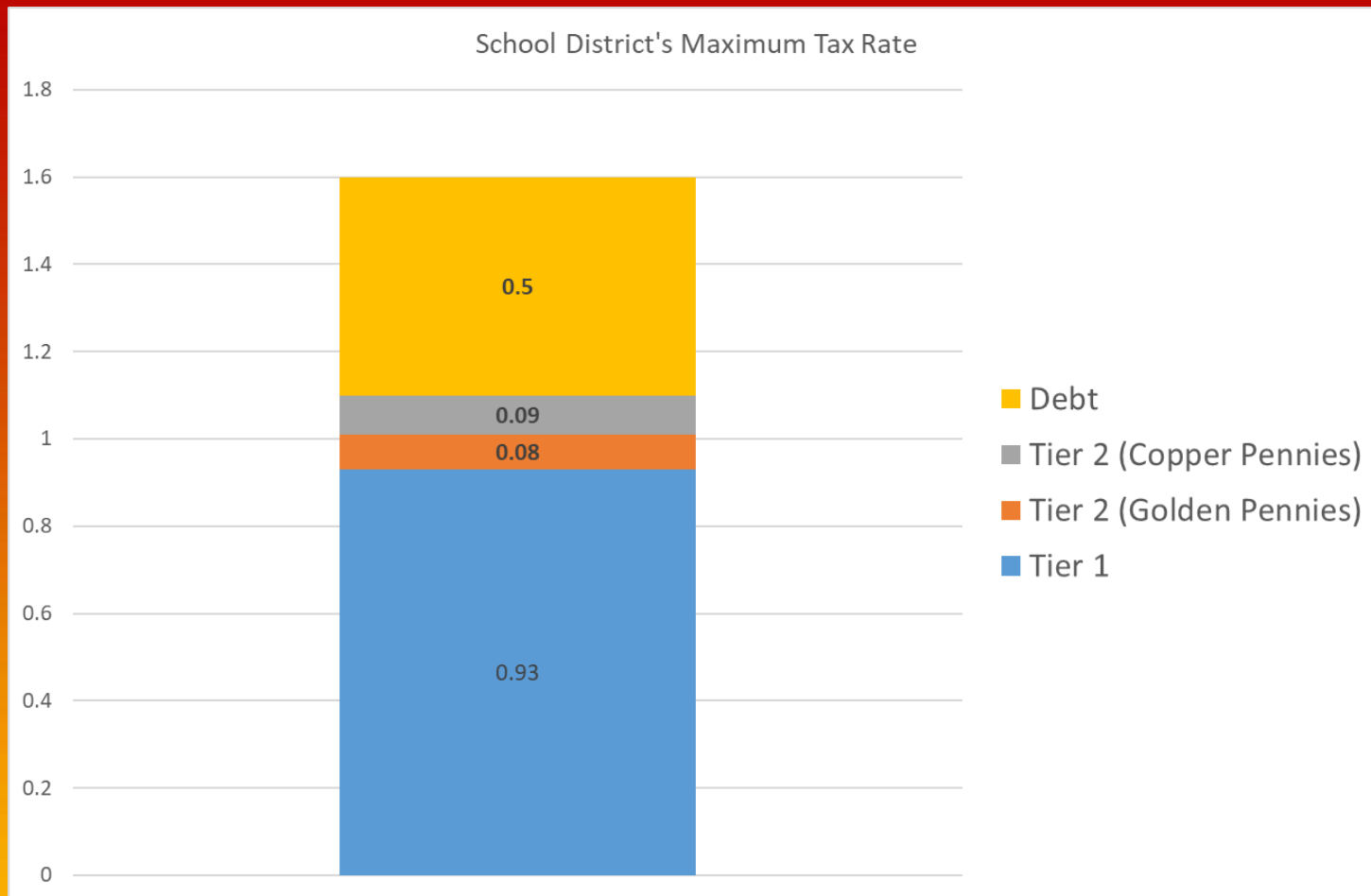
Tier I – The first part of the foundation school program is designed to ensure all districts can provide a basic educational program for all students. It consists of a regular program allotment, several special program allotments and several additional items such as transportation. The calculation of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



Weighted Average Daily Attendance (WADA)





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.

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

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

2017-18, 2018-19

\$1.17

66.67% Of M&O (\$1.00)

\$.04 without voter approval (Golden Pennies)

\$.02 with voter approval (Golden Pennies)

\$.11 with voter approval (Copper Pennies)

2019-20

\$1.06

\$.93 HB3 Compressed Tax Rate

\$.08 with voter approval (Golden Pennies)

\$.05 with voter approval (Copper Pennies)

2020-21

\$1.0864

\$.9164 HB3 Compressed Tax Rate

\$.08 with voter approval (Golden Pennies)

\$.0583 with voter approval (Copper Pennies)

\$.0317 Disaster Recovery Pennies (Hurricane Harvey)



Other Local Revenue

- Interest Earnings

- Interest Income

School districts must record interest income generated by investments of accounts using the modified accrual basis of accounting for government type funds and using the accrual basis of accounting 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 and 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: 2020-2021



Revenue 2020-2021

Combined Budget Summary

Estimated Budgeted Revenues/Expenses

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
Estimated Revenues	\$ 89,028,473	\$ 6,390,524	\$ 27,357,375	\$ 122,776,372
Estimated Expenditures	\$ 89,028,473	\$ 6,390,524	\$ 27,357,375	\$ 122,776,372
Net Difference (Deficit)	\$ -	\$ -	\$ -	\$ -

Combined Funding



Revenue 2020-2021

Combined Budget Summary

Estimated Budgeted Revenue Comparison

Description	FY20-21	FY19-20	Difference
General Fund	\$ 89,028,473	\$ 86,894,602	\$ 2,133,871
Special Revenue Fund	\$ 6,390,524	\$ 6,089,251	\$ 301,273
Debt Service	\$ 27,357,375	\$ 27,611,478	\$ (254,103)
Total	\$ 122,776,372	\$ 120,595,331	\$ 2,181,041

Combined Funding



Revenue 2020-2021

Revenue Summary

Estimated Budgeted Revenue

Description	General Fund	%	Special Revenue Fund	%	Debt Service Fund	%	Memo Totals
5700 Local Funding	\$ 66,355,623	74.5%	\$ 405,000	6.3%	\$ 27,357,375	100.0%	\$ 94,117,998
5800 State Funding	\$ 20,919,328	23.5%	\$ 28,000	0.4%	\$ -	0.0%	\$ 20,947,328
5900 Federal Funding	\$ 1,753,522	2.0%	\$ 5,957,524	93.2%	\$ -	0.0%	\$ 7,711,046
TOTAL REVENUE	\$ 89,028,473		\$ 6,390,524		\$ 27,357,375		\$ 122,776,372
Percent of Revenue	73%		5%		22%		100%

Combined Funding



Revenue 2020-2021

Budgeted Revenue – Local

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5700 Local Funding				
Property Taxes	\$ 59,490,869	\$ -	\$ 27,357,375	\$ 86,848,244
Prior Year Taxes	\$ 550,000	\$ -	\$ -	\$ 550,000
Penalty & Interest	\$ 475,000	\$ -	\$ -	\$ 475,000
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	\$ 66,355,623	\$ 405,000	\$ 27,357,375	\$ 94,117,998

Local Funding



Revenue 2020-2021

Budgeted Revenue - State

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5800 State Funding				
Per Capita	\$ 3,513,910	\$ -	\$ -	\$ 3,513,910
Foundation	\$ 13,217,475	\$ -	\$ -	\$ 13,217,475
Tax Refunds/Credits	\$ 355,807	\$ -	\$ -	\$ 355,807
Other Program Aid	\$ 3,832,136	\$ -	\$ -	\$ 3,832,136
Special Revenue	\$ -	\$ 28,000	\$ -	\$ 28,000
TOTAL State	\$ 20,919,328	\$ 28,000	\$ -	\$ 20,947,328

State Funding



Revenue 2020-2021

Budgeted Revenue - Federal

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5900 Federal Funding				
National School Lunch		\$ 3,600,118		\$ 3,600,118
Breakfast Program		\$ 1,895,007		\$ 1,895,007
USDA Commodities		\$ 462,399		\$ 462,399
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

Federal Funding



EXPENSE ANALYSIS: 2020-2021



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
- Organization
 - Expenses grouped by campus or organization



Proposed Budget 2020-2021

General Fund Summary by Function and Object Code

(Object) Description (Function)	61XX Payroll Costs	62XX Contracted Services	63XX Materials & Supplies	64XX Operating Expense	20-21 Projected Budget
Instruction (11)	\$ 42,377,780	\$ 4,274,406	\$ 953,591	\$ 625,185	\$ 48,230,962
Inst. Resour & Med (12)	\$ 559,990	\$ 92,832	\$ 98,725	\$ 8,364	\$ 759,911
Curr & Curr Devel (13)	\$ 627,350	\$ 28,554	\$ 2,588	\$ 18,405	\$ 676,897
Instruc Leadership (21)	\$ 1,928,873	\$ 90,767	\$ 78,872	\$ 23,530	\$ 2,122,042
School Leadership (23)	\$ 5,655,160	\$ 24,264	\$ 62,852	\$ 13,700	\$ 5,755,976
Guid & Counseling (31)	\$ 2,791,221	\$ -	\$ 44,353	\$ 9,225	\$ 2,844,799
Social Work Serv (32)	\$ 218,220	\$ 311,965	\$ 4,415	\$ 1,858	\$ 536,458
Health Services (33)	\$ 1,050,869	\$ 652	\$ 23,202	\$ 2,578	\$ 1,077,300
Student Transportation (34)	\$ 2,175,316	\$ 182,716	\$ 306,651	\$ 103,440	\$ 2,768,123
Food Services (35)	\$ -	\$ -	\$ -	\$ -	\$ -
Co-Curr/Extra Curr (36)	\$ 958,527	\$ 91,860	\$ 198,261	\$ 407,716	\$ 1,656,364
General Admin (41)	\$ 2,190,188	\$ 680,856	\$ 81,269	\$ 418,679	\$ 3,370,992
Plant Maint/Oper (51)	\$ 5,795,461	\$ 3,913,609	\$ 633,925	\$ 3,572,355	\$ 13,915,350
Security & Monitor (52)	\$ 1,187,333	\$ 450,230	\$ 90,000	\$ 53,823	\$ 1,781,386
Data Proc Services (53)	\$ 1,470,837	\$ 216,395	\$ 137,275	\$ 10,610	\$ 1,835,117
Community Serv (61)	\$ 166,017	\$ 76,221	\$ 16,725	\$ (100,000)	\$ 158,963
Const. Mgmt. (81)	\$ 16,850	\$ -	\$ -	\$ -	\$ 16,850
Contracted Instructional Svs. (91)	\$ -	\$ 452,983	\$ -	\$ -	\$ 452,983
Juv. Just. AEP (95)	\$ -	\$ 108,000	\$ -	\$ -	\$ 108,000
Other Intergovernmental (99)	\$ -	\$ 960,000	\$ -	\$ -	\$ 960,000
Total	\$ 69,169,992	\$ 11,956,310	\$ 2,732,704	\$ 5,169,467	\$ 89,028,473
Percent of Total Budget	77.7%	13.4%	3.1%	5.8%	100.0%
Revenues	\$ 89,028,473				



Proposed Expenses 2020-2021

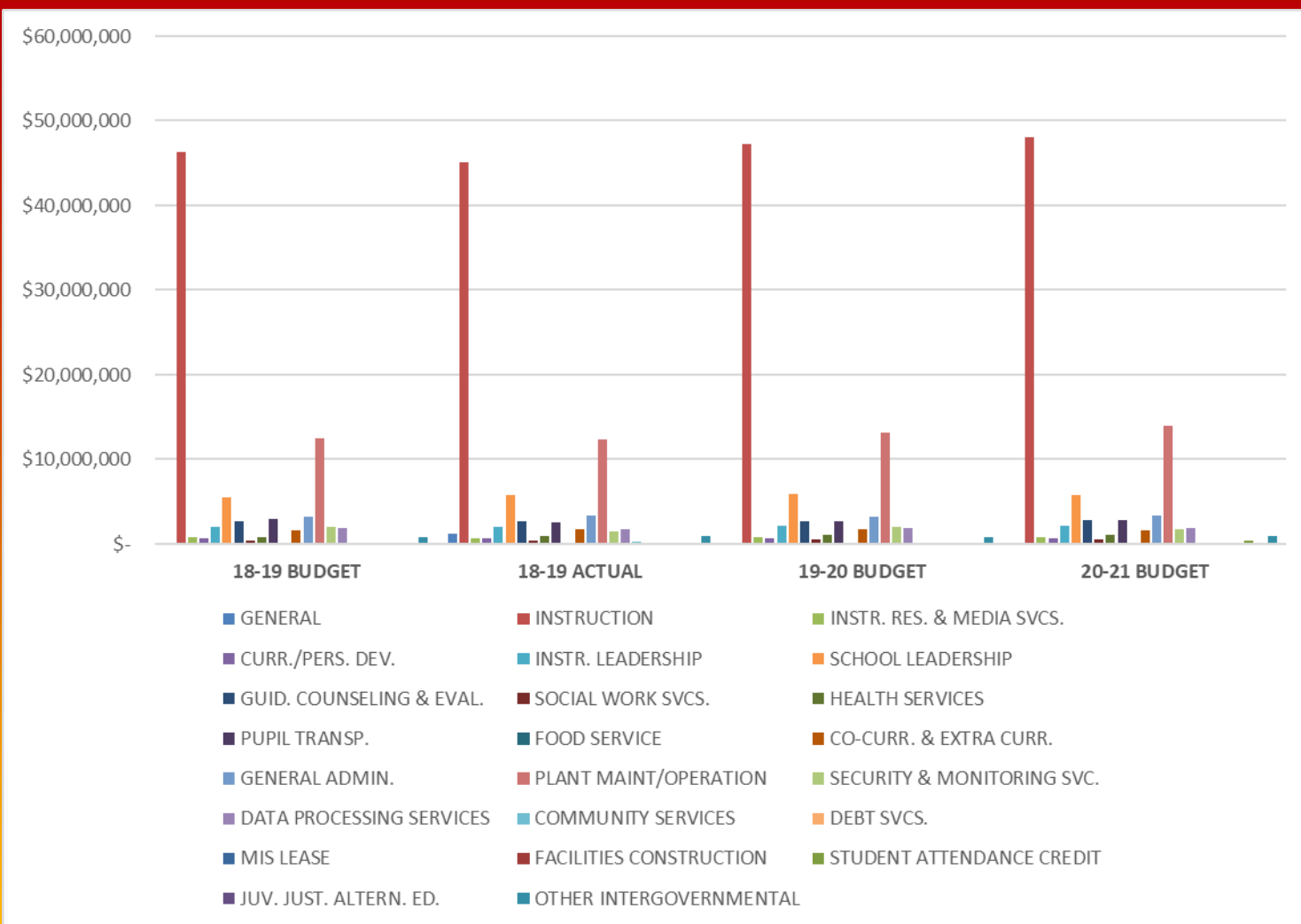
By Functions

#	FUNCTION	18-19 BUDGET	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	20-21 VS. 19-20
000	GENERAL	\$ -	\$ 1,188,965	\$ -	\$ -	\$ -
011	INSTRUCTION	\$46,321,375	\$45,144,065	\$47,255,542	\$48,230,964	\$ 975,422
012	INSTR. RES. & MEDIA SVCS.	\$ 750,402	\$ 709,078	\$ 818,133	\$ 759,911	\$ (58,222)
013	CURR./PERS. DEV.	\$ 701,034	\$ 731,307	\$ 678,346	\$ 676,897	\$ (1,449)
021	INSTR. LEADERSHIP	\$ 1,985,871	\$ 1,967,368	\$ 2,111,754	\$ 2,122,042	\$ 10,288
023	SCHOOL LEADERSHIP	\$ 5,553,344	\$ 5,760,535	\$ 5,864,429	\$ 5,755,976	\$ (108,453)
031	GUID. COUNSELING & EVAL.	\$ 2,663,316	\$ 2,698,493	\$ 2,667,026	\$ 2,844,799	\$ 177,773
032	SOCIAL WORK SVCS.	\$ 420,321	\$ 444,258	\$ 535,729	\$ 536,458	\$ 729
033	HEALTH SERVICES	\$ 866,130	\$ 972,564	\$ 1,011,097	\$ 1,077,300	\$ 66,203
034	PUPIL TRANSP.	\$ 2,921,504	\$ 2,514,119	\$ 2,653,808	\$ 2,768,122	\$ 114,315
035	FOOD SERVICE	\$ 142,692	\$ -	\$ 142,692	\$ -	\$ (142,692)
036	CO-CURR. & EXTRA CURR.	\$ 1,654,184	\$ 1,743,423	\$ 1,784,150	\$ 1,656,364	\$ (127,786)
041	GENERAL ADMIN.	\$ 3,249,066	\$ 3,380,615	\$ 3,235,993	\$ 3,370,992	\$ 134,999
051	PLANT MAINT/OPERATION	\$12,435,309	\$12,318,715	\$13,131,040	\$13,915,350	\$ 784,310
052	SECURITY & MONITORING SVC.	\$ 1,989,605	\$ 1,526,866	\$ 2,072,990	\$ 1,781,386	\$ (291,604)
053	DATA PROCESSING SERVICES	\$ 1,820,910	\$ 1,790,629	\$ 1,842,156	\$ 1,835,117	\$ (7,040)
061	COMMUNITY SERVICES	\$ 168,680	\$ 201,866	\$ 173,367	\$ 158,963	\$ (14,404)
071	DEBT SVCS.	\$ -		\$ -	\$ -	\$ -
072	MIS LEASE	\$ -		\$ -	\$ -	\$ -
081	FACILITIES CONSTRUCTION	\$ 16,850	\$ 13,949	\$ 16,850	\$ 16,850	\$ -
091	STUDENT ATTENDANCE CREDIT				\$ 452,983	\$ 452,983
095	JUV. JUST. ALTERN. ED.	\$ 119,500	\$ 108,000	\$ 119,500	\$ 108,000	\$ (11,500)
099	OTHER INTERGOVERNMENTAL	\$ 780,000	\$ 954,586	\$ 780,000	\$ 960,000	\$ 180,000
	TOTAL	\$84,560,093	\$84,169,401	\$86,894,602	\$89,028,473	\$2,133,871



Proposed Expenses 2020-2021

By Functions





Proposed Expenses 2020-2021

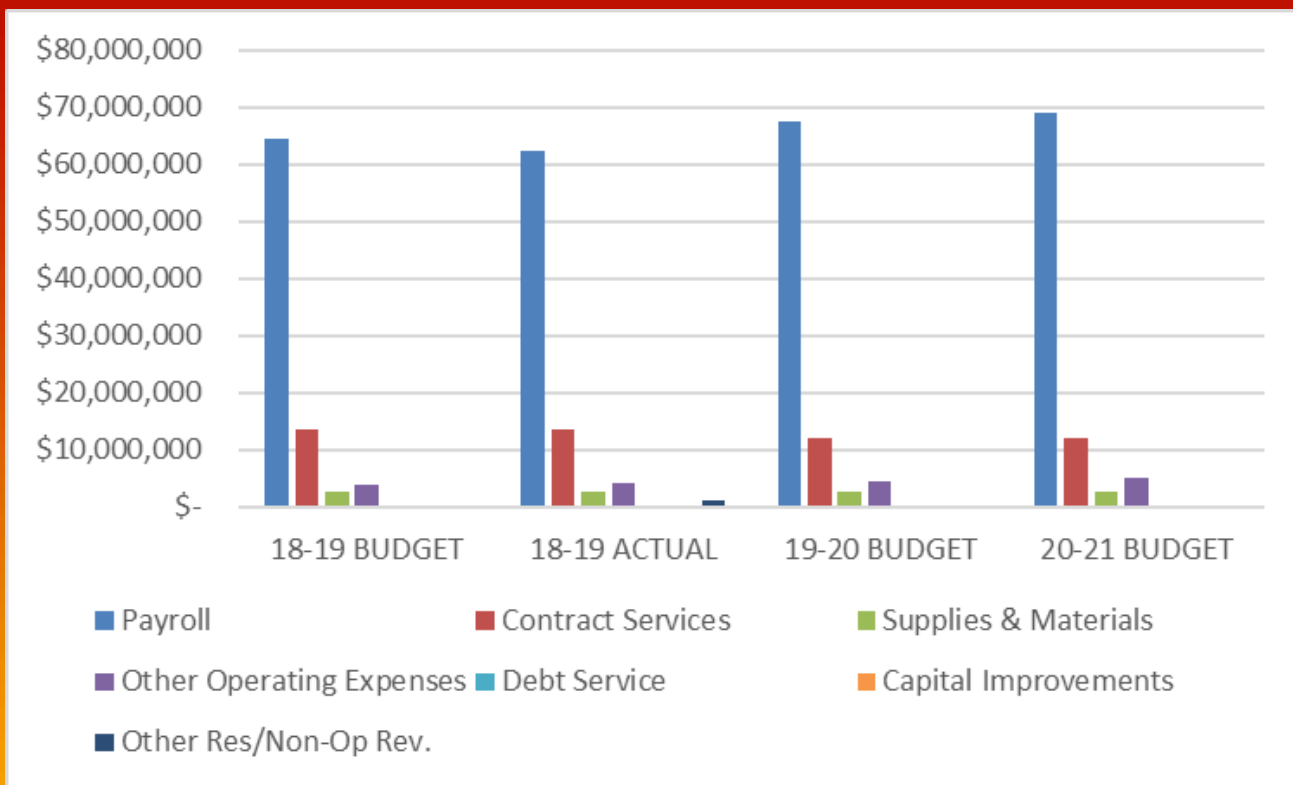
By Object Character Code

OBJECT CODE	18-19 BUDGET	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	20-21 VS. 19-20
Payroll	\$ 64,476,762	\$ 62,378,021	\$ 67,638,002	\$ 69,169,992	\$ 1,531,990
Contract Services	\$ 13,465,104	\$ 13,504,007	\$ 11,948,212	\$ 11,956,310	\$ 8,098
Supplies & Materials	\$ 2,653,400	\$ 2,608,984	\$ 2,768,319	\$ 2,732,702	\$ (35,617)
Other Operating Expenses	\$ 3,897,926	\$ 4,166,549	\$ 4,537,170	\$ 5,169,469	\$ 632,299
Debt Service	\$ -		\$ -		\$ -
Capital Improvements	\$ 66,900	\$ 322,875	\$ 2,900		\$ (2,900)
Other Res/Non-Op Rev.		\$ 1,188,965	\$ -		\$ -
TOTAL	\$ 84,560,092	\$ 84,169,401	\$ 86,894,602	\$ 89,028,473	\$ 2,133,871



Proposed Expenses 2020-2021

By Object Character Code





Actuals and Budget Comparison

Fiscal Years (2019-2021)

ORG #	ORGANIZATION	18-19 BUDGET	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET
000	MISCELLANEOUS	\$ -	\$ 647,925	\$ -	\$ -
	HIGH SCHOOL CAMPUS				
002	NEW MEMORIAL HIGH SCHOOL				
003	A LINCOLN HIGH SCHOOL				
004	CATE	\$ 1,567,494	\$ 1,528,434	\$ 1,673,471	\$ 1,780,225
005	PORT ARTHUR ALT CAMPUS	\$ 1,458,133	\$ 1,414,128	\$ 1,616,346	\$ 1,612,087
006	OPERATION OUTREACH				
008	MEMORIAL 9TH GRADE CAMPUS				
009	MEMORIAL HIGH SCHOOL	\$ 12,454,185	\$ 12,231,242	\$ 12,612,655	\$ 12,696,247
046	WILSON EARLY COLLEGE	\$ 2,222,272	\$ 2,007,464	\$ 2,256,836	\$ 2,109,765
010	MEMORIAL 9TH GRADE (AUSTIN)	\$ 4,061,610	\$ 4,108,210	\$ 4,303,087	\$ 4,588,316
	MIDDLE SCHOOL CAMPUSES				
041	THOMAS JEFFERSON MIDDLE SCH	\$ 6,322,459	\$ 5,874,128	\$ 5,756,271	\$ 6,283,486
043	LINCOLN MIDDLE SCHOOL	\$ 4,574,396	\$ 4,440,752	\$ 4,901,400	\$ 4,722,398
045	7TH, 8TH, 9TH GRADE				
046	PERFORMING ARTS				
	ELEMENTARY CAMPUSES				
102	DEQUEEN ELEMENTARY	\$ 2,343,770	\$ 2,371,698	\$ 2,562,596	\$ 2,592,544
103	SAM HOUSTON ELEMENTARY	\$ 4,094,224	\$ 4,109,520	\$ 4,211,967	\$ 4,438,916
104	FRANKLIN ELEMENTARY				
105	LAKEVIEW ELEMENTARY	\$ 3,833,538	\$ 3,680,176	\$ 3,732,573	\$ 3,641,772
107	SIMS ELEMENTARY				
108	TRAVIS ELEMENTARY	\$ 3,295,885	\$ 3,286,250	\$ 3,532,657	\$ 3,600,257
109	TYRRELL ELEMENTARY	\$ 4,645,099	\$ 4,369,844	\$ 4,514,430	\$ 4,346,883
110	WASHINGTON ELEMENTARY				
111	WHEATLEY SCH OF SPEC PROG	\$ 1,194,014	\$ 1,142,189	\$ 1,198,722	\$ 1,279,884
113	PORT ACRES ELEMENTARY	\$ 2,979,833	\$ 3,010,511	\$ 3,056,231	\$ 3,261,502
114	HUGHEN SCHOOL				
116	ADAMS ELEMENTARY	\$ 3,774,674	\$ 3,632,455	\$ 3,773,885	\$ 3,726,631
117	WASHINGTON ELEMENTARY	\$ 2,498,490	\$ 2,457,329	\$ 2,733,232	\$ 2,942,735
202	ST. CATHERINE	\$ 15,406	\$ 15,811	\$ 15,370	\$ 15,688
699	SUMMER SCHOOL	\$ -	\$ 850,653	\$ 526,500	\$ 526,500



Actuals and Budget Comparison

Fiscal Years (2019-2021)

ORG #	ORGANIZATION	18-19 BUDGET	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET
ADMINISTRATIVE SERVICES					
701	SUPERINTENDENT	\$ 549,880	\$ 631,976	\$ 589,924	\$ 607,376
702	SCHOOL BOARD	\$ 364,050	\$ 506,996	\$ 381,550	\$ 459,882
703	TAX COSTS	\$ 838,000	\$ 954,586	\$ 804,500	\$ 960,000
709	SPECIAL EDUCATION	\$ -	\$ -	\$ -	\$ -
710	ADMINISTRATION BUILDING	\$ 376,516	\$ 260,549	\$ 376,516	\$ 410,653
711	COMMUNITY RELATIONS				
712	MEDIA CENTER	\$ 38,972	\$ 39,064	\$ 40,572	\$ 42,848
ORG #	ORGANIZATION	18-19 BUDGET	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET
713	ASST TO SUPERINTENDENT	\$ 87,248	\$ 88,027	\$ 91,263	\$ -
717	TECHNOLOGY SPECIALIST DEP	\$ 1,191,524	\$ 1,095,356	\$ 1,130,975	\$ 1,084,728
726	BUSINESS OFFICE	\$ 1,160,737	\$ 1,131,225	\$ 1,141,530	\$ 1,165,834
727	MIS DEPARTMENT	\$ 552,607	\$ 646,930	\$ 634,088	\$ 674,638
730	ADMIN/STUDENT SERVICES				
731	PERSONNEL/HUMAN RESOURCES	\$ 579,612	\$ 579,265	\$ 556,402	\$ 647,998
905	CAFETERIA ADMINISTRATION	\$ -		\$ -	\$ -
740	GENERAL INDIRECT	\$ -		\$ -	\$ -
870	DISTRICT WIDE	\$ 2,880,748	\$ 3,419,197	\$ 2,880,748	\$ 2,719,616
CURRICULUM					
871	SPECIAL PROJECTS	\$ 968,381	\$ 494,982	\$ 1,009,067	\$ 811,788
879	SPECIAL EDUCATION	\$ 1,077,715	\$ 1,309,888	\$ 1,200,764	\$ 1,197,417
951	DEPT. OF INSTRUCTION	\$ 551,720	\$ 726,882	\$ 706,600	\$ 695,020
953	DEPUTY SUPERINTENDENT	\$ -	\$ 1,336	\$ 46,555	\$ 215,239
957	DIRECTOR OF BILINGUAL EDU	\$ 310,528	\$ 337,964	\$ 318,973	\$ 324,125
959	REFORM OFF- SECONDARY EDU	\$ 527,229	\$ 543,979	\$ 585,759	\$ 556,006



Actuals and Budget Comparison

Fiscal Years (2019-2021)

ORG #	ORGANIZATION	18-19 BUDGET	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET
OTHER STUDENT SERVICES					
753	STUDENT SERVICES				
800	ONE TIME WORKERS FOR SS				
904	PUPIL TRANSPORTATION	\$ 2,818,681	\$ 2,432,952	\$ 2,550,985	\$ 2,665,300
912	PRINT SHOP	\$ 143,302	\$ 181,110	\$ 147,989	\$ 134,108
905	CAFETERIA ADMINISTRATION				
922	CAMPUS SECURITY	\$ 1,527,055	\$ 1,249,986	\$ 1,660,440	\$ 1,405,186
952	STUDENT SERVICES	\$ 83,090	\$ 83,679	\$ 86,773	\$ -
954	ATHLETIC OFFICE				
955	HEALTH SERVICES	\$ 206,652	\$ 313	\$ 26,000	\$ 6,795
956	STADIUM AND GROUNDS	\$ -	\$ -	\$ -	\$ -
MAINTENANCE / CUSTODIAL					
910	BUILDING USAGE				
925	MAINT. DEPT.	\$ 5,689,042	\$ 5,429,174	\$ 6,030,323	\$ 6,775,796
927	CONTRACT ADMINISTRATOR				
926	CUSTODIAL / REC. DEPT	\$ -	\$ 22	\$ -	\$ -
928	CO-ORD OF CUSTODIAL SERV	\$ 701,320	\$ 845,244	\$ 918,078	\$ 849,303
DEBT SERVICE / LEASING					
999	DEBT SERVICE	\$ -	\$ -	\$ -	\$ 452,983
	TOTAL	\$ 84,560,092	\$ 84,169,401	\$ 86,894,602	\$ 89,028,473



Proposed Expenses 2018-2021

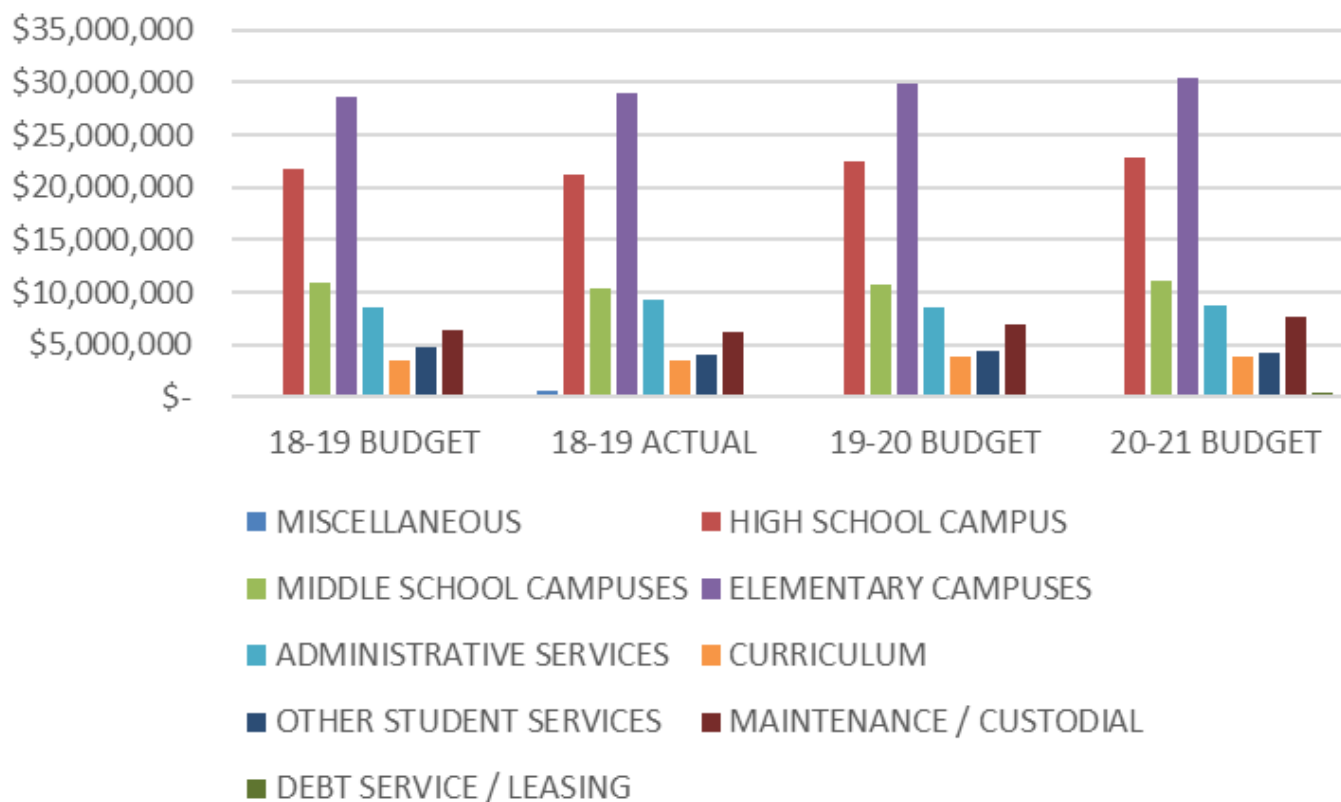
By Instructional Level

SUMMARY BY INSTRUCTIONAL LEVELS				
INSTRUCTIONAL LEVEL	18-19 BUDGET	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET
MISCELLANEOUS	\$ -	\$ 647,925	\$ -	\$ -
HIGH SCHOOL CAMPUS	\$ 21,763,695	\$ 21,289,478	\$ 22,462,395	\$ 22,786,640
MIDDLE SCHOOL CAMPUSES	\$ 10,896,855	\$ 10,314,880	\$ 10,657,671	\$ 11,005,884
ELEMENTARY CAMPUSES	\$ 28,674,933	\$ 28,926,437	\$ 29,858,162	\$ 30,373,312
ADMINISTRATIVE SERVICES	\$ 8,619,894	\$ 9,353,172	\$ 8,628,066	\$ 8,773,571
CURRICULUM	\$ 3,435,574	\$ 3,415,030	\$ 3,867,719	\$ 3,799,596
OTHER STUDENT SERVICES	\$ 4,778,780	\$ 3,948,039	\$ 4,472,187	\$ 4,211,389
MAINTENANCE / CUSTODIAL	\$ 6,390,362	\$ 6,274,439	\$ 6,948,401	\$ 7,625,099
DEBT SERVICE / LEASING	\$ -	\$ -	\$ -	\$ 452,983
TOTAL	\$ 84,560,092	\$ 84,169,401	\$ 86,894,602	\$ 89,028,473



Proposed Expenses 2018-2021

By Instructional Level





SUPPORTING INFORMATION



Statistical Data

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

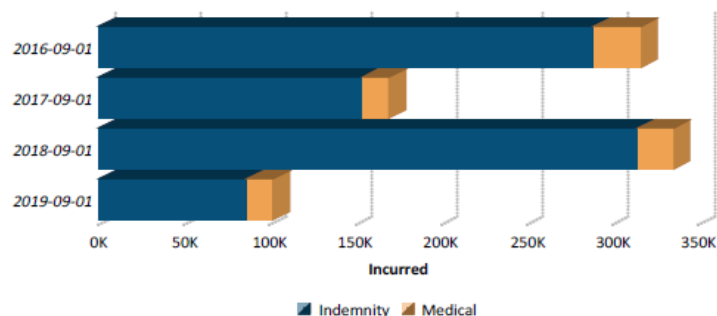


ACCIDENTS



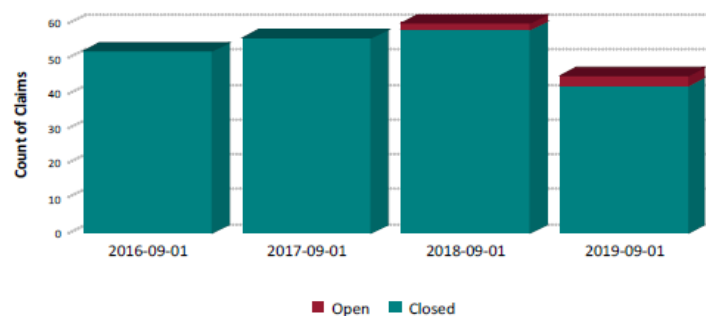
PAISD Coverage Period Analysis

Total Incurred By Coverage Period



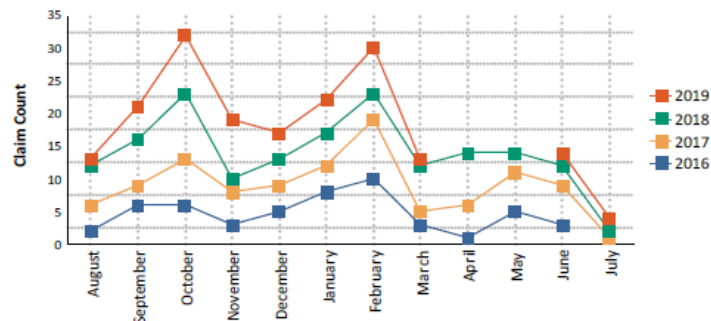
[click on graph for drill down](#)

Closed vs. Open

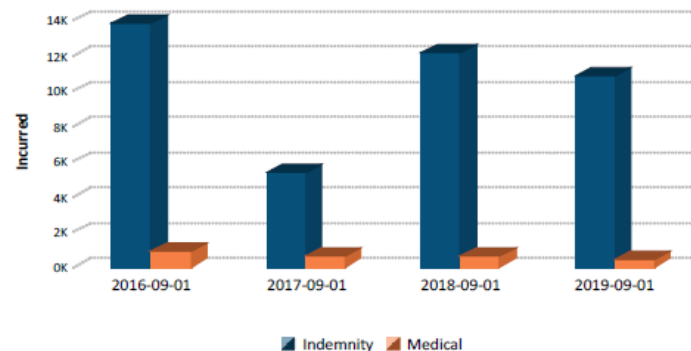


[click on graph for drill down](#)

Distribution of Claims By Month



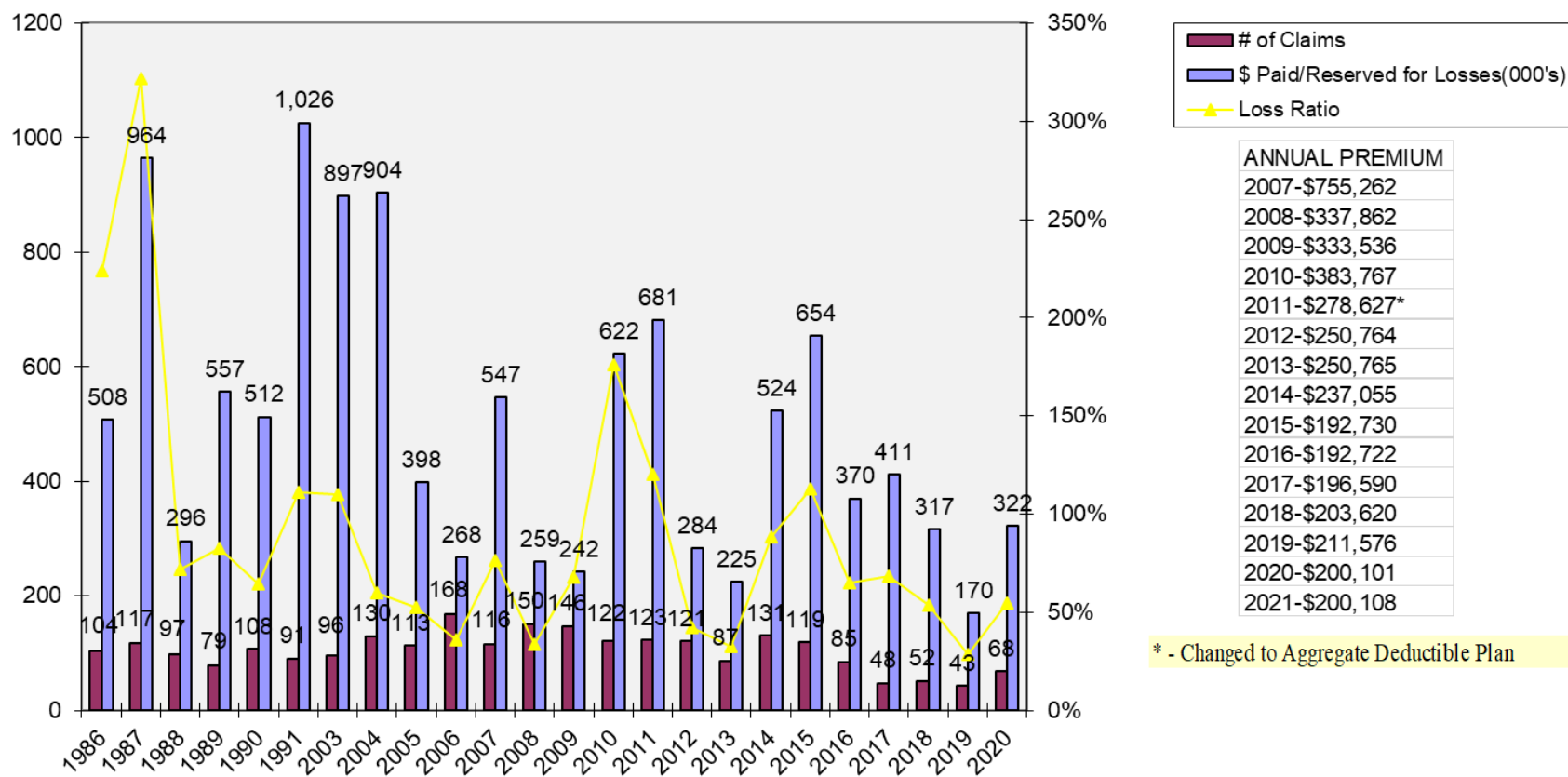
Average Incurred





PAISD Workers' Compensation History

**WORKERS' COMPENSATION ACTIVITIES
BY FUND YEAR**





PAISD Workers' Compensation

2019-2020

Accidents by Location and Type

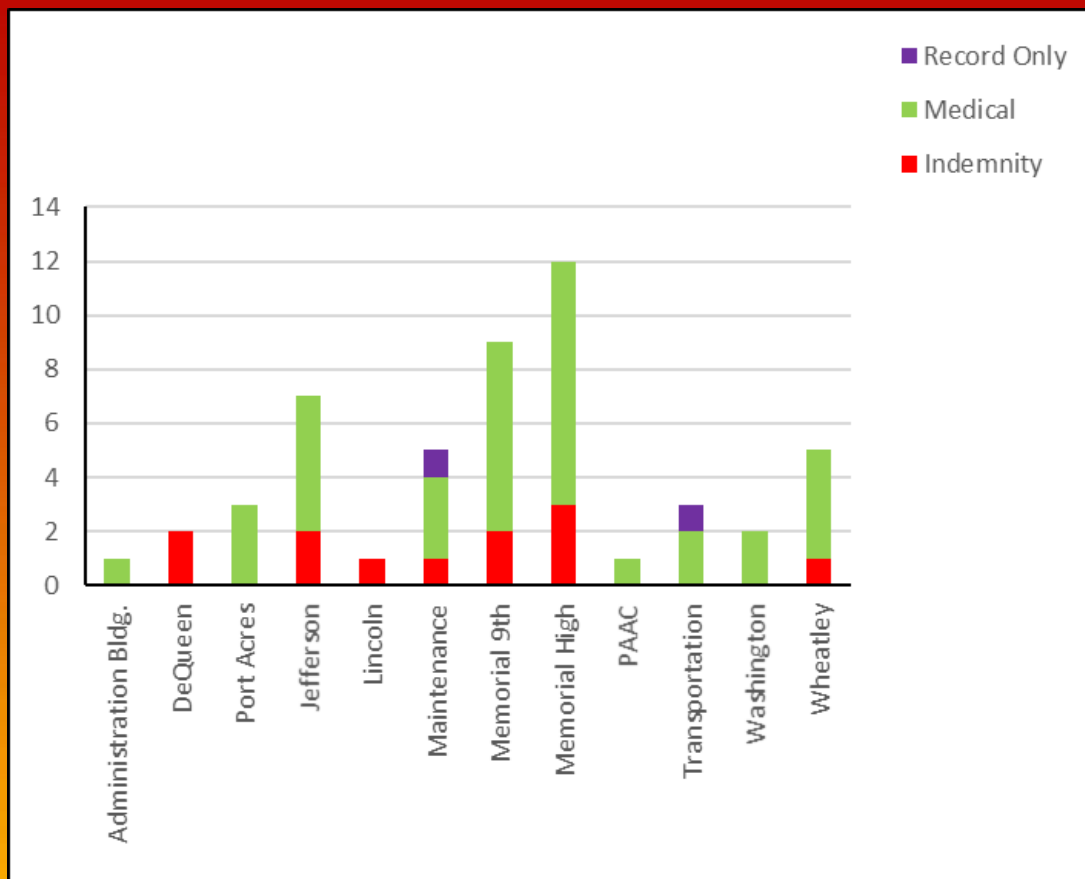
Campus/ Organization	Indemnity	Medical	Record Only	Grand Total
Administration Bldg.		1		1
DeQueen	2			2
Port Acres		3		3
Jefferson	2	5		7
Lincoln	1			1
Maintenance	1	3	1	5
Memorial 9 th	2	7		9
Memorial High	3	9		12
PAAC		1		1
Transportation		2	1	3
Washington		2		2
Wheatley	1	4		5
Grand Total	12	37	2	51



PAISD Workers' Compensation

2019-2020

Accidents by Location and Type





ACCIDENTS 2019-2020

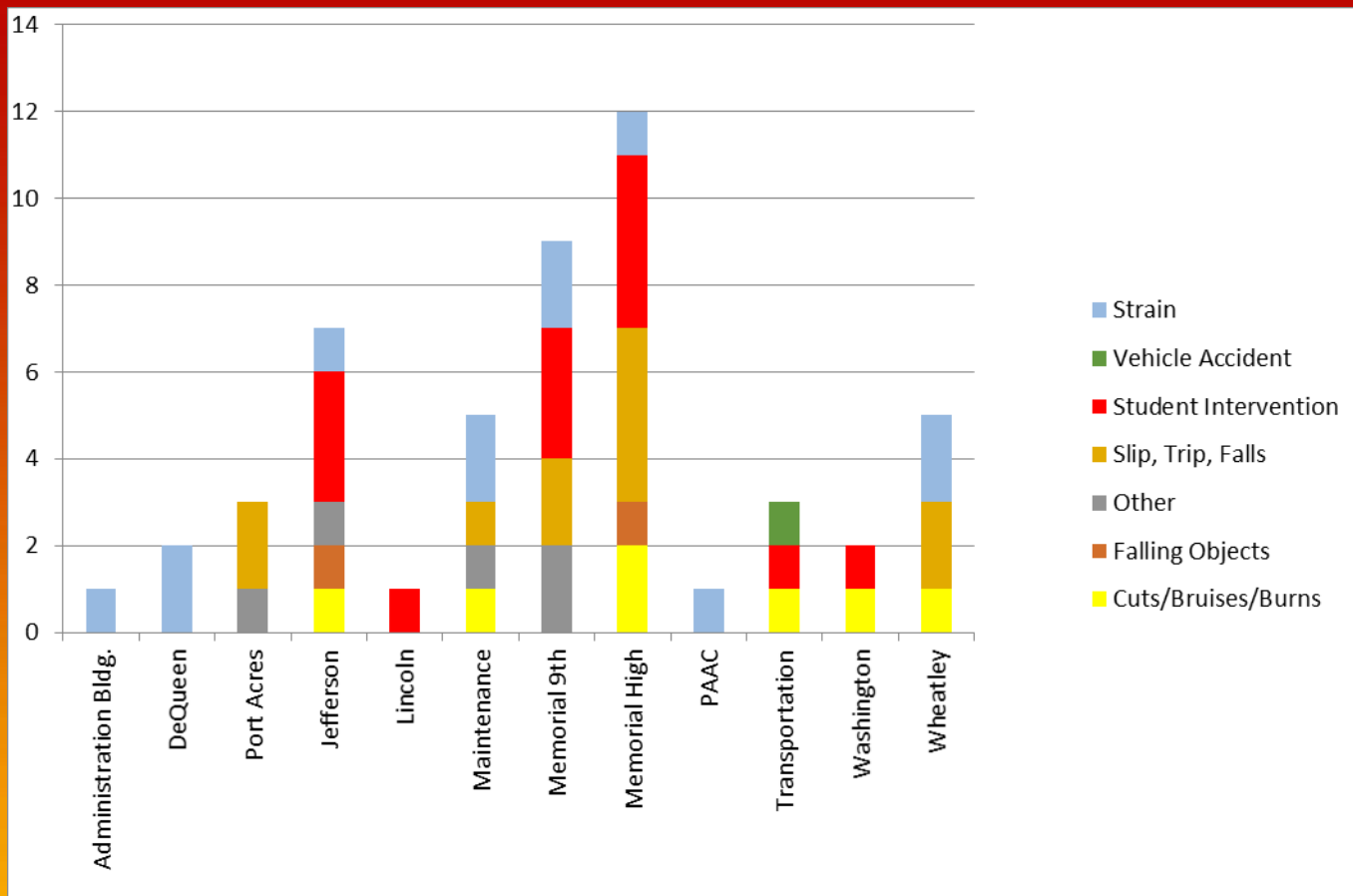
By Location and Cause

Campus/Organization	Cuts/Bruises Burns	Falling Objects	Other	Slip, Trip, Falls	Student Intervention	Vehicle Accident	Strain	Grand Total
Administration Bldg.							1	1
DeQueen							2	2
Port Acres			1	2				3
Jefferson	1	1	1		3		1	7
Lincoln					1			1
Maintenance	1		1	1			2	5
Memorial 9 th			2	2	3		2	9
Memorial High	2	1		4	4		1	12
PAAC							1	1
Transportation	1				1	1		3
Washington	1				1			2
Wheatley	1			2			2	5
Grand Total	7	2	5	11	13	1	12	51



ACCIDENTS 2019-2020

By Location and Cause





EMPLOYEES



Employees 2019-2020

Location	Instruction	Non-Instruction	Grand Total
ADAMS ELEMENTARY SCHOOL	55	21	76
BUSINESS OFFICE		16	16
CATE	22	6	28
CHILD NUTRITION		7	7
CURRICULUM & INSTRUCTION - EXE		5	5
CURRICULUM & INSTRUCTION - SUP	2	17	19
CUSTODIAL		7	7
DEPARTMENT OF BILINGUAL	1	8	9
DEQUEEN ELEMENTARY SCHOOL	40	15	55
HOUSTON ELEMENTARY SCHOOL	69	19	88
HUMAN RESOURCE		8	8
LAKEVIEW ELEMENTARY SCHOOL	53	19	72
LINCOLN MIDDLE SCHOOL	69	27	96
MAINTENANCE		47	47
MEDIA CENTER		2	2
MEMORIAL 9TH GR ACADEMY	55	27	82
MEMORIAL HIGH SCHOOL	125	75	200
MIS		7	7

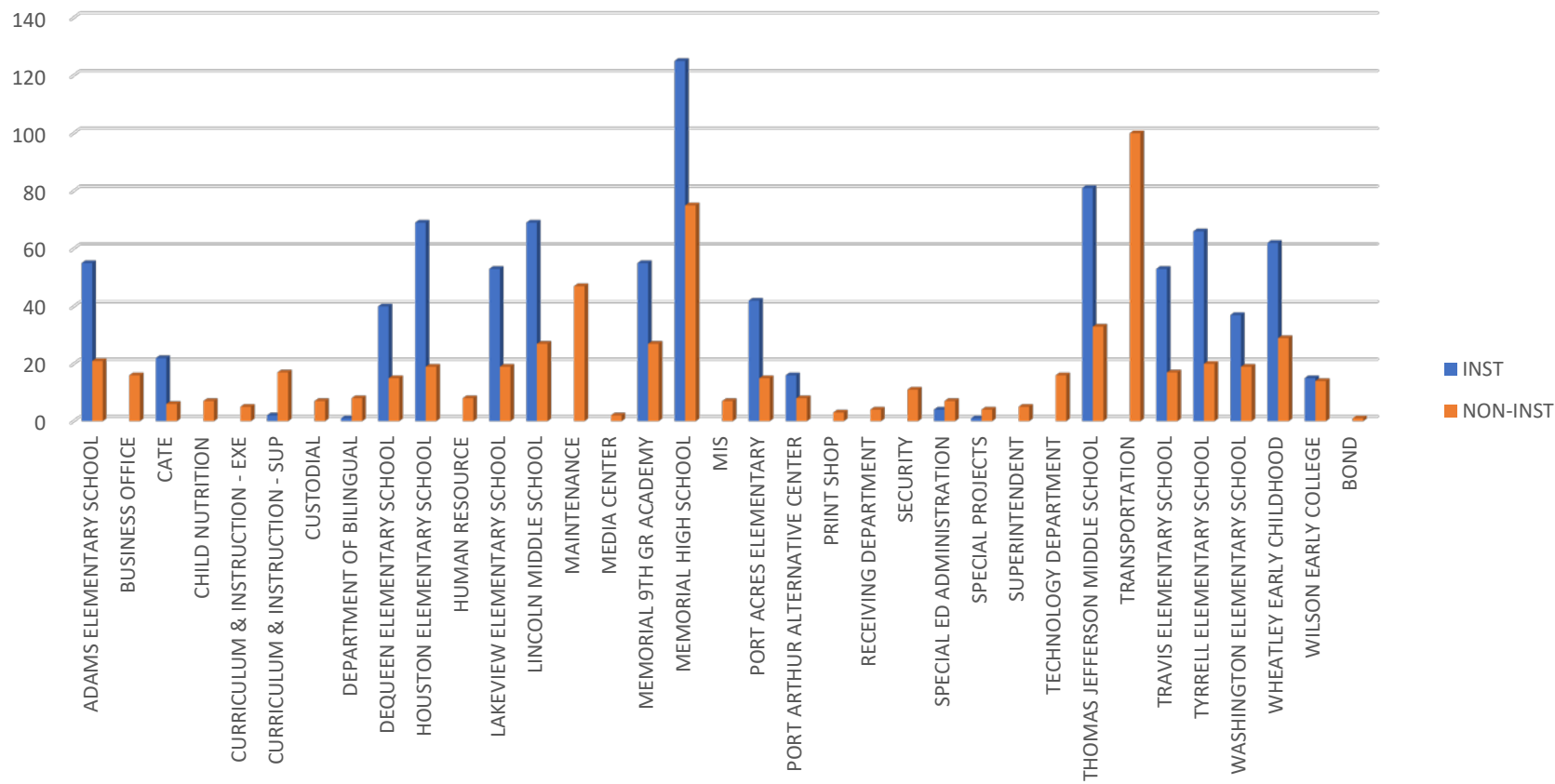


Employees 2019-2020

Location	Instruction	Non-Instruction	Grand Total
PORT ACRES ELEMENTARY	42	15	57
PORT ARTHUR ALTERNATIVE CENTER	16	8	24
PRINT SHOP		3	3
RECEIVING DEPARTMENT		4	4
SECURITY		11	11
SPECIAL ED ADMINISTRATION	4	7	11
SPECIAL PROJECTS	1	4	5
SUPERINTENDENT		5	5
TECHNOLOGY DEPARTMENT		16	16
THOMAS JEFFERSON MIDDLE SCHOOL	81	33	114
TRANSPORTATION		100	100
TRAVIS ELEMENTARY SCHOOL	53	17	70
TYRRELL ELEMENTARY SCHOOL	66	20	86
WASHINGTON ELEMENTARY SCHOOL	37	19	56
WHEATLEY EARLY CHILDHOOD	62	29	91
WILSON EARLY COLLEGE	15	14	29
BOND		1	1
Grand Total	868	639	1,507



Employees 2019-2020





Employees 2020-2021

Location	INST	NON-INST	Grand Total
ADAMS ELEMENTARY SCHOOL	55	20	75
BUSINESS OFFICE		16	16
CATE	21	6	27
CHILD NUTRITION		10	10
CURRICULUM & INSTRUCTION - EXE		5	5
CURRICULUM & INSTRUCTION - SUP	2	17	19
CUSTODIAL		7	7
DEPARTMENT OF BILINGUAL	1	8	9
DEQUEEN ELEMENTARY SCHOOL	41	15	56
HOUSTON ELEMENTARY SCHOOL	70	19	89
HUMAN RESOURCE		8	8
LAKEVIEW ELEMENTARY SCHOOL	55	19	74
LINCOLN MIDDLE SCHOOL	69	27	96
MAINTENANCE		47	47
MEDIA CENTER		2	2
MEMORIAL 9TH GR ACADEMY	55	26	81
MEMORIAL HIGH SCHOOL	129	74	203
MIS		7	7

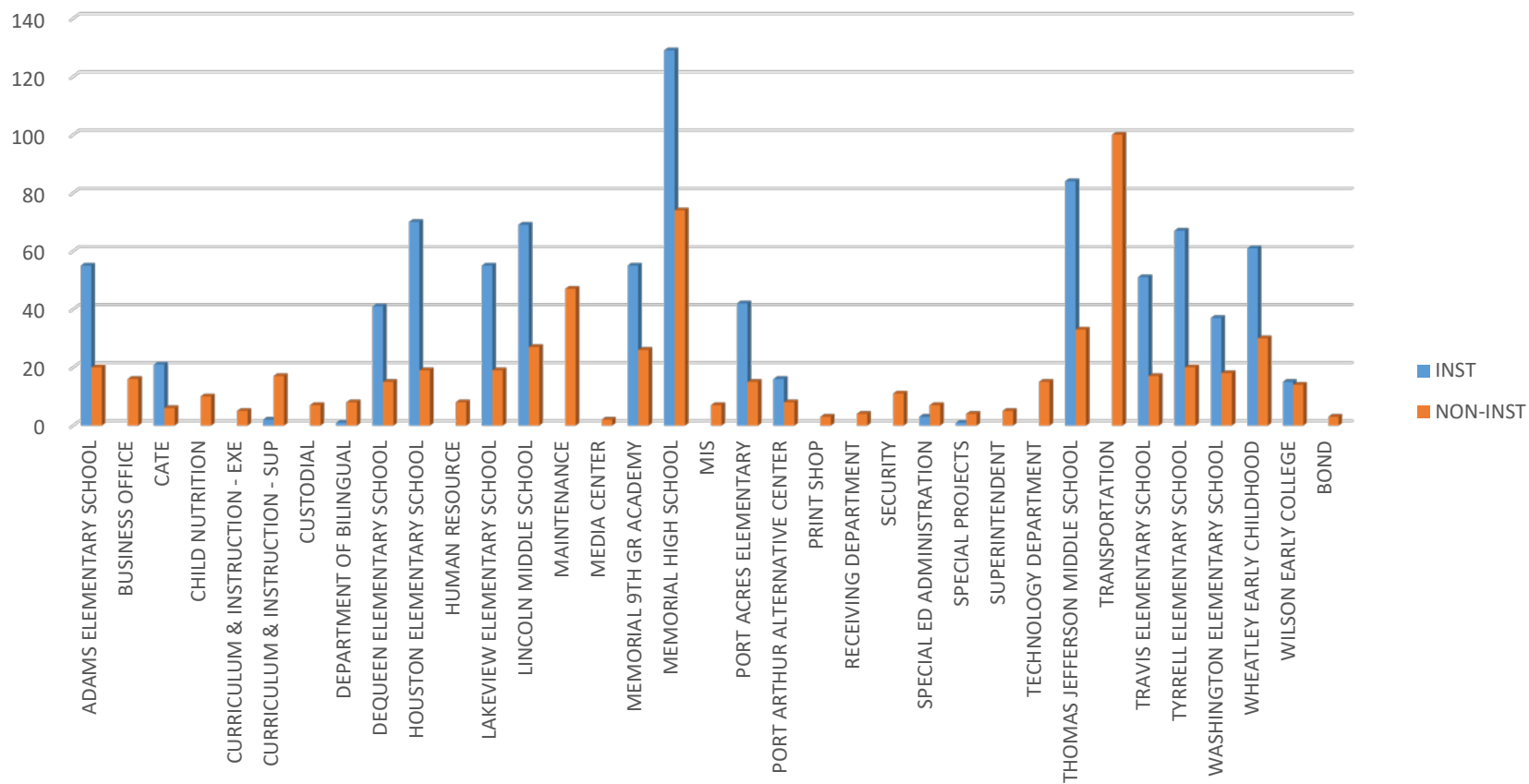


Employees 2020-2021

Location	INST	NON-INST	Grand Total
PORT ACRES ELEMENTARY	42	15	57
PORT ARTHUR ALTERNATIVE CENTER	16	8	24
PRINT SHOP		3	3
RECEIVING DEPARTMENT		4	4
SECURITY		11	11
SPECIAL ED ADMINISTRATION	3	7	10
SPECIAL PROJECTS	1	4	5
SUPERINTENDENT		5	5
TECHNOLOGY DEPARTMENT		15	15
THOMAS JEFFERSON MIDDLE SCHOOL	84	33	117
TRANSPORTATION		100	100
TRAVIS ELEMENTARY SCHOOL	51	17	68
TYRRELL ELEMENTARY SCHOOL	67	20	87
WASHINGTON ELEMENTARY SCHOOL	37	18	55
WHEATLEY EARLY CHILDHOOD	61	30	91
WILSON EARLY COLLEGE	15	14	29
BOND		3	3
Grand Total	875	640	1,515



Employees 2020-2021





Employees

2019-2020 vs. 2020-2021

LOCATION	2019-2020		19-20 Total	2020-2021		20-21 Total
	INST	NON-INST		INST	NON-INST	
ADAMS ELEMENTARY SCHOOL	55	21	76	54	20	74
BOND		1	1		3	3
BUSINESS OFFICE		16	16		16	16
CATE	22	6	28	20	6	26
CHILD NUTRITION		7	7		10	10
CURRICULUM & INSTRUCTION - EXE		5	5		5	5
CURRICULUM & INSTRUCTION - SUP	2	17	19	2	18	20
CUSTODIAL		7	7		7	7
DEPARTMENT OF BILINGUAL	1	8	9	1	8	9
DEQUEEN ELEMENTARY SCHOOL	40	15	55	41	15	56
HOUSTON ELEMENTARY SCHOOL	69	19	88	70	19	89
HUMAN RESOURCE		8	8		8	8
LAKEVIEW ELEMENTARY SCHOOL	53	19	72	52	19	71
LINCOLN MIDDLE SCHOOL	69	27	96	69	27	96
MAINTENANCE		47	47		47	47
MEDIA CENTER		2	2		2	2
MEMORIAL 9TH GR ACADEMY	55	27	82	55	26	81
MEMORIAL HIGH SCHOOL	125	75	200	126	75	201
MIS		7	7		7	7



Employees

2019-2020 vs. 2020-2021

LOCATION	2019-2020		19-20 Total	2020-2021		20-21 Total
	INST	NON-INST		INST	NON-INST	
PORT ACRES ELEMENTARY	42	15	57	42	15	57
PORT ARTHUR ALTERNATIVE CENTER	16	8	24	16	8	24
PRINT SHOP		3	3		3	3
RECEIVING DEPARTMENT		4	4		4	4
SECURITY		11	11		11	11
SPECIAL ED ADMINISTRATION	4	7	11	3	7	10
SPECIAL PROJECTS	1	4	5	1	4	5
SUPERINTENDENT		5	5		4	4
TECHNOLOGY DEPARTMENT		16	16		15	15
THOMAS JEFFERSON MIDDLE SCHOOL	81	33	114	83	33	116
TRANSPORTATION		100	100		100	100
TRAVIS ELEMENTARY SCHOOL	53	17	70	52	17	69
TYRRELL ELEMENTARY SCHOOL	66	20	86	67	20	87
WASHINGTON ELEMENTARY SCHOOL	37	19	56	37	18	55
WHEATLEY EARLY CHILDHOOD	62	29	91	61	30	91
WILSON EARLY COLLEGE	15	14	29	15	14	29
Grand Total	868	639	1,507	867	641	1,508



Instructional Employees 2020-2021

Location	Administrator	Teachers/ Other Prof	Clerical/ Tech	Grand Total
ADAMS ELEMENTARY SCHOOL		45	9	54
CATE	2	18		20
CURRICULUM & INSTRUCTION - SUP		2		2
DEPARTMENT OF BILINGUAL		1		1
DEQUEEN ELEMENTARY SCHOOL		33	8	41
HOUSTON ELEMENTARY SCHOOL		53	17	70
LAKEVIEW ELEMENTARY SCHOOL		43	9	52
LINCOLN MIDDLE SCHOOL		56	13	69
MEMORIAL 9TH GR ACADEMY		45	10	55
MEMORIAL HIGH SCHOOL	1	104	21	126
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		44	8	52
TYRRELL ELEMENTARY SCHOOL		54	13	67
WASHINGTON ELEMENTARY SCHOOL		31	6	37
WHEATLEY EARLY CHILDHOOD		28	33	61
WILSON EARLY COLLEGE		14	1	15
Grand Total	3	694	170	867



Non-Instructional Employees 2020-2021

Location	ADMIN	BUS STAFF	CHILD NUTRITION	CLERICAL/ TECH	CUSTODIAN	MAINT	SECURITY	TEACHERS/ OTHER PROF	Grand Total
ADAMS ELEMENTARY SCHOOL	2		6	4	6			2	20
BOND	2			1					3
BUSINESS OFFICE	2			9				5	16
CATE				2	3			1	6
CHILD NUTRITION (CENTRAL OFFICE)	1		3	5				1	10
CURRICULUM & INSTRUCTION - EXE	3			2					5
CURRICULUM & INSTRUCTION - SUP	13			2				3	18
CUSTODIAL	1			1	5				7
DEPARTMENT OF BILINGUAL	1			6				1	8
DEQUEEN ELEMENTARY SCHOOL	2		4	2	5			2	15
HOUSTON ELEMENTARY SCHOOL	2		7	2	5			3	19
HUMAN RESOURCE	1			5				2	8
LAKEVIEW ELEMENTARY SCHOOL	2		7	3	5			2	19
LINCOLN MIDDLE SCHOOL	4		8	4	4		3	4	27
MAINTENANCE	1			2		44			47
MEDIA CENTER				2					2
MEMORIAL 9TH GR ACADEMY	3		6	6	5		3	3	26
MEMORIAL HIGH SCHOOL	11		22	13	16	1	3	9	75
MIS	1			2				4	7



Non-Instructional Employees 2020-2021

Location	ADMIN	BUS STAFF	CHILD NUTRITION	CLERICAL/ TECH	CUSTODIAN	MAINT	SECURITY	TEACHERS/ OTHER PROF	Grand Total
PORT ACRES ELEMENTARY	2		6	2	3			2	15
PORT ARTHUR ALTERNATIVE CENTER	1			3	3			1	8
PRINT SHOP				3					3
RECEIVING DEPARTMENT				1	2	1			4
SECURITY	2			1			8		11
SPECIAL ED ADMINISTRATION	3			3				1	7
SPECIAL PROJECTS	1			1				2	4
SUPERINTENDENT	2			2					4
TECHNOLOGY DEPARTMENT	3			10				2	15
THOMAS JEFFERSON MIDDLE SCHOOL	5		10	4	7		3	4	33
TRANSPORTATION	2	91		3		4			100
TRAVIS ELEMENTARY SCHOOL	2		7	2	4			2	17
TYRRELL ELEMENTARY SCHOOL	3		7	3	5			2	20
WASHINGTON ELEMENTARY SCHOOL	2		6	3	5			2	18
WHEATLEY EARLY CHILDHOOD	2	1	6	13	3			5	30
WILSON EARLY COLLEGE	2		4	2	3		1	2	14
Grand Total	84	92	109	129	89	50	21	67	641



ATTENDANCE RATE



Professional Personnel

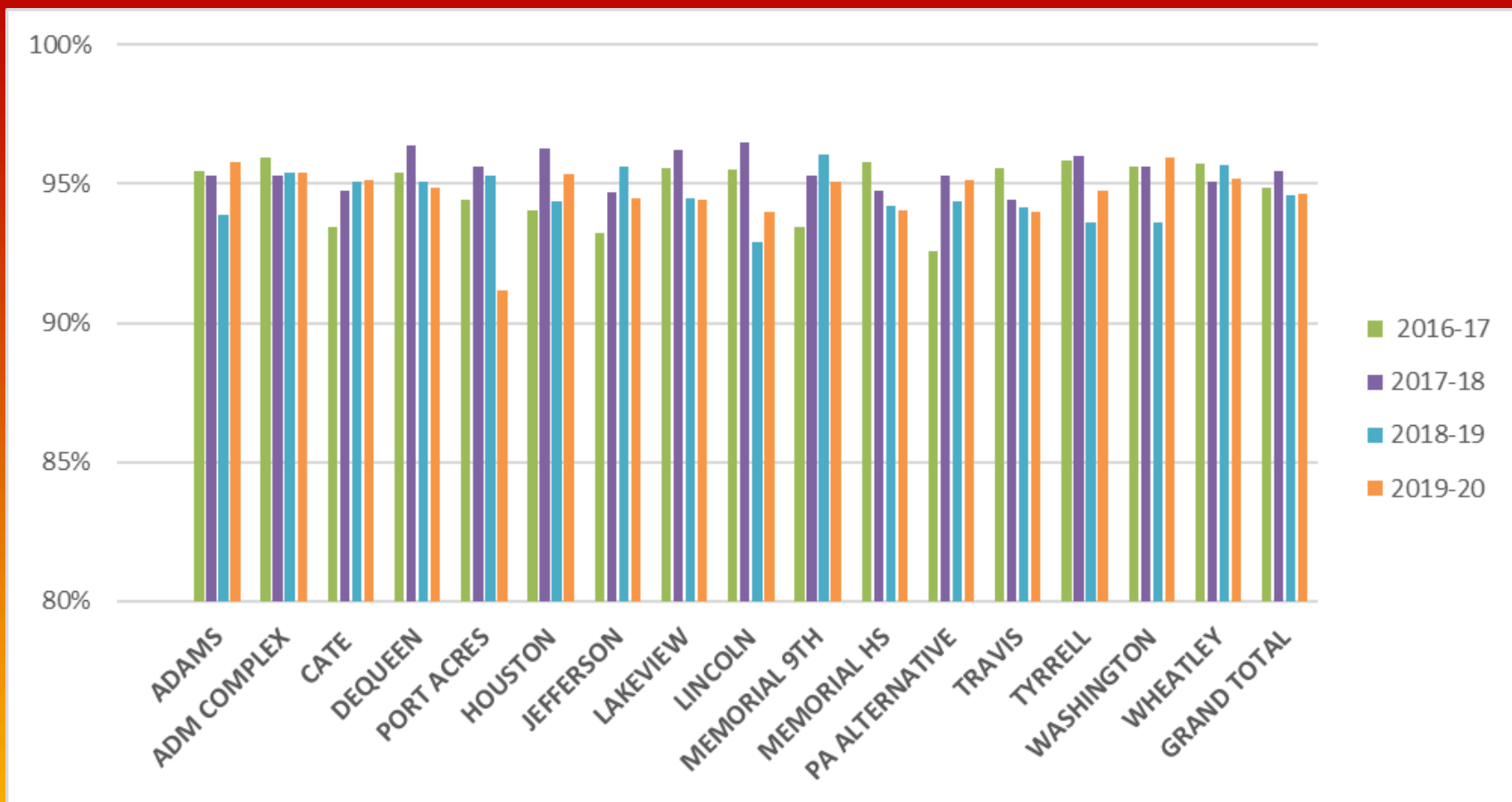
Attendance Rate FY 2017-2020

CAMPUS	2017-18	2018-19	2019-20	TOTAL
ADAMS	95.29%	93.86%	95.78%	94.98%
ADM COMPLEX	95.27%	95.41%	95.39%	95.36%
CATE	94.73%	95.10%	95.11%	94.98%
DEQUEEN	96.37%	95.07%	94.84%	95.43%
PORT ACRES	95.59%	95.29%	91.14%	94.01%
HOUSTON	96.28%	94.36%	95.35%	95.33%
JEFFERSON	94.69%	95.61%	94.45%	94.92%
LAKEVIEW	96.18%	94.49%	94.41%	95.03%
LINCOLN	96.47%	92.89%	93.96%	94.44%
MEMORIAL 9TH	95.28%	96.06%	95.08%	95.47%
MEMORIAL HS	94.75%	94.18%	94.02%	94.31%
PA ALTERNATIVE	95.30%	94.34%	95.15%	94.93%
TRAVIS	94.41%	94.18%	93.99%	94.19%
TYRRELL	96.00%	93.62%	94.76%	94.79%
WASHINGTON	95.60%	93.61%	95.92%	95.04%
WHEATLEY	95.08%	95.66%	95.20%	95.31%
GRAND TOTAL	95.45%	94.61%	94.66%	94.91%



Professional Personnel

Attendance Rate FY 2017-2020





STUDENTS



PAISD Students (2018-2020)

2018-19															
Location	American Indian or Alaska Native		Asian		Black or African American		Hispanic/Latino		White		Native Hawaiian or Other Pacific Islander		Two or more races		Total Students
	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	
Adams	28	5.3%	10	1.9%	296	56.1%	155	29.4%	36	6.8%	0	0.0%	3	0.6%	528
Dequeen Elementary	3	1.0%	0	0.0%	229	73.4%	74	23.7%	4	1.3%	0	0.0%	2	0.6%	312
Port Acres Elementary	2	0.5%	4	0.9%	213	50.2%	162	38.2%	36	8.5%	0	0.0%	7	1.7%	424
Houston Elementary	6	0.9%	12	1.9%	143	22.6%	448	70.8%	22	3.5%	0	0.0%	2	0.3%	633
Lakeview Elementary	27	3.5%	64	8.3%	107	13.8%	569	73.6%	6	0.8%	0	0.0%	0	0.0%	773
Travis Elementary	16	2.8%	11	2.0%	184	32.7%	333	59.3%	17	3.0%	0	0.0%	1	0.2%	562
Tyrrell Elementary	23	2.8%	13	1.6%	225	27.0%	540	64.7%	24	2.9%	0	0.0%	9	1.1%	834
Washington Elementary	8	2.7%	0	0.0%	202	68.7%	72	24.5%	10	3.4%	2	0.7%	0	0.0%	294
Wheatley School	15	3.4%	6	1.4%	254	58.3%	150	34.4%	10	2.3%	0	0.0%	1	0.2%	436
Jefferson Middle	43	4.4%	52	5.3%	333	33.8%	525	53.4%	24	2.4%	0	0.0%	7	0.7%	984
Lincoln Middle	12	1.8%	7	1.0%	415	62.2%	211	31.6%	19	2.8%	0	0.0%	3	0.4%	667
Memorial 9th	8	2.2%	13	3.6%	156	42.7%	182	49.9%	6	1.6%	0	0.0%	0	0.0%	365
Memorial High	13	1.0%	73	5.5%	605	45.8%	606	45.8%	22	1.7%	0	0.0%	3	0.2%	1322
JJAEP	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1	100.0%	0	0.0%	0	0.0%	1
Wilson Early College	5	2.0%	17	6.9%	153	62.2%	70	28.5%	0	0.0%	0	0.0%	1	0.4%	246
District	209	2.5%	282	3.4%	3515	41.9%	4097	48.9%	237	2.8%	2	0.0%	39	0.5%	8381

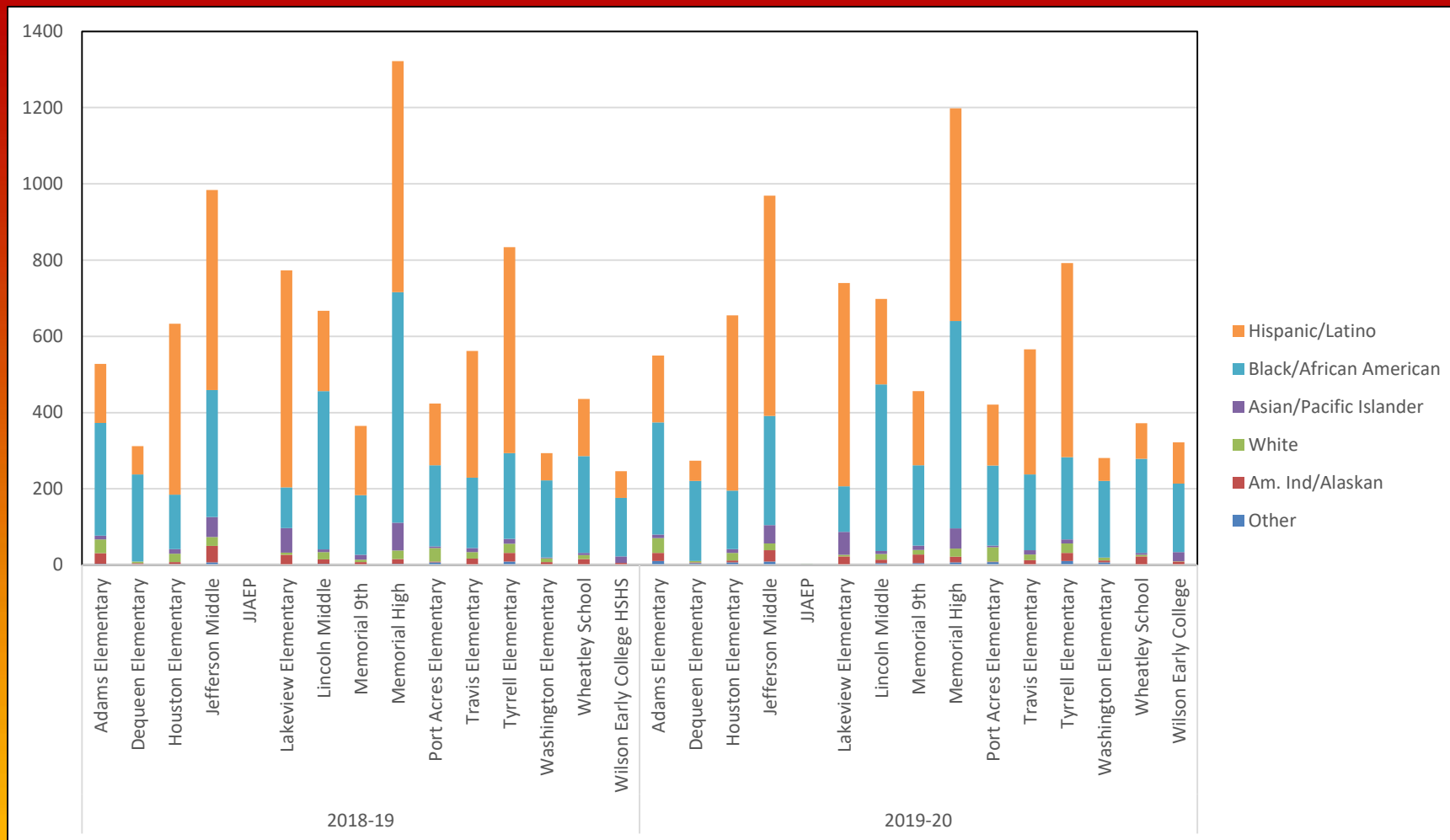


PAISD Students (2018-2020)

2019-20															
Location	American Indian or Alaska Native		Asian		Black or African American		Hispanic/Latino		White		Native Hawaiian or Other Pacific Islander		Two or more races		Total Students
	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	
Adams	21	3.8%	9	1.6%	294	53.5%	176	32.0%	39	7.1%	0	0.0%	11	2.0%	550
Dequeen Elementary	2	0.7%	0	0.0%	210	76.7%	53	19.3%	4	1.5%	0	0.0%	5	1.8%	274
Port Acres Elementary	1	0.2%	4	1.0%	210	49.9%	160	38.0%	38	9.0%	0	0.0%	8	1.9%	421
Houston Elementary	5	0.8%	10	1.5%	153	23.4%	460	70.2%	20	3.1%	0	0.0%	7	1.1%	655
Lakeview Elementary	22	3.0%	60	8.1%	120	16.2%	533	72.0%	4	0.5%	0	0.0%	1	0.1%	740
Travis Elementary	12	2.1%	11	1.9%	199	35.2%	328	58.0%	15	2.7%	0	0.0%	1	0.2%	566
Tyrrell Elementary	21	2.7%	10	1.3%	216	27.3%	509	64.3%	25	3.2%	1	0.1%	10	1.3%	792
Washington Elementary	5	1.8%	1	0.4%	201	71.5%	60	21.4%	7	2.5%	0	0.0%	7	2.5%	281
Wheatley School	22	5.9%	5	1.3%	247	66.4%	93	25.0%	4	1.1%	0	0.0%	1	0.3%	372
Jefferson Middle	30	3.1%	48	5.0%	286	29.5%	578	59.7%	18	1.9%	0	0.0%	9	0.9%	969
Lincoln Middle	9	1.3%	8	1.2%	437	62.6%	224	32.1%	15	2.2%	0	0.0%	5	0.7%	698
Memorial 9th	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Memorial High	46	2.3%	91	4.6%	938	47.1%	876	44.0%	31	1.6%	0	0.0%	11	0.6%	1993
JJAEP	0	0.0%	0	0.0%	3	75.0%	1	25.0%	0	0.0%	0	0.0%	0	0.0%	4
Wilson Early College	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
District	196	2.4%	257	3.1%	3514	42.3%	4051	48.7%	220	2.7%	1	0.0%	76	0.9%	8315



PAISD Students (2018-2020)





Senate Bill (SB) 622 Requirements



Senate Bill (SB) 622 Requirements

Statutory Required Public Notices for PAISD

	Actual 2019-20	Proposed 2020-21
Board of Trustees		
Election	0	300
Other	0	250
Business Office		
Tax/Budget Notice	603	900
Purchasing (Bids, Property Changes, etc.)	1,924	2,000
School First	115	120
Statement of Revenues & Expenditures	0	850
Other	0	300
Total	2,939	4,720

STATUTORILY REQUIRED PUBLIC NOTICES FOR THE DISTRICT

Required publication passed by Senate Bill (SB) 622 during 85th Legislative Session



EMPLOYEE BENEFITS



Employee Benefits Summary

Retirement:

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 7.7% of their earnings. The state contributes 7.5% of earnings effective September 1, 2020.

Public Education Employer Contribution (Formerly RE Payment for Non-OASDI Members):

Increase from 1.5% to 1.6%

Social Security (including Medicare):

Port Arthur Independent School District is a full Federal Insurance Contributions Act (FICA) district. The rate is 9.35% : 7.9% for FICA on the limit of \$141,900 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 \$397 per month per active TRS member for coverage. The employee has 3 options with TRS-ActiveCare to choose from.



Employee Benefits Summary

(Cont'd.)

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 statutes 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 79 school buses, 10 of those 79 buses are Wheatley’s buses. For 2018-2019, the District buses logged in excess of 570,400 miles 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- 31
- Bus Aides-20
- Field Trip Bus Drivers-6
- Field Trip Bus Aide - 1
- Mechanics-3
- Mechanic Helper - 1

Daily Student Transportation:

- 2,231 Students Transported Daily
- 38 Routes
- 570,402 Total Miles Traveled 2018-2019



Transportation Information

(Cont'd)

Buses:

- 51 Standard Buses
- 13 Special Needs Buses
- 10 Head Start Buses
- 4 Field Trip Buses
- 79 Buses with Air Conditioning
- 1 Activity Bus
- 79 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



Transportation Costs

Regular	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Actual	Actual thru 7/31	Budget
6100-Payroll	\$1,417,706	\$ 1,272,144	\$ 1,319,460	\$ 935,351	\$ 1,512,192
6200-Contract Svs.	\$ 400,970	\$ 324,063	\$ 308,185	\$ 232,593	\$ 178,870
6300-Supplies/Matl.	\$ (28,199)	\$ 65,203	\$ 45,927	\$ 35,570	\$ 249,036
6400-Operating	\$ 100,635	\$ 66,571	\$ 77,456	\$ 68,073	\$ 87,440
6600-Capital Outlay	\$ -	\$ -	\$ 222,945	\$ 89,397	\$ -
Total	\$1,891,112	\$ 1,727,981	\$ 1,973,973	\$ 1,360,984	\$ 2,027,538
Special Ed.	Actual	Actual	Actual	Actual thru 7/31	Budget
6100-Payroll	\$ 485,471	\$ 524,877	\$ 486,529	\$ 380,030	\$ 663,124
6200-Contract Svs.	\$ 43,898	\$ 45,672	\$ 23,930	\$ 661	\$ 5,220
6300-Supplies/Matl.	\$ 29,409	\$ 34,741	\$ 29,684	\$ 3,759	\$ 57,615
6400-Operating	\$ 15,500	\$ 8,713	\$ -	\$ -	\$ 16,000
6600-Capital Outlay					\$ -
Total	\$ 574,278	\$ 614,003	\$ 540,143	\$ 384,450	\$ 741,959
Combined Total	\$ 2,465,390	\$ 2,341,984	\$ 2,514,116	\$ 1,745,434	\$ 2,769,497



Transportation Costs

Buses	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	Regular	Regular	Regular	Regular	Regular
A - Cutaway	3	4	3	3	3
C - Conventional	71	71	71	71	71
D - Transit	5	5	5	5	5
Total	79	80	79	79	79
Staff					
Drivers	36	47	36	36	31
Aides	18	22	18	18	20
Aux. Drivers	6	6	6	6	6
Aux. Aides	0	0	0	0	1
Mechanics	3	3	3	3	3
Mechanic Helper	0	0	0	0	1
Total	63	78	63	63	62



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.

Revenue is derived solely through gate receipts. The funds are 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	
2015 – 2016	\$76,560	\$1,442,618	Actual
2016 – 2017	\$130,351	\$1,363,216	Actual
2017 – 2018	\$111,887	\$1,440,395	Actual
2018 – 2019	\$94,288	\$1,325,366	Actual
2019 - 2020	\$78,674	\$1,136,717	As of 7/31/2020



Athletics Department

The following is the price scale of admissions adopted by the :

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

	Adults	Students
Football Varsity Season/Reserve Section Seats	\$5.00	(all home games)
Football Varsity – Week Game Gen Admin Ticket	\$5.00	\$3.00
Football Non-Varsity	\$3.00	\$2.00
General Admission	\$8.00	(at all the gates)
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

Senior Citizens with Titan Cards have free admission to all athletic events.



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 cut short on March 16, 2020 as the last day before school closure due to COVID-19 lockdowns by State and Local governments. Child Nutrition continued to feed students until June 30, 2020 in a curbside grab & go setup. However, we only served about 10% of our normal volume of meals from March 18th to June 30th.



Child Nutrition Program

Revenue is derived from government reimbursements, USDA donated commodities, paid student meals, a la carte sales, adult paid meals, and catering.

A recap of the Child Nutrition Program's revenues and expenses are as follows:

SCHOOL YEAR	REVENUE	EXPENSE
2018-2019	\$ 5,450,969	\$ 5,711,092
2019-2020 (as of Aug 3, 2020)*	\$ 3,907,538	\$ 4,352,434

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

COVID FEEDING		
March 18,- June 30, 2020	BREAKFAST	LUNCH
	77,486	82,229
*please note: these values are a subset of the total, but are specific to COVID response for the period listed.		

MEAL PRICES for 2020-2021		
	BREAKFAST	LUNCH
STUDENT	no charge	no charge
EMPLOYEE	\$ 3.25	\$ 4.25
VISITOR	\$ 3.25	\$ 4.25
*no change from 19-20		



SPECIAL REVENUES



Special Revenue – By Funds

NUMBER	TITLE	2018-2019	2019-2020	PROJECTED 2020-2021 SPECIAL REVENUES
205	HEAD START	\$ 2,731,645	\$ 2,919,505	\$ 2,919,505
211	TITLE I, PART A - IMPROVING BASIC PROGRAMS	\$ 3,756,173	\$ 3,530,924	\$ 3,530,924
211	TITLE I - 1003 SCHOOL IMPROVEMENT	\$ 150,000	\$ 148,198	\$ 148,198
212	TITLE I, PART C-MIGRANT	\$ 489,855	\$ 226,202	\$ 226,202
212	MEP AIIMS	\$ -	\$ 50,000	\$ 50,000
224	IDEA-B FORMULA	\$ 1,549,086	\$ 1,734,185	\$ 1,734,185
225	IDEA-B PRESCHOOL	\$ 27,666	\$ 32,876	\$ 32,876
244	CARL D. PERKINS BASIC FORMULA GRANT	\$ 158,364	\$ 160,770	\$ 160,770
255	ESEA, TITLE II, PART A—TEACHER AND PRINCIPAL TRAINING AND RECRUITING	\$ 620,246	\$ 410,103	\$ 410,103
263	TITLE III, PART A-ELA	\$ 348,832	\$ 203,193	\$ 203,193
263	TITLE III, PART A-IMMIGRANT	\$ 25,843	\$ -	\$ -
289	RESTART FOR 2019 FLOODING	\$ -	\$ 32,111	\$ 32,111
289	TITLE IV, PART A, SUBPART I	\$ 281,870	\$ 255,309	\$ 255,309
289	TEXAS HURRICANE HOMELESS YOUTH	\$ 27,115	\$ 74,422	\$ 74,422
429	SSI/COMMUNITY PARTNERSHIPS	\$ -	\$ 300,000	\$ 300,000
429	SCHOOL SAFETY AND SECURITY GRANT	\$ -	\$ 134,610	\$ 134,610
TOTALS		\$ 10,166,695	\$ 10,212,408	\$ 10,212,408



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)



Federal Grants

(Cont'd)

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)

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)



Federal Grants

(Cont'd)

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.

429 State-Funded Special Revenue Funds

This fund classification is to be used to account for state-funded special revenue funds not listed above. Any locally defined codes that are used at the local option must be converted to code 429 for PEIMS reporting.



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	4,651
Middle School	1,667
High School	1,997



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	\$3,912	4,651	\$18,193,233
Middle School	\$3,737	1,667	\$6,230,038
High School	\$5,054	1,997	\$10,092,079

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

Grade Span	Per Pupil Allocation	# of Students	Campus Allocation
Elementary	\$634	158	\$100,219
Middle School	\$318	75	\$23,833
High School	\$318	90	\$24,894

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



ERATE 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 6 Years

Funding Year	Funding Total	Utilized	E-Rate Pays	PAISD Pays
2015	\$ 1,464,169	\$ 1,248,537	\$ 1,033,686	\$ 214,851
2016**	\$ 738,440	\$ 747,399	\$ 484,893	\$ 262,506
2017***	\$ 854,969	\$ 917,429	\$ 431,394	\$ 486,035
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

**Voice Telecommunication Services expenditures to be reimbursed at 50% for Year 2016-2017

***Voice Telecommunication Services expenditures to be reimbursed at 30% for Year 2017-2018

****Voice Telecommunication 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
- **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