

Port Arthur ISD 2019-2020 Budget

Presented to the Board of Trustees August 22, 2019

ADOPTED



Board of Trustees

Brandon Bartie	President
Donald Frank, Sr.	Vice President
Robert Reid	Secretary
Debra Ambroise	Trustee
Dianne Brown	Trustee
Lloyd Marie Johnson	Trustee
Kenneth Lofton, Sr.	Trustee

Table of Contents

From the Superintendent's Desk	5	Summaries and Analysis	73
General Budget Information	7	Financial Summary	74
Budget Initiatives	23	Employee Benefits	80
Revenue Analysis	26	Transportation	83
Expense Analysis	33	Special Programs	88
Organizational Design	44	Athletics	89
Supporting Information	46	Child Nutrition	92
Accidents	48	Special Revenue	94
Employees	55	E-Rate	101
Attendance Rate	65	Acronyms	104
Students	68		
Senate Bill 622	71		



FROM THE SUPERINTENDENT'S DESK



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

To The Port Arthur Independent School District Board of Trustees:

We are pleased to present the 2019-2020 recommended 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. Budget planning for the 2019-2020 school year has, again, been an enormous process. With the passing of HB3 and challenges that we have faced with local businesses, it has brought us to a higher level of thinking of how we might address the district's budget. This budget allows for the maximum preservation of jobs which is great for the community. The budget includes a total of more than 1,300 full time employees and contractors. It includes a well thought out compensation plan that raises the starting teacher salary to \$50,000.00 per year while also adjusting salaries for years of service. 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. For the past several years, the PAISD elementary schools have experienced growth, which has resulted in the district hiring additional staff. Additional teachers have also been employed at the secondary level to address State graduation requirements. We will continue to focus on the safety and security of our employees and students across the district as a number one priority along with finding ways to decrease accidents across the district. We will also continue to champion curriculum initiatives that support the system vision for excellence. With the gains made during the 2018-2019 school year, it has given us a renewed excitement of what our students are capable of when given the right instruction and environment for learning. Staff will continue to receive additional staff development and support towards improving student performance and strengthening the education profession. We welcome the opportunity to discuss the recommended budget in detail.

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 that the Board of Trustees and the administration continue to emphasize that the first priority of the budget is to maintain the resource allocations to schools.

Summary

The 2018-2019 school year proved to be one of challenges and change in the Port Arthur Independent School District. With each new challenge came 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.

Sincerely,

A handwritten signature in black ink, reading "Dr. Mark Porterie". The signature is written in a cursive, flowing style.

Dr. Mark Porterie
Superintendent of Schools

The background of the slide features a close-up, slightly blurred image of US currency. The words "FEDERAL RESERVE NOTE" are visible at the top in a dark, serif font. Below this, the word "AMERICAN" is printed in a large, light-colored serif font. In the center, the serial number "A 17552615" is printed in green ink. At the bottom, the word "WASHINGTON" is partially visible in a dark, serif font. The overall image has a dark, moody aesthetic with a blue and green color palette.

GENERAL BUDGET INFORMATION

Budget Workshops

Activity	Date
Budget Retreat	May 21, 2019
Budget Retreat	June 27, 2019
Budget Retreat	August 8, 2019
Budget Hearing/Adopt Budget	August 22, 2019

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

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.

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

Local Property Tax Revenue

- 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 and 2016-17
 - \$1.04
 - 66.67% Of M&O (\$1.00)
 - \$.04 without voter approval (Golden Pennies)
- 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)

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 to the report on July 11.
- This report reflect that district is subject to recapture costs. The approximate estimated cost is approximately \$1M.

Other Local Revenue

- Interest Earnings
- Tuition & Fees
- Chapter 313
- Athletic Receipts
- Community Education Fees



BUDGET INITIATIVES

New/Modified Budget Initiatives

- Band Instruments
- HB3 Implementation
- Newly assessed Public Education Employer Contribution rate of 1.5%
- PAISD Police Department
- Police vehicles
- Preventative maintenance
- Salary Increases
- State contribution rate increase from 6.8% to 7.5%
- Textbook Adoption
- TRS Active Care increase in employer contribution increased \$11.00, from \$367.00 to \$378.00 per month

House Bill 3 Highlights

- Requires High-Quality, Full-Day Pre-K for all eligible 4-year-old children, with funding through an Early Education Allotment
- Requires school boards to adopt and monitor early childhood literacy and mathematics proficiency plans and ensure the use of a systematic phonics curriculum
- Increases Mainstream Special Education funding
- Creates a new Dyslexia Allotment
- Provides funding for an optional extended year for elementary schools, and establishes a new summer learning program focused on career and technical education
- Establishes a blended learning grant program
- Provides funding to reimburse high school equivalency exam fees
- Increases funding for low-income students, with more money in the highest poverty areas
- Makes a variety of formula changes so that property wealth matters far less than ever before, with district funding being determined almost entirely based on student need
- Provides for automatic tax rate reductions starting in the second year if property value grows by more than 2.5% per year
- Reduces recapture cost



REVENUE ANALYSIS: 2019-2020

Revenue 2019-2020

Combined Budget Summary

Estimated Budgeted Revenues/Expenses

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
Estimated Revenues	\$86,894,602	\$6,089,251	\$27,611,478	\$120,595,331
Estimated Expenditures	\$86,894,602	\$6,089,251	\$27,611,478	\$120,595,331
Net Difference (Deficit)	\$0	\$0	\$0	\$0

Combined Funding

Revenue 2019-2020

Combined Budget Summary

Estimated Budgeted Revenue Comparison

Description	FY19-20	FY18-19	Difference
General Fund	\$86,894,602	\$84,560,092	\$2,334,510
Special Revenue Fund	\$6,089,251	\$5,996,763	\$92,488
Debt Service	\$27,611,478	\$22,955,225	\$4,656,253
Total	\$120,595,331	\$113,512,080	\$7,083,251

Combined Funding

Revenue 2019-2020

Revenue Summary

Estimated Budgeted Revenue

Description	General Fund	%	Special Revenue Fund	%	Debt Service Fund	%	Memo Totals
5700 Local Funding	\$75,923,575	87.4%	\$541,002	8.9%	\$27,611,478	100.0%	\$104,076,055
5800 State Funding	\$9,217,505	10.6%	\$37,434	0.6%	\$0	0.0%	\$9,254,939
5900 Federal Funding	\$1,753,522	2.0%	\$5,510,815	90.5%	\$0	0.0%	\$7,264,337
TOTAL REVENUE	\$86,894,602		\$6,089,251		\$27,611,478		\$120,595,331
Percent of Revenue	72%		5%		23%		100%

Combined Funding

Revenue 2019-2020

Budgeted Revenue – Local

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5700 Local Funding				
Property Taxes	\$69,959,708	\$0	\$27,611,478	\$97,571,186
Prior Year Taxes	\$550,000	\$0	\$0	\$550,000
Penalty & Interest	\$475,000	\$0	\$0	\$475,000
In lieu tax agr.	\$4,550,259	\$0	\$0	\$4,550,259
Tax Refunds/Credits	(\$355,807)	\$0	\$0	(\$355,807)
ERATE	\$434,415	\$0	\$0	\$434,415
Income from Inv.	\$200,000	\$0	\$0	\$200,000
Gate Receipts	\$100,000	\$0	\$0	\$100,000
Other / Food Serv.	\$0	\$541,002	\$0	\$541,002
Miscellaneous	\$10,000	\$0	\$0	\$10,000
TOTAL Local	\$75,923,575	\$541,002	\$27,611,478	\$104,076,055

Local Funding

Revenue 2019-2020

Budgeted Revenue - State

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5800 State Funding				
Per Capita	\$1,929,388	\$0	\$0	\$1,929,388
Foundation	\$3,100,174	\$0	\$0	\$3,100,174
Tax Refunds/Credits	\$355,807	\$0	\$0	\$355,807
Other Program Aid	\$3,832,136	\$0	\$0	\$3,832,136
Special Revenue	\$0	\$37,434	\$0	\$37,434
TOTAL State	\$9,217,505	\$37,434	\$0	\$9,254,939

State Funding

Revenue 2019-2020

Budgeted Revenue - Federal

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5900 Federal Funding				
National School Lunch		\$3,517,531		\$3,517,531
Breakfast Program		\$1,442,953		\$1,442,953
USDA Commodities		\$550,331		\$550,331
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	\$5,510,815	\$0	\$7,264,337

Federal Funding

The background of the slide is a close-up, slightly blurred image of US currency. It shows the words "AMERICAN" and "WASHINGTON" in a serif font, along with the green serial number "A 17552615".

EXPENSE ANALYSIS: 2019-2020

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 2019-2020

General Fund Summary by Function and Object Code

(Object) Description (Function)	61XX Payroll Costs	62XX Contracted Services	63XX Materials & Supplies	64XX Operating Expense	66XX Capital Outlay	89XX Non-Oper. Expense	19-20 Projected Budget
Instruction (11)	\$40,932,746	\$4,766,242	\$922,154	\$634,400	\$0	\$0	\$47,255,542
Inst. Resour & Med (12)	\$539,934	\$169,800	\$99,986	\$8,414	\$0	\$0	\$818,133
Curr & Curr Devel (13)	\$628,799	\$28,554	\$5,308	\$15,685	\$0	\$0	\$678,346
Instruc Leadership (21)	\$1,920,385	\$88,514	\$76,350	\$26,505	\$0	\$0	\$2,111,754
School Leadership (23)	\$5,759,805	\$29,022	\$62,028	\$13,574	\$0	\$0	\$5,864,429
Guid & Counseling (31)	\$2,613,448	\$0	\$46,353	\$7,225	\$0	\$0	\$2,667,026
Social Work Serv (32)	\$214,041	\$315,415	\$4,415	\$1,858	\$0	\$0	\$535,729
Health Services (33)	\$984,666	\$652	\$23,202	\$2,578	\$0	\$0	\$1,011,097
Student Transportation (34)	\$2,056,627	\$187,090	\$306,651	\$103,440	\$0	\$0	\$2,653,808
Food Services (35)	\$142,692	\$0	\$0	\$0	\$0	\$0	\$142,692
Co-Curr/Extra Curr (36)	\$973,850	\$112,094	\$213,261	\$484,945	\$0	\$0	\$1,784,150
General Admin (41)	\$2,190,088	\$644,490	\$78,687	\$322,729	\$0	\$0	\$3,235,993
Plant Maint/Oper (51)	\$5,574,719	\$3,990,288	\$633,925	\$2,932,108	\$0	\$0	\$13,131,040
Security & Monitor (52)	\$1,431,228	\$471,762	\$110,000	\$60,000	\$0	\$0	\$2,072,990
Data Proc Services (53)	\$1,478,226	\$168,046	\$169,275	\$23,710	\$2,900	\$0	\$1,842,156
Community Serv (61)	\$179,899	\$76,743	\$16,725	(\$100,000)	\$0	\$0	\$173,367
Debt Service (71)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Const. Mgmt. (81)	\$16,850	\$0	\$0	\$0	\$0	\$0	\$16,850
Juvenile Just AEP (95)	\$0	\$119,500	\$0	\$0	\$0	\$0	\$119,500
Other Intergov. (99)	\$0	\$780,000	\$0	\$0	\$0	\$0	\$780,000
Total	\$67,638,002	\$11,948,212	\$2,768,318	\$4,537,170	\$2,900	\$0	\$86,894,602
Percent of Total Budget	77.84%	13.75%	3.19%	5.22%	0.00%	0.00%	100.00%

Revenues 86,894,602

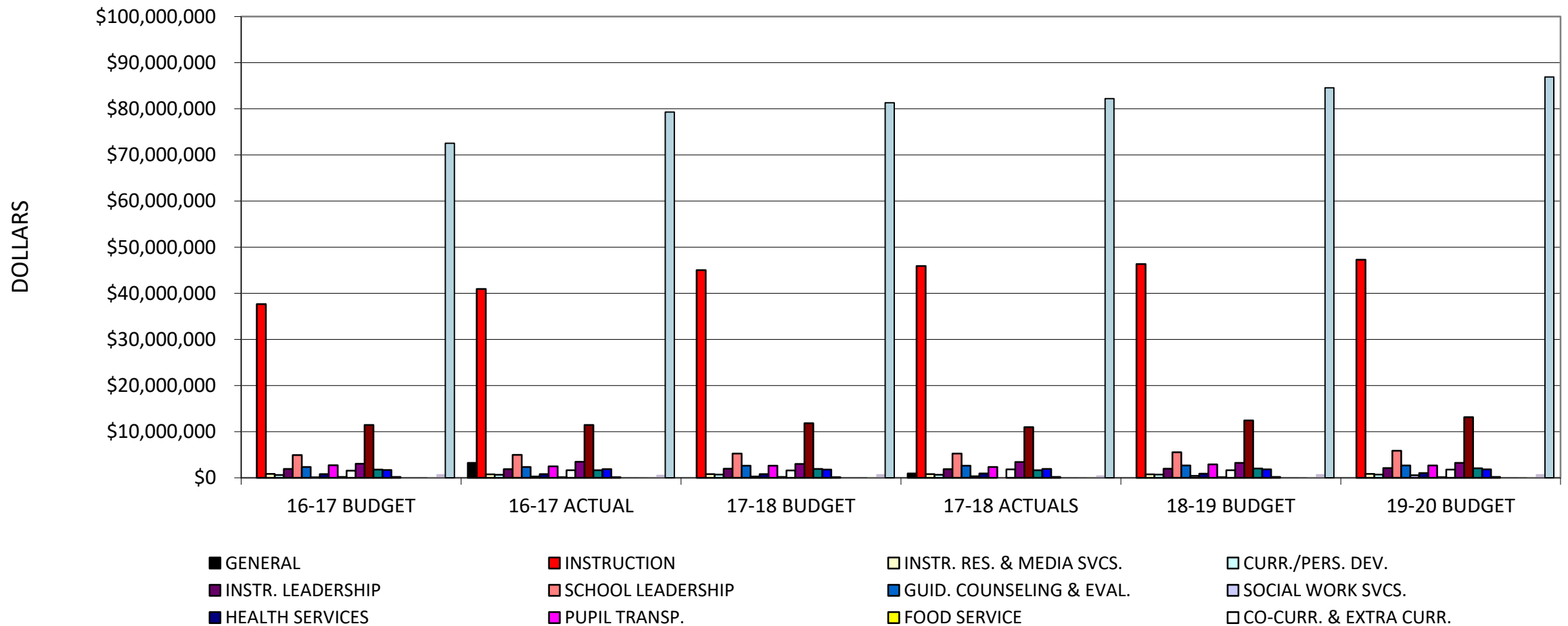
Proposed Expenses 2019-2020

By Functions

#	FUNCTION	16-17 BUDGET	16-17 ACTUAL	17-18 BUDGET	17-18 ACTUALS	18-19 BUDGET	19-20 BUDGET	19-20 VS. 18-19
00	GENERAL	\$0	\$3,214,035	\$0	\$944,226	\$0	\$0	\$0
11	INSTRUCTION	\$37,637,161	\$40,916,019	\$44,998,868	\$45,904,928	\$46,321,375	\$47,255,542	\$934,167
12	INSTR. RES. & MEDIA SVCS.	\$845,220	\$740,886	\$783,909	\$801,515	\$750,402	\$818,133	\$67,731
13	CURR./PERS. DEV.	\$592,446	\$639,268	\$674,764	\$655,906	\$701,034	\$678,346	(\$22,688)
21	INSTR. LEADERSHIP	\$1,932,035	\$1,868,638	\$1,950,608	\$1,866,053	\$1,985,871	\$2,111,754	\$125,883
23	SCHOOL LEADERSHIP	\$4,923,800	\$4,954,118	\$5,229,448	\$5,237,746	\$5,553,344	\$5,864,429	\$311,085
31	GUID. COUNSELING & EVAL.	\$2,331,434	\$2,339,847	\$2,624,957	\$2,604,565	\$2,663,316	\$2,667,026	\$3,710
32	SOCIAL WORK SVCS.	\$73,479	\$288,684	\$288,238	\$298,171	\$420,321	\$535,729	\$115,408
33	HEALTH SERVICES	\$769,420	\$793,894	\$786,646	\$939,746	\$866,130	\$1,011,097	\$144,967
34	PUPIL TRANSP.	\$2,700,837	\$2,465,389	\$2,622,488	\$2,341,985	\$2,921,504	\$2,653,808	(\$267,696)
35	FOOD SERVICE	\$169,482	\$119,207	\$169,482	\$0	\$142,692	\$142,692	\$0
36	CO-CURR. & EXTRA CURR.	\$1,549,932	\$1,655,080	\$1,591,039	\$1,801,219	\$1,654,184	\$1,784,150	\$129,966
41	GENERAL ADMIN.	\$3,036,271	\$3,458,258	\$3,017,677	\$3,405,547	\$3,249,066	\$3,235,993	(\$13,073)
51	PLANT MAINT/OPERATION	\$11,451,344	\$11,432,899	\$11,841,810	\$11,000,179	\$12,435,309	\$13,131,040	\$695,731
52	SECURITY & MONITORING SVC.	\$1,761,967	\$1,628,876	\$1,916,659	\$1,623,225	\$1,989,605	\$2,072,990	\$83,385
53	DATA PROCESSING SERVICES	\$1,695,596	\$1,878,568	\$1,776,529	\$1,934,351	\$1,820,910	\$1,842,156	\$21,246
61	COMMUNITY SERVICES	\$174,159	\$124,119	\$153,851	\$177,688	\$168,680	\$173,367	\$4,687
71	DEBT SVCS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	MIS LEASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	FACILITIES CONSTRUCTION	\$0	\$17,351	\$0	\$22,193	\$16,850	\$16,850	\$0
95	JUV. JUST. ALTERN. ED.	\$119,500	\$108,000	\$119,500	\$108,000	\$119,500	\$119,500	\$0
99	OTHER INTERGOVERNMENTAL	\$780,000	\$639,820	\$780,000	\$516,846	\$780,000	\$780,000	\$0
	TOTAL	\$72,544,083	\$79,282,957	\$81,326,473	\$82,184,090	\$84,560,093	\$86,894,602	\$2,334,509

Proposed Expenses 2019-2020

By Functions



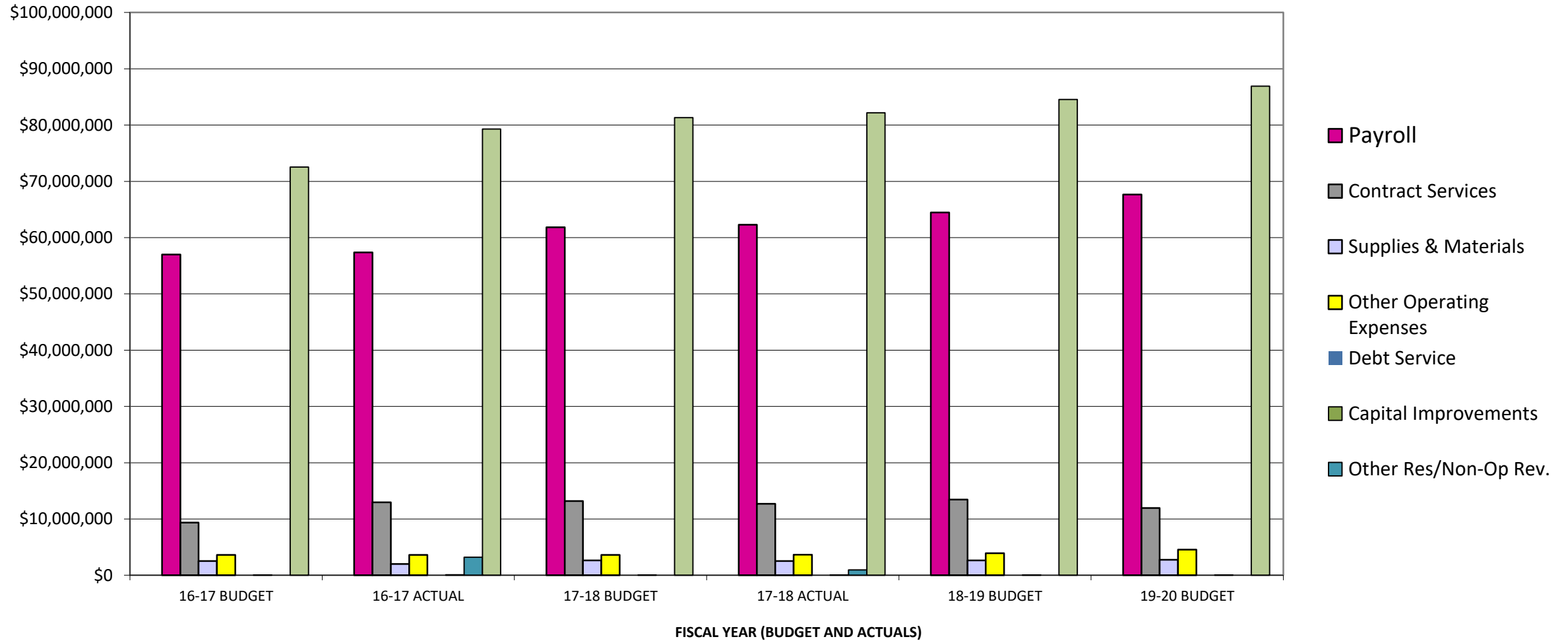
Proposed Expenses 2019-2020

By Object Character Code

OBJECT CODE	16-17 BUDGET	16-17 ACTUAL	17-18 BUDGET	17-18 ACTUAL	18-19 BUDGET	19-20 BUDGET	19-20 VS. 18-19
Payroll	\$57,006,920	\$57,373,638	\$61,838,293	\$62,304,057	\$64,476,762	\$67,638,002	\$3,161,240
Contract Services	\$9,367,906	\$12,950,011	\$13,184,732	\$12,712,640	\$13,465,104	\$11,948,212	(\$1,516,892)
Supplies & Materials	\$2,509,548	\$2,016,700	\$2,634,719	\$2,540,879	\$2,653,400	\$2,768,319	\$114,919
Other Operating Expenses	\$3,616,709	\$3,627,247	\$3,601,828	\$3,668,197	\$3,897,926	\$4,537,170	\$639,244
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements	\$43,000	\$101,328	\$66,900	\$14,090	\$66,900	\$2,900	(\$64,000)
Other Res/Non-Op Rev.	\$0	\$3,214,035	\$0	\$944,226		\$0	\$0
TOTAL	\$72,544,083	\$79,282,957	\$81,326,472	\$82,184,090	\$84,560,092	\$86,894,602	\$2,334,509

Proposed Expenses 2019-2020

By Object Character Code



Actuals and Budget Comparison Fiscal Years (2017-2020)

ORG #	ORGANIZATION	16-17 BUDGET	16-17 ACTUAL	17-18 BUDGET	17-18 ACTUAL	18-19 BUDGET	19-20 BUDGET
000	MISCELLANEOUS	\$0	\$532,396	\$0	\$368,690	\$0	\$0
HIGH SCHOOL CAMPUS							
004	CATE	\$1,171,050	\$1,464,601	\$1,464,590	\$1,631,038	\$1,567,494	\$1,673,471
005	PORT ARTHUR ALT CAMPUS	\$1,362,818	\$1,378,184	\$1,476,794	\$1,532,407	\$1,458,133	\$1,616,346
009	MEMORIAL HIGH SCHOOL	\$10,024,641	\$11,350,419	\$11,354,019	\$12,302,329	\$12,454,185	\$12,612,655
046	WILSON EARLY COLLEGE	\$0	\$80,216	\$1,720,858	\$1,294,237	\$2,222,272	\$2,256,836
010	MEMORIAL 9TH GRADE (AUSTIN)	\$3,495,435	\$3,739,461	\$3,527,906	\$4,069,763	\$4,061,610	\$4,303,087
MIDDLE SCHOOL CAMPUSES							
041	THOMAS JEFFERSON MIDDLE SCH	\$4,892,512	\$5,470,320	\$5,759,236	\$6,058,757	\$6,322,459	\$5,756,271
043	LINCOLN MIDDLE SCHOOL	\$3,824,213	\$4,236,587	\$4,729,148	\$4,619,229	\$4,574,396	\$4,901,400
ELEMENTARY CAMPUSES							
102	DEQUEEN ELEMENTARY	\$2,316,450	\$2,560,507	\$2,367,081	\$2,486,520	\$2,343,770	\$2,562,596
103	SAM HOUSTON ELEMENTARY	\$3,168,119	\$3,610,831	\$3,938,487	\$4,016,638	\$4,094,224	\$4,211,967
105	LEE ELEMENTARY	\$3,234,081	\$3,535,671	\$3,650,091	\$3,828,151	\$3,833,538	\$3,732,573
108	TRAVIS ELEMENTARY	\$2,809,327	\$2,989,964	\$3,267,054	\$3,282,067	\$3,295,885	\$3,532,657
109	TYRRELL ELEMENTARY	\$3,471,843	\$3,925,166	\$4,124,864	\$4,400,595	\$4,645,099	\$4,514,430
111	WHEATLEY SCH OF SPEC PROG	\$1,140,958	\$951,804	\$1,015,722	\$1,020,687	\$1,194,014	\$1,198,722
113	DOWLING ELEMENTARY	\$2,315,081	\$2,694,124	\$2,780,956	\$2,750,570	\$2,979,833	\$3,056,231
116	ADAMS ELEMENTARY	\$3,068,124	\$3,371,663	\$3,500,472	\$3,540,785	\$3,774,674	\$3,773,885
117	WASHINGTON ELEMENTARY	\$2,419,931	\$2,679,444	\$2,511,950	\$2,625,698	\$2,498,490	\$2,733,232
202	ST. CATHERINE	\$0	\$29,721	\$14,114	\$14,336	\$15,406	\$15,370
699	SUMMER SCHOOL	\$0	\$608,123	\$0	\$415,802	\$0	\$526,500
ADMINISTRATIVE SERVICES							
701	SUPERINTENDENT	\$550,115	\$565,669	\$557,064	\$536,618	\$549,880	\$589,924
702	SCHOOL BOARD	\$339,585	\$609,735	\$359,585	\$631,926	\$364,050	\$381,550
703	TAX COSTS	\$820,000	\$639,820	\$820,000	\$516,846	\$838,000	\$804,500
709	SPECIAL EDUCATION	\$1,664		\$361,225		\$0	\$0
710	ADMINISTRATION BUILDING	\$411,759	\$362,155	\$376,516	\$404,748	\$376,516	\$376,516
712	MEDIA CENTER	\$0	\$0	\$0	\$38,992	\$38,972	\$40,572

Actuals and Budget Comparison Fiscal Years (2017-2020)

ORG #	ORGANIZATION	16-17 BUDGET	16-17 ACTUAL	17-18 BUDGET	17-18 ACTUAL	18-19 BUDGET	19-20 BUDGET
713	ASST TO SUPERINTENDENT	\$84,295	\$84,929	\$83,920	\$87,697	\$87,248	\$91,263
717	TECHNOLOGY SPECIALIST DEP	\$1,115,971	\$1,256,130	\$1,213,675	\$1,342,342	\$1,191,524	\$1,130,975
726	BUSINESS OFFICE	\$1,126,517	\$1,230,718	\$1,139,938	\$1,155,325	\$1,160,737	\$1,141,530
727	MIS DEPARTMENT	\$478,322	\$503,010	\$450,570	\$524,426	\$552,607	\$634,088
731	PERSONNEL/HUMAN RESOURCES	\$490,874	\$607,083	\$465,028	\$514,604	\$579,612	\$556,402
905	CAFETERIA ADMINISTRATION	\$0	\$0	\$0	\$0	\$0	\$0
740	GENERAL INDIRECT	\$0	\$0	\$1,000	\$0	\$0	\$0
870	DISTRICT WIDE	\$4,992,254	\$5,278,303	\$5,102,068	\$3,410,163	\$2,880,748	\$2,880,748
CURRICULUM							
871	SPECIAL PROJECTS	\$822,112	\$428,416	\$862,043	\$597,560	\$968,381	\$1,009,067
879	SPECIAL EDUCATION	\$1,102,355	\$1,150,195	\$744,194	\$1,146,583	\$1,077,715	\$1,200,764
951	DEPT. OF INSTRUCTION	\$358,242	\$496,092	\$389,946	\$632,350	\$551,720	\$706,600
953	GUIDANCE AND SOCIAL SERVICES	\$10,000	\$0	\$2,500	\$92	\$0	\$46,555
957	DIRECTOR OF BILINGUAL EDU	\$308,485	\$284,256	\$306,430	\$289,896	\$310,528	\$318,973
959	REFORM OFF- SECONDARY EDU	\$378,242	\$468,058	\$483,812	\$461,210	\$527,229	\$585,759
OTHER STUDENT SERVICES							
904	PUPIL TRANSPORTATION	\$2,588,904	\$2,382,915	\$2,510,555	\$2,275,975	\$2,818,681	\$2,550,985
912	PRINT SHOP	\$156,676	\$105,894	\$133,988	\$156,316	\$143,302	\$147,989
922	CAMPUS SECURITY	\$1,384,532	\$1,357,867	\$1,461,499	\$1,375,296	\$1,527,055	\$1,660,440
952	STUDENT SERVICES	\$78,090	\$79,091	\$80,089	\$83,473	\$83,090	\$86,773
955	HEALTH SERVICES	\$345,450	\$346,349	\$285,306	\$55,340	\$206,652	\$26,000
956	STADIUM AND GROUNDS	\$2,610	\$0	\$2,610	\$0	\$0	\$0
MAINTENANCE / CUSTODIAL							
925	MAINT. DEPT.	\$5,146,736	\$5,031,277	\$5,131,737	\$4,841,763	\$5,689,042	\$6,030,323
926	CUSTODIAL / REC. DEPT	\$0	\$0	\$0	\$8,795	\$0	\$0
928	CO-ORD OF CUSTODIAL SERV	\$735,712	\$805,794	\$797,836	\$837,454	\$701,320	\$918,078
DEBT SERVICE / LEASING							
999	DEBT SERVICE	\$0	\$0		\$0		
	TOTAL	\$72,544,084	\$79,282,957	\$81,326,476	\$82,184,090	\$84,560,092	\$86,894,602

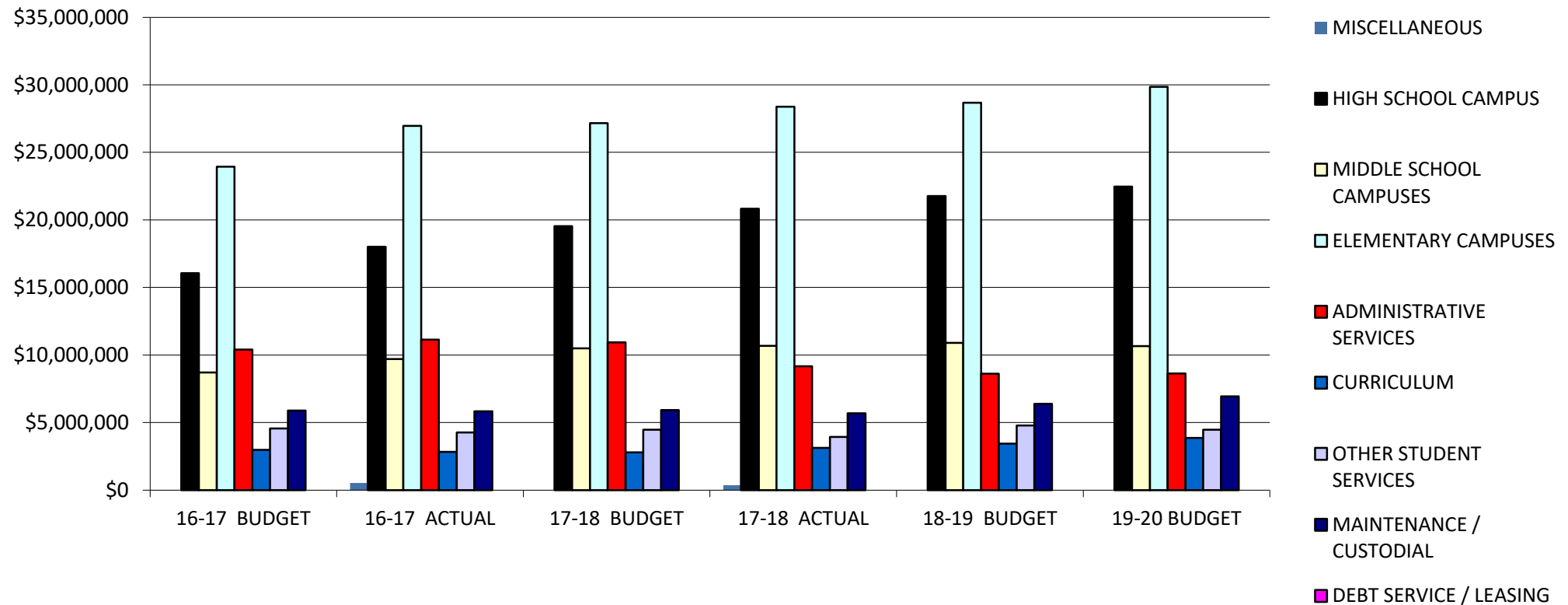
Proposed Expenses 2017-2020

By Instructional Level

SUMMARY BY INSTRUCTIONAL LEVELS						
INSTRUCTIONAL LEVEL	16-17 BUDGET	16-17 ACTUAL	17-18 BUDGET	17-18 Actual	18-19 BUDGET	19-20 BUDGET
MISCELLANEOUS	\$0	\$532,396	\$0	\$368,690	\$0	\$0
HIGH SCHOOL CAMPUS	\$16,053,944	\$18,012,880	\$19,544,167	\$20,829,774	\$21,763,695	\$22,462,395
MIDDLE SCHOOL CAMPUSES	\$8,716,725	\$9,706,906	\$10,488,384	\$10,677,987	\$10,896,855	\$10,657,671
ELEMENTARY CAMPUSES	\$23,943,914	\$26,957,018	\$27,170,791	\$28,381,849	\$28,674,933	\$29,858,162
ADMINISTRATIVE SERVICES	\$10,411,356	\$11,137,552	\$10,930,589	\$9,163,686	\$8,619,894	\$8,628,066
CURRICULUM	\$2,979,437	\$2,827,017	\$2,788,925	\$3,127,691	\$3,435,574	\$3,867,719
OTHER STUDENT SERVICES	\$4,556,262	\$4,272,116	\$4,474,047	\$3,946,401	\$4,778,780	\$4,472,187
MAINTENANCE / CUSTODIAL	\$5,882,448	\$5,837,071	\$5,929,573	\$5,688,012	\$6,390,362	\$6,948,401
DEBT SERVICE / LEASING	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$72,544,084	\$79,282,957	\$81,326,476	\$82,184,090	\$84,560,092	\$86,894,602

Proposed Expenses 2017-2020

By Instructional Level

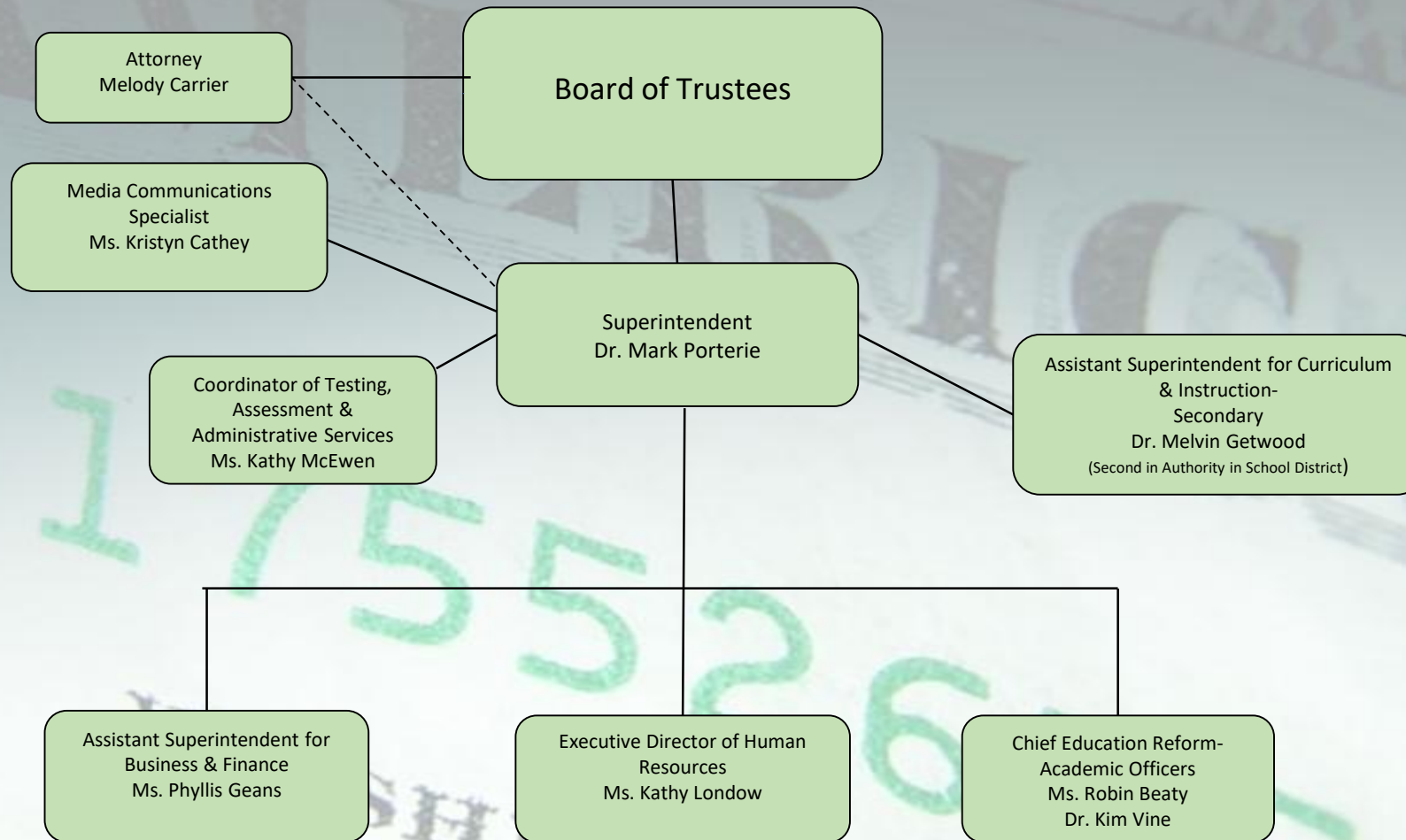


FISCAL YEAR (BUDGET & ACTUALS)



ORGANIZATIONAL DESIGN

PAISD Organizational Design





SUPPORTING INFORMATION

Statistical Data

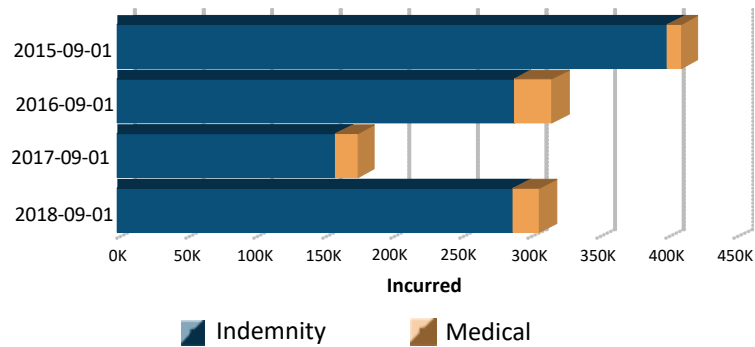
- Accidents
- Attendance Rate
- Employees
- Students
- Senate Bill (SB) 622 Requirements



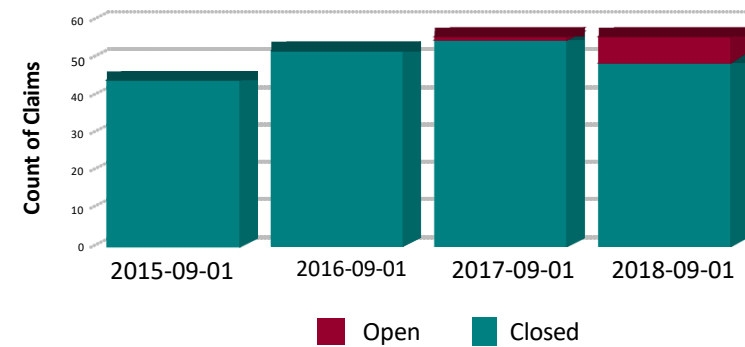
ACCIDENTS

Port Arthur ISD Coverage Period Analysis

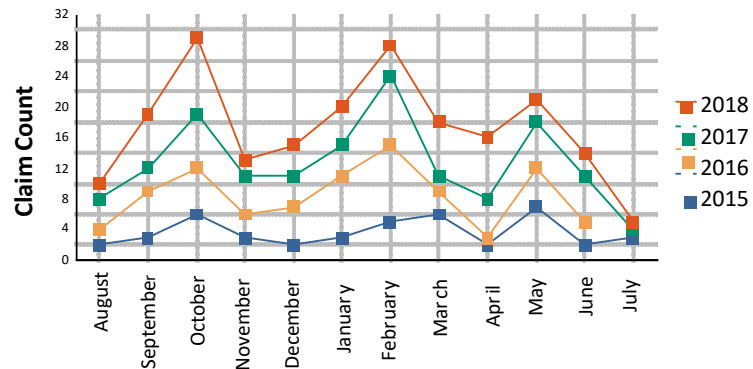
Total Incurred By Coverage Period



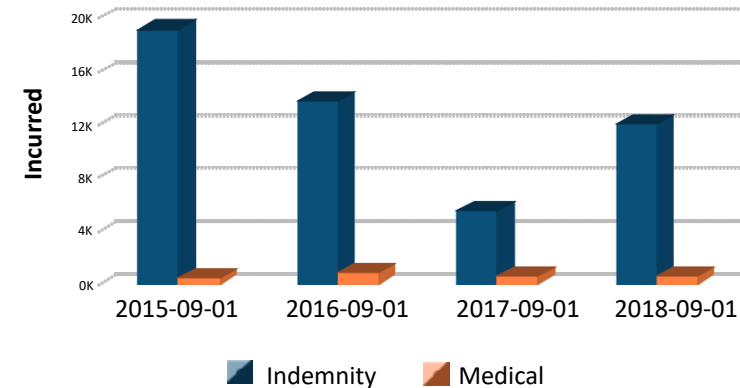
Closed vs. Open



Distribution of Claims By Month

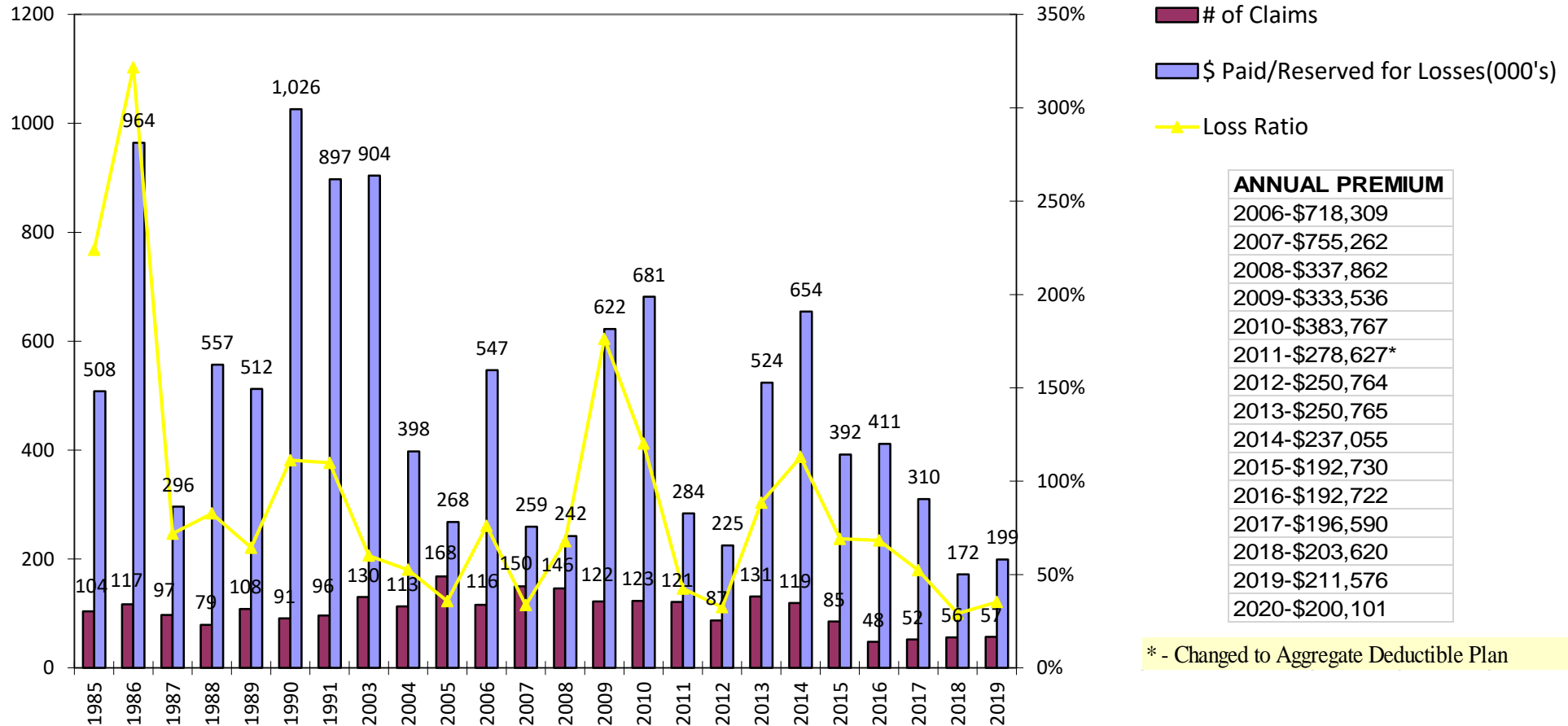


Average Incurred



PAISD Workers' Compensation History

WORKERS' COMPENSATION ACTIVITIES
BY FUND YEAR



* - Changed to Aggregate Deductible Plan

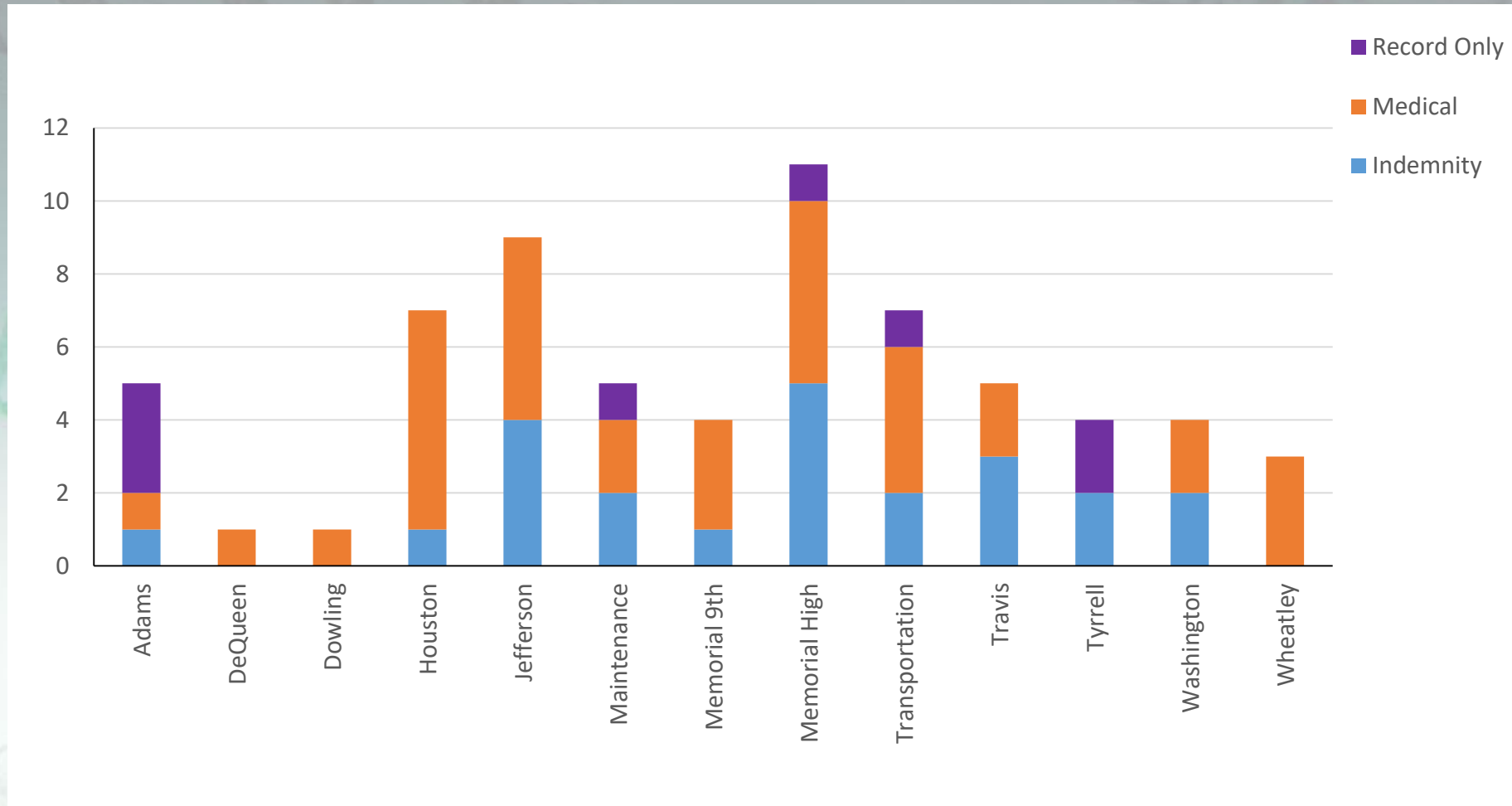
PAISD Workers' Compensation Claims

By Organization (August 2018-July 2019)

Campus/Organization	Indemnity	Medical	Record Only	Grand Total
Adams	1	1	3	5
DeQueen		1		1
Dowling		1		1
Houston	1	6		7
Jefferson	4	5		9
Maintenance	2	2	1	5
Memorial 9th	1	3		4
Memorial High	5	5	1	11
Transportation	2	4	1	7
Travis	3	2		5
Tyrrell	2		2	4
Washington	2	2		4
Wheatley		3		3
Grand Total	23	35	8	66

PAISD Workers' Compensation Claims

By Organization (August 2018-July 2019)



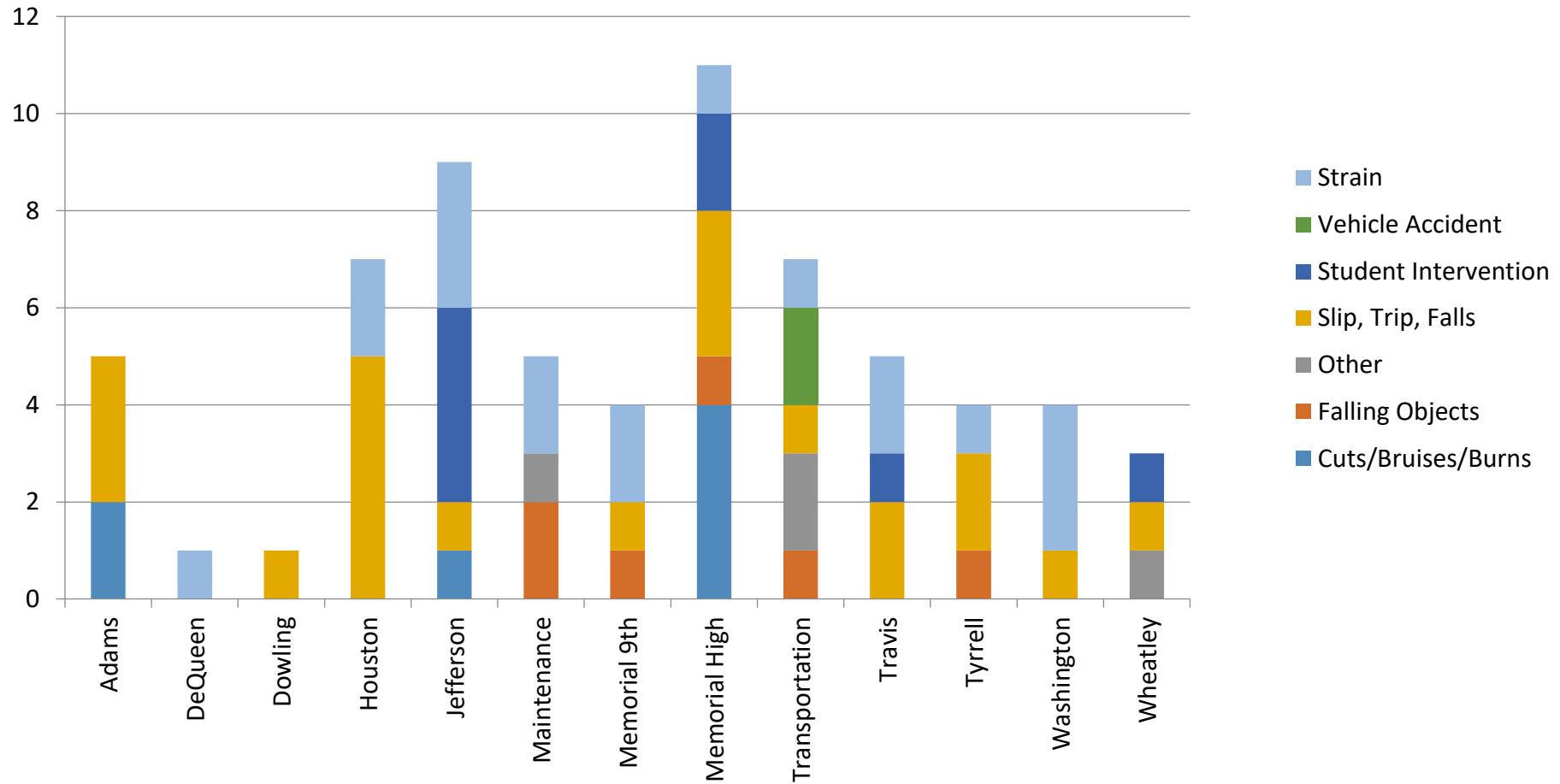
PAISD Workers' Compensation Claims

By Organization (August 2018-July 2019)

Campus/Organization	Cuts/Bruises/ Burns	Falling Objects	Other	Slip, Trip, Falls	Student Intervention	Vehicle Accident	Strain	Grand Total
Adams	2			3				5
DeQueen							1	1
Dowling				1				1
Houston				5			2	7
Jefferson	1			1	4		3	9
Maintenance		2	1				2	5
Memorial 9th		1		1			2	4
Memorial High	4	1		3	2		1	11
Transportation		1	2	1		2	1	7
Travis				2	1		2	5
Tyrrell		1		2			1	4
Washington				1			3	4
Wheatley			1	1	1			3
Grand Total	7	6	4	21	8	2	18	66

PAISD Workers' Compensation Claims

By Organization (August 2018-July 2019)





EMPLOYEES

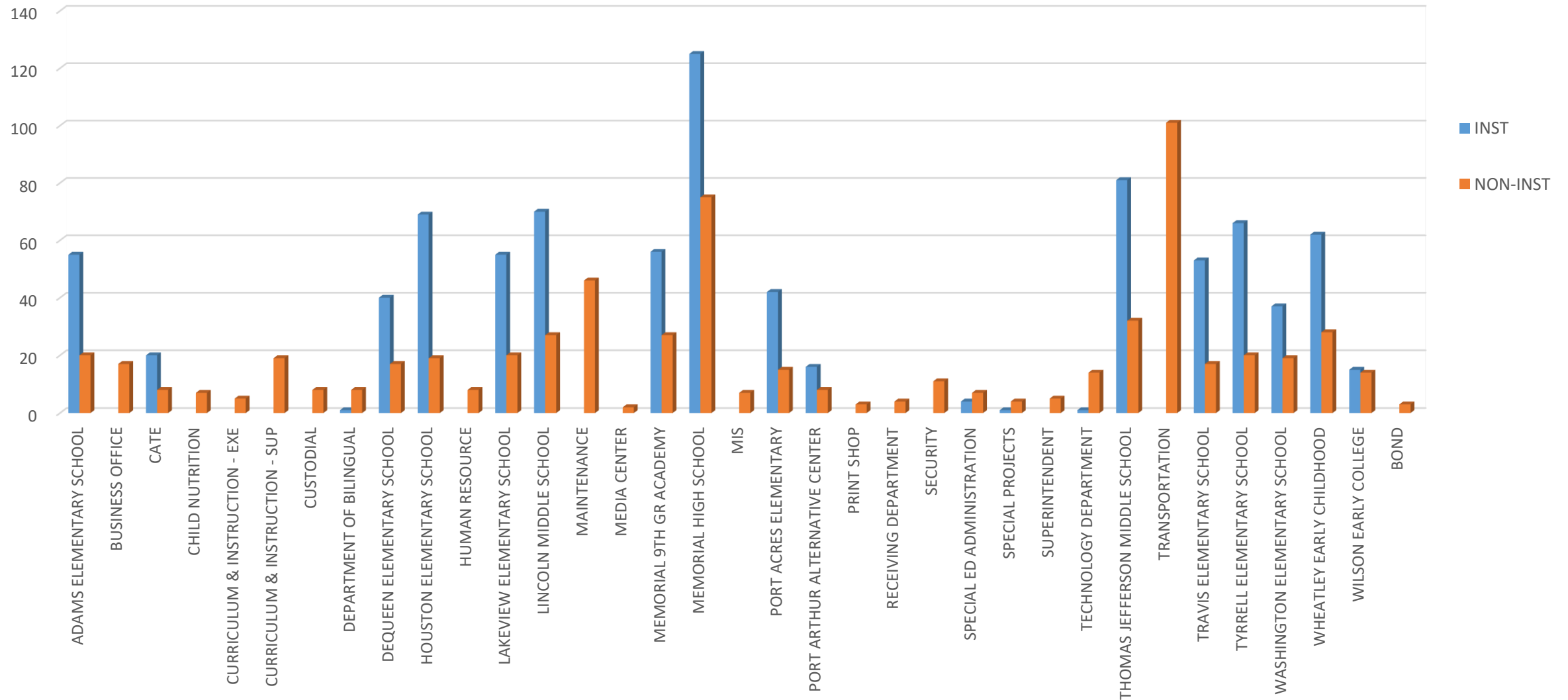
Employees 2018-2019

LOCATION	INST	NON-INST	GRAND TOTAL
ADAMS ELEMENTARY SCHOOL	55	20	75
BUSINESS OFFICE		17	17
CATE	20	8	28
CHILD NUTRITION		7	7
CURRICULUM & INSTRUCTION - EXE		5	5
CURRICULUM & INSTRUCTION - SUP		19	19
CUSTODIAL		8	8
DEPARTMENT OF BILINGUAL	1	8	9
DEQUEEN ELEMENTARY SCHOOL	40	17	57
HOUSTON ELEMENTARY SCHOOL	69	19	88
HUMAN RESOURCE		8	8
LAKEVIEW ELEMENTARY SCHOOL	55	20	75
LINCOLN MIDDLE SCHOOL	70	27	97
MAINTENANCE		46	46
MEDIA CENTER		2	2
MEMORIAL 9TH GR ACADEMY	56	27	83
MEMORIAL HIGH SCHOOL	125	75	200
MIS		7	7

Employees 2018-2019

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	4	7	11
SPECIAL PROJECTS	1	4	5
SUPERINTENDENT		5	5
TECHNOLOGY DEPARTMENT	1	14	15
THOMAS JEFFERSON MIDDLE SCHOOL	81	32	113
TRANSPORTATION		101	101
TRAVIS ELEMENTARY SCHOOL	53	17	70
TYRRELL ELEMENTARY SCHOOL	66	20	86
WASHINGTON ELEMENTARY SCHOOL	37	19	56
WHEATLEY EARLY CHILDHOOD	62	28	90
WILSON EARLY COLLEGE	15	14	29
BOND		3	3
GRAND TOTAL	869	645	1,514

Employees 2018-2019



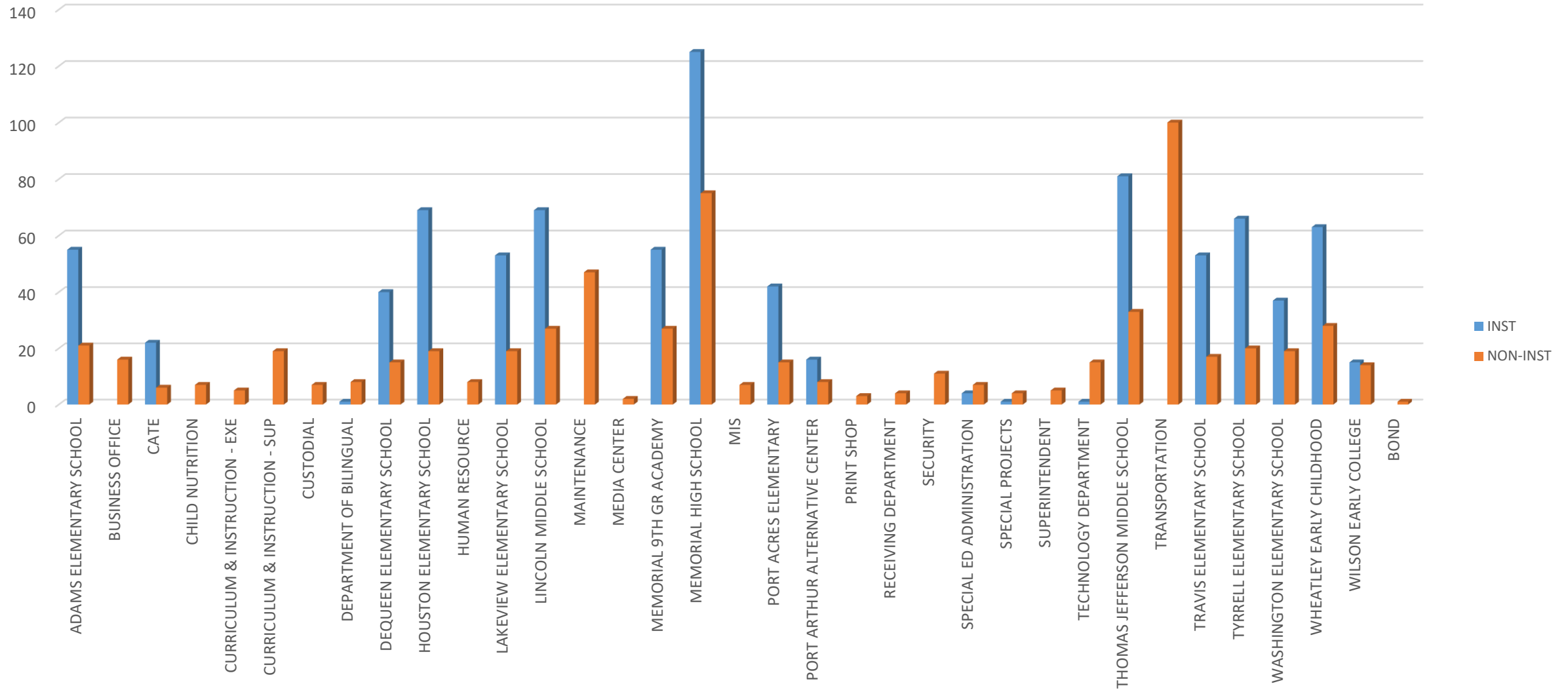
Employees 2019-2020

LOCATION	INST	NON-INST	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		19	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	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	4	7	11
SPECIAL PROJECTS	1	4	5
SUPERINTENDENT		5	5
TECHNOLOGY DEPARTMENT	1	15	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	63	28	91
WILSON EARLY COLLEGE	15	14	29
BOND		1	1
GRAND TOTAL	868	639	1,507

Employees 2019-2020



Employees 2018-2019 vs. 2019-2020

LOCATION	2018-19 INST	2018-19 NON-INST	2018-19 TOTAL	2019-20 INST	2019-20 NON-INST	2019-20 TOTAL
ADAMS ELEMENTARY SCHOOL	55	20	75	55	21	76
BUSINESS OFFICE		17	17		16	16
CATE	20	8	28	22	6	28
CHILD NUTRITION		7	7		7	7
CURRICULUM & INSTRUCTION - EXE		5	5		5	5
CURRICULUM & INSTRUCTION - SUP		19	19		19	19
CUSTODIAL		8	8		7	7
DEPARTMENT OF BILINGUAL	1	8	9	1	8	9
DEQUEEN ELEMENTARY SCHOOL	40	17	57	40	15	55
HOUSTON ELEMENTARY SCHOOL	69	19	88	69	19	88
HUMAN RESOURCE		8	8		8	8
LAKEVIEW ELEMENTARY SCHOOL	55	20	75	53	19	72
LINCOLN MIDDLE SCHOOL	70	27	97	69	27	96
MAINTENANCE		46	46		47	47
MEDIA CENTER		2	2		2	2
MEMORIAL 9TH GR ACADEMY	56	27	83	55	27	82
MEMORIAL HIGH SCHOOL	125	75	200	125	75	200
MIS		7	7		7	7

Employees 2018-2019 vs. 2019-2020

LOCATION	2018-19 INST	2018-19 NON-INST	2018-19 TOTAL	2019-20 INST	2019-20 NON-INST	2019-20 TOTAL
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	4	7	11
SPECIAL PROJECTS	1	4	5	1	4	5
SUPERINTENDENT		5	5		5	5
TECHNOLOGY DEPARTMENT	1	14	15	1	15	16
THOMAS JEFFERSON MIDDLE SCHOOL	81	32	113	81	33	114
TRANSPORTATION		101	101		100	100
TRAVIS ELEMENTARY SCHOOL	53	17	70	53	17	70
TYRRELL ELEMENTARY SCHOOL	66	20	86	66	20	86
WASHINGTON ELEMENTARY SCHOOL	37	19	56	37	19	56
WHEATLEY EARLY CHILDHOOD	62	28	90	63	28	91
WILSON EARLY COLLEGE	15	14	29	15	14	29
BOND		3	3		1	1
GRAND TOTAL	869	645	1,514	868	639	1,507

Instructional Employees 2019-2020

LOCATION	ADMINISTRATOR	CLERICAL	TEACHERS/OTHER PROF	GRAND TOTAL
ADAMS ELEMENTARY SCHOOL		9	46	55
CATE	3		19	22
DEPARTMENT OF BILINGUAL			1	1
DEQUEEN ELEMENTARY SCHOOL		8	32	40
HOUSTON ELEMENTARY SCHOOL		17	52	69
LAKEVIEW ELEMENTARY SCHOOL		10	43	53
LINCOLN MIDDLE SCHOOL		13	56	69
MEMORIAL 9TH GR ACADEMY		10	45	55
MEMORIAL HIGH SCHOOL		21	104	125
PORT ACRES ELEMENTARY		8	34	42
PORT ARTHUR ALTERNATIVE CENTER		1	15	16
SPECIAL ED ADMINISTRATION	1		3	4
SPECIAL PROJECTS		1		1
TECHNOLOGY DEPARTMENT		1		1
THOMAS JEFFERSON MIDDLE SCHOOL		12	69	81
TRAVIS ELEMENTARY SCHOOL		8	45	53
TYRRELL ELEMENTARY SCHOOL		13	53	66
WASHINGTON ELEMENTARY SCHOOL		6	31	37
WHEATLEY EARLY CHILDHOOD	1	33	29	63
WILSON EARLY COLLEGE		1	14	15
GRAND TOTAL	5	172	691	868

Non- Instructional Employees 2019-2020

LOCATION	ADMINISTRATOR	BUS STAFF	CHILD NUTRITION	CLERICAL	CUSTODIAN	MAINT	SECURITY	TEACHERS/OTHER PROF	GRAND TOTAL
ADAMS ELEMENTARY SCHOOL	2		6	4	7			2	21
BOND	1								1
BUSINESS OFFICE	2			9				5	16
CATE				2	3			1	6
CHILD NUTRITION (CENTRAL OFFICE)	1			5				1	7
CURRICULUM & INSTRUCTION - EXE	3			2					5
CURRICULUM & INSTRUCTION - SUP	12			2				5	19
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	5		8	4	4		3	3	27
MAINTENANCE	1			2	1	43			47
MEDIA CENTER				2					2
MEMORIAL 9TH GR ACADEMY	3		7	6	5		3	3	27
MEMORIAL HIGH SCHOOL	12		23	13	15		3	9	75
MIS	1			2				4	7

Non- Instructional Employees 2019-2020

LOCATION	ADMINISTRATOR	BUS STAFF	CHILD NUTRITION	CLERICAL	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	3				4
SECURITY	1			1			8	1	11
SPECIAL ED ADMINISTRATION	3			3				1	7
SPECIAL PROJECTS	1			1				2	4
SUPERINTENDENT	2			3					5
TECHNOLOGY DEPARTMENT	2			10				3	15
THOMAS JEFFERSON MIDDLE SCHOOL	5		10	4	7		3	4	33
TRANSPORTATION	1	91		3		4		1	100
TRAVIS ELEMENTARY SCHOOL	2		7	2	4			2	17
TYRRELL ELEMENTARY SCHOOL	3		7	3	5			2	20
WASHINGTON ELEMENTARY SCHOOL	2		7	3	5			2	19
WHEATLEY EARLY CHILDHOOD	1	1	6	13	3			4	28
WILSON EARLY COLLEGE	2		4	2	3		1	2	14
GRAND TOTAL	80	92	109	129	91	47	21	70	639

The background of the slide is a close-up, slightly blurred image of a US dollar bill. The words 'ONE DOLLAR' are visible at the top in a dark, serif font. Below that, the word 'AMERICAN' is printed in a large, light-colored, serif font. In the center, the text 'ATTENDANCE RATE' is overlaid in a bold, dark blue, sans-serif font. Below this, the serial number 'A 1755 2615' is printed in green. At the bottom, the word 'WASHINGTON' is partially visible in a dark, serif font.

ATTENDANCE RATE

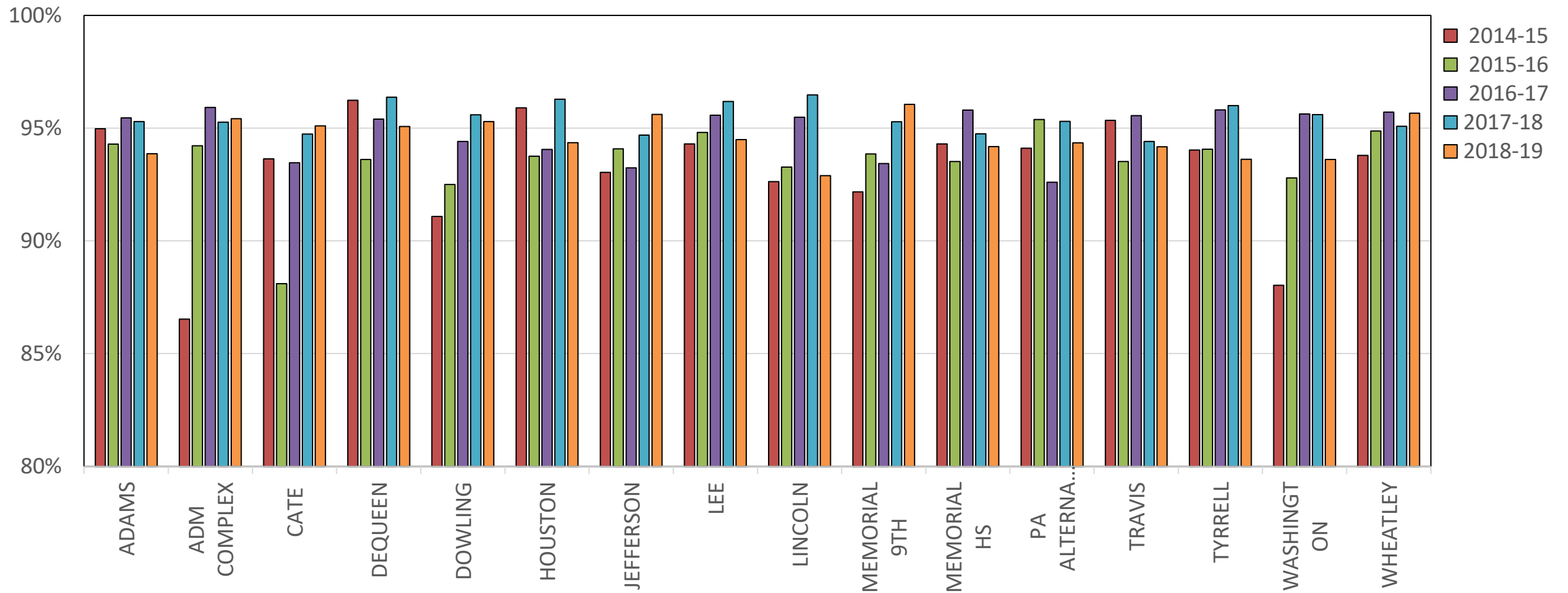
Professional Personnel

Attendance Rate FY 2015-2019

CAMPUS	2014-15	2015-16	2016-17	2017-18	2018-19	TOTAL
ADAMS	94.97%	94.29%	95.45%	95.29%	93.86%	94.77%
ADM COMPLEX	86.53%	94.22%	95.92%	95.27%	95.41%	93.47%
CATE	93.64%	88.10%	93.46%	94.73%	95.10%	93.01%
DEQUEEN	96.23%	93.61%	95.40%	96.37%	95.07%	95.34%
DOWLING	91.08%	92.50%	94.41%	95.59%	95.29%	93.77%
HOUSTON	95.90%	93.75%	94.05%	96.28%	94.36%	94.87%
JEFFERSON	93.04%	94.08%	93.24%	94.69%	95.61%	94.13%
LEE	94.30%	94.81%	95.57%	96.18%	94.49%	95.07%
LINCOLN	92.63%	93.27%	95.48%	96.47%	92.89%	94.15%
MEMORIAL 9TH	92.17%	93.85%	93.43%	95.28%	96.06%	94.16%
MEMORIAL HS	94.30%	93.52%	95.80%	94.75%	94.18%	94.51%
PA ALTERNATIVE	94.11%	95.38%	92.60%	95.30%	94.34%	94.35%
TRAVIS	95.34%	93.52%	95.55%	94.41%	94.18%	94.60%
TYRRELL	94.03%	94.06%	95.81%	96.00%	93.62%	94.70%
WASHINGTON	88.03%	92.79%	95.63%	95.60%	93.61%	93.13%
WHEATLEY	93.79%	94.87%	95.71%	95.08%	95.66%	95.02%
GRAND TOTAL	93.13%	93.54%	94.84%	95.45%	94.61%	94.32%

Professional Personnel

Attendance Rate FY 2015-2019



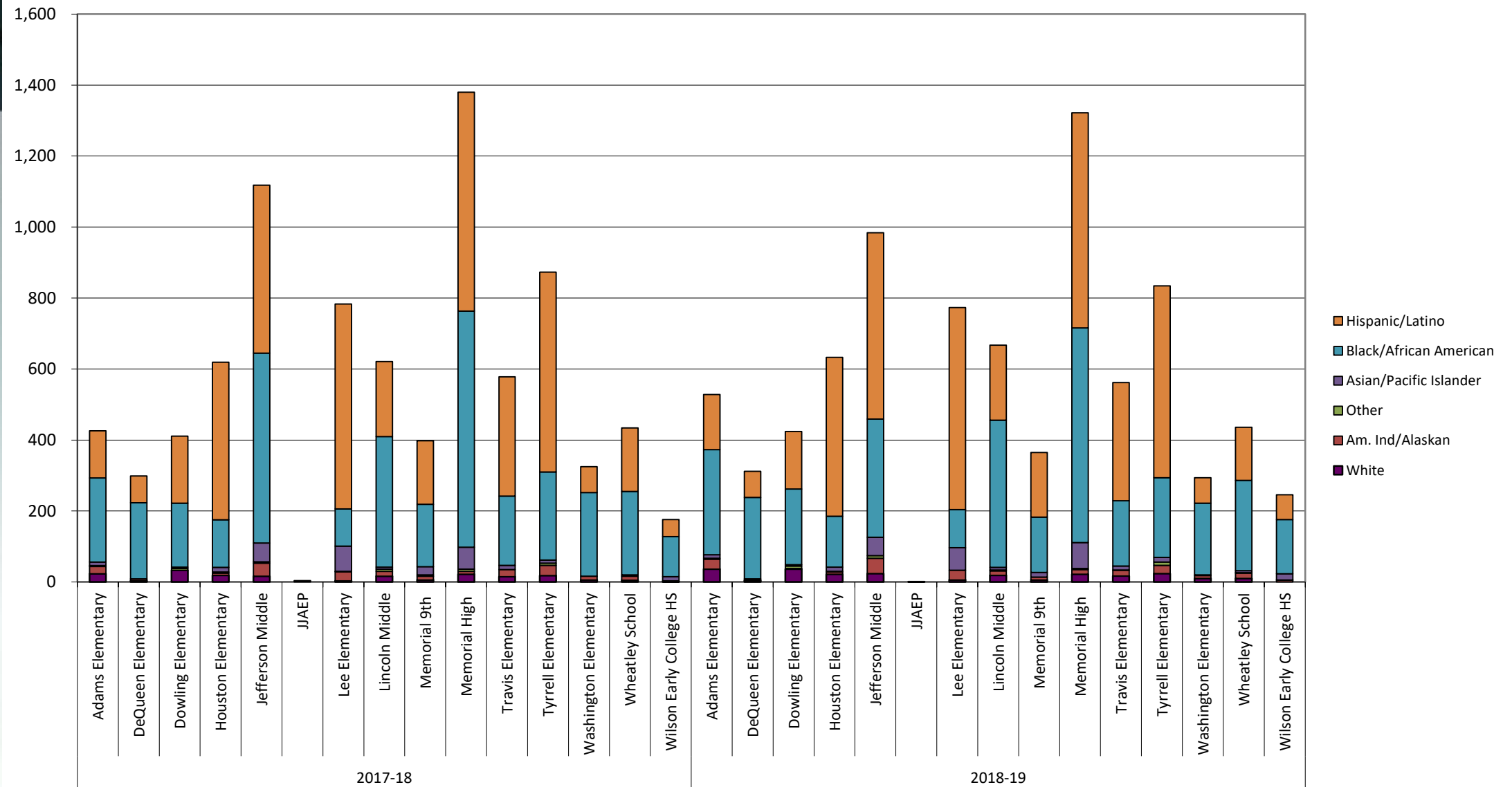


STUDENTS

PAISD Students (2017-2019)

2017-18															
	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	4.93%	10	2.35%	237	55.63%	133	31.22%	23	5.40%	0	0.00%	2	0.47%	426
Dequeen Elementary	5	1.67%	0	0.00%	214	71.57%	76	25.42%	3	1.00%	0	0.00%	1	0.33%	299
Dowling Elementary	0	0.00%	4	0.97%	180	43.80%	189	45.99%	33	8.03%	0	0.00%	5	1.22%	411
Houston Elementary	6	0.97%	13	2.10%	134	21.65%	444	71.73%	19	3.07%	0	0.00%	3	0.48%	619
Lee Elementary	26	3.32%	71	9.07%	105	13.41%	577	73.69%	3	0.38%	0	0.00%	1	0.13%	783
Travis Elementary	20	3.46%	12	2.08%	195	33.74%	336	58.13%	15	2.60%	0	0.00%	0	0.00%	578
Tyrrell Elementary	29	3.32%	9	1.03%	248	28.41%	563	64.49%	18	2.06%	0	0.00%	6	0.69%	873
Washington Elementary	10	3.08%	0	0.00%	236	72.62%	73	22.46%	6	1.85%	0	0.00%	0	0.00%	325
Wheatley School	11	2.53%	4	0.92%	235	54.15%	179	41.24%	5	1.15%	0	0.00%	0	0.00%	434
Jefferson Middle	37	3.95%	53	5.66%	353	37.71%	473	50.53%	16	1.71%	0	0.00%	4	0.43%	936
Lincoln Middle	14	2.26%	6	0.97%	368	59.45%	211	34.09%	16	2.58%	0	0.00%	6	0.97%	621
Memorial 9th	10	2.51%	23	5.78%	176	44.22%	179	44.97%	6	1.51%	0	0.00%	4	1.01%	398
Memorial High	8	0.58%	62	4.49%	665	48.19%	617	44.71%	22	1.59%	0	0.00%	6	0.43%	1380
JJAEP	0	0.00%	0	0.00%	4	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	4
Wilson Early College	2	1.14%	12	6.82%	113	64.20%	48	27.27%	1	0.57%	0	0.00%	0	0.00%	176
District	199	2.41%	279	3.38%	3463	44.12%	4098	49.61%	186	2.25%	0	0.00%	38	0.46%	8263
2018-19															
	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	5.30%	10	1.89%	296	56.06%	155	29.35%	36	6.81%	0	0.00%	3	0.56%	528
Dequeen Elementary	3	0.96%	0	0.00%	229	73.39%	74	23.71%	4	1.28%	0	0.00%	2	0.64%	312
Port Acres Elementary	2	0.47%	4	0.94%	213	50.23%	162	38.20%	36	8.49%	0	0.00%	7	1.65%	424
Houston Elementary	6	0.94%	12	1.89%	143	22.59%	448	70.77%	22	3.47%	0	0.00%	2	0.31%	633
Lakeview Elementary	27	3.49%	64	8.27%	107	13.84%	569	73.60%	6	0.77%	0	0.00%	0	0.00%	773
Travis Elementary	16	2.84%	11	1.95%	184	32.74%	333	59.25%	17	3.02%	0	0.00%	1	0.17%	562
Tyrrell Elementary	23	2.75%	13	1.55%	225	26.97%	540	64.74%	24	2.87%	0	0.00%	9	1.07%	834
Washington Elementary	8	2.72%	0	0.00%	202	68.70%	72	24.48%	10	3.40%	2	0.68%	0	0.00%	294
Wheatley School	15	3.44%	6	1.37%	254	58.25%	150	34.40%	10	2.29%	0	0.00%	1	0.22%	436
Jefferson Middle	43	4.36%	52	5.28%	333	33.84%	525	53.35%	24	2.43%	0	0.00%	7	0.71%	984
Lincoln Middle	12	1.79%	7	1.04%	415	62.21%	211	31.63%	19	2.84%	0	0.00%	3	0.44%	667
Memorial 9th	8	2.19%	13	3.56%	156	42.73%	182	49.86%	6	1.64%	0	0.00%	0	0.00%	365
Memorial High	13	0.98%	73	5.52%	605	45.76%	606	45.83%	22	1.66%	0	0.00%	3	0.22%	1322
JJAEP	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	100.00%	0	0.00%	0	0.00%	1
Wilson Early College	5	2.03%	17	6.91%	153	62.19%	70	28.45%	0	0.00%	0	0.00%	1	0.40%	246
District	209	2.49%	282	3.36%	3515	41.94%	4097	48.90%	237	2.83%	2	0.02%	39	0.46%	8381

PAISD Students (2017-2019)



The background of the slide is a close-up, slightly blurred image of US currency. The words "ONE DOLLAR" are visible at the top in a dark, serif font. Below that, the word "AMERICAN" is printed in a large, light-colored, serif font. In the center, the serial number "A 17552615" is printed in green ink. At the bottom, the word "WASHINGTON" is partially visible in a dark, serif font. The overall image has a dark, moody aesthetic with a blue and green color palette.

Senate Bill (SB) 622 Requirements

Senate Bill (SB) 622 Requirements

Statutory Required Public Notices for PAISD

	Actual 2018-19	Proposed 2019-20
Board of Trustees		
Election	336	300
Other	0	250
Business Office		
Tax/Budget Notice	849	900
Purchasing	5,959	3,500
School First	168	200
Statement of Revenues & Expenditures	805	850
Other	600	300
TOTAL	8,717	6,300

STATUTORILY REQUIRED PUBLIC NOTICES FOR THE DISTRICT

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



SUMMARIES & ANALYSIS

The background of the slide is a close-up, slightly blurred image of US currency. The words "FEDERAL RESERVE NOTE" are visible at the top in a dark, serif font. Below that, the word "AMERICAN" is printed in large, light-colored, serif capital letters. In the center, the serial number "A 17552615" is printed in green ink. At the bottom, the word "WASHINGTON" is partially visible in a dark, serif font. The overall tone is professional and financial.

FINANCIAL SUMMARY

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.

Local Funds

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 Funds (Cont'd.)

- 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.
- Weighted Average Daily Attendance (WADA)
 - In calculating Tier II, 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. 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 an 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 Funds (Cont'd.)

- 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.
 - 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; and
 - the purchase of new school buses;
 - may 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.
 - Bonds may be sold at public or private sale as determined by the governing board of the district.

Federal Funds

Auditors shall consider the 14 types of compliance requirements and related audit objectives in Part 3 and Part 4 or 5 (for programs included in the Supplement) in every audit conducted under OMB Circular A-133 or 2 CFR part 200, Subpart F, with the exception of program-specific audits performed in accordance with a Federal agency's program-specific audit guide (see Appendix VI to the Supplement).

In making a determination not to test a compliance requirement, the auditor must conclude that the requirement either does not apply to the particular non-Federal entity or that noncompliance with the requirement could not have a direct and material effect on a major program (e.g., the auditor would not be expected to test Procurement if the non-Federal entity charges only small amounts of purchases to a major program).

The descriptions of the compliance requirements in Parts 3, 4, and 5 generally are a summary of the actual compliance requirements. The auditor must refer to the referenced citations to laws and regulations for the complete statement of the compliance requirements. It is important that school business officials familiarize themselves with these procedures as it will help to ensure that they are in compliance with the above requirements.

In addition, an understanding of the Catalog of Federal Domestic Assistance Identification Numbers which represents key cross reference codes used to identify compliance provisions for federal programs would be helpful.

The background of the slide is a close-up, slightly blurred image of US currency. The words "FEDERAL RESERVE NOTE" are visible at the top in a dark, serif font. Below that, the word "AMERICAN" is printed in large, light-colored, serif capital letters. In the center, the number "A 17552615" is printed in green ink. At the bottom, the word "WASHINGTON" is partially visible in a dark, serif font. The overall image has a dark, moody aesthetic with a focus on the texture and typography of the money.

EMPLOYEE BENEFITS

Employee Benefits Summary

Retirement:

All employees working 10 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, 2019.

Social Security (including Medicare):

Port Arthur Independent School District (PAISD) is a full FICA district. The rate is 7.65%: 6.2% for FICA on the limit of \$128,400 and 1.45% for Medicare on their total earnings.

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 \$303.00 per month per active TRS member for coverage. The state will contribute \$75 per month per active TRS member, for a total of \$378.00 per month per active TRS member. The employee has 3 options with TRS-ActiveCare to choose from.

Employee Benefits Summary (Cont'd.)

Life Insurance:

The district gives each employee \$20,000 basic life insurance \$40,000 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). 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 9 of those 79 buses are Wheatley’s buses. The District buses log in excess of 586,974 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- 31
- Bus Aides-17
- Field Trip Bus Drivers-6
- Mechanics-3

Daily Student Transportation:

- 2,932 Students Transported Daily
- 38 Route
- 586,974 Total Miles Traveled 2017-2018

Transportation Information (Cont'd)

Buses:

- 52 Standard Buses
- 13 Special Needs Buses
- 9 Head Start Buses
- 4 Fieldtrip buses
- 72 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 Information (Cont'd)

Regular	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	Cost	Cost	Cost	Cost	Cost	Budgeted
6100/Routes	\$1,484,223	\$1,759,516	\$1,901,723	\$2,056,504	\$1,648,985	\$1,480,429
6200/Extra-Co	\$74,145	\$138,611	\$74,025	\$165,059	\$191,870	\$181,870
6300/Non-School	\$284,650	\$296,330	\$287,086	\$249,036	\$249,036	\$249,036
6400/Other	\$38,400	\$54,940	\$65,013	\$87,440	\$87,440	\$87,440
6600		\$208,394	\$193,394	\$0	\$0	\$0
Total	\$1,881,418	\$2,457,790	\$2,521,240	\$2,558,039	\$2,177,331	\$1,998,775
Special Ed.	Cost	Cost	Cost	Cost	Cost	Cost
6100/Routes	\$471,463	\$480,106	\$456,243	\$756,064	\$681,619	\$576,198
6200/Extra-Co	\$6,000	\$5,220	\$5,220	\$5,220	\$5,220	\$5,220
6300/Non-School	\$59,500	\$57,615	\$57,615	\$57,615	\$57,615	\$57,615
6400/Other	\$17,000	\$23,500	\$23,500	\$16,000	\$16,000	\$16,000
6600						
Total	\$553,963	\$566,441	\$542,578	\$834,899	\$760,454	\$655,033
Yearly Totals	2,435,381	3,024,231	3,063,817	3,392,938	2,937,785	2,653,808

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Buses	Regular	Regular	Regular	Regular	Regular	Regular
A - Cutaway		3	3	4	3	3
C - Conventional	47	67	71	71	71	71
D - Transit	5	5	5	5	5	5
Total	52	75	79	80	79	79

Staff

Drivers	44	44	36	47	36	36
Aides	21	21	18	22	18	18
Aux. Drivers	16	16	6	6	6	6
Aux. Aides	10	10	0	0	0	0
Mechanics	3	3	3	3	3	3

The background of the slide is a composite image. The top half shows a dark, textured surface, likely the cover of a US passport, with the words "UNITED STATES OF AMERICA" embossed in a repeating pattern. The bottom half shows an open passport to a visa page. The page is white with green text. At the top, "UNITED STATES OF AMERICA" is printed in a large, serif font. Below that, the alphanumeric code "A 1755 2615" is printed in a large, green, sans-serif font. At the bottom, the word "WASHINGTON" is printed in a smaller, green, sans-serif font. The overall image is slightly blurred and has a soft, ethereal quality.

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	
2014 – 2015	117,097	1,533,427	Actual
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	92,910	1,259,142	As of August 21, 2019

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	\$7.00	(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 Port Arthur Independent School District Child Nutrition Department is changing its policy for serving meals to children served under the National School Lunch Program and School Breakfast Program for the 2019-2020 school year. 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.

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
2013-2014	\$ 6,020,777.76	\$ 6,012,563.25
2014-2015	\$ 5,608,672.77	\$ 5,656,882.14
2015-2016	\$ 5,688,459.07	\$ 5,743,672.25
2016-2017	\$ 5,786,804.89	\$ 5,598,828.74
2017-2018	\$ 5,441,636.87	\$ 5,596,771.18
2018-2019 (as of August 21, 2019)	\$ 4,768,912.01	\$ 5,329,801.03

Meal prices for the 2019-2020:

BREAKFAST		LUNCH	
STUDENT	\$0.00	STUDENT	\$0.00
EMPLOYEE	\$3.25	EMPLOYEE	\$4.25
VISITOR	\$3.25	VISITOR	\$4.25

The background of the slide is a close-up, slightly blurred image of US currency. The words 'FEDERAL RESERVE NOTE' are visible at the top in a dark, serif font. Below that, the word 'AMERICAN' is printed in large, light-colored, serif capital letters. In the center, the text 'SPECIAL REVENUES' is overlaid in a bold, dark blue, sans-serif font. Below this, the serial number 'A 17552615' is printed in green, with the 'A' being slightly larger and bolder. At the bottom, the word 'WASHINGTON' is partially visible in a dark, serif font. The overall lighting is soft, and the colors are muted, giving it a professional and academic feel.

SPECIAL REVENUES

Special Revenue – By Funds

NUMBER	TITLE	2017-2018	2018-2019	PROJECTED 2019-2020 SPECIAL REVENUES
205	HEAD START	\$2,520,998	\$2,731,645	\$2,731,645
211	TITLE I, PART A - IMPROVING BASIC PROGRAMS	\$4,459,832	\$3,756,173	\$3,756,173
211	TITLE I - 1003 SCHOOL IMPROVEMENT	\$275,000	\$150,000	\$150,000
212	TITLE I, PART C-MIGRANT	\$531,379	\$489,855	\$489,855
224	IDEA-B FORMULA	\$2,716,473	\$1,549,086	\$1,549,086
225	IDEA-B PRESCHOOL	\$52,298	\$27,666	\$27,666
226	ANALYSIS - PROJECT GRANT	\$10,000	\$0.00	\$0.00
226	IDEA B RESIDENTIAL	\$100,000	\$0.00	\$0.00
244	CARL D. PERKINS BASIC FORMULA GRANT	\$108,900	\$158,364	\$158,364
255	TITLE II, PART A- SUPPORTING EFFECTIVE INSTRUCTION	\$560,972	\$620,246	\$620,246
263	TITLE III, PART A-ELA	\$286,917	\$348,832	\$348,832
263	TITLE III, PART A-IMMIGRANT	\$0.00	\$25,843	\$25,843
289	PROJECT SERV HURRICANE RECOVERY	\$14,226	\$0.00	\$0.00
289	RESTART HURRICANE RECOVERY	\$620,005	\$0.00	\$0.00
289	TITLE IV, PART A, SUBPART I	\$83,531	\$281,870	\$281,870
	TEXAS HURRICANE HOMELESS YOUTH	\$0.00	\$27,115	\$27,115
TOTALS		\$12,340,531	\$10,166,695	\$10,166,695

NOGA for fiscal year 2019-2020 not available as of 08/20/2019

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)

226 IDEA -- Part B, Discretionary

This fund classification is to be used to account, on a project basis, for funds used to support an Education Service Center (ESC) special education component and also:

- Targeted support to LEAs

- Regional Day School Programs for the Deaf

- Private residential placements

- Priority projects

- Other emerging needs.

(84.027) (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)

Federal Grants (Cont'd)

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)

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.

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	4,634
Middle School	1,751
High School	1,993

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 & 31
 - 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	\$3,833	4,634	\$17,763,625
Middle School	\$3,425	1,751	\$5,997,232
High School	\$4,755	1,993	\$9,477,229

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

Grade Span	Per Pupil Allocation	# of Students	Campus Allocation
Elementary	\$705	137	\$96,643
Middle School	\$279	82	\$22,892
High School	\$296	82	\$24,237

- PIC 22 – N/A, at the High School level only
- PIC 31 – 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
2014	\$661,158	\$583,751	\$525,376	\$58,375
2015	\$1,464,169	\$1,248,537	\$1,033,686	\$214,851
2016**	\$647,798.19*	TBD	\$487,632.15*	\$160,166.04*
2017***	\$790,768.33*	TBD	\$431,394.22*	\$359,374.11*
2018****	\$569,537.40	TBD	\$342,111.36	\$227,426.04
2019	\$202,074.96	TBD	\$181,867.46	\$20,207.50

*Anticipated Totals based on pending funding commitment for 2016-2017; pending reimbursements for 2017-2018

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

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

****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
- 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