

Adopted

# Port Arthur ISD 2017-2018 Budget

Presented to the Board of Trustees August 24, 2017



# Board of Trustees

- Rev. Donald R. Frank, Sr., President
- Mrs. Debra Ambroise, Vice President
- Mrs. Dianne Brown, Secretary
- Mr. Brandon Bartie, Trustee
- Mr. Joseph L. Guillory II, Trustee
- Mr. Kenneth W. Lofton, Sr., Trustee
- Mr. Robert Reid, Trustee



# Table of Contents

From the Superintendent's Desk	5	Summaries and Analysis	69
General Budget Information	9	Financial Summary	70
Budget Initiatives	27	Employee Benefits	77
Revenue Analysis	29	Transportation	80
Expense Analysis	36	Special Programs	84
Organizational Design	47	Athletics	85
Supporting Information	49	Child Nutrition	87
Employees	51	Special Revenue	90
Accidents	57	E-Rate	95
Attendance Rate	63	Acronyms	98
Students	66		





# **FROM THE SUPERINTENDENT'S DESK**





Port Arthur Independent School District  
Superintendent  
P.O. Box 1388  
Port Arthur, TX 77641-1388

Dear Port Arthur Independent School District Board of Trustees:

We are once again pleased to present the 2017-2018 recommended budget of the Port Arthur Independent School District to the Board of Trustees and the community. This balanced budget adopts sound business practices. Budget planning for 2017-2018 has again been an enormous process. This budget allows for the maximum preservation of jobs which is great for the community. The budget includes a total of more than 1,499 employees. It includes a well thought out compensation plan that raises the starting teacher salaries to \$47,000 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 and Special Education*, Elementary through High School; *Math, Science, and Foreign Language*, Middle and High School. For the past several years, Port Arthur ISD elementary schools have experienced unexpected growth, which has resulted in the district hiring additional teachers. Additional teachers have also been employed at the secondary level to address State graduation requirements. We will continue to focus on accident prevention and reductions, and an initiative to recognize schools and departments will remain in effect. We will also continue to champion curriculum initiatives that support the system vision for Excellence. Staff will continue to receive additional staff development and support towards improving student performance. I 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 Fund and, Food Service Fund 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.

Even though the district has reduced costs in some areas to offset funds needed for salaries and other operational needs, 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. Budget reductions were accomplished through analysis/review of expenses anticipated at the department and/or district-wide level. Additional reductions were achieved through the redesign of some business processes.



For 2017-18, the maintenance and operations (M&O) tax rate was increased from \$1.04 to \$1.17 due to the passage of a Tax Ratification Election. The Interest & Sinking fund (I&S) rate is \$0.31347.


Projected revenues for the 2017-2018 General Fund are \$77,494,337, excluding TRS contributions. Revenues for the General Fund are generated from the following primary resources.

Type of Revenue	2017-2018 Percent of Total Revenue	2016-2017 Percent of Total Revenue
Local, all sources	61.3%	57.8%
State, all sources	37.0%	40.3%
Federal, all sources	1.75%	1.9%

Revenues by source for the General Fund are as follows:

Revenue Sources	Recommended Revenue Budget 2016-2017	~ % Change from Adopted Budget 2015-2016
Local Sources	\$47,473,790	13.20%
State Sources	\$28,667,025	12.76%
Federal Sources	\$1,353,522	0%
Total General Fund Revenue	\$77,494,337	





The 2017-2018 state revenue projections are based on an estimated average daily attendance (ADA) of 7,840 students.

In addition to those funds shown above, the district also records recognition for the state's contribution in the amount of 6.8% for teacher retirement on behalf of all TRS employees in the district plus an additional 1% for TRS Care totaling to 7.8%.

### **Summary**

The school year 2016-2017 continued to be one of challenge 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. We are very proud to say that one of these goals was reached for the 2016- 2017 school year as all PAISD campuses meet TEA standards and no longer are any of our campuses classified as Improvement Required. Public education is a never-ending responsibility, but it is one that holds the greatest opportunity to make the future for the 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,



Dr. Mark Porterie  
Superintendent of Schools





# **GENERAL BUDGET INFORMATION**



# Budget Workshops

Activity	Date
Budget Retreat	May 25, 2017
Budget Retreat	July 11, 2017
Budget Retreat	August 14, 2017
Budget Hearing/Adopt Budget	August 24, 2017



# 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



# Major Budget Assumptions

- Fund balance will be reduced by ~\$500,000 to pay commitments Motiva
- Estimated Revenues for Chapter 313 Agreements remains the same at \$5,000,000.
- State Aid and local revenues increased as a result of a successful Tax Ratification Election.



# 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
- Budget can include:
  - High School Allotment (if applicable)



# 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

- 2009-10, 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
  - \$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)



# Other Local Revenue

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



# Chapter 41

- Notification of Chapter 41 status (2017-18) received from TEA on July 14.
- Expected equalized wealth level of \$328,919 will exceed the level of \$319,500 as established by Texas Education Code (TEC) § 41.002(a)(3).
- Districts whose identified wealth level falls between \$319,000 and \$514,000 per WADA may not be subject to recapture (see next page).



# Property Wealth does not always mean “recapture” under HB 1

## Pennies of tax rate

1 - 100	101 - 106	107 -117
<hr/>	<hr/>	<hr/>
\$514,000	None	\$319,500

Port Arthur ISD will be subject to hold a Chapter 41 election in 2018-2019.

## Equalized Wealth Level





# **BUDGET ADJUSTMENTS**



# New/Modified Budget Initiatives

- Salary Increases
  - Full Time
    - Auxiliary Increases
    - Teacher Salary Schedule Enhanced
    - Other Professional/Administrator's Increases
  - Part Time Workers
- Distance Learning
- Xerox Color Copiers (All Campuses)
- Wilson Early College Implementation
  - Staffing
  - Renovated Building
  - Co-Curriculum Expense
- Travel Expenses (Mileage Rate Increase)
- Crossing Guards
- Turnaround Plan
- JAG Program





# **REVENUE ANALYSIS: 2017-2018**



# Revenue 2017-2018

## Combined Budget Summary

### Estimated Budgeted Revenue/Expenses

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
Estimated Revenues	\$ 81,326,473	\$ 5,903,090	\$ 22,955,225	\$ 110,184,788
Estimated Expenditures	\$ 81,326,473	\$ 5,903,090	\$ 22,955,225	\$ 110,184,788
Net Difference (Deficit)	\$ -	\$ -	\$ -	\$ -

### Combined Funding



# Revenue 2017-2018

## Combined Budget Summary

### Estimated Budgeted Revenue

Description	FY17-18	FY16-17	Difference
General Fund	\$ 81,326,473	\$ 72,544,083	\$ 8,782,390
Special Revenue Fund	\$ 5,903,090	\$ 6,104,357	\$ (201,267)
Debt Service	\$ 22,955,225	\$ 23,405,025	\$ (449,800)
Total	\$ 110,184,788	\$ 102,053,465	\$ 8,131,323

### Combined Funding



# Revenue 2017-2018

## Revenue Summary

### Estimated Budgeted Revenue

Description	General Fund	%	Special Revenue Fund	%	Debt Service Fund	%	Memo Totals
5700 Local Funding	\$ 47,473,790	58.4%	\$ 541,002	9.2%	\$ 22,955,225	100.0%	\$ 70,970,017
5800 State Funding	\$ 32,499,161	40.0%	\$ 37,434	0.6%		0.0%	\$ 32,536,595
5900 Federal Funding	\$ 1,353,522	1.6%	\$ 5,324,654	90.2%		0.0%	\$ 6,678,176
Total Revenue	\$ 81,326,473		\$ 5,903,090		\$ 22,955,225		\$ 110,184,788
Percent of Revenue	74%		5%		21%		100%

### Combined Funding



# Revenue 2017-2018

## Budgeted Revenue – Local

### Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5700 Local Funding				
Property Taxes	\$ 40,498,797		\$ 22,955,225	\$ 63,454,022
Prior Year Taxes	\$ 550,000			\$ 550,000
Penalty & Interest	\$ 475,000			\$ 475,000
In lieu tax agr.	\$ 5,003,902			\$ 5,003,902
Tax Refunds/Credits	\$ (603,543)			\$ (603,543)
ERATE	\$ 1,264,634			\$ 1,264,634
Income from Investments	\$ 105,000			\$ 105,000
Gate Receipts	\$ 130,000			\$ 130,000
Other / Food Serv.		\$ 541,002		\$ 541,002
Miscellaneous	\$ 50,000			\$ 50,000
Total Local	\$ 47,473,790	\$ 541,002	\$ 22,955,225	\$ 70,970,017

### Local Funding



# Revenue 2017-2018

## Budgeted Revenue - State

### Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5800 State Funding				
Per Capita	\$ 1,568,041			\$ 1,568,041
Foundation	\$ 26,495,441			\$ 26,495,441
Tax Refunds/Credits	\$ 603,543			\$ 603,543
Other Program Aid	\$ 3,832,136			\$ 3,832,136
Special Revenue		\$ 37,434		\$ 37,434
Total State	\$ 32,499,161	\$ 37,434	\$ -	\$ 32,536,595

### State Funding



# Revenue 2017-2018

## Budgeted Revenue - Federal

### Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5900 Federal Funding				
National School Lunch		\$ 3,361,370		\$ 3,361,370
Breakfast Program		\$ 1,412,953		\$ 1,412,953
USDA Commodities		\$ 550,331		\$ 550,331
Medicaid Reimbursements	\$ 1,273,522			\$ 1,273,522
Medicare Administration	\$ 30,000			\$ 30,000
Indirect Cost	\$ 50,000			\$ 50,000
Total Federal	\$ 1,353,522	\$ 5,324,654	\$ -	\$ 6,678,176

Federal Funding





# **EXPENSE ANALYSIS: 2017-2018**



# 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 2017-2018

## General Fund Summary by Function and Object Code

(Object)	61XX	62XX	63XX	64XX	66XX	89XX	17-18
Description (Function)	Payroll Costs	Contracted Services	Mat'ls & Supplies	Operating Expense	Capital Outlay	Non-Oper. Expense	Projected Budget
Instruction (11)	38,153,201	5,291,103	919,215	638,899	0	0	45,002,417
Inst. Resources & Media (12)	594,839	81,421	96,636	12,164	0	0	785,059
Curr. & Inst. Staff Development (13)	557,132	98,554	3,393	10,250	0	0	669,329
Instructional Leadership (21)	1,757,844	108,014	65,915	18,336	0	0	1,950,108
School Leadership (23)	5,121,972	32,222	61,680	13,574	0	0	5,229,448
Guidance & Counseling (31)	2,573,379	0	44,353	7,660	0	0	2,625,392
Social Work Services (32)	70,361	215,520	674	1,684	0	0	288,238
Health Services (33)	743,866	17,653	22,550	2,578	0	0	786,646
Student Transportation (34)	2,019,808	170,590	327,651	103,440	0	0	2,621,488
Food Services (35)	169,482	0	0	0	0	0	169,482
Co-Curr/Extra Curr (36)	785,342	123,527	205,653	474,924	0	0	1,589,447
Gen'l Admin (41)	2,076,960	566,806	80,687	308,197	0	0	3,032,649
Facilities Maint/Oper (51)	5,149,893	3,977,788	633,925	2,078,204	0	0	11,839,810
Security & Monitor (52)	533,987	1,337,049	45,623	0	0	0	1,916,659
Data Processing Services (53)	1,369,325	211,454	104,040	24,810	66,900	0	1,776,529
Community Services (61)	160,905	66,642	16,725	(100,000)	0	0	144,272
Debt Service (71)	0	0	0	0	0	0	0
Const. Mgmt. (81)	0	0	0	0	0	0	0
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
<b>Total</b>	<b>61,838,293</b>	<b>13,197,842</b>	<b>2,628,719</b>	<b>3,594,718</b>	<b>66,900</b>	<b>0</b>	<b>81,326,473</b>
Percent of Total Budget	76.04%	16.23%	3.23%	4.42%	0.08%	0.00%	100.00%

Revenue (ESTIMATE)

81,326,473



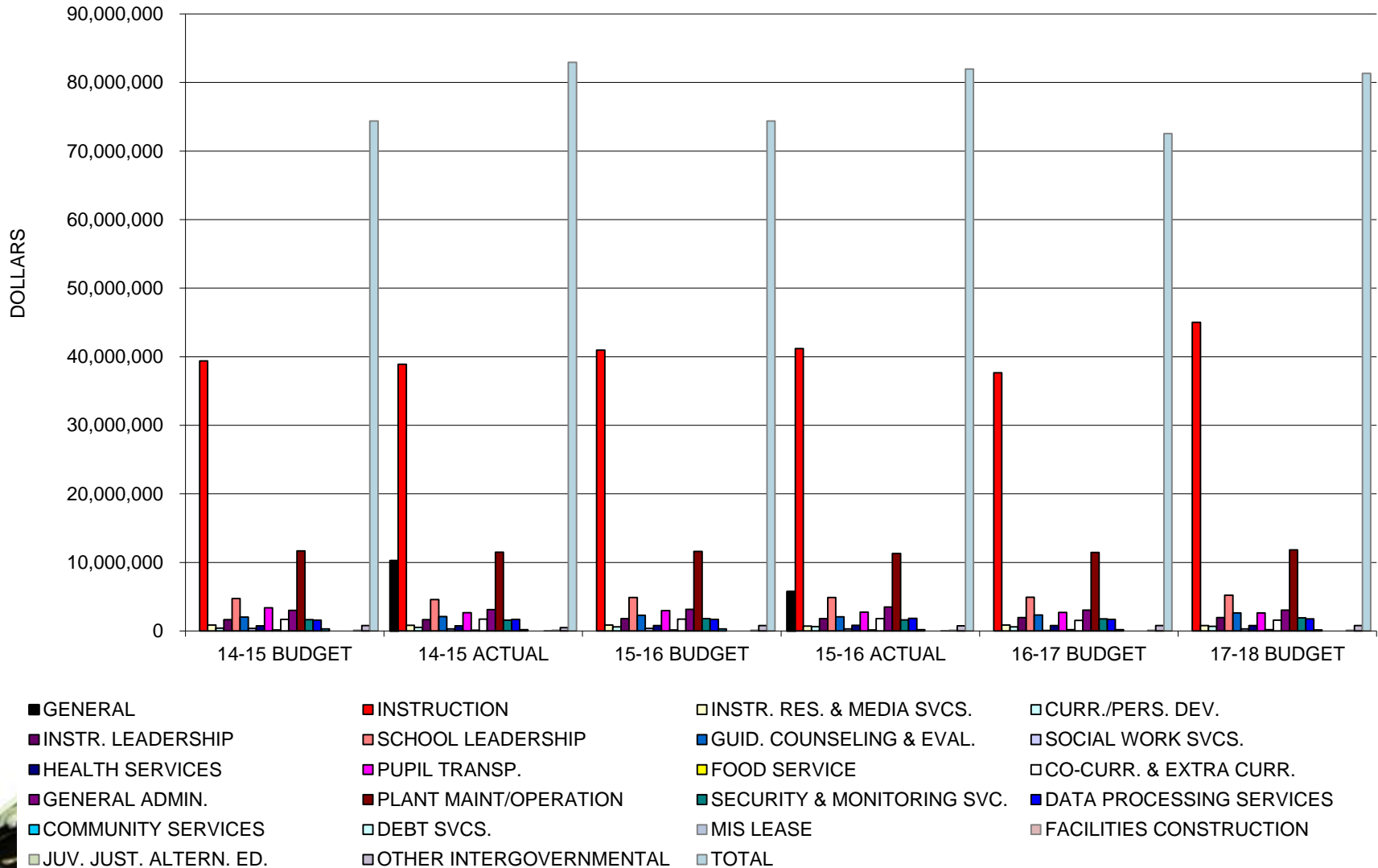
# Proposed Expenses 2017-2018

## By Functions

#	FUNCTION	14-15 BUDGET	14-15 ACTUAL	15-16 BUDGET	15-16 ACTUAL	16-17 BUDGET	17-18 BUDGET	17-18 VS. 16-17
000	GENERAL	0	10,247,742	0	5,727,678	0	0	0
011	INSTRUCTION	39,400,674	38,898,381	40,943,183	41,169,743	37,638,860	45,002,417	7,363,557
012	INSTR. RES. & MEDIA SVCS.	864,597	838,175	845,320	725,842	845,220	785,059	(60,161)
013	CURR./PERS. DEV.	404,643	537,357	611,272	616,180	592,446	669,329	76,883
021	INSTR. LEADERSHIP	1,643,160	1,633,984	1,810,334	1,805,568	1,932,035	1,950,108	18,074
023	SCHOOL LEADERSHIP	4,713,817	4,559,762	4,879,573	4,870,127	4,923,800	5,229,448	305,648
031	GUID. COUNSELING & EVAL.	2,010,376	2,113,335	2,284,159	2,045,351	2,331,434	2,625,392	293,958
032	SOCIAL WORK SVCS.	360,364	285,220	359,338	287,845	73,479	288,238	214,759
033	HEALTH SERVICES	740,957	751,557	767,928	812,451	769,420	786,646	17,226
034	PUPIL TRANSP.	3,376,006	2,644,148	2,944,811	2,750,721	2,700,837	2,621,488	(79,349)
035	FOOD SERVICE	135,332	92,598	136,742	140,267	169,482	169,482	0
036	CO-CURR. & EXTRA CURR.	1,669,327	1,718,432	1,702,458	1,811,176	1,549,932	1,589,447	39,515
041	GENERAL ADMIN.	2,998,827	3,112,514	3,166,548	3,471,690	3,033,922	3,032,649	(1,273)
051	PLANT MAINT/OPERATION	11,668,594	11,486,972	11,590,680	11,282,442	11,451,344	11,839,810	388,466
052	SECURITY & MONITORING SVC.	1,632,655	1,556,542	1,814,245	1,592,140	1,761,967	1,916,659	154,692
053	DATA PROCESSING SERVICES	1,580,372	1,671,632	1,702,087	1,843,994	1,695,596	1,776,529	80,933
061	COMMUNITY SERVICES	295,870	189,421	287,830	166,197	174,809	144,272	(30,538)
071	DEBT SVCS.	0	0	0	0	0	0	0
072	MIS LEASE	0	0	0	0	0	0	0
081	FACILITIES CONSTRUCTION	0	20,779	0	20,510	0	0	0
095	JUV. JUST. ALTERN. ED.	119,500	108,000	119,500	108,000	119,500	119,500	0
099	OTHER INTERGOVERNMENTAL	780,000	467,259	780,000	727,651	780,000	780,000	0
	<b>TOTAL</b>	<b>74,395,069</b>	<b>82,933,810</b>	<b>74,395,069</b>	<b>81,975,574</b>	<b>72,544,083</b>	<b>81,326,473</b>	<b>8,782,390</b>

# Proposed Expenses 2017-2018

## By Functions



# Proposed Expenses 2017-2018

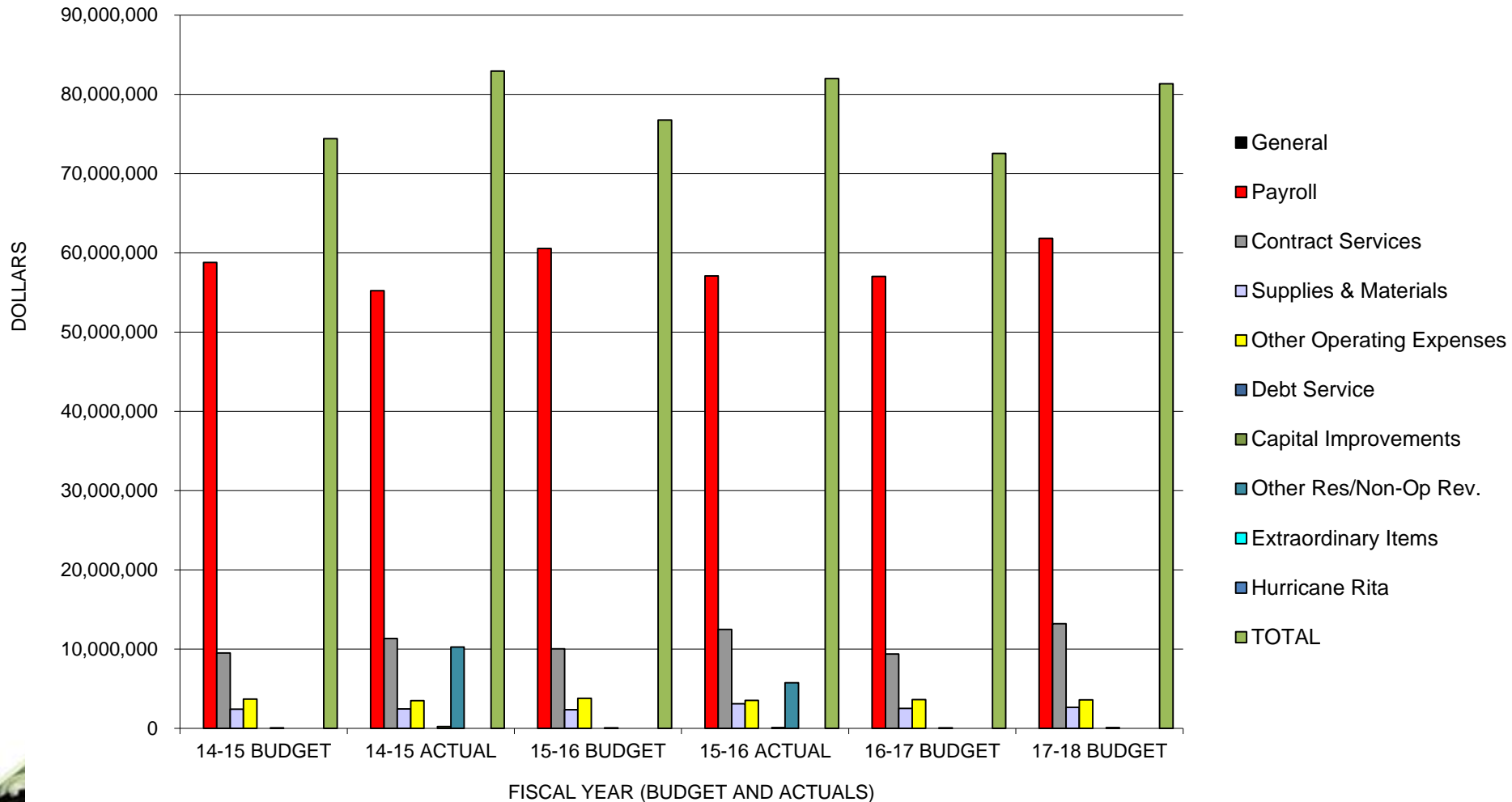
## By Object Code

OBJECT CODE	14-15 BUDGET	14-15 ACTUAL	15-16 BUDGET	15-16 ACTUAL	16-17 BUDGET	17-18 BUDGET	17-18 VS. 16-17
General	0	0	0	0	0	0	0
Payroll	58,777,873	55,207,912	60,565,556	57,079,553	57,011,020	61,838,293	4,827,273
Contract Services	9,494,938	11,315,183	10,026,305	12,480,047	9,361,429	13,197,842	3,836,413
Supplies & Materials	2,398,383	2,450,952	2,343,116	3,097,902	2,509,425	2,628,719	119,294
Other Operating Expenses	3,680,875	3,492,559	3,768,031	3,503,457	3,619,209	3,594,718	(24,491)
Debt Service	0	0	0	0	0	0	0
Capital Improvements	43,000	219,462	43,000	86,937	43,000	66,900	23,900
Other Res/Non-Op Rev.	0	10,247,742	0	5,727,678	0	0	0
Extraordinary Items	0		0		0	0	0
Hurricane Rita	0		0		0	0	0
Total	74,395,069	82,933,810	76,746,008	81,975,574	72,544,083	81,326,473	8,782,390



# Proposed Expenses 2017-2018

## By Object Code



# Actuals and Budget Comparison

## Fiscal Years (2015-2018)

ORG #	ORGANIZATION	14-15 BUDGET	14-15 ACTUAL	15-16 BUDGET	15-16 ACTUAL	16-17 BUDGET	17-18 BUDGET
000	MISCELLANEOUS	0	14,297	0	619,694	0	0
HIGH SCHOOL CAMPUS							
004	CATE	1,423,188	1,450,675	1,409,663	1,379,742	1,171,277	1,462,690
005	PORT ARTHUR ALT CAMPUS	1,355,245	1,253,688	1,394,395	1,370,383	1,362,818	1,475,594
009	MEMORIAL HIGH SCHOOL	10,321,849	10,324,875	10,819,430	10,995,700	10,025,141	11,413,274
046	WILSON EARLY COLLEGE	0	0	0	(3,180)	0	1,719,558
010	MEMORIAL 9TH GRADE	3,447,772	3,555,021	3,761,861	3,565,770	3,495,735	3,531,029
MIDDLE SCHOOL CAMPUSES							
041	THOMAS JEFFERSON MIDDLE SCHOOL	5,189,877	5,206,242	5,310,360	5,300,656	4,892,512	5,750,509
043	LINCOLN MIDDLE SCHOOL	4,178,771	3,945,486	4,249,130	4,156,147	3,824,213	4,721,721
ELEMENTARY CAMPUSES							
102	DEQUEEN ELEMENTARY	2,559,303	2,463,126	2,652,316	2,643,014	2,316,450	2,364,779
103	SAM HOUSTON ELEMENTARY	3,512,293	3,542,954	3,629,740	3,545,501	3,168,619	3,930,460
105	LEE ELEMENTARY	3,265,533	3,155,688	3,417,617	3,468,932	3,238,081	3,642,364
108	TRAVIS ELEMENTARY	2,921,693	2,885,139	3,049,238	3,023,996	2,809,327	3,259,427
109	TYRRELL ELEMENTARY	2,970,597	3,011,800	3,125,326	3,442,134	3,466,466	4,117,137
111	WHEATLEY SCH OF SPEC PROG	1,123,930	1,114,442	1,131,670	1,167,091	1,140,958	1,012,422
113	DOWLING ELEMENTARY	2,364,211	2,338,002	2,454,841	2,546,520	2,315,081	2,779,254
116	ADAMS ELEMENTARY	2,907,905	3,046,742	3,341,513	3,144,602	3,071,124	3,504,195
117	WASHINGTON ELEMENTARY	2,619,578	2,610,617	2,731,611	2,485,507	2,420,131	2,503,623
	ST. CATHERINE	0	0	0	0	0	14,114
699	SUMMER SCHOOL	0	434,107	0	479,342	0	0
ADMINISTRATIVE SERVICES							
701	SUPERINTENDENT	524,770	508,237	567,414	550,046	550,115	557,064
702	SCHOOL BOARD	294,895	445,897	333,795	598,965	333,085	353,085
703	TAX COSTS	820,000	10,732,421	820,000	5,938,525	820,000	820,000
710	ADMINISTRATION BUILDING	5,435,661	4,391,918	5,477,059	4,618,458	5,399,013	5,445,483
713	ASST TO SUPERINTENDENT	82,252	80,826	84,537	83,120	84,295	83,920
717	TECHNOLOGY SPECIALIST DEP	1,096,215	1,277,445	1,118,461	1,259,329	1,115,971	1,213,675
726	BUSINESS OFFICE	1,115,951	1,195,992	1,216,785	1,164,429	1,126,517	1,139,938
727	MIS DEPARTMENT	392,781	376,851	487,954	448,088	478,322	450,570
731	PERSONNEL/HUMAN RESOURCES	592,776	522,688	539,896	560,545	493,874	468,028
905	CAFETERIA ADMINISTRATION	0		0	3,884	0	0
740	GENERAL INDIRECT	0	33	0	0	0	1,000

# Actuals and Budget Comparison

## Fiscal Years (2015-2018)

ORG #	ORGANIZATION	14-15 BUDGET	14-15 ACTUAL	15-16 BUDGET	15-16 ACTUAL	16-17 BUDGET	17-18 BUDGET
CURRICULUM							
709	SPECIAL EDUCATION	1,116,939	1,026,251	1,106,523	1,250,882	1,110,519	1,117,219
871	SPECIAL PROJECTS	759,238	468,672	765,248	643,433	822,112	846,229
951	DEPT. OF INSTRUCTION	235,047	410,533	376,054	396,500	358,242	388,446
953	DEPUTY SUPERINTENDENT	0	7,520	0	2,467	10,000	2,500
957	DIRECTOR OF BILINGUAL EDU	275,528	256,944	275,846	264,863	308,485	306,430
958	SUPERVISOR OF G/T	0	487,741	0	0	0	0
959	REFORM OFF- SECONDARY EDU	373,654	0	385,824	448,283	378,242	473,812
OTHER STUDENT SERVICES							
904	PUPIL TRANSPORTATION	3,280,726	2,557,623	2,848,308	2,667,981	2,588,904	2,509,555
912	PRINT SHOP	231,955	131,404	222,453	109,058	157,326	124,409
922	CAMPUS SECURITY	1,286,780	1,282,915	1,417,445	1,303,181	1,384,532	1,461,499
952	STUDENT SERVICES	76,018	76,918	78,267	79,152	78,090	80,089
955	HEALTH SERVICES	339,498	393,874	346,407	339,548	345,450	351,191
956	STADIUM AND GROUNDS	0	0	0	(10,000)	2,610	2,610
MAINTENANCE / CUSTODIAL							
925	MAINT. DEPT.	5,207,622	5,239,056	5,175,307	5,221,832	5,144,736	5,130,737
928	CO-ORD OF CUSTODIAL SERV	695,018	709,150	623,715	701,451	735,712	796,836
DEBT SERVICE / LEASING							
999	DEBT SERVICE	0	0	0	0	0	0
	TOTAL	74,395,069	82,933,810	76,746,008	81,975,574	72,544,083	81,326,473



# Proposed Expenses 2015-2018

## By Instructional Level

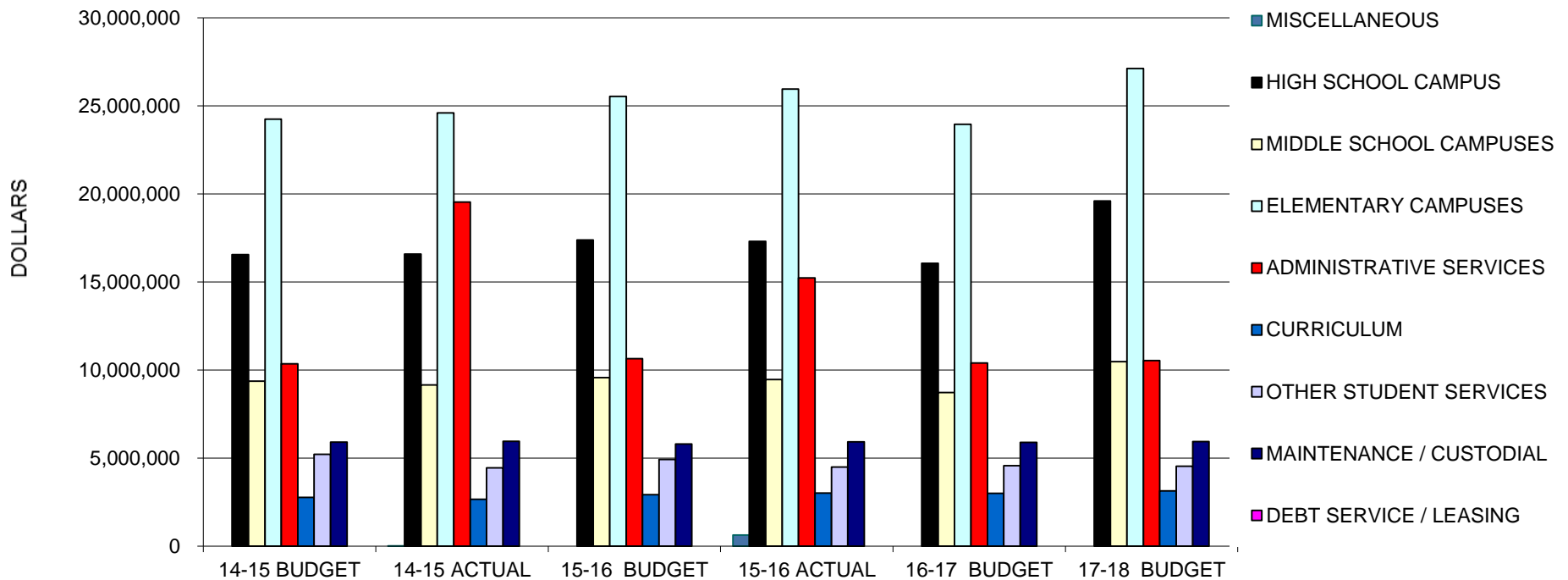
### SUMMARY BY INSTRUCTIONAL LEVELS

INSTRUCTIONAL LEVEL	14-15 BUDGET	14-15 ACTUAL	15-16 BUDGET	15-16 ACTUAL	16-17 BUDGET	17-18 BUDGET
MISCELLANEOUS	0	14,297	0	619,694	0	0
HIGH SCHOOL CAMPUS	16,548,054	16,584,259	17,385,348	17,308,415	16,054,970	19,602,144
MIDDLE SCHOOL CAMPUSES	9,368,648	9,151,728	9,559,490	9,456,803	8,716,725	10,472,230
ELEMENTARY CAMPUSES	24,245,044	24,602,617	25,533,871	25,946,640	23,946,236	27,127,774
ADMINISTRATIVE SERVICES	10,355,300	19,532,307	10,645,900	15,225,390	10,401,192	10,532,763
CURRICULUM	2,760,407	2,657,662	2,909,496	3,006,428	2,987,601	3,134,637
OTHER STUDENT SERVICES	5,214,977	4,442,734	4,912,880	4,488,921	4,556,912	4,529,353
MAINTENANCE / CUSTODIAL	5,902,640	5,948,206	5,799,022	5,923,283	5,880,448	5,927,573
DEBT SERVICE / LEASING	0	0	0	0	0	0
TOTAL	74,395,069	82,933,810	76,746,008	81,975,574	72,544,083	81,326,473



# Proposed Expenses 2015-2018

## By Instructional Level

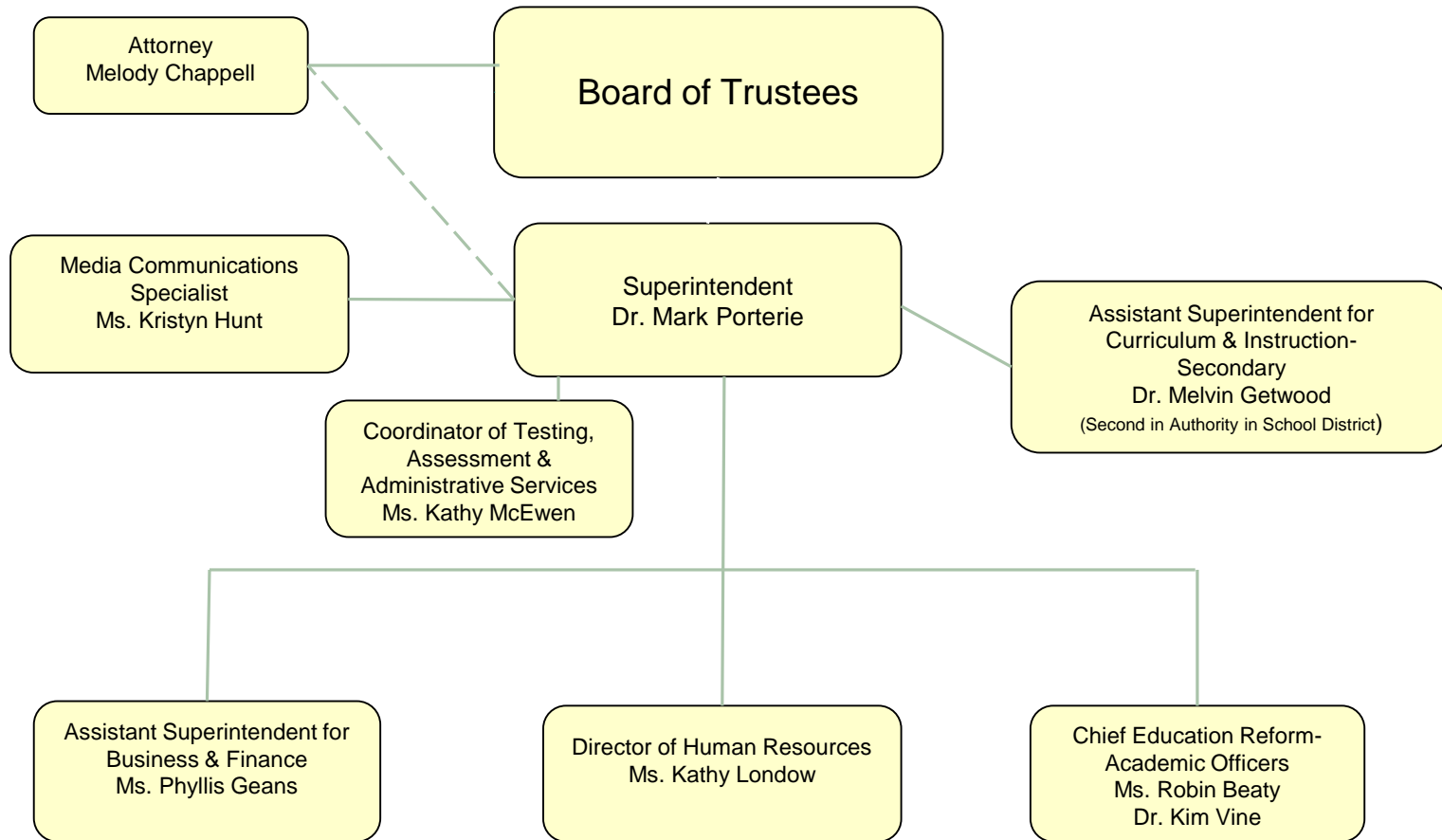




# **ORGANIZATIONAL DESIGN**



# PAISD Organizational Design





# **SUPPORTING INFORMATION**



# Statistical Data

- Employees
- Accidents
- Attendance Rate
- Students

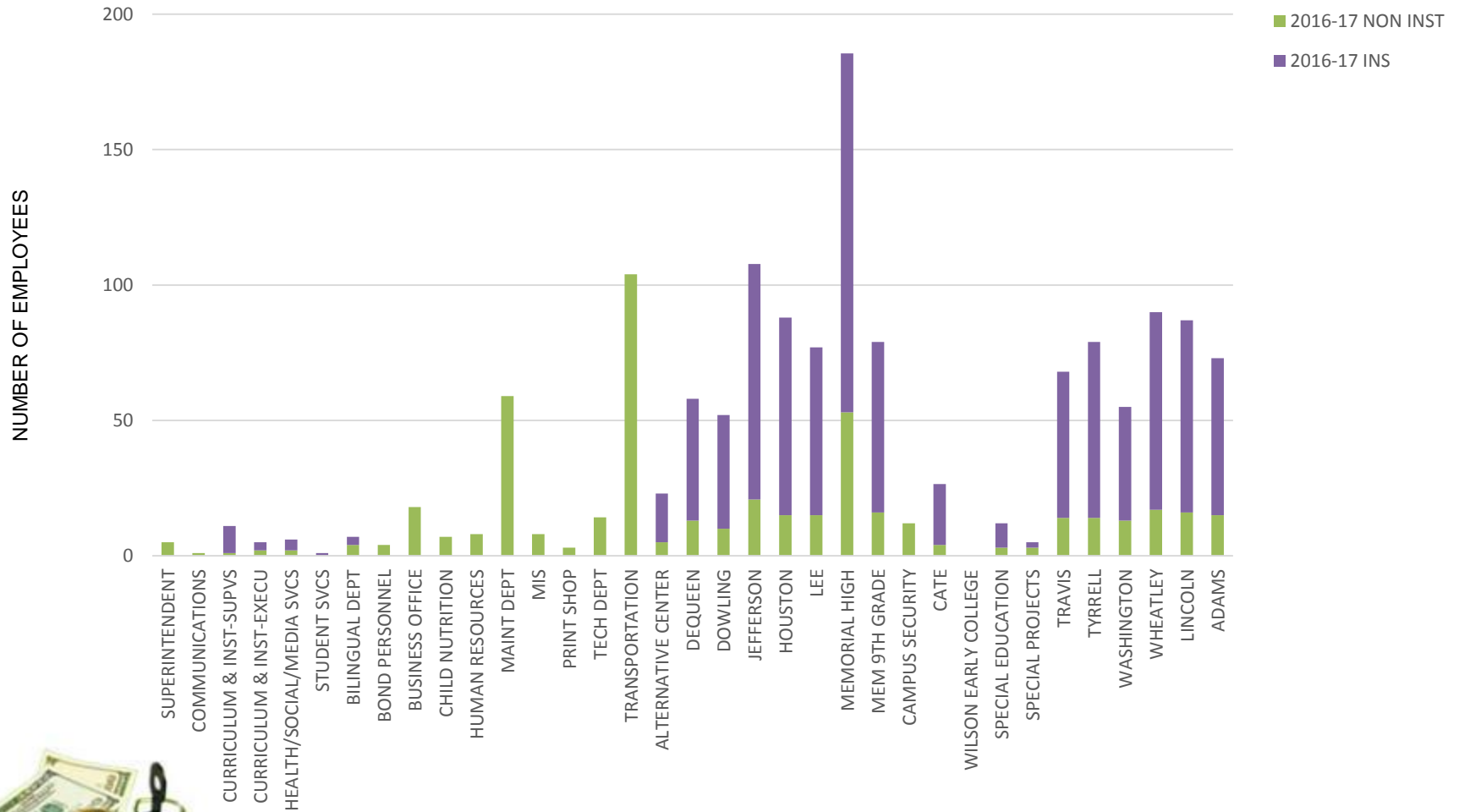




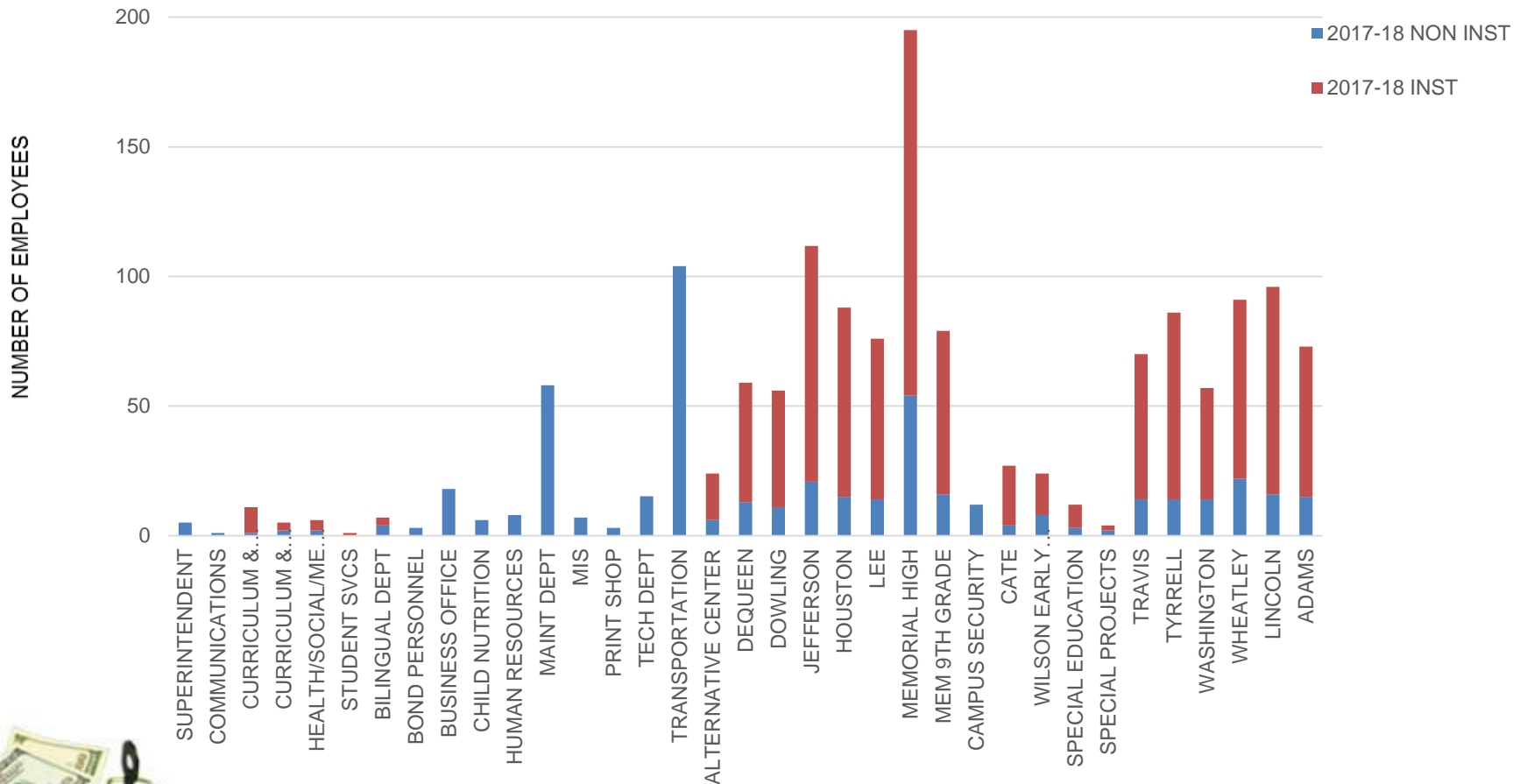
# EMPLOYEES



# PAISD Employees 2016-2017



# PAISD Employees 2017-2018



# PAISD Employees 2017 VS. 2018

LOCATION	2016-17 NON INST	2016-17 INS	2017-18 NON INST	2017-18 INST	TOT 16-17	TOT 17-18	DIFFERENCE
SUPERINTENDENT	5		5		5	5	0
COMMUNICATIONS	1		1		1	1	0
CURRICULUM & INST-SUPVS	1	10	1	10	11	11	0
CURRICULUM & INST-EXECU	2	3	2	3	5	5	0
HEALTH/SOCIAL/MEDIA SVCS	2	4	2	4	6	6	0
STUDENT SVCS		1		1	1	1	0
BILINGUAL DEPT	4	3	4	3	7	7	0
BOND PERSONNEL	4		3		4	3	-1
BUSINESS OFFICE	18		18		18	18	0
CHILD NUTRITION	7		6		7	6	-1
HUMAN RESOURCES	8		8		8	8	0
MAINT DEPT	59		58		59	58	-1
MIS	8		7		8	7	-1
PRINT SHOP	3		3		3	3	0
TECH DEPT	14.2		15.2		14.2	15.2	1
TRANSPORTATION	104		104		104	104	0
ALTERNATIVE CENTER	5	18	6	18	23	24	1
DEQUEEN	13	45	13	46	58	59	1
DOWLING	10	42	11	45	52	56	4
JEFFERSON	20.8	87	20.8	91	107.8	111.8	4
HOUSTON	15	73	15	73	88	88	0
LEE	15	62	14	62	77	76	-1
MEMORIAL HIGH	53	132.5	54	141	185.5	195	9.5
MEM 9TH GRADE	16	63	16	63	79	79	0
CAMPUS SECURITY	12		12		12	12	0
CATE	4	22.5	4	23	26.5	27	0.5
WILSON EARLY COLLEGE			8	16		24	24
SPECIAL EDUCATION	3	9	3	9	12	12	0
SPECIAL PROJECTS	3	2	2	2	5	4	-1
TRAVIS	14	54	14	56	68	70	2
TYRRELL	14	65	14	72	79	86	7
WASHINGTON	13	42	14	43	55	57	2
WHEATLEY	17	73	22	69	90	91	1
LINCOLN	16	71	16	80	87	96	9
ADAMS	15	58	15	58	73	73	0
TOTAL	499	940	511	988	1439	1499	60

# Instructional Classifications 2017-2018

LOCATION	ADMINISTRATORS	AIDES	BUS AIDES	DRIVERS/ MECH	CHILD NUTRITION	CLERICAL	CUSTODIANS	MAINTENANCE	TEACHERS/OTHER PROFESSIONALS	GRAND TOTAL
BILINGUAL	1								2	3
CATE	1								22	23
CURRICULUM & INST-SUPVS	10									10
STUDENT SERVICES	1									1
CURRICULUM & INST-EXEC	3									3
C&D CENTER	4								5	9
DEQUEEN	2	8							36	46
DOWLING	2	8							35	45
JEFFERSON	5	13							73	91
HOUSTON	2	17							54	73
LEE	2	11							49	62
MEM HS	10	21							110	141
MEM 9TH	3	9							51	63
PAAC	1	1							16	18
ADAMS	2	9							47	58
WILSON EARLY COLLEGE	1	1							14	16
TRAVIS	2	8							46	56
TYRRELL	3	14							55	72
WASHINGTON	2	6							35	43
WHEATLEY	2	34							33	69
LINCOLN	4	13							63	80
SPEC PROG	1	1								2
HEALTH/SOCIAL/MEDIA SVCS	1								3	4
INSTRUCTIONAL TOTAL	65	174							749	988

# Non-Instructional Classifications 2017-2018

LOCATION	ADMINISTRATORS	AIDES	BUS AIDES	DRIVERS/ MECH	CHILD NUTRITION	CLERICAL	CUSTODIANS	MAINTENANCE	TEACHERS/OTHER PROFESSIONALS	GRAND TOTAL
BILINGUAL						4				4
CATE						1	3			4
BOND PERSONNEL	1					2				3
BUSINESS OFFICE	2					12			4	18
C&D CENTER						3				3
CHILD NUTRITION	1					5				6
CAMPUS SECURITY								12		12
CURRICULUM & INST-SUPVS						1				1
CURRICULUM & INST-EXEC						2				2
COMMUNICATION DEPT	1									1
DEQUEEN					6	2	5			13
DOWLING					6	2	3			11
JEFFERSON					11	3	6.8			20.8
HOUSTON					8	2	5			15
LEE					7	2	5			14
MAINTENANCE	2					4	8	43	1	58
MEDIA										0
MEM HS					24	14	16			54
MEM 9TH					7	4	5			16
MIS	1					2			4	7
PAAC						3	3			6
ADAMS					6	3	6			15
PERSONNEL	1					6			1	8
PRINT SHOP						3				3
SPEC PROG						1			1	2
HEALTH/SOCIAL/MEDIA SVCS						2				2
SUPT OFFICE	1					4				5
TECH						12	0.2		3	15.2
TRANSPORTATION	1		26	61		3			1	92
TRAVIS					8	2	4			14
TYRRELL					7	2	5			14
WASHINGTON					6	3	5			14
WHEATLEY			6	6	6	13	3			34
LINCOLN					8	4	4			16
WILSON EARLY COLLEGE					3	2	3			8
NON INSTRUCTIONAL TOTAL	11	0	32	67	113	128	90	55	15	511

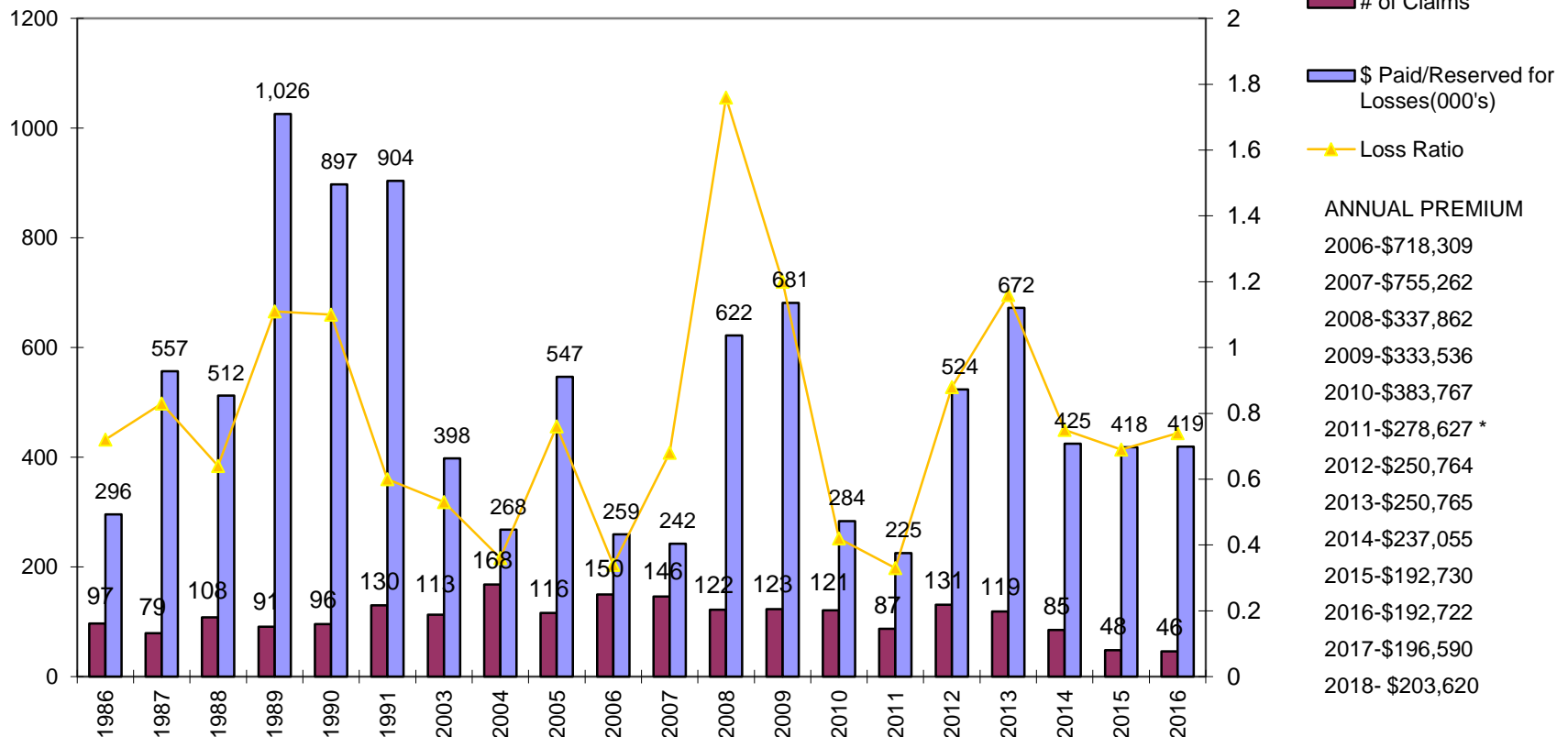


# ACCIDENTS



# PAISD Workers' Compensation History

**WORKERS' COMPENSATION ACTIVITIES  
BY FUND YEAR**



\* - Changed to Aggregate Deductible Plan



# PAISD Workers' Compensation Claims

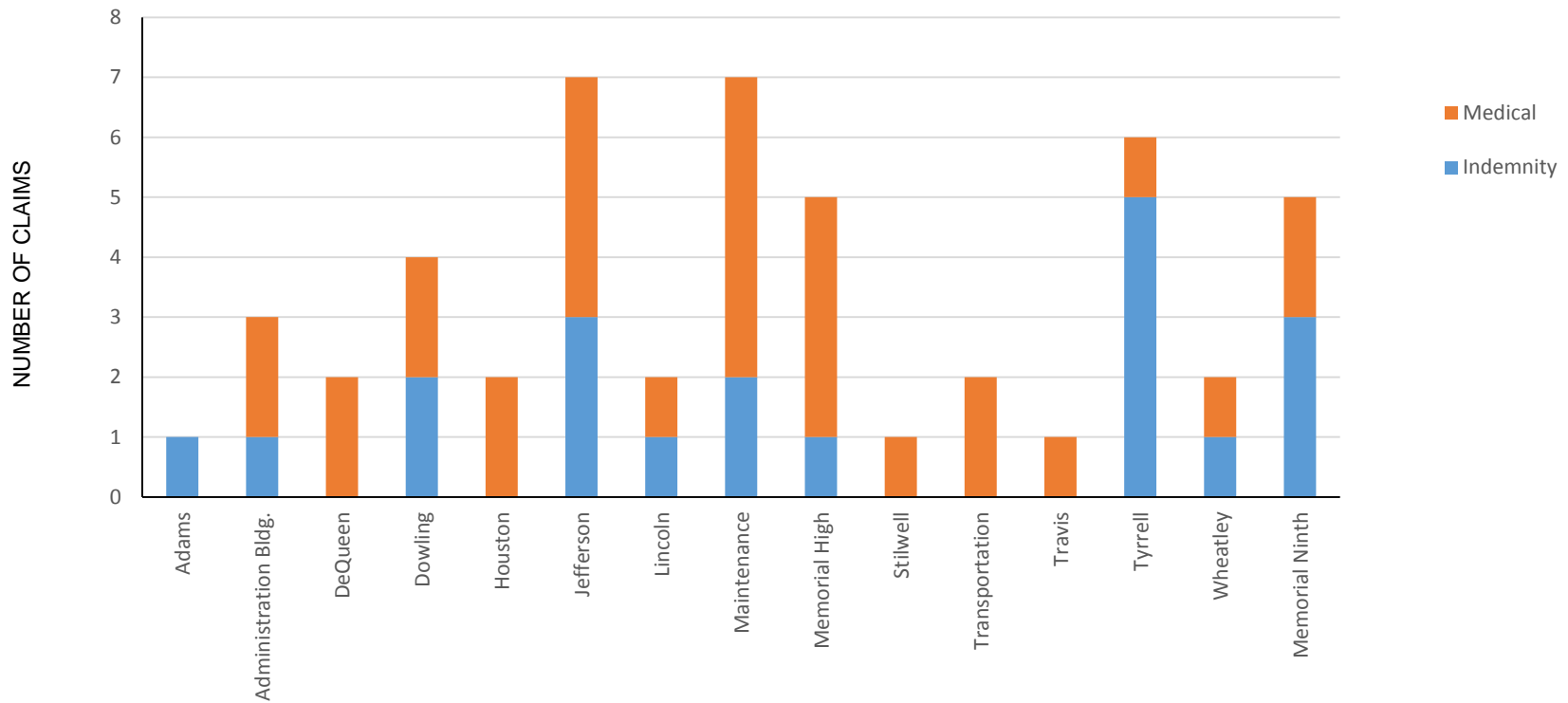
## By Organization (September 2016 - June 2017)

Campus/Organization	Indemnity	Medical	Grand Total
Adams	1		1
Administration Bldg.	1	2	3
DeQueen		2	2
Dowling	2	2	4
Houston		2	2
Jefferson	3	4	7
Lincoln	1	1	2
Maintenance	2	5	7
Memorial High	1	4	5
CATE		1	1
Transportation		2	2
Travis		1	1
Tyrrell	5	1	6
Wheatley	1	1	2
Memorial Ninth Grade Academy	3	2	5
<b>Grand Total</b>	<b>20</b>	<b>30</b>	<b>50</b>



# PAISD Workers' Compensation Claims

## By Organization (September 2016 - June 2017)



# PAISD Workers' Compensation Claims

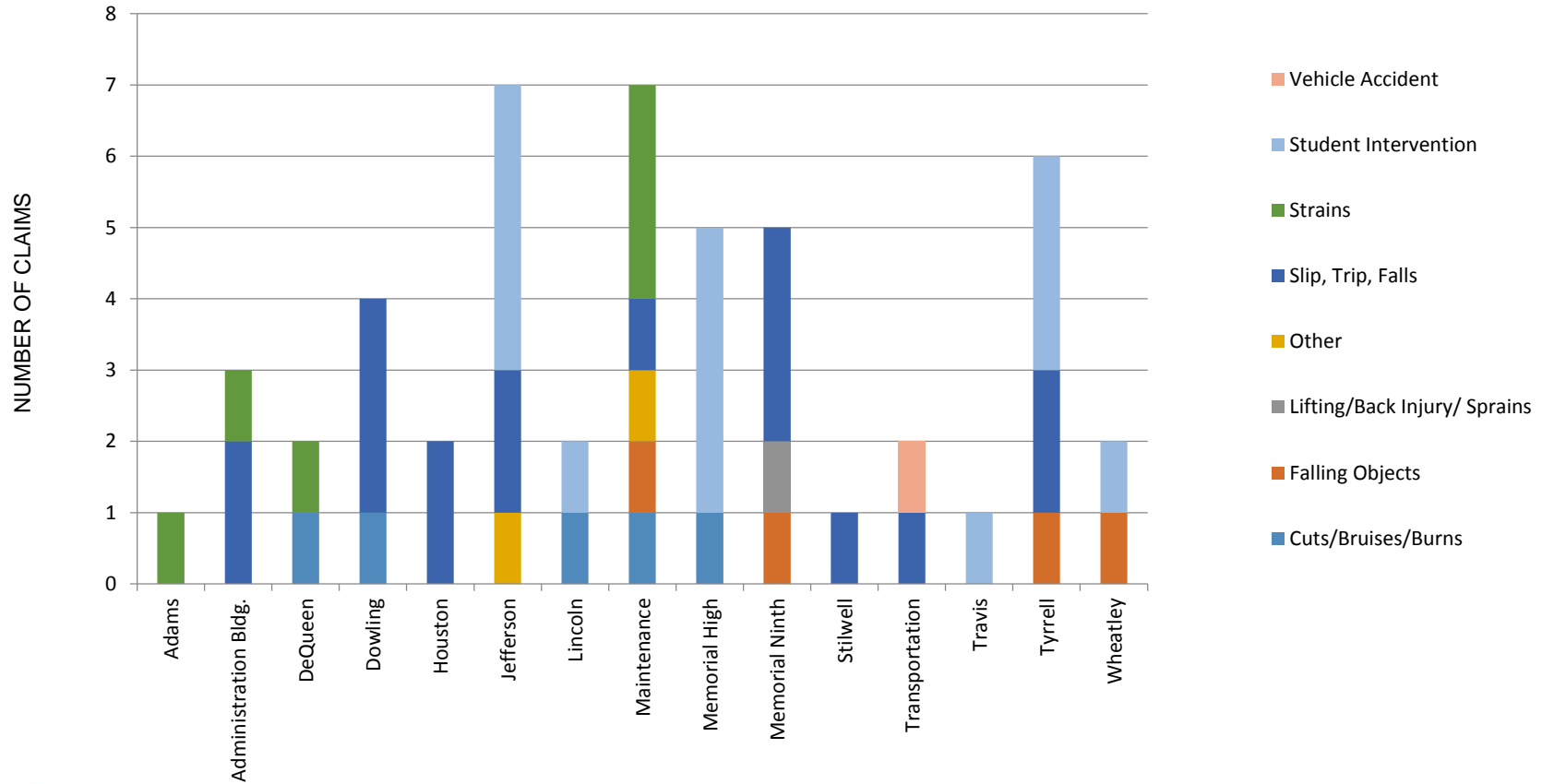
## By Organization (September 2016 – June 2017)

Campus/Organization	Cuts/Bruises /Burns	Falling Objects	Lifting/Back Injury/ Sprains	Other	Slip, Trip, Falls	Strains	Student Intervention	Vehicle Accident	Grand Total
Adams						1			1
Administration Bldg.					2	1			3
DeQueen	1					1			2
Dowling	1				3				4
Houston					2				2
Jefferson				1	2		4		7
Lincoln	1						1		2
Maintenance	1	1		1	1	3			7
Memorial High	1						4		5
Memorial Ninth Grade Academy		1	1		3				5
CATE					1				1
Transportation					1			1	2
Travis							1		1
Tyrrell		1			2		3		6
Wheatley		1					1		2
Grand Total	5	4	1	2	17	6	14	1	50



# PAISD Workers' Compensation Claims

## By Organization (September 2016 – June 2017)



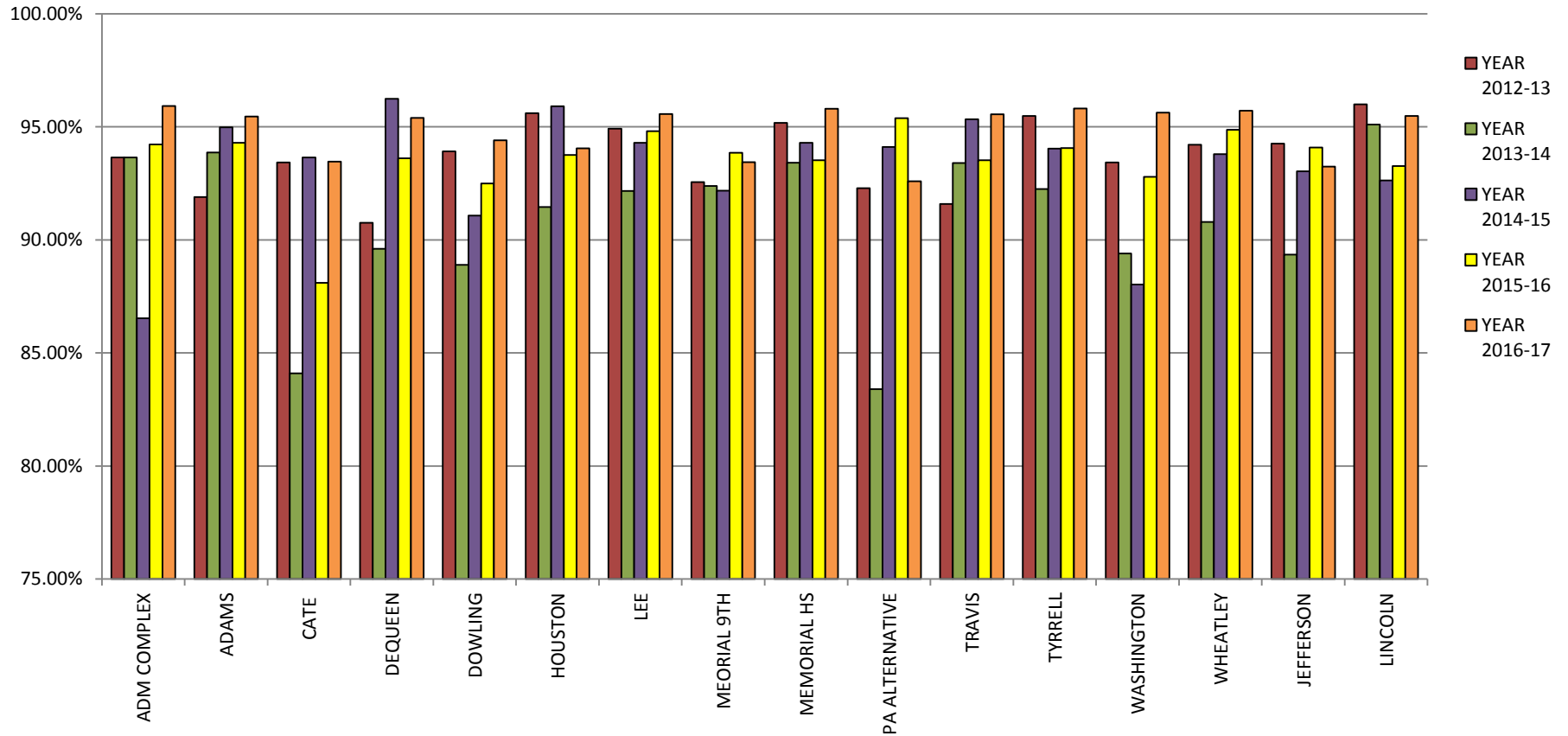


# **ATTENDANCE RATE**



# Professional Personnel

## Attendance Rate FY 2013-2017



# Professional Personnel

## Attendance Rate FY 2013-2017

CAMPUS	YEAR 2012-13	YEAR 2013-14	YEAR 2014-15	YEAR 2015-16	YEAR 2016-17	GRAND TOTAL
ADM COMPLEX	93.64%	93.65%	86.53%	94.22%	95.92%	92.79%
ADAMS	91.89%	93.87%	94.97%	94.29%	95.45%	94.10%
CATE	93.43%	84.10%	93.64%	88.10%	93.46%	90.55%
DEQUEEN	90.75%	89.60%	96.23%	93.61%	95.40%	93.12%
DOWLING	93.92%	88.90%	91.08%	92.50%	94.41%	92.16%
HOUSTON	95.60%	91.45%	95.90%	93.75%	94.05%	94.15%
LEE	94.92%	92.16%	94.30%	94.81%	95.57%	94.35%
MEMORIAL 9TH	92.55%	92.38%	92.17%	93.85%	93.43%	92.88%
MEMORIAL HS	95.17%	93.41%	94.30%	93.52%	95.80%	94.44%
PA ALTERNATIVE	92.29%	83.40%	94.11%	95.38%	92.60%	91.55%
TRAVIS	91.59%	93.40%	95.34%	93.52%	95.55%	93.88%
TYRRELL	95.48%	92.25%	94.03%	94.06%	95.81%	94.33%
WASHINGTON	93.42%	89.40%	88.03%	92.79%	95.63%	91.85%
WHEATLEY	94.21%	90.79%	93.79%	94.87%	95.71%	93.87%
JEFFERSON	94.26%	89.35%	93.04%	94.08%	93.24%	92.79%
LINCOLN	96.00%	95.10%	92.63%	93.27%	95.48%	94.50%
<b>GRAND TOTAL</b>	<b>93.70%</b>	<b>90.83%</b>	<b>93.13%</b>	<b>93.54%</b>	<b>94.84%</b>	<b>93.21%</b>





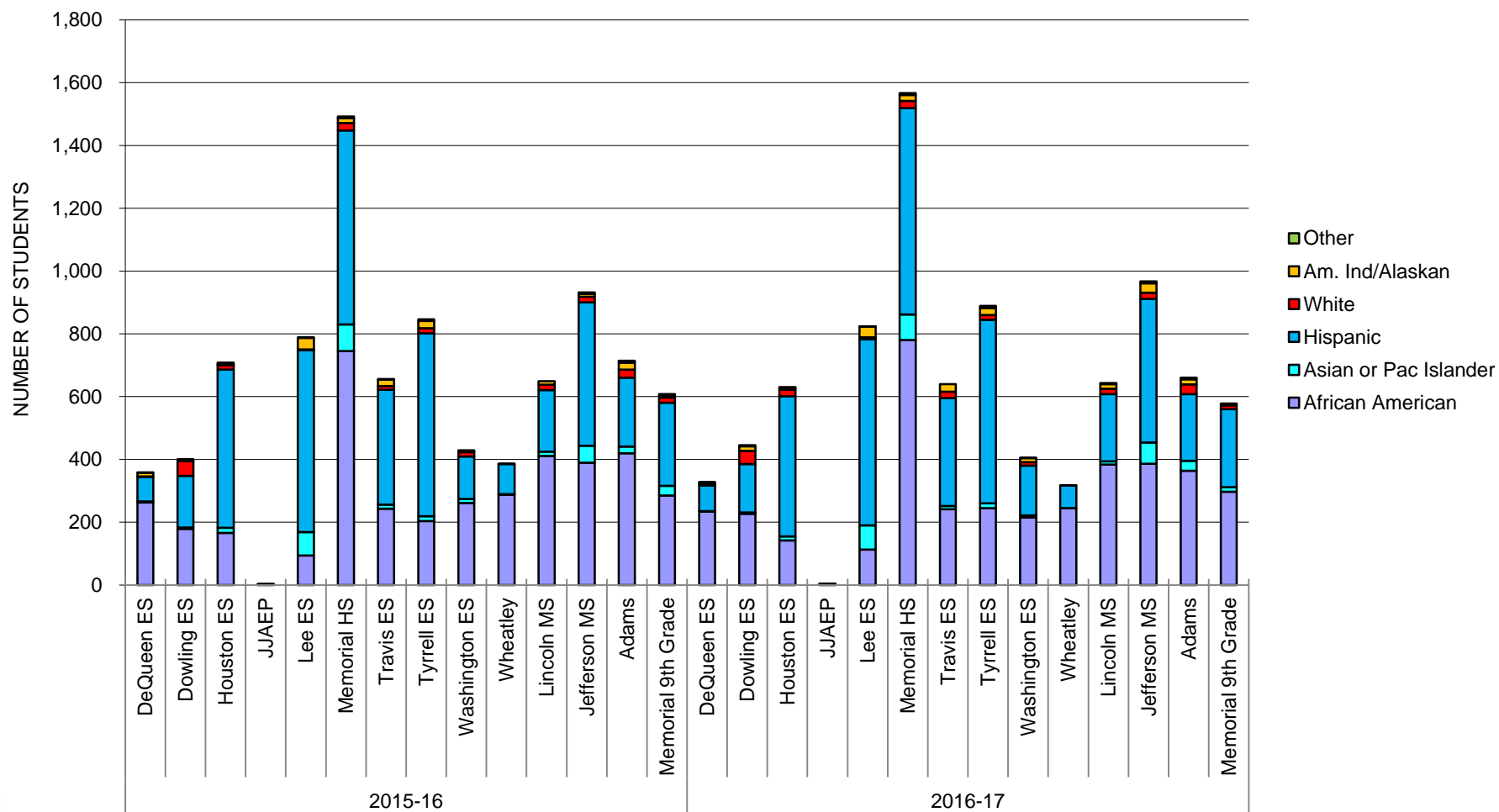
# STUDENTS



# PAISD Students (2015-2017)

2015-16															
	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	22	3.08%	21	2.94%	420	58.82%	219	30.67%	26	3.64%	0	0%	6	0.84%	714
DeQueen Elementary	12	3.34%	3	0.84%	263	73.26%	78	21.73%	2	0.56%	0	0%	1	0.28%	359
Dowling Elementary	6	1.50%	3	0.75%	179	44.64%	165	41.15%	47	11.72%	1	0.25%	0	0	401
Houston Elementary	3	0.42%	16	2.26%	166	23.45%	504	71.19%	14	1.98%	0	0%	5	0.71%	708
Lee Elementary	37	4.69%	75	9.51%	94	11.91%	579	73.38%	2	0.25%	0	0%	2	0.25%	789
Travis Elementary	20	3.05%	13	1.98%	243	37.04%	366	55.79%	12	1.83%	0	0%	2	0.30%	656
Tyrrell Elementary	23	2.72%	15	1.77%	204	24.11%	583	68.91%	16	1.89%	0	0%	5	0.59%	846
Washington Elementary	0	0.00%	1	0.26%	288	74.61%	96	24.87%	0	0%	0	0.00%	1	0%	386
Wheatley School	6	1.40%	12	2.80%	261	60.84%	135	31.47%	14	3.26%	1	0.23%	0	0%	429
Jefferson Middle	10	1.07%	54	5.79%	390	41.85%	456	48.93%	18	1.93%	0	0%	4	0.43%	932
Lincoln Middle	11	1.69%	14	2.16%	411	63.33%	196	30.20%	17	2.62%	0	0%	0	0%	649
Memorial 9th	7	1.15%	31	5.15%	285	46.88%	265	43.59%	16	2.63%	0	0	4	0.66%	608
Memorial High	15	1.01%	84	5.63%	745	49.93%	618	41.42%	24	1.61%	1	0.07%	5	0.34%	1492
JJAEP0	0	0%	0	0%	2	66.67%	1	33.33%	0	0	0	0	0	0	3
District	172	1.92%	342	3.81%	3951	44.04%	4261	47.49%	208	2.32%	3	0.03%	35	0.39%	8972
2016-17															
	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	16	2.42%	30	4.55%	364	55.15%	212	32.12%	31	4.70%	2	0.30%	5	0.76%	660
DeQueen Elementary	7	2.13%	1	0.30%	234	71.34%	82	25.00%	2	0.61%	0	0.00%	2	0.61%	328
Dowling Elementary	15	3.37%	3	0.67%	227	51.01%	154	34.61%	42	9.44%	1	0.22%	3	0.67%	445
Houston Elementary	5	0.79%	13	2.06%	142	22.54%	446	70.79%	21	3.33%	0	0.00%	3	0.48%	630
Lee Elementary	34	4.13%	77	9.34%	113	13.71%	593	71.97%	6	0.73%	0	0.00%	1	0.12%	824
Travis Elementary	24	3.75%	11	1.72%	241	37.66%	343	53.59%	21	3.28%	0	0.00%	0	0.00%	640
Tyrrell Elementary	22	2.47%	15	1.69%	245	27.56%	585	65.80%	15	1.69%	0	0.00%	7	0.79%	889
Washington Elementary	1	0.31%	0	0.00%	245	77.04%	72	22.64%	0	0.00%	0	0.00%	0	0.00%	318
Wheatley School	13	3.21%	6	1.48%	215	53.09%	158	39.01%	11	2.72%	1	0.25%	1	0.25%	405
Jefferson Middle	30	3.10%	68	7.03%	386	39.92%	457	47.26%	20	2.07%	0	0.00%	6	0.62%	967
Lincoln Middle	15	2.33%	10	1.56%	384	59.72%	214	33.28%	17	2.64%	0	0.00%	3	0.47%	643
Memorial 9th	5	0.87%	15	2.60%	297	51.38%	248	42.91%	12	2.08%	0	0.00%	1	0.17%	578
Memorial High	19	1.21%	81	5.17%	780	49.78%	657	41.93%	23	1.47%	1	0.06%	6	0.38%	1567
JJAEP0	0	0.00%	0	0.00%	3	75.00%	1	25.00%	0	0.00%	0	0.00%	0	0.00%	4
District	206	2.32%	330	3.71%	3876	43.56%	4222	47.45%	221	2.48%	5	0.06%	38	0.43%	8898

# PAISD Students (2015-2017)





# **SUMMARIES & ANALYSIS**





# **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.



# Equalized Funding Elements

- The Legislative Budget Board shall adopt rules, subject to appropriate notice and opportunity for public comment, for the calculation for each year of a biennium of the qualified funding elements, in accordance with Subsection (c), necessary to achieve the state policy under Section 42.001.
- Before each regular session of the legislature, the board shall, as determined by the board, report the equalized funding elements to the commissioner and the legislature.
- The funding elements must include:
  - a basic allotment for the purposes of Section 42.101 that, when combined with the guaranteed yield component provided by Subchapter F, represents the cost per student of a regular education program that meets all mandates of law and regulation;
  - adjustments designed to reflect the variation in known resource costs and costs of education beyond the control of school districts;
  - appropriate program cost differentials and other funding elements for the programs authorized under Subchapter C, with the program funding level expressed as dollar amounts and as weights applied to the adjusted basic allotment for the appropriate year;
  - the maximum guaranteed level of qualified state and local funds per student for the purposes of Subchapter F;
  - the enrichment and facilities tax rate under Subchapter F;
  - the computation of students in weighted average daily attendance under Section 42.302; and
  - the amount to be appropriated for the school facilities assistance program under Chapter 46.

# 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.





# 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 6.8% of earnings effective September 1, 2017.

## **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 \$127,200 and 1.45% for Medicare on their total earnings.

## **Workers' Compensation:**

The Port Arthur Independent School District has a fully-insured workers compensation program with Texas Association of School Boards (TASB).

## **Health Insurance:**

The Port Arthur Independent School District contributes \$278.65 per month per active TRS member for coverage. The state will contribute \$75 per month per active TRS member, for a total of \$353.65 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:

### ALL RETURNING EMPLOYEES

Local Days	State Days
5	5

### NEW EMPLOYEES

Local Days	State Days
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, 8 of those 79 buses are Wheatley’s buses. The District buses log in excess of 814,233 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. Drivers 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 occupants during travel time.



# Transportation Information

## Transportation Department Staff:

- Director
- Assistant Director
- Office Staff: Secretary, Dispatcher, Route Supervisor
- Bus Drivers - 49
- Bus Aides - 24
- Field Trip Bus Drivers - 3
- Mechanics - 3

## Daily Student Transportation:

- 3,661 Students Transported Daily
- 40 Route
- 814,233 Total Miles Traveled 2016-2017



# Transportation Information (Cont'd.)

## Buses:

- 56 Standard Buses
- 13 Special Needs Buses
- 10 Head Start Buses
- 5 Fieldtrip buses
- 73 Buses with Air Conditioning
- 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	2011-2012 Cost	2012-2013 Cost	2013-2014 Cost	2014-2015 Cost	2015-2016 Cost	2016-2017 Cost	2017-2018 Cost
6100/Routes	\$1,484,223	\$1,759,516	\$1,901,723	\$2,056,504	\$1,626,599	\$1,585,288	\$1,486,030
6200/Extra-Co	\$74,145	\$138,611	\$74,025	\$165,059	\$166,582	\$185,213	\$165,370
6300/Non-School	\$284,650	\$296,330	\$287,086	\$249,036	\$249,036	\$281,366	\$270,036
6400/Other	\$38,400	\$54,940	\$65,013	\$87,440	\$87,440	\$90,940	\$87,440
6600	\$0	\$208,394	\$193,394	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,881,418</b>	<b>2,457,790</b>	<b>\$2,521,240</b>	<b>\$2,558,039</b>	<b>\$2,129,657</b>	<b>\$2,142,807</b>	<b>\$2,008,876</b>

Special Ed.	2011-2012 Cost	2012-2013 Cost	2013-2014 Cost	2014-2015 Cost	2015-2016 Cost	2016-2017 Cost	2017-2018 Cost
6100/Routes	\$471,463	\$480,106	\$456,243	\$756,064	\$736,320	\$577,792	\$533,777
6200/Extra-Co	\$6,000	\$5,220	\$5,220	\$5,220	\$5,220	\$13,720	\$5,220
6300/Non-School	\$59,500	\$57,615	\$57,615	\$57,615	\$57,615	\$49,115	\$57,615
6400/Other	\$17,000	\$23,500	\$23,500	\$16,000	\$16,000	\$16,500	\$16,000
6600							
<b>Total</b>	<b>\$553,963</b>	<b>566,441</b>	<b>\$542,578</b>	<b>\$834,899</b>	<b>\$815,155</b>	<b>\$657,127</b>	<b>\$612,612</b>
<b>Yearly Totals</b>	<b>\$2,435,381</b>	<b>3,024,231</b>	<b>3,063,818</b>	<b>3,392,938</b>	<b>2,944,812</b>	<b>2,799,934</b>	<b>2,621,488</b>

Buses	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
A - Cutaway		3	3	4	2	2	3
C - Conventional	47	67	67	71	67	70	71
D - Transit	5	5	5	5	5	5	5
<b>Total</b>	<b>52</b>	<b>75</b>	<b>75</b>	<b>80</b>	<b>74</b>	<b>77</b>	<b>79</b>

Staff	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Drivers	44	44	44	44	47	40	42
Aides	21	21	21	21	22	20	19
Aux. Drivers	16	16	16	16	6	7	10
Aux. Aides	10	10	10	10	0	1	5
Mechanics	3	3	3	3	4	4	3





# **SPECIAL PROGRAMS**



# 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	
2012 – 2013	121,958	1,564,255	Actual
2013 – 2014	101,572	1,533,427	Actual
2014 – 2015	116,747	1,405,406	Actual
2015 – 2016	76,560	1,442,618	Actual
2016 – 2017	128,687	1,075,145	As of July 31, 2017



# Athletics Department (cont'd.)

The following is the price scale of admissions adopted by the 22-5A District Executive Committee:

	<b>Adults</b>	<b>Students</b>
Football Varsity Season/Reserve Section Seats	\$5.00	(all home games)
Football Varsity – Week Game Gen Admin Ticket	\$6.00	\$3.00
Football Non-Varsity	\$4.00	\$3.00
General Admission	\$6.00	(all at the gate)
Volleyball	\$4.00	\$3.00
Boys & Girls Basketball	\$4.00	\$3.00
Boys & Girls Soccer	\$4.00	\$3.00
Baseball	\$4.00	\$3.00
Softball	\$4.00	\$3.00
All Middle School Sports	\$3.00	\$2.00

Senior Citizens 65 and over with Titan Cards have free admission to all athletic events.

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-12<sup>th</sup> 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. In order 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.

# Child Nutrition Program

The Port Arthur ISD Child Nutrition Programs offer wholesome, nutrient – dense foods. We emphasize fruits, vegetables, whole grains, low-fat dairy, lean meats, plant based proteins and limit sodium, sugar and saturated fat and we strive to build healthy student minds and bodies by serving high quality, nutritious, enjoyable and economical meals. It operates under the United States Department of Agriculture (USDA) regulations through the Texas Department of Agriculture. The Department operates a refrigerated truck and a van, truck to transport commodities from the central warehouse to individual school. Revenue is derived from government reimbursement, USDA donated commodities, paid student meals, a la carte sales, adult paid meals, and catering. Although the program covers the cost for all students to eat free of charge, the child Nutrition Department is only reimburse for students who are eligible for free and reduced meals.

A recap of the Child Nutrition program's revenues and Expenses are as follows:

SCHOOL YEAR	REVENUE	EXPENSE
2011-2012	\$ 5,427,309	\$ 5,548,092
2012-2013	\$ 5,388,983	\$ 5,538,814
2013-2014	\$ 6,020,798	\$ 6,053,855
2014-2015	\$ 5,608,673	\$ 5,656,882
2015-2016	\$ 5,688,459	\$ 5,743,672
2016-2017 (As of August 13,2017)	\$ 5,353,132	\$ 5,017,156



# Child Nutrition Program

We serve over 2.1 million meals and snacks to all students.

For the 2016-2017 school year, the Child Nutrition Department:

- Continued to comply with all federal, state, and local regulations
- Provided meals to students who participated in Jump Start & Summer School Programs
- Provided additional meals during Thanksgiving & Christmas for parents, grandparents etc.
- Catered High School Senior Breakfast
- Promoted/Recognized reading emphasis by serving Dr. Seuss' Green Eggs and Ham at all elementary schools
- Participated in Academic Bowl at the high school
- Received commodities worth \$465,000 from the USDA

The meal prices for the 2017-2018 school year:

BREAKFAST		LUNCH	
STUDENT	\$0.00	ELEM. STUDENT	\$0.00
EMPLOYEE	\$2.75	MIDDLE (6-8) STUDENT	\$0.00
VISITOR	\$2.75	HS STUDENT	\$0.00
		EMPLOYEE	\$3.75
		VISITOR	\$3.75





# **SPECIAL REVENUES**



# Special Revenue – By Funds

NUMBER	TITLE	2015-2016 SPECIAL REVENUES	2016-2017 SPECIAL REVENUES	PROJECTED* 2017-2018 SPECIAL REVENUES
205	HEAD START	\$2,452,876	\$2,496,389	\$2,496,389
211	TITLE 1, PART A, IMPROVING BASIC PROGRAMS	\$4,102,489	\$4,311,181	\$3,390,512
211	TITLE I, PART A, PRIORITY AND FOCUS	\$186,021	\$243,866	\$243,866
212	TITLE 1, PART C, MIGRANT	\$492,971	\$527,417	\$243,090
224	IDEA B FORMULA	\$2,727,247	\$2,426,077	\$2,426,077
225	IDEA B PRE-SCHOOL	\$32,911	\$36,249	\$36,249
226	IDEA B RESIDENTIAL		\$97,478	\$97,478
244	CARL PERKINS	\$151,707	\$142,541	\$142,541
255	TITLE II, PART A - TEACHER & PRINCIPAL TRAINING	\$1,212,024	\$740,393	\$302,861
263	TITLE III, PART A LEP	\$205,496	\$231,330	\$224,508
429	HIGH-QUALITY PREKINDERGARTEN	\$215,234	\$217,901	
TOTALS		\$11,778,976	\$11,470,822	\$9,603,571

\* Denotes estimates; NOGA for fiscal year 2017-18 not available as of 08/04/2017.

# Federal Grants

## **R 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)

## **R 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.

## **R 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)

## **R 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)

## **R 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)

## **R 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)



# Federal Grants (Cont'd)

## **R 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)

## **R 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)

## **R 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)





# 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 Awarded	Funding Utilized	E-Rate Pays	PAISD Pays
2011	\$750,336.00	\$679,373.22	\$611,435.90	\$67,937.32
2012	\$1,003,213.20	\$716,594.91	\$644,935.41	\$71,659.50
2013	\$708,918.84	\$474,765.03	\$427,288.53	\$47,476.49
2014	\$661,157.52	\$583,751.05	\$525,375.95	\$58,375.10
2015	\$1,464,169.40	\$1,248,536.80	\$1,033,686.00	\$214,850.81
2016	TBD*	TBD*	\$434,414.93**	\$213,383.26**

\*Anticipated utilization based on actual funding commitments.

\*\*Anticipated totals based upon 100% funding utilization for year 2016-2017.





# 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

