

Adopted

# Port Arthur ISD 2016-2017 Budget

Presented to the Board of Trustees August 25, 2016



# Board of Trustees

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| <b>Employees</b>                      | <b>50</b> | <b>Special Revenue</b>        | <b>89</b> |
| <b>Accidents</b>                      | <b>56</b> | <b>E-Rate</b>                 | <b>93</b> |
| <b>Attendance Rate</b>                | <b>62</b> | <b>Acronyms</b>               | <b>96</b> |
| <b>Students</b>                       | <b>65</b> |                               |           |

# **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 2016-2017 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 2016-2017 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 1,435 employees. It includes a well thought out compensation plan, as well as a continued focus on our attendance incentive program. The district is proud to offer attendance incentives ranging from 1.5% to 3.7% to be paid this September to employees that were with the district in the 2015-2016 school year. Stipends have been increased from \$1,849 - \$3,280 to \$3,000 - \$5,000 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 new graduation requirements. In order to recruit and employ certified teachers, the district is offering a sign-on bonus for the 2016-2017 school year. Elementary and middle school teachers will receive \$2,500 and secondary teachers will receive \$3,000. There are currently 48 teachers eligible to receive the bonus on September 15, 2016. 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



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Superintendent  
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department and/or district-wide level. Additional reductions were achieved through the redesign of some business processes.

For 2016-17, the maintenance and operations (M&O) tax rate remains at \$1.04, which is the same as in 2015-2016. The Interest & Sinking fund (I&S) rate has increased from \$.3131 to \$.3135.

Projected revenues for the 2016-2017 General Fund are \$68,711,947, excluding TRS contributions. Revenues for the General Fund are generated from the following primary resources.

| Type of Revenue      | 2016-2017<br>Percent of<br>Total Revenue | 2015-2016<br>Percent of<br>Total Revenue |
|----------------------|--|--|
| Local, all sources   | 57.81%                                   | 64.00%                                   |
| State, all sources   | 40.33%                                   | 34.28%                                   |
| Federal, all sources | 1.87%                                    | 1.72%                                    |

Revenues by source for the General Fund are as follows:

| Revenue Sources            | Recommended<br>Revenue Budget<br>2016-2017 | ~ % Change from<br>Adopted Budget<br>2015-2016 |
|----------------------------|--|--|
| Local Sources              | \$41,936,135                               | -16.62%  |
| State Sources              | \$25,422,290                               | 12.93%   |
| Federal Sources            | \$1,353,522                                | 2.27%  |
| Total General Fund Revenue | \$68,711,947                               |  |

The 2016-2017 state revenue projections are based on an estimated average daily attendance (ADA) of 7,934 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%.



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Superintendent  
P.O. Box 1388  
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### Summary

The school year 2015-2016 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. 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,

A handwritten signature in blue ink that reads 'Dr. Mark Porterie'.

Dr. Mark Porterie  
Superintendent of Schools

# **GENERAL BUDGET INFORMATION**



# Budget Workshops

## Activity

## Date

Budget Retreat

May 26, 2016

Budget Retreat

June 23, 2016

Budget Retreat

August 11, 2016

Budget Hearing/Adopt Budget

August 25, 2016



# 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 used for new/revised initiatives
- Budget adjustments will need to be identified to absorb recurring cost changes made in 2015-2016
- Fund balance will be reduced by ~\$2.7M to pay commitments to Valero and Motiva
- Revenue for Chapter 313 Agreements decreased by \$2.4M
- State Aid increased slightly as a result of changes for Homestead exemptions set by the legislature
- Employee Incentive Pay will be included as a reduction to the Fund Balance
- No new grants are available to supplement existing General Fund spending needs, but grant funds such as Title will continue to be available to supplement General Fund



# 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

- 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16
  - \$1.04
    - 66.67% Of M&O (\$1.00)
    - \$.04 without voter approval (Golden Pennies)
- 2016-17
  - \$1.04
    - 66.67% Of M&O (\$1.00)
    - \$.04 without voter approval (Golden Pennies)



# Other Local Revenue

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



# Chapter 41

- Notification of Chapter 41 status (2016-17) received from TEA on July 15.
- Expected equalized wealth level of \$658,775 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 \$319,500 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

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

## Equalized Wealth Level



# **BUDGET ADJUSTMENTS**



# New/Modified Initiatives

## Incentive Pay

- All campus and district employees of the Port Arthur Independent School District may earn a STAAR incentive annually when funds are available. The incentive will be used to encourage staff to work as a team to improve student success. The district plans to spend between \$700,000 and \$1,100,000 on the incentive plan.

## Vehicle Monitoring System

- The district plans to install tracking devices on 70 of its white fleet vehicles at an approximate cost of \$25,000 per year. The wireless tracking devices will send a series of ping notifications. This data will be used to send a report through the system every six minutes.
- Advantages the vehicle monitoring system are fuel savings, reduction in idling, improved maintenance, and a reduction in speeding.

## Woodrow Wilson Early College High School

- The early college program focuses on the academic and career futures of our students enrolled in the Woodrow Wilson Early College High School. At the end of four years our first graduating class of 2020 will have earned either 60 college credit hours or an associate degree in the career of their choice.

## Princeton Review

- The 100 students enrolled in the Woodrow Wilson Early College High School along with 50 student at Memorial High School will receive the opportunity for SAT/ACT test preparation through Princeton Review. This additional preparation assures the best possible results on these very important college entrance exams.

## Texas Department of Agriculture Grant

- New serving line at Lincoln Middle School cafeteria in the amount of \$120,375.
- Two ovens/ranges at Wheatley School of Early Childhood Programs totaling \$38,724.

## Sign-on Bonuses

- In order to recruit and employ certified teachers, the district is offering a sign-on bonus for the 2016-2017 school year. Elementary and middle school teachers will receive \$2,500 and secondary teachers will receive \$3,000. There are currently 48 teachers eligible to receive the bonus on September 15, 2016.



# New/Modified Initiatives (Cont.)

## Memorial High School Turnaround Plan

- The Memorial High School Turnaround plan is a great collaboration between staff, parents, and the community. It takes into account the needs of every student at Memorial High School by enhancing movement towards career and post secondary studies. The plan entails initiatives to broaden instruction strategies and curriculum delivery benefiting all students. It is a great opportunity to bring the community together and take an introspective look at concerns and weaknesses. Additionally, tangible and reachable goals for the school have been identified. The district is looking forward to meeting and/or exceeding these goals.

## Dress Code\Standards

- With the adoption of new relaxed dress standards at Memorial High School the students feel that they are free to express their individuality within the limits set by policy.

## Recent and Anticipated Renovations and Improvements scheduled for completion in 2016-2017 Fiscal Year

- Woodrow Wilson Early College High School
- Abraham Lincoln and Thomas Jefferson Middle School auxiliary tracks and auditoriums
- New roof at DeQueen Elementary.
- Additional restroom in Memorial High School cafeteria.
- Baseball and softball dugout renovations at Memorial High School.
- Stadium Facilities Renovations/Improvements (Score board, concession area and restrooms, lighting, and stands/bleacher cleaning)



# **REVENUE ANALYSIS: 2016-2017**



# Revenue 2016-2017

## Combined Budget Summary

Estimated Budgeted Revenue  
(Including Projected Fund Balance )

| Description                               | General Fund  | Special Revenue Fund | Debt Service Fund | Memo Totals    |
|---|---------------|----------------------|-------------------|----------------|
| Estimated Revenues                        | \$ 72,544,083 | \$ 6,104,357         | \$ 23,403,025     | \$ 102,051,464 |
| Estimated Expenditures                    | \$ 72,544,083 | \$ 6,104,357         | \$ 23,403,025     | \$ 102,051,464 |
| Net Difference (Deficit)                  | \$ -          | \$ -                 | \$ -              | \$ -           |
| Estimated Fund Balance<br>@ Aug. 31, 2017 | \$ 20,000,000 |                      |                   |                |

Combined Funding

# Revenue 2016-2017

## Revenue Summary

### Estimated Budgeted Revenue

| Description          | General       | %      | Special Revenue Fund | %      | Debt Service Fund | %       | Memo Totals    |
|----------------------|---------------|--------|----------------------|--------|-------------------|---------|----------------|
| 5700 Local Funding   | \$ 41,936,135 | 57.81% | \$ 676,625           | 11.08% | \$ 23,403,025     | 100.00% | \$ 66,015,785  |
| 5800 State Funding   | \$ 29,254,426 | 40.33% | \$ 36,700            | 0.60%  |                   | 0.00%   | \$ 29,291,126  |
| 5900 Federal Funding | \$ 1,353,522  | 1.87%  | \$ 5,391,032         | 88.31% |                   | 0.00%   | \$ 6,744,554   |
| TOTAL REVENUE        | \$ 72,544,083 |        | \$ 6,104,357         |        | \$ 23,403,025     |         | \$ 102,051,464 |
| Percent of Revenue   | 71%           |        | 6%                   |        | 23%               |         | 100%           |

### Combined Funding

# Revenue 2016-2017

## Budgeted Revenue – Local

### Estimated Budgeted Revenue

| Description         | General Fund  | Special Revenue Fund | Debt Service Fund | Memo Totals   |
|---------------------|---------------|----------------------|-------------------|---------------|
| 5700 Local Funding  |               |                      |                   |               |
| Property Taxes      | \$ 35,159,139 |                      | \$ 23,403,025     | \$ 58,562,164 |
| Prior Year Taxes    | \$ 550,000    |                      |                   | \$ 550,000    |
| Penalty & Interest  | \$ 400,000    |                      |                   | \$ 400,000    |
| In lieu tax agr.    | \$ 5,003,902  |                      |                   | \$ 5,003,902  |
| Tax Refunds/Credits | \$ (603,540)  |                      |                   | \$ (603,540)  |
| ERATE               | \$ 1,264,634  |                      |                   | \$ 1,264,634  |
| Income from Inv.    | \$ 22,000     |                      |                   | \$ 22,000     |
| Gate Receipts       | \$ 90,000     |                      |                   | \$ 90,000     |
| Other / Food Serv.  |               | \$ 676,625           |                   | \$ 676,625    |
| Miscellaneous       | \$ 50,000     |                      |                   | \$ 50,000     |
| TOTAL Local         | \$ 41,936,135 | \$ 676,625           | \$ 23,403,025     | \$ 66,015,785 |

### Local Funding

# Revenue 2016-2017

## Budgeted Revenue - State

### Estimated Budgeted Revenue

| Description         | General Fund  | Special Revenue Fund | Debt Service Fund | Memo Totals   |
|---------------------|---------------|----------------------|-------------------|---------------|
| 5800 State Funding  |               |                      |                   |               |
| Per Capita          | \$ 3,078,444  |                      |                   | \$ 3,078,444  |
| Foundation          | \$ 21,740,306 |                      |                   | \$ 21,740,306 |
| Tax Refunds/Credits | \$ 603,540    |                      |                   | \$ 603,540    |
| Other Program Aid   | \$ 3,832,136  |                      |                   | \$ 3,832,136  |
| Special Revenue     |               | \$ 36,700            |                   | \$ 36,700     |
| TOTAL State         | \$ 29,254,426 | \$ 36,700            | \$ -              | \$ 29,291,126 |

### State Funding

# Revenue 2016-2017

## Budgeted Revenue - Federal

### Estimated Budgeted Revenue

| Description             | General Fund | Special Revenue Fund | Debt Service Fund | Memo Totals  |
|-------------------------|--------------|----------------------|-------------------|--------------|
| 5900 Federal Funding    |              |                      |                   |              |
| National School Lunch   |              | \$ 3,514,081         |                   | \$ 3,514,081 |
| Breakfast Program       |              | \$ 1,367,951         |                   | \$ 1,367,951 |
| USDA Commodities        |              | \$ 509,000           |                   | \$ 509,000   |
| Medicaid Reimbursements | \$ 1,273,522 |                      |                   | \$ 1,273,522 |
| Medicare Adm.           | \$ 30,000    |                      |                   | \$ 30,000    |
| Indirect Cost           | \$ 50,000    |                      |                   | \$ 50,000    |
| TOTAL Federal           | \$ 1,353,522 | \$ 5,391,032         | \$ -              | \$ 6,744,554 |

### Federal Funding

# **EXPENSE ANALYSIS: 2016-2017**



# 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



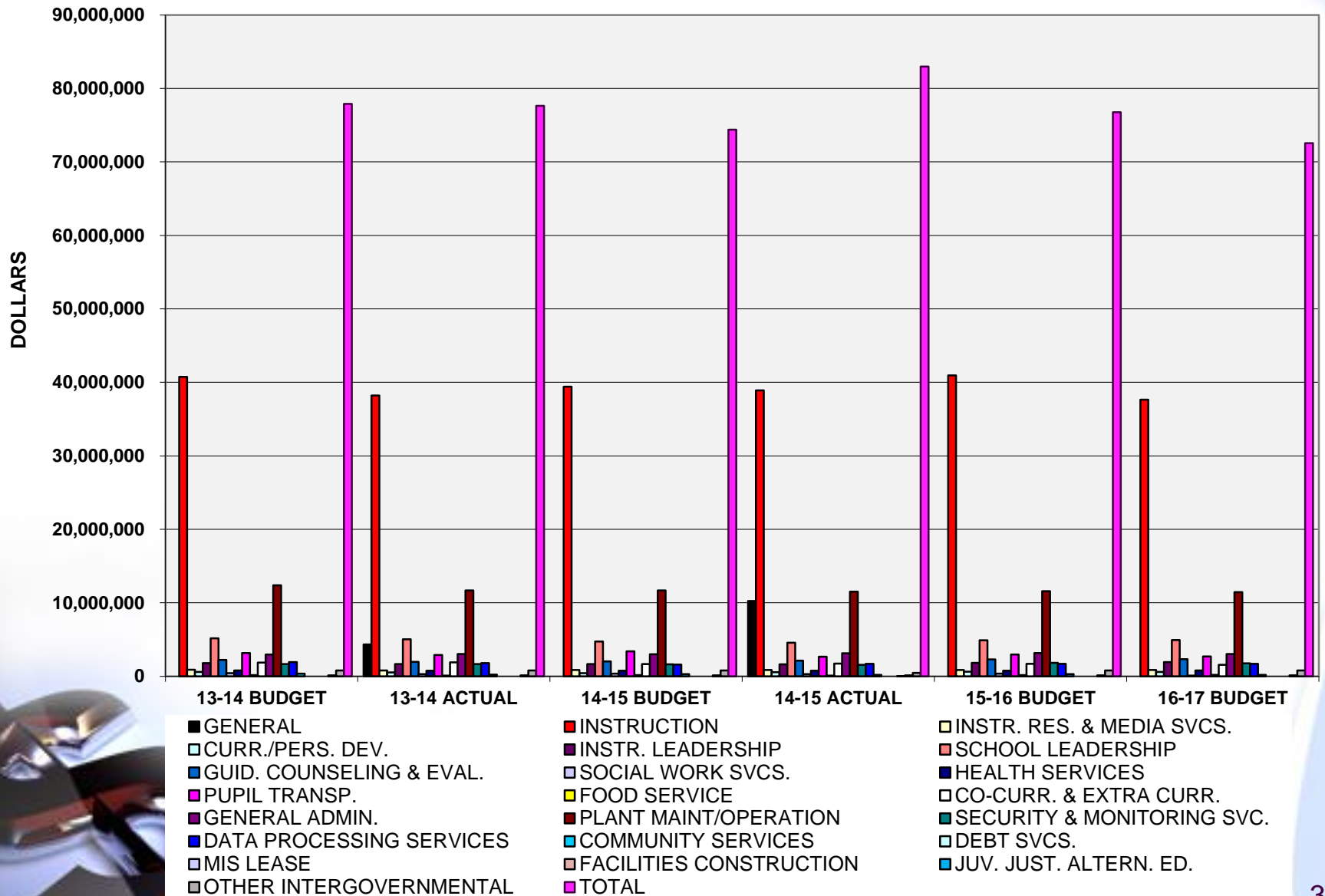
# Proposed Budget 2016-2017

## General Fund Summary by Function and Object Code

| (Object)<br>Description<br>(Function)        | 61XX<br>Payroll<br>Costs | 62XX<br>Contracted<br>Services | 63XX<br>Mat'ls &<br>Supplies | 64XX<br>Operational<br>Expense | 66XX<br>Capital<br>Outlay | 89XX<br>Non-<br>Operational<br>Expense | 16-17<br>Projected<br>Budget |
|--|--------------------------|--------------------------------|------------------------------|--------------------------------|---------------------------|--|------------------------------|
| Instruction (11)                             | 34,081,460               | 2,100,870                      | 830,305                      | 626,227                        | 0                         | 0                                      | 37,638,860                   |
| Inst. Resource & Med (12)                    | 680,809                  | 49,692                         | 105,556                      | 9,164                          | 0                         | 0                                      | 845,220                      |
| Curr & Curr Development (13)                 | 502,803                  | 83,065                         | 3,393                        | 3,185                          | 0                         | 0                                      | 592,446                      |
| Instructional Leadership (21)                | 1,749,471                | 109,205                        | 63,868                       | 9,491                          | 0                         | 0                                      | 1,932,035                    |
| School Leadership (23)                       | 4,816,980                | 38,216                         | 59,680                       | 8,924                          | 0                         | 0                                      | 4,923,800                    |
| Guidance & Counseling (31)                   | 2,282,355                | 0                              | 43,920                       | 5,160                          | 0                         | 0                                      | 2,331,434                    |
| Social Work Services (32)                    | 67,207                   | 3,915                          | 674                          | 1,684                          | 0                         | 0                                      | 73,479                       |
| Health Services (33)                         | 741,190                  | 3,103                          | 24,350                       | 778                            | 0                         | 0                                      | 769,420                      |
| Student Transportation (34)                  | 2,120,554                | 170,193                        | 306,651                      | 103,440                        | 0                         | 0                                      | 2,700,837                    |
| Food Services (35)                           | 169,482                  | 0                              | 0                            | 0                              | 0                         | 0                                      | 169,482                      |
| Co-Curr/Extra Curriculum (36)                | 761,012                  | 122,037                        | 186,153                      | 480,729                        | 0                         | 0                                      | 1,549,932                    |
| Gen'l Administration (41)                    | 2,090,311                | 523,428                        | 75,687                       | 344,497                        | 0                         | 0                                      | 3,033,922                    |
| Plant Maint/Operations (51)                  | 5,021,836                | 3,731,955                      | 635,925                      | 2,061,628                      | 0                         | 0                                      | 11,451,344                   |
| Security & Monitor (52)                      | 468,880                  | 1,243,087                      | 50,000                       | 0                              | 0                         | 0                                      | 1,761,967                    |
| Data Processing Services (53)                | 1,298,392                | 221,454                        | 108,040                      | 24,710                         | 43,000                    | 0                                      | 1,695,596                    |
| Community Services (61)                      | 158,282                  | 61,709                         | 15,225                       | (60,406)                       | 0                         | 0                                      | 174,809                      |
| Juvenile Just AEP (95)                       | 0                        | 119,500                        | 0                            | 0                              | 0                         | 0                                      | 119,500                      |
| Other Intergovernmental (99)                 | 0                        | 780,000                        | 0                            | 0                              | 0                         | 0                                      | 780,000                      |
| <b>Total</b>                                 | <b>57,011,020</b>        | <b>9,361,429</b>               | <b>2,509,425</b>             | <b>3,619,209</b>               | <b>43,000</b>             | <b>0</b>                               | <b>72,544,083</b>            |
| Percent of Total Budget                      | 78.59%                   | 12.90%                         | 3.46%                        | 4.99%                          | 0.06%                     | 0.00%                                  | 100.00%                      |
| Expenses (PRELIMINARY) as of August 19, 2016 |                          |                                |                              |                                |                           |  |                              |
| Revenue (ESTIMATE)                           | 72,544,083               |                                |                              |                                |                           |  |                              |

# Proposed Expenses 2016-2017

## By Functions



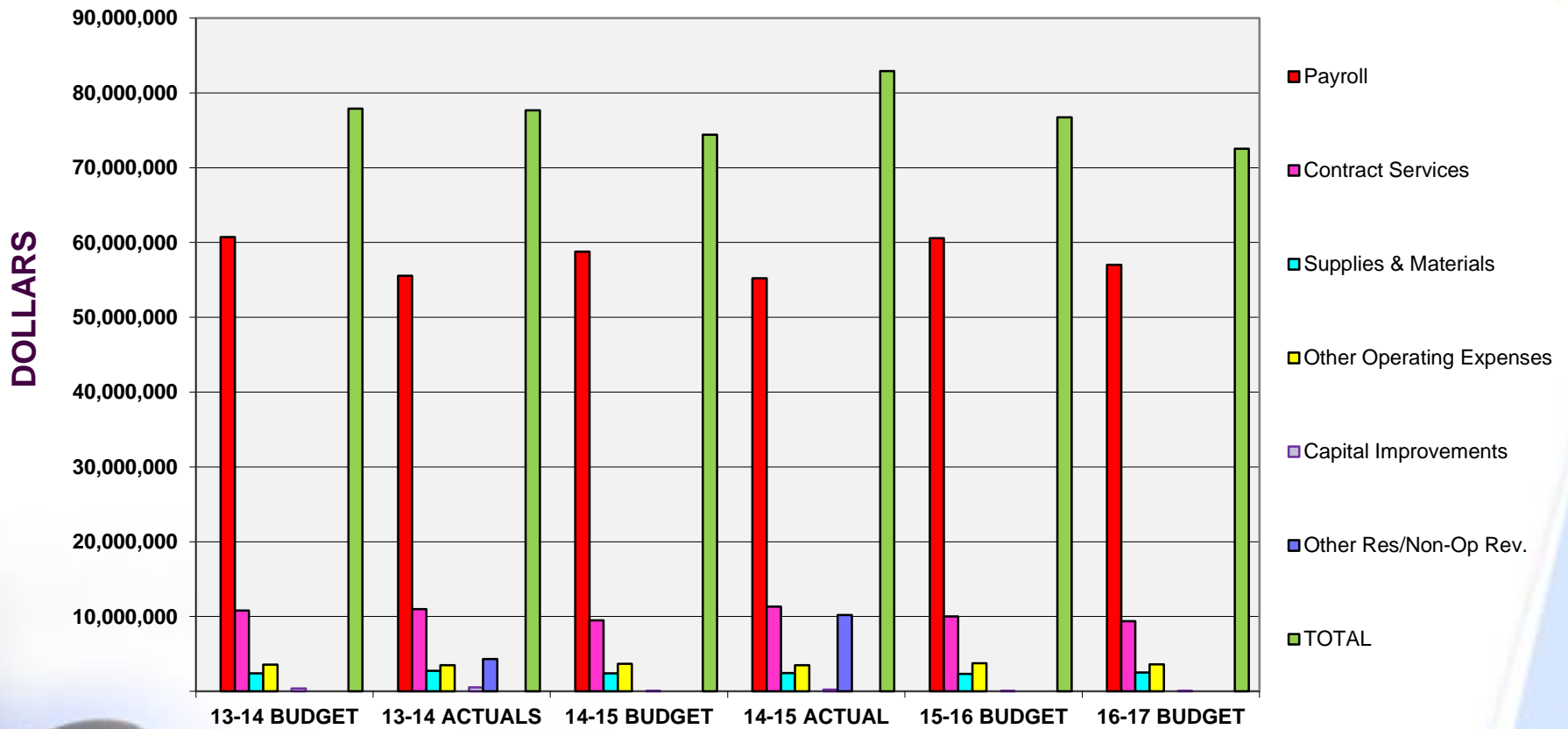
# Proposed Expenses 2016-2017

## By Functions

| #   | FUNCTION                   | 13-14<br>BUDGET | 13-14 ACTUAL | 14-15<br>BUDGET | 14-15 ACTUAL | 15-16<br>BUDGET | 16-17<br>BUDGET | 16-17<br>VS.<br>15-16 |
|-----|----------------------------|-----------------|--------------|-----------------|--------------|-----------------|-----------------|-----------------------|
| 000 | GENERAL                    | 0               | 4,334,782    | 0               | 10,247,742   | 0               | 0               | 0                     |
| 011 | INSTRUCTION                | 40,752,090      | 38,211,796   | 39,400,674      | 38,898,429   | 40,943,183      | 37,638,860      | (3,304,323)           |
| 012 | INSTR. RES. & MEDIA SVCS.  | 898,034         | 784,289      | 864,597         | 838,175      | 845,320         | 845,220         | (100)                 |
| 013 | CURR./PERS. DEV.           | 601,665         | 525,647      | 404,643         | 537,357      | 611,272         | 592,446         | (18,827)              |
| 021 | INSTR. LEADERSHIP          | 1,803,577       | 1,643,315    | 1,643,160       | 1,633,984    | 1,810,334       | 1,932,035       | 121,700               |
| 023 | SCHOOL LEADERSHIP          | 5,145,959       | 5,031,049    | 4,713,817       | 4,559,762    | 4,879,573       | 4,923,800       | 44,227                |
| 031 | GUID. COUNSELING & EVAL.   | 2,214,128       | 1,940,787    | 2,010,376       | 2,113,335    | 2,284,159       | 2,331,434       | 47,275                |
| 032 | SOCIAL WORK SVCS.          | 408,296         | 282,913      | 360,364         | 285,220      | 359,338         | 73,479          | (285,859)             |
| 033 | HEALTH SERVICES            | 784,998         | 748,857      | 740,957         | 751,557      | 767,928         | 769,420         | 1,492                 |
| 034 | PUPIL TRANSP.              | 3,174,043       | 2,900,301    | 3,376,006       | 2,643,098    | 2,944,811       | 2,700,837       | (243,974)             |
| 035 | FOOD SERVICE               | 135,332         | 94,677       | 135,332         | 92,598       | 136,742         | 169,482         | 32,740                |
| 036 | CO-CURR. & EXTRA CURR.     | 1,855,933       | 1,872,211    | 1,669,327       | 1,719,884    | 1,702,458       | 1,549,932       | (152,526)             |
| 041 | GENERAL ADMIN.             | 2,946,110       | 3,022,228    | 2,998,827       | 3,112,514    | 3,166,548       | 3,033,922       | (132,626)             |
| 051 | PLANT MAINT/OPERATION      | 12,378,989      | 11,685,372   | 11,668,594      | 11,506,632   | 11,590,680      | 11,451,344      | (139,335)             |
| 052 | SECURITY & MONITORING SVC. | 1,648,803       | 1,651,287    | 1,632,655       | 1,556,542    | 1,814,245       | 1,761,967       | (52,278)              |
| 053 | DATA PROCESSING SERVICES   | 1,927,038       | 1,796,924    | 1,580,372       | 1,671,632    | 1,702,087       | 1,695,596       | (6,492)               |
| 061 | COMMUNITY SERVICES         | 340,157         | 206,127      | 295,870         | 189,421      | 287,830         | 174,809         | (113,020)             |
| 071 | DEBT SVCS.                 | 0               | 0            | 0               | 0            | 0               | 0               | 0                     |
| 072 | MIS LEASE                  | 0               | 0            | 0               |              | 0               | 0               | 0                     |
| 081 | FACILITIES CONSTRUCTION    | 0               | 0            | 0               | 20,779       | 0               | 0               | 0                     |
| 095 | JUV. JUST. ALTERN. ED.     | 119,500         | 108,000      | 119,500         | 108,000      | 119,500         | 119,500         | 0                     |
| 099 | OTHER INTERGOVERNMENTAL    | 770,000         | 783,544      | 780,000         | 467,259      | 780,000         | 780,000         | 0                     |
|     | TOTAL                      | 77,904,652      | 77,624,104   | 74,395,069      | 82,953,921   | 76,746,008      | 72,544,083      | (4,201,924)           |

# Proposed Expenses 2016-2017

## By Object Code



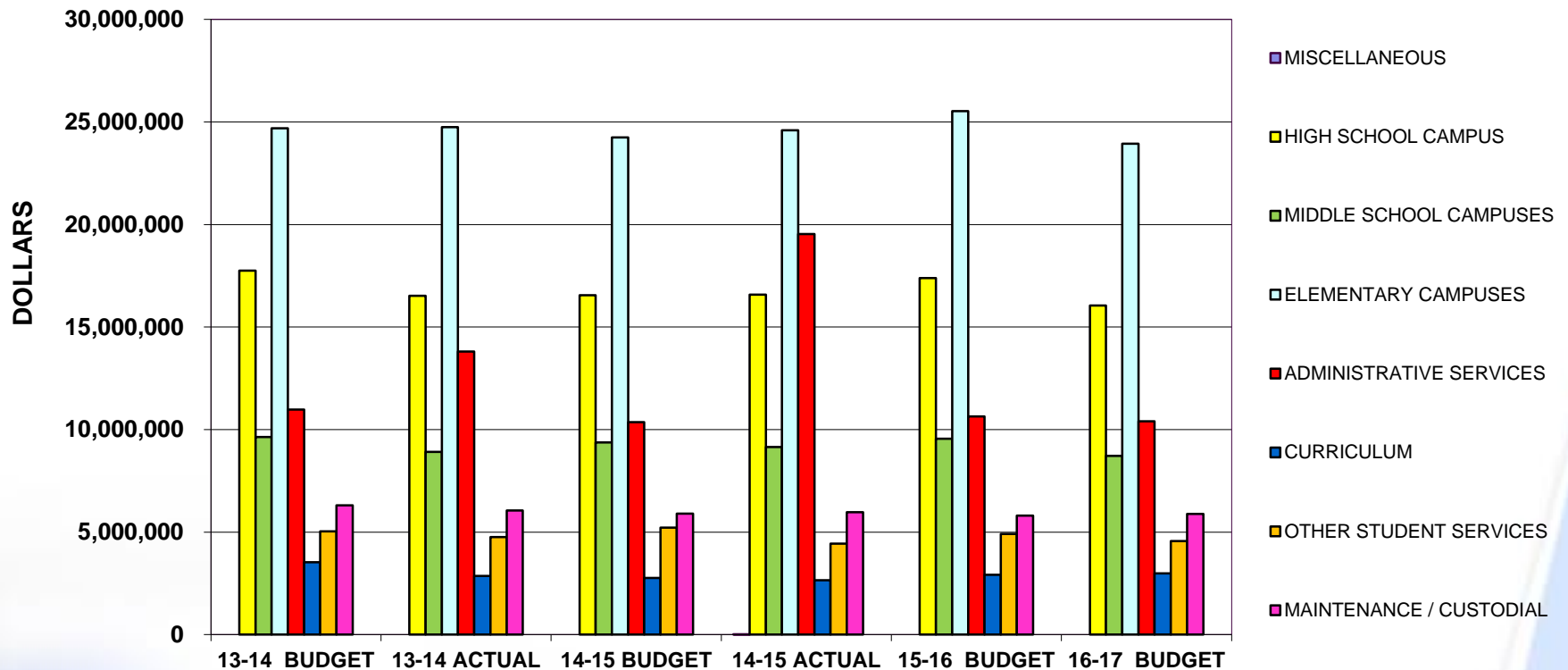
# Proposed Expenses 2016-2017

## By Object Code

| OBJECT CODE              | 13-14<br>BUDGET | 13-14<br>ACTUALS | 14-15<br>BUDGET | 14-15<br>ACTUAL | 15-16<br>BUDGET | 16-17<br>BUDGET | 16-17<br>VS.<br>15-16 |
|--------------------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------------|
| Payroll                  | 60,741,975      | 55,565,966       | 58,777,873      | 55,207,912      | 60,565,556      | 57,011,020      | (3,554,536)           |
| Contract Services        | 10,815,422      | 10,982,236       | 9,494,938       | 11,336,296      | 10,026,305      | 9,361,429       | (664,876)             |
| Supplies & Materials     | 2,407,240       | 2,734,845        | 2,398,383       | 2,450,952       | 2,343,116       | 2,509,425       | 166,309               |
| Other Operating Expenses | 3,573,877       | 3,506,022        | 3,680,875       | 3,491,557       | 3,768,031       | 3,619,209       | (148,822)             |
| Capital Improvements     | 366,138         | 537,140          | 43,000          | 219,462         | 43,000          | 43,000          | 0                     |
| Other Res/Non-Op Rev.    | 0               | 4,334,782        | 0               | 10,221,906      | 0               | 0               | 0                     |
| TOTAL                    | 77,904,652      | 77,660,990       | 74,395,069      | 82,928,086      | 76,746,008      | 72,544,083      | (4,201,925)           |

# Proposed Expenses 2015-2016

## By Instructional Level



# Actuals and Budget Comparison Fiscal Years (2014-2017)

| ORG #                   | ORGANIZATION                  | 13-14 BUDGET | 13-14 ACTUAL | 14-15 BUDGET | 14-15 ACTUAL | 15-16 BUDGET | 16-17 BUDGET |
|-------------------------|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 000                     | MISCELLANEOUS                 | 0            | 0            | 0            | 14,297       | 0            | 0            |
| HIGH SCHOOL CAMPUS      |                               |              |              |              |              |              |              |
| 004                     | STILWELL TECHNICAL CTR (CATE) | 1,324,567    | 1,292,226    | 1,423,188    | 1,450,675    | 1,409,663    | 1,171,277    |
| 005                     | PORT ARTHUR ALT CAMPUS        | 1,500,602    | 1,444,369    | 1,355,245    | 1,253,688    | 1,394,395    | 1,362,818    |
| 009                     | MEMORIAL HIGH SCHOOL          | 11,233,578   | 10,453,792   | 10,321,849   | 10,326,327   | 10,819,430   | 10,025,141   |
| 010                     | MEMORIAL 9TH GRADE (AUSTIN)   | 3,689,665    | 3,330,696    | 3,447,772    | 3,555,021    | 3,761,861    | 3,495,735    |
| MIDDLE SCHOOL CAMPUSES  |                               |              |              |              |              |              |              |
| 041                     | THOMAS JEFFERSON MIDDLE SCH   | 5,354,321    | 4,945,617    | 5,189,877    | 5,206,242    | 5,310,360    | 4,892,512    |
| 043                     | LINCOLN MIDDLE SCHOOL         | 4,276,259    | 3,970,633    | 4,178,771    | 3,945,486    | 4,249,130    | 3,824,213    |
| ELEMENTARY CAMPUSES     |                               |              |              |              |              |              |              |
| 102                     | DEQUEEN ELEMENTARY            | 2,730,088    | 2,675,518    | 2,559,303    | 2,463,126    | 2,652,316    | 2,316,450    |
| 103                     | SAM HOUSTON ELEMENTARY        | 3,799,576    | 3,470,673    | 3,512,293    | 3,542,954    | 3,629,740    | 3,168,619    |
| 105                     | LEE ELEMENTARY                | 3,487,582    | 3,416,570    | 3,265,533    | 3,155,688    | 3,417,617    | 3,238,081    |
| 108                     | TRAVIS ELEMENTARY             | 2,830,490    | 2,966,307    | 2,921,693    | 2,885,139    | 3,049,238    | 2,809,327    |
| 109                     | TYRRELL ELEMENTARY            | 3,042,343    | 2,971,912    | 2,970,597    | 3,011,800    | 3,125,326    | 3,466,466    |
| 111                     | WHEATLEY SCH OF SPEC PROG     | 1,129,721    | 1,066,925    | 1,123,930    | 1,114,442    | 1,131,670    | 1,140,958    |
| 113                     | DOWLING ELEMENTARY            | 2,351,706    | 2,267,954    | 2,364,211    | 2,338,002    | 2,454,841    | 2,315,081    |
| 116                     | ADAMS ELEMENTARY              | 2,911,921    | 2,897,200    | 2,907,905    | 3,046,742    | 3,341,513    | 3,071,124    |
| 117                     | WASHINGTON ELEMENTARY         | 2,416,337    | 2,402,914    | 2,619,578    | 2,610,617    | 2,731,611    | 2,420,131    |
| 699                     | SUMMER SCHOOL                 | 0            | 619,909      | 0            | 434,107      | 0            | 0            |
| ADMINISTRATIVE SERVICES |                               |              |              |              |              |              |              |
| 701                     | SUPERINTENDENT                | 447,578      | 518,296      | 524,770      | 508,237      | 567,414      | 550,115      |
| 702                     | SCHOOL BOARD                  | 294,895      | 359,826      | 294,895      | 445,897      | 333,795      | 333,085      |
| 703                     | TAX COSTS                     | 830,000      | 5,158,038    | 820,000      | 10,732,421   | 820,000      | 820,000      |
| 710                     | ADMINISTRATION BUILDING       | 5,751,732    | 4,235,570    | 5,435,661    | 4,391,918    | 5,477,059    | 5,399,013    |
| 713                     | ASST TO SUPERINTENDENT        | 122,516      | 90,316       | 82,252       | 80,826       | 84,537       | 84,295       |
| 717                     | TECHNOLOGY SPECIALIST DEP     | 1,393,735    | 1,259,918    | 1,096,215    | 1,277,445    | 1,118,461    | 1,115,971    |
| 726                     | BUSINESS OFFICE               | 1,127,258    | 1,115,904    | 1,115,951    | 1,195,992    | 1,216,785    | 1,126,517    |
| 727                     | MIS DEPARTMENT                | 436,444      | 442,907      | 392,781      | 376,851      | 487,954      | 478,322      |
| 731                     | PERSONNEL/HUMAN RESOURCES     | 565,080      | 623,712      | 592,776      | 522,688      | 539,896      | 493,874      |

# Actuals and Budget Comparison Fiscal Years (2014-2017)

| ORG #                   | ORGANIZATION              | 13-14 BUDGET | 13-14 ACTUAL | 14-15 BUDGET | 14-15 ACTUAL | 15-16 BUDGET | 16-17 BUDGET |
|-------------------------|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| CURRICULUM              |                           |              |              |              |              |              |              |
| 709                     | SPECIAL EDUCATION         | 1,194,249    | 1,027,214    | 1,116,939    | 1,026,251    | 1,106,523    | 1,110,519    |
| 871                     | SPECIAL PROJECTS          | 864,538      | 659,469      | 759,238      | 468,672      | 765,248      | 822,112      |
| 951                     | DEPT. OF INSTRUCTION      | 379,770      | 362,917      | 235,047      | 410,533      | 376,054      | 358,242      |
| 953                     | DEPUTY SUPERINTENDENT     | 435,270      | 206,137      | 0            | 7,520        | 0            | 10,000       |
| 957                     | DIRECTOR OF BILINGUAL EDU | 282,398      | 223,144      | 275,528      | 256,992      | 275,846      | 308,485      |
| 959                     | REFORM OFF- SECONDARY EDU | 369,652      | 375,902      | 373,654      | 487,741      | 385,824      | 378,242      |
| OTHER STUDENT SERVICES  |                           |              |              |              |              |              |              |
| 904                     | PUPIL TRANSPORTATION      | 3,078,090    | 2,827,183    | 3,280,726    | 2,556,479    | 2,848,308    | 2,588,904    |
| 912                     | PRINT SHOP                | 226,142      | 105,886      | 231,955      | 131,404      | 222,453      | 157,326      |
| 922                     | CAMPUS SECURITY           | 1,302,928    | 1,402,051    | 1,286,780    | 1,282,915    | 1,417,445    | 1,384,532    |
| 952                     | STUDENT SERVICES          | 76,443       | 76,932       | 76,018       | 76,918       | 78,267       | 78,090       |
| 955                     | HEALTH SERVICES           | 348,334      | 341,107      | 339,498      | 393,874      | 346,407      | 345,450      |
| 956                     | STADIUM AND GROUNDS       | 0            | 0            | 0            | 0            | 0            | 2,610        |
| MAINTENANCE / CUSTODIAL |                           |              |              |              |              |              |              |
| 925                     | MAINT. DEPT.              | 5,856,609    | 5,382,239    | 5,207,622    | 5,258,811    | 5,175,307    | 5,144,736    |
| 926                     | RECEIVING DEPARTMENT      | 100,453      | 0            | 0            | 0            | 0            | 0            |
| 928                     | CO-ORD OF CUSTODIAL SERV  | 341,784      | 674,647      | 695,018      | 709,150      | 623,715      | 735,712      |
|                         | TOTAL                     | 77,904,652   | 77,662,531   | 74,395,069   | 82,953,921   | 76,746,008   | 72,544,083   |

# Actuals and Budget Comparison Fiscal Years (2014-2017)

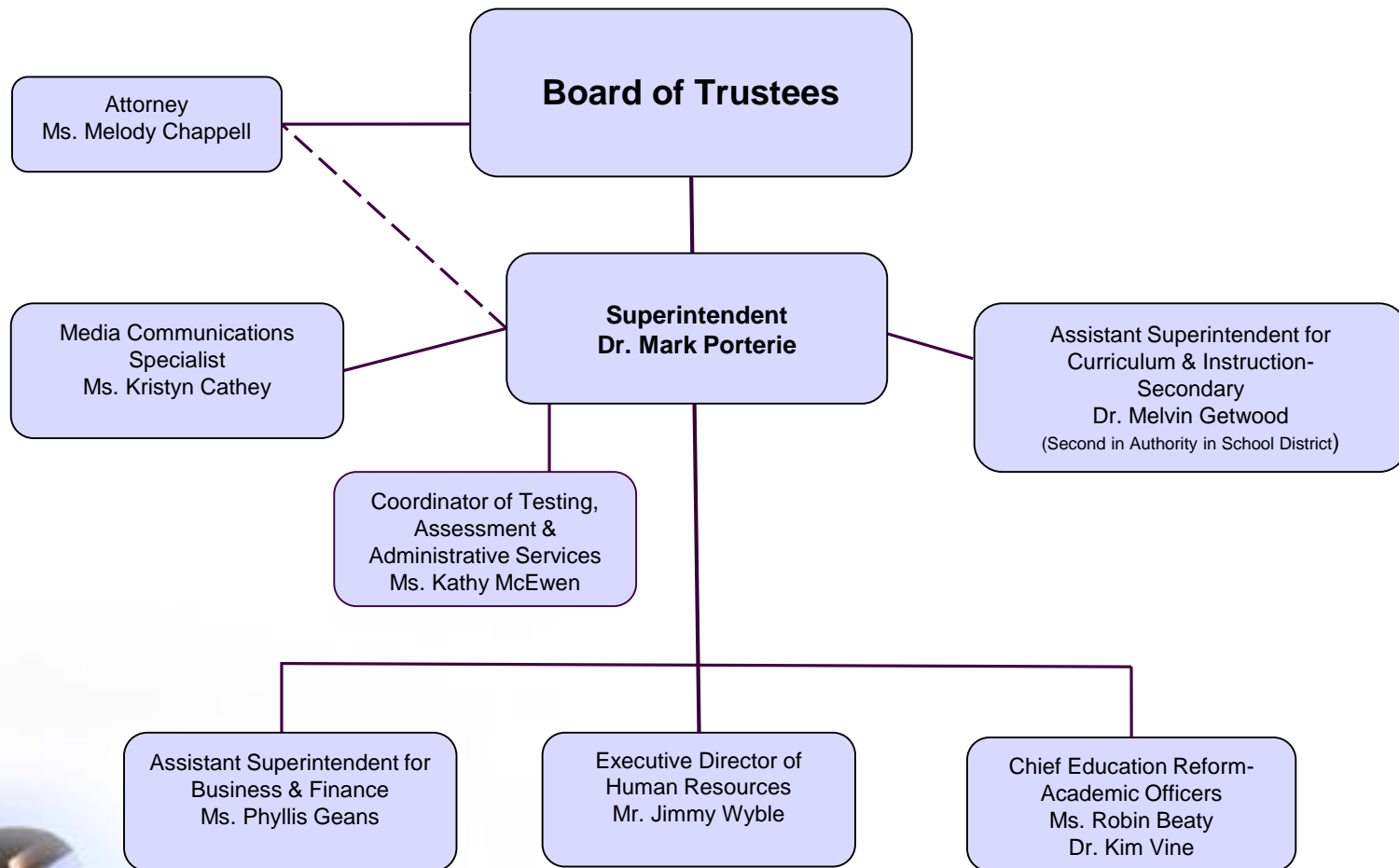
## SUMMARY BY INSTRUCTIONAL LEVELS

| INSTRUCTIONAL LEVEL     | 13-14<br>BUDGET | 12-13<br>ACTUAL | 14-15<br>BUDGET | 14-15<br>ACTUAL | 15-16<br>BUDGET | 16-17<br>BUDGET |
|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| MISCELLANEOUS           | 0               | 0               | 0               | 14,297          | 0               | 0               |
| HIGH SCHOOL CAMPUS      | 17,748,412      | 16,521,083      | 16,548,054      | 16,585,711      | 17,385,348      | 16,054,970      |
| MIDDLE SCHOOL CAMPUSES  | 9,630,580       | 8,916,250       | 9,368,648       | 9,151,728       | 9,559,490       | 8,716,725       |
| ELEMENTARY CAMPUSES     | 24,699,763      | 24,755,883      | 24,245,044      | 24,602,617      | 25,533,871      | 23,946,236      |
| ADMINISTRATIVE SERVICES | 10,969,238      | 13,804,487      | 10,355,300      | 19,532,307      | 10,645,900      | 10,401,192      |
| CURRICULUM              | 3,525,877       | 2,854,782       | 2,760,407       | 2,657,710       | 2,909,496       | 2,987,601       |
| OTHER STUDENT SERVICES  | 5,031,936       | 4,753,159       | 5,214,977       | 4,441,590       | 4,912,880       | 4,556,912       |
| MAINTENANCE / CUSTODIAL | 6,298,845       | 6,056,886       | 5,902,640       | 5,967,961       | 5,799,022       | 5,880,448       |
| TOTAL                   | 77,904,652      | 77,662,531      | 74,395,069      | 82,953,921      | 76,746,008      | 72,544,083      |

# **ORGANIZATIONAL DESIGN**



# PAISD Organizational Design



# **SUPPORTING INFORMATION**



# Statistical Data

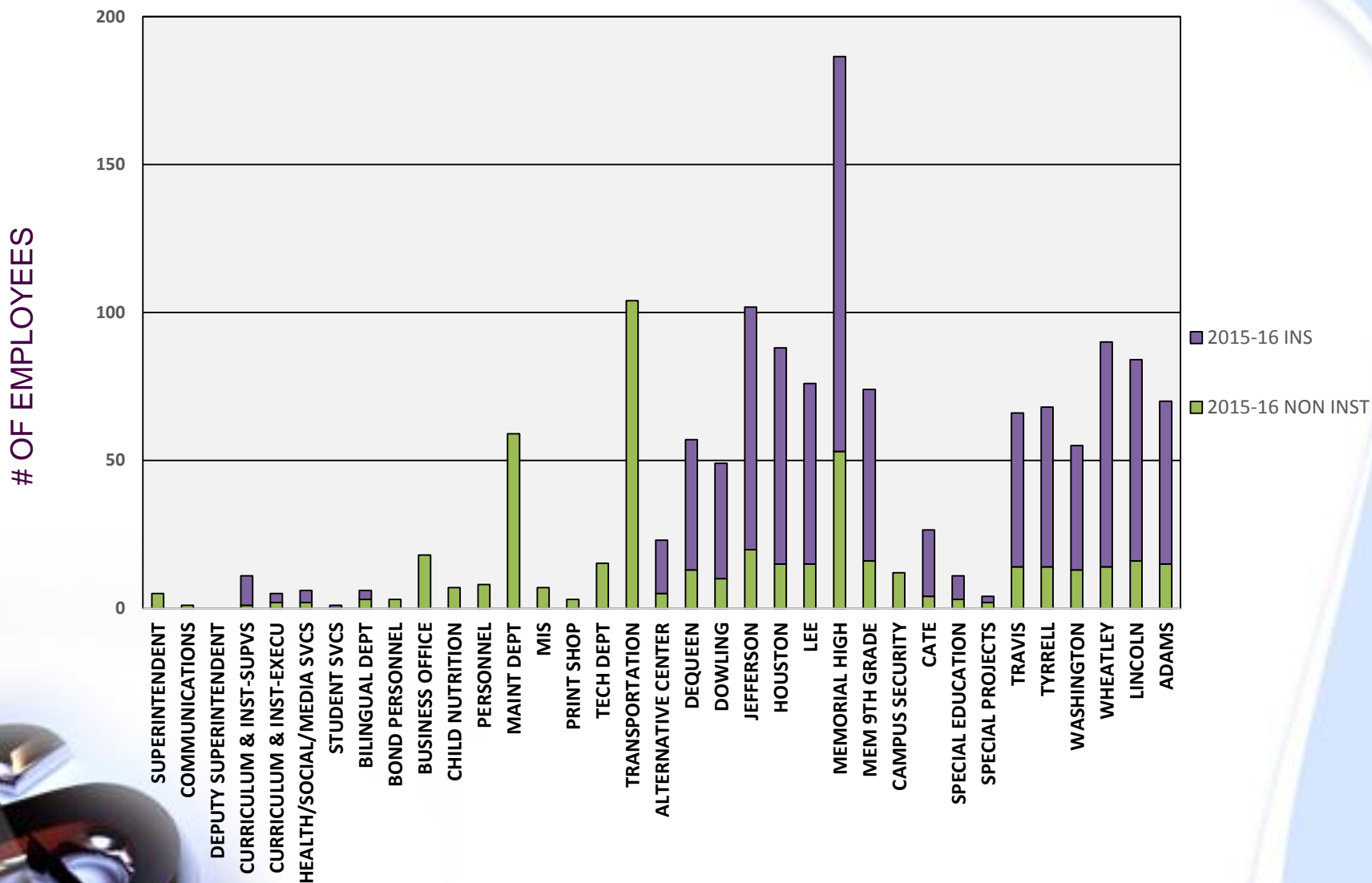
- Employees
- Accidents
- Attendance Rate
- Students



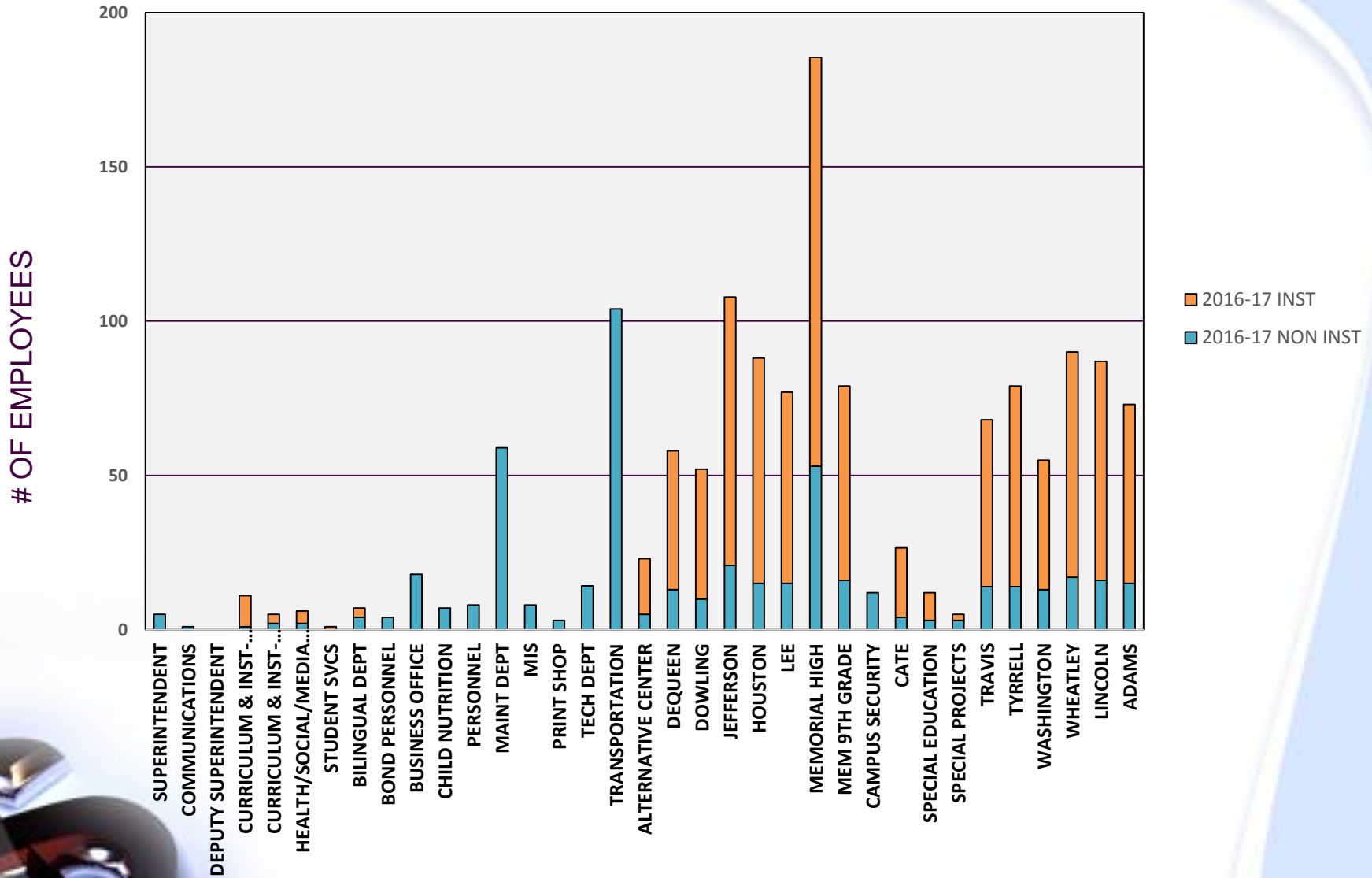
# EMPLOYEES



# PAISD Employees 2015-2016



# PAISD Employees 2016-2017



# PAISD Employees 2016 VS. 2017

| LOCATION                 | 2015-16 NON INST | 2015-16 INS | 2016-17 NON INST | 2016-17 INST | TOT 15-16 | TOT 16-17 | DIFF |
|--------------------------|------------------|-------------|------------------|--------------|-----------|-----------|------|
| SUPERINTENDENT           | 5                |             | 5                |              | 5         | 5         | 0    |
| COMMUNICATIONS           | 1                |             | 1                |              | 1         | 1         | 0    |
| DEPUTY SUPERINTENDENT    | 0                | 0           | 0                | 0            | 0         | 0         | 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           | 3                | 3           | 4                | 3            | 6         | 7         | 1    |
| BOND PERSONNEL           | 3                | 0           | 4                | 0            | 3         | 4         | 1    |
| BUSINESS OFFICE          | 18               |             | 18               |              | 18        | 18        | 0    |
| CHILD NUTRITION          | 7                |             | 7                |              | 7         | 7         | 0    |
| PERSONNEL                | 8                |             | 8                |              | 8         | 8         | 0    |
| MAINT DEPT               | 59               |             | 59               |              | 59        | 59        | 0    |
| MIS                      | 7                |             | 8                |              | 7         | 8         | 1    |
| PRINT SHOP               | 3                |             | 3                |              | 3         | 3         | 0    |
| TECH DEPT                | 15.2             |             | 14.2             |              | 15.2      | 14.2      | -1   |
| TRANSPORTATION           | 104              |             | 104              |              | 104       | 104       | 0    |
| ALTERNATIVE CENTER       | 5                | 18          | 5                | 18           | 23        | 23        | 0    |
| DEQUEEN                  | 13               | 44          | 13               | 45           | 57        | 58        | 1    |
| DOWLING                  | 10               | 39          | 10               | 42           | 49        | 52        | 3    |
| JEFFERSON                | 19.8             | 82          | 20.8             | 87           | 101.8     | 107.8     | 6    |
| HOUSTON                  | 15               | 73          | 15               | 73           | 88        | 88        | 0    |
| LEE                      | 15               | 61          | 15               | 62           | 76        | 77        | 1    |
| MEMORIAL HIGH            | 53               | 133.5       | 53               | 132.5        | 186.5     | 185.5     | -1   |
| MEM 9TH GRADE            | 16               | 58          | 16               | 63           | 74        | 79        | 5    |
| CAMPUS SECURITY          | 12               |             | 12               |              | 12        | 12        | 0    |
| CATE                     | 4                | 22.5        | 4                | 22.5         | 26.5      | 26.5      | 0    |
| SPECIAL EDUCATION        | 3                | 8           | 3                | 9            | 11        | 12        | 1    |
| SPECIAL PROJECTS         | 2                | 2           | 3                | 2            | 4         | 5         | 1    |
| TRAVIS                   | 14               | 52          | 14               | 54           | 66        | 68        | 2    |
| TYRRELL                  | 14               | 54          | 14               | 65           | 68        | 79        | 11   |
| WASHINGTON               | 13               | 42          | 13               | 42           | 55        | 55        | 0    |
| WHEATLEY                 | 14               | 76          | 17               | 73           | 90        | 90        | 0    |
| LINCOLN                  | 16               | 68          | 16               | 71           | 84        | 87        | 3    |
| ADAMS                    | 15               | 55          | 15               | 58           | 70        | 73        | 3    |
| TOTAL                    | 492              | 909         | 499              | 940          | 1401      | 1439      | 38   |

# Instructional Classifications 2016-2017

| LOCATION                 | ADMINISTRATORS | AIDES | BUS AIDES | DRIVERS/MECH | CHILD NUTRITION | CLERICAL | CUSTODIANS | MAINTENANCE | TEACHERS/OTHER PROFESSIONALS | TEACHERS | GRAND TOTAL |
|--------------------------|----------------|-------|-----------|--------------|-----------------|----------|------------|-------------|------------------------------|----------|-------------|
| BILINGUAL                | 2              |       |           |              |                 |          |            |             | 1                            |          | 3           |
| CATE                     | 1              | 0.5   |           |              |                 |          |            |             | 21                           |          | 22.5        |
| DEPUTY SUPT              |                |       |           |              |                 |          |            |             |                              |          | 0           |
| CURRICULUM & INST-SUPVS  | 10             |       |           |              |                 |          |            |             |                              |          | 10          |
| STUDENT SERVICES         | 1              |       |           |              |                 |          |            |             |                              |          | 1           |
| CURRICULUM & INST-EXECUT | 3              |       |           |              |                 |          |            |             |                              |          | 3           |
| C&D CENTER               | 5              |       |           |              |                 |          |            |             | 4                            |          | 9           |
| DEQUEEN                  | 2              | 8     |           |              |                 |          |            |             | 35                           |          | 45          |
| DOWLING                  | 2              | 8     |           |              |                 |          |            |             | 32                           |          | 42          |
| JEFFERSON                | 5              | 13    |           |              |                 |          |            |             | 69                           |          | 87          |
| HOUSTON                  | 2              | 17    |           |              |                 |          |            |             | 54                           |          | 73          |
| LEE                      | 2              | 11    |           |              |                 |          |            |             | 49                           |          | 62          |
| MEM HS                   | 10             | 19.5  |           |              |                 |          |            |             | 104                          |          | 133.5       |
| MEM 9TH                  | 4              | 9     |           |              |                 |          |            |             | 50                           |          | 63          |
| PAAC                     | 1              | 1     |           |              |                 |          |            |             | 16                           |          | 18          |
| ADAMS                    | 2              | 9     |           |              |                 |          |            |             | 47                           |          | 58          |
| MOTIVA                   |                |       |           |              |                 |          |            |             |                              |          | 0           |
| TRAVIS                   | 2              | 8     |           |              |                 |          |            |             | 44                           |          | 54          |
| TYRRELL                  | 2              | 11    |           |              |                 |          |            |             | 52                           |          | 65          |
| WASHINGTON               | 2              | 6     |           |              |                 |          |            |             | 34                           |          | 42          |
| WHEATLEY                 | 2              | 37    |           |              |                 |          |            |             | 34                           |          | 73          |
| LINCOLN                  | 4              | 12    |           |              |                 |          |            |             | 55                           |          | 71          |
| SPEC PROG                | 1              | 1     |           |              |                 |          |            |             |                              |          | 2           |
| HEALTH/SOCIAL/MEDIA SVCS | 1              |       |           |              |                 |          |            |             | 3                            |          | 4           |
| INSTRUCTIONAL TOTAL      | 66             | 171   |           |              |                 |          |            |             | 704                          |          | 941         |

# Non-Instructional Classifications 2016-2017

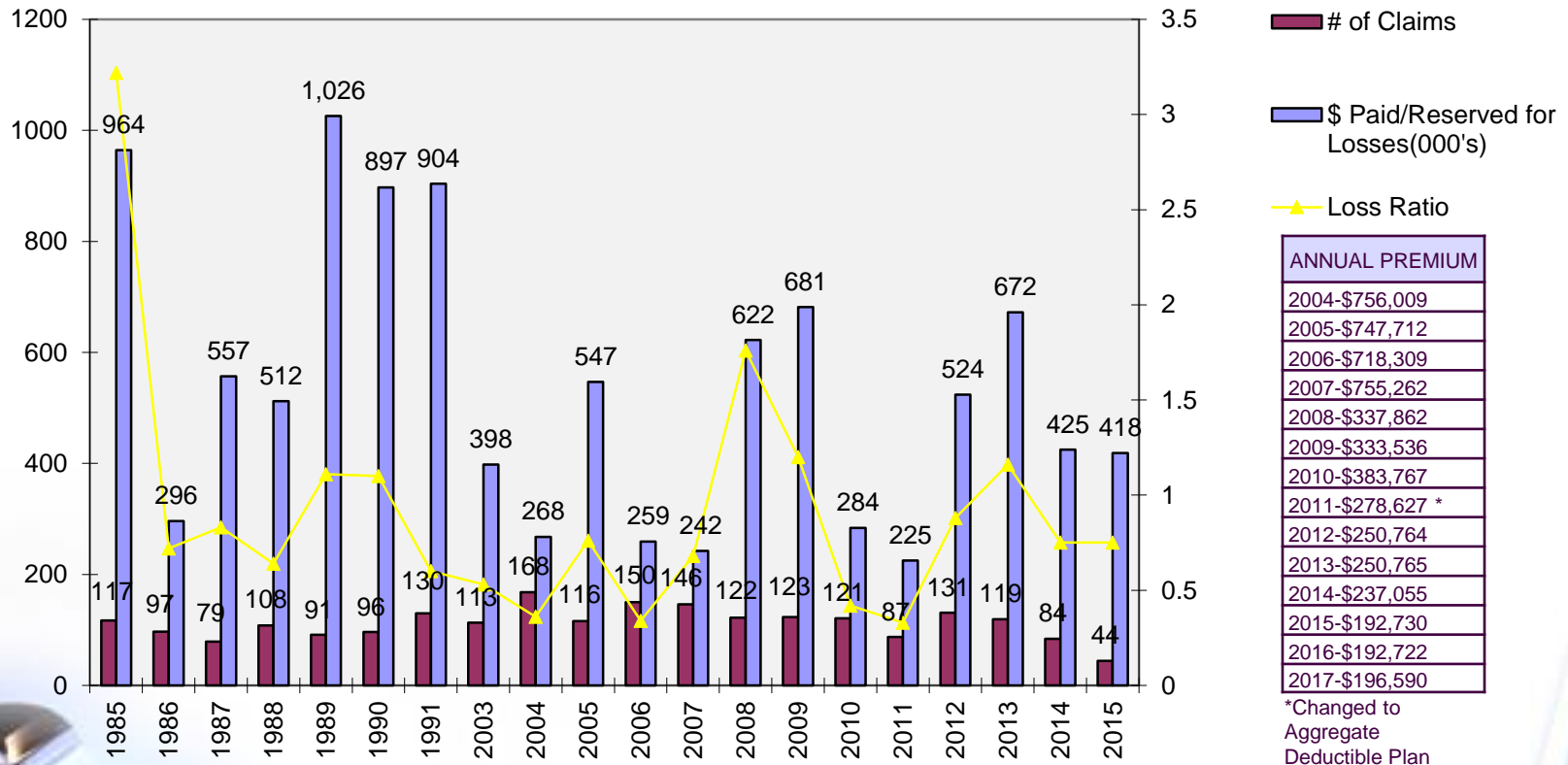
| LOCATION                 | ADMINISTRATORS | AIDES | BUS AIDES | DRIVERS/MECH | CHILD NUTRITION | CLERICAL | CUSTODIANS | MAINTENANCE | TEACHERS/OTHER PROFESSIONAL | TEACHERS | GRAND TOTAL |
|--------------------------|----------------|-------|-----------|--------------|-----------------|----------|------------|-------------|-----------------------------|----------|-------------|
| AUSTIN                   |                |       |           |              |                 |          |            |             |                             |          | 0           |
| BILINGUAL                |                |       |           |              |                 | 4        |            |             |                             |          | 4           |
| CATE                     |                |       |           |              |                 | 1        | 3          |             |                             |          | 4           |
| BOND PERSONNEL           | 2              |       |           |              |                 | 2        |            |             |                             |          | 4           |
| BUSINESS OFFICE          | 2              |       |           |              |                 | 12       |            |             | 4                           |          | 18          |
| C&D CENTER               |                |       |           |              |                 | 3        |            |             |                             |          | 3           |
| CHILD NUTRITION          | 1              |       |           |              |                 | 6        |            |             |                             |          | 7           |
| CAMPUS SECURITY          |                |       |           |              |                 |          |            | 12          |                             |          | 12          |
| DEPUTY SUPT              |                |       |           |              |                 |          |            |             |                             |          | 0           |
| CURRICULUM & INST-SUPVS  |                |       |           |              |                 | 1        |            |             |                             |          | 1           |
| CURRICULUM & INST-EXECUT |                |       |           |              |                 | 2        |            |             |                             |          | 2           |
| COMMUNICATION DEPT       | 1              |       |           |              |                 |          |            |             |                             |          | 1           |
| STUDENT SVCS             |                |       |           |              |                 |          |            |             |                             |          | 0           |
| DEQUEEN                  |                |       |           |              | 6               | 2        | 5          |             |                             |          | 13          |
| DOWLING                  |                |       |           |              | 5               | 2        | 3          |             |                             |          | 10          |
| JEFFERSON                |                |       |           |              | 11              | 3        | 6.8        |             |                             |          | 20.8        |
| HOUSTON                  |                |       |           |              | 8               | 2        | 5          |             |                             |          | 15          |
| LEE                      |                |       |           |              | 8               | 2        | 5          |             |                             |          | 15          |
| MAINTENANCE              | 2              |       |           |              |                 | 4        | 8          | 44          | 1                           |          | 59          |
| MEDIA                    |                |       |           |              |                 |          |            |             |                             |          | 0           |
| MEM HS                   |                |       |           |              | 23              | 13       | 16         |             |                             |          | 52          |
| MEM 9TH                  |                |       |           |              | 7               | 4        | 5          |             |                             |          | 16          |
| MIS                      | 1              |       |           |              |                 | 3        |            |             | 4                           |          | 8           |
| PAAC                     |                |       |           |              |                 | 2        | 3          |             |                             |          | 5           |
| ADAMS                    |                |       |           |              | 6               | 3        | 6          |             |                             |          | 15          |
| PERSONNEL                | 1              |       |           |              |                 | 6        |            |             | 1                           |          | 8           |
| PRINT SHOP               |                |       |           |              |                 | 3        |            |             |                             |          | 3           |
| SPEC PROG                |                |       |           |              |                 | 1        |            |             | 2                           |          | 3           |
| HEALTH/SOCIAL/MEDIA SVCS |                |       |           |              |                 | 2        |            |             |                             |          | 2           |
| STILWELL                 |                |       |           |              |                 |          |            |             |                             |          | 0           |
| SUPT OFFICE              | 1              |       |           |              |                 | 4        |            |             |                             |          | 5           |
| TECH                     |                |       |           |              |                 | 11       | 0.2        |             | 3                           |          | 14.2        |
| TRANSPORTATION           | 1              |       | 26        | 61           |                 | 3        |            |             | 1                           |          | 92          |
| TRAVIS                   |                |       |           |              | 8               | 2        | 4          |             |                             |          | 14          |
| TYRRELL                  |                |       |           |              | 7               | 2        | 5          |             |                             |          | 14          |
| WASHINGTON               |                |       |           |              | 6               | 2        | 5          |             |                             |          | 13          |
| WHEATLEY                 |                |       | 6         | 6            | 6               | 8        | 3          |             |                             |          | 29          |
| LINCOLN                  |                |       |           |              | 8               | 4        | 4          |             |                             |          | 16          |
| NON INSTRUCTIONAL TOTAL  | 12             | 0     | 32        | 67           | 109             | 119      | 87         | 56          | 16                          |          | 498         |

# ACCIDENTS



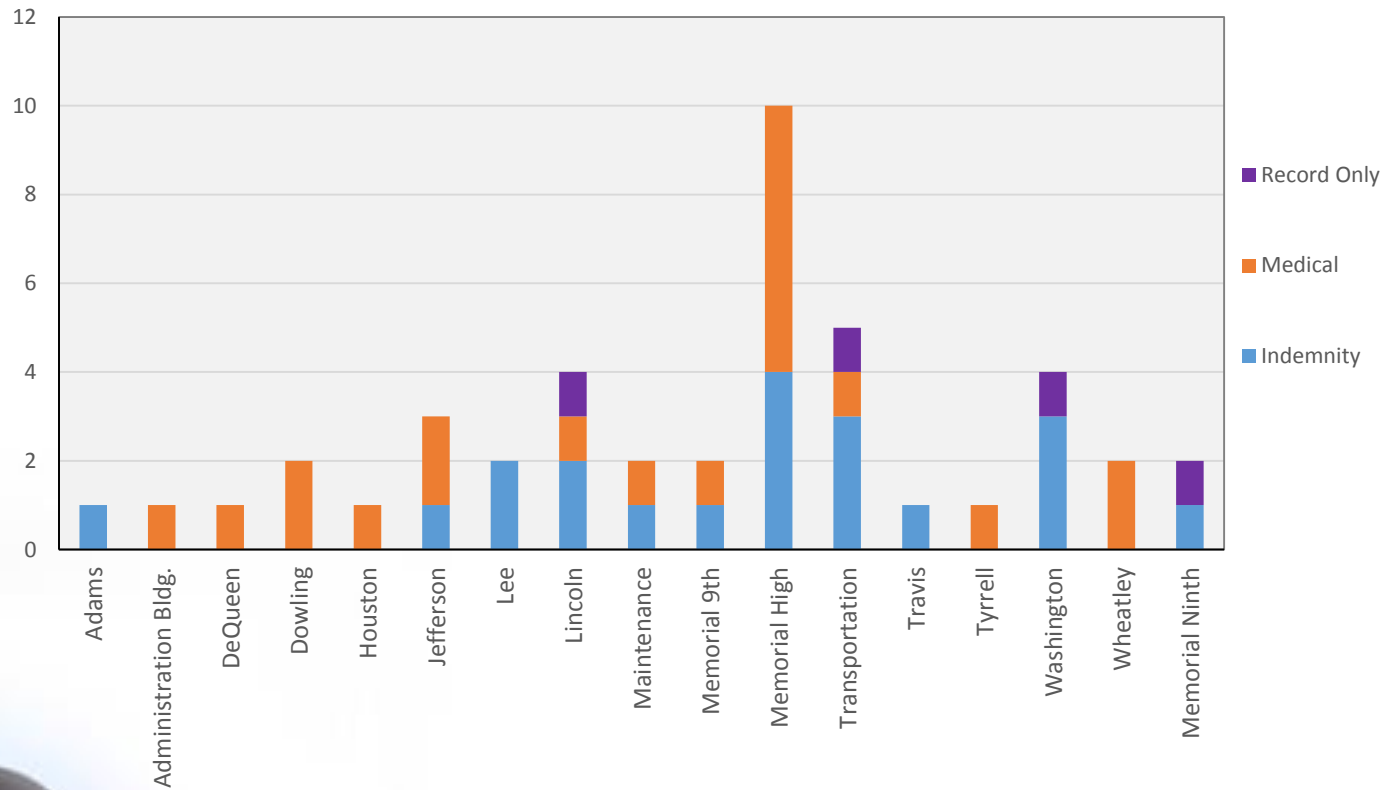
# PAISD Workers' Compensation History

**WORKERS' COMPENSATION ACTIVITIES  
BY FUND YEAR**



# PAISD Workers' Compensation Claims

## By Organization (September 2015 - June 2016)



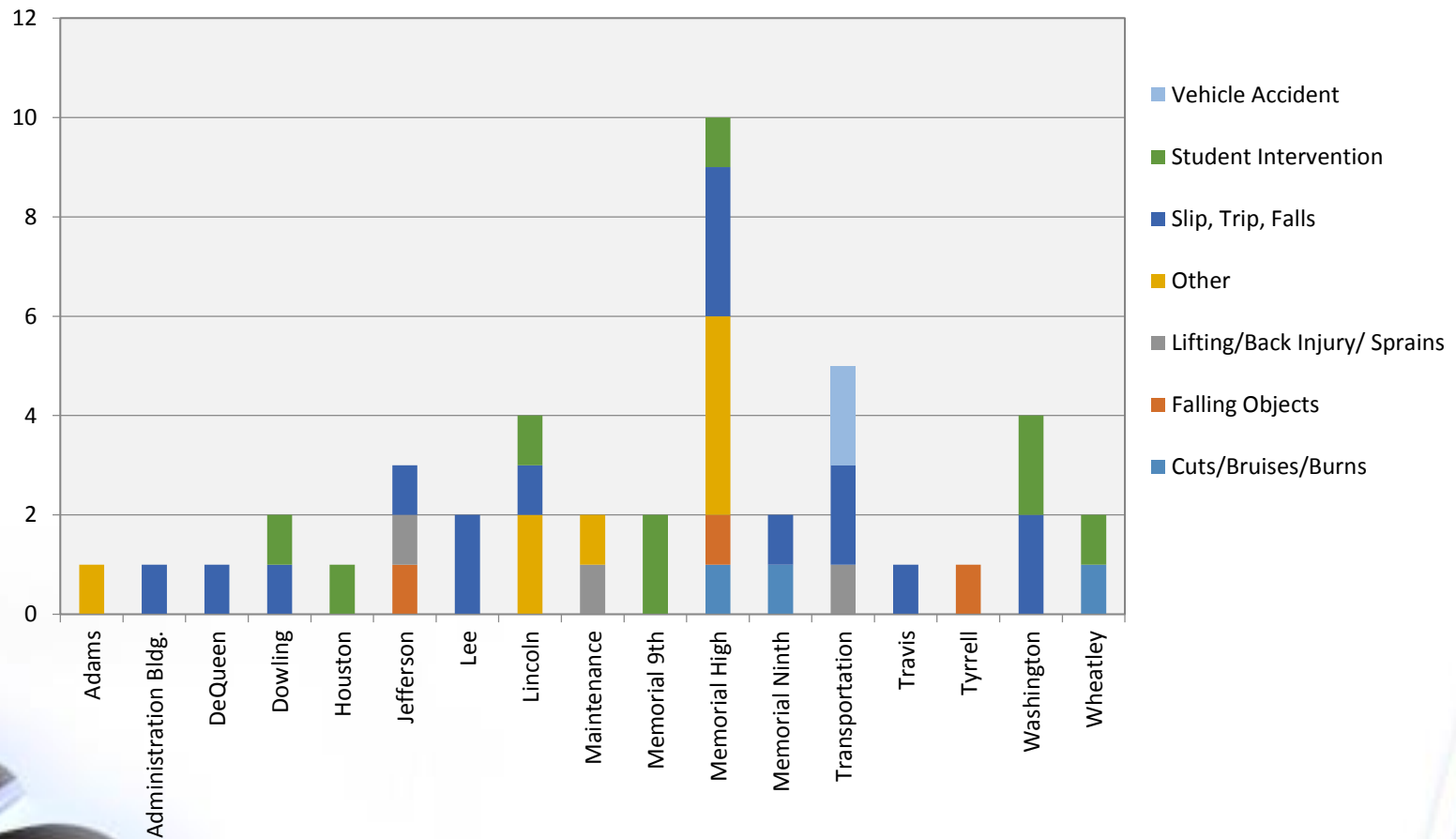
# PAISD Workers' Compensation Claims

## By Organization (September 2015 - June 2016)

| Campus/Organization  | Indemnity | Medical | Record Only | Grand Total |
|----------------------|-----------|---------|-------------|-------------|
| Adams                | 1         |         |             | 1           |
| Administration Bldg. |           | 1       |             | 1           |
| DeQueen              |           | 1       |             | 1           |
| Dowling              |           | 2       |             | 2           |
| Houston              |           | 1       |             | 1           |
| Jefferson            | 1         | 2       |             | 3           |
| Lee                  | 2         |         |             | 2           |
| Lincoln              | 2         | 1       | 1           | 4           |
| Maintenance          | 1         | 1       |             | 2           |
| Memorial 9th         | 1         | 1       |             | 2           |
| Memorial High        | 4         | 6       |             | 10          |
| Transportation       | 3         | 1       | 1           | 5           |
| Travis               | 1         |         |             | 1           |
| Tyrrell              |           | 1       |             | 1           |
| Washington           | 3         |         | 1           | 4           |
| Wheatley             |           | 2       |             | 2           |
| Memorial Ninth       | 1         |         | 1           | 2           |
| Grand Total          | 20        | 20      | 4           | 44          |

# PAISD Workers' Compensation Claims

## By Organization (September 2015 – June 2016)



# PAISD Workers' Compensation Claims

## By Organization (September 2015 – June 2016)

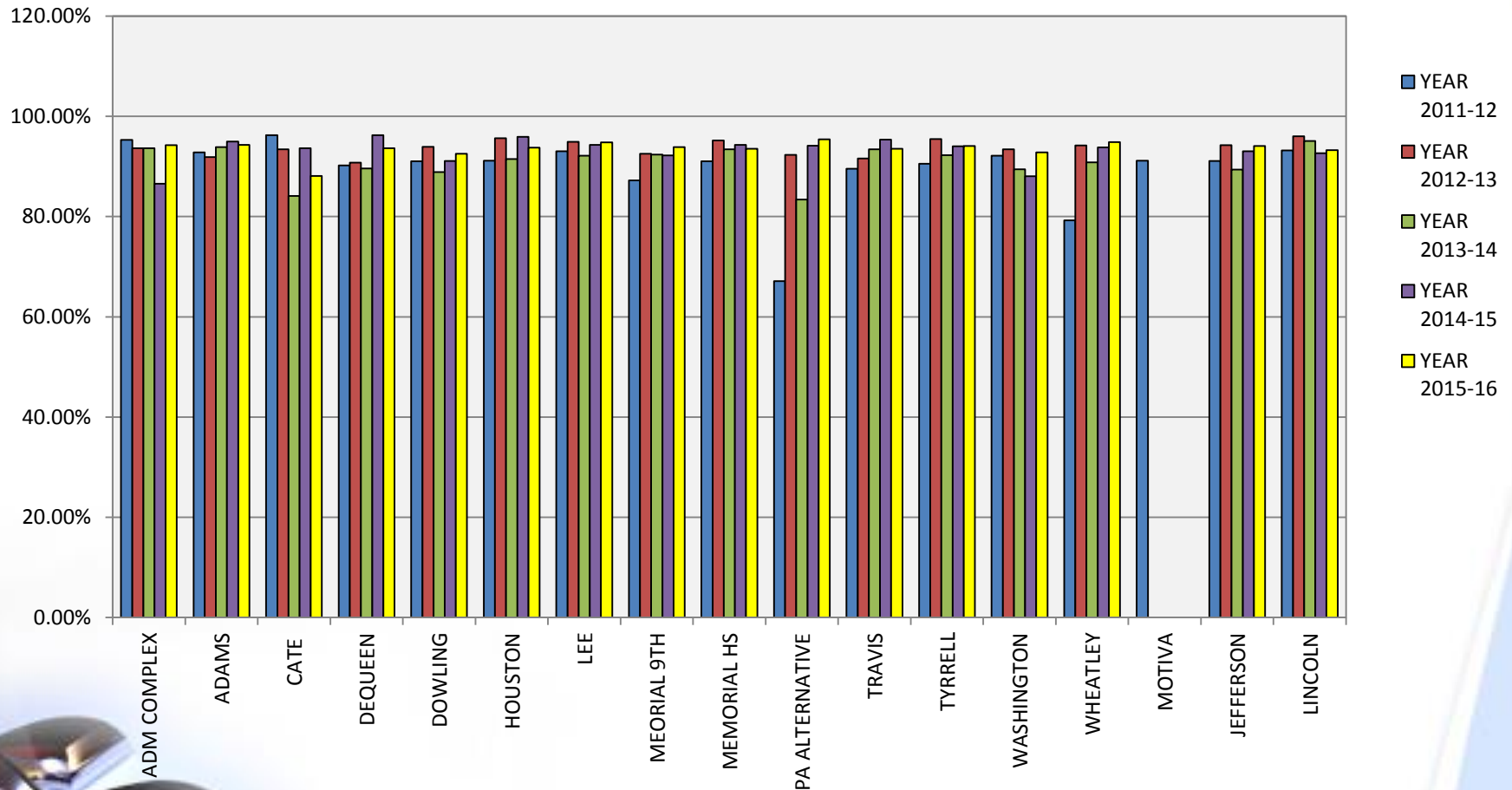
| Campus/Organization  | Cuts/Bruises /Burns | Falling Objects | Lifting/Back Injury/ Sprains | Other | Slip, Trip, Falls | Student Intervention | Vehicle Accident | Grand Total |
|----------------------|---------------------|-----------------|------------------------------|-------|-------------------|----------------------|------------------|-------------|
| Adams                |                     |                 |                              | 1     |                   |                      |                  | 1           |
| Administration Bldg. |                     |                 |                              |       | 1                 |                      |                  | 1           |
| DeQueen              |                     |                 |                              |       | 1                 |                      |                  | 1           |
| Dowling              |                     |                 |                              |       | 1                 | 1                    |                  | 2           |
| Houston              |                     |                 |                              |       |                   | 1                    |                  | 1           |
| Jefferson            |                     | 1               | 1                            |       | 1                 |                      |                  | 3           |
| Lee                  |                     |                 |                              |       | 2                 |                      |                  | 2           |
| Lincoln              |                     |                 |                              | 2     | 1                 | 1                    |                  | 4           |
| Maintenance          |                     |                 | 1                            | 1     |                   |                      |                  | 2           |
| Memorial 9th         |                     |                 |                              |       |                   | 2                    |                  | 2           |
| Memorial High        | 1                   | 1               |                              | 4     | 3                 | 1                    |                  | 10          |
| Memorial Ninth       | 1                   |                 |                              |       | 1                 |                      |                  | 2           |
| Transportation       |                     |                 | 1                            |       | 2                 |                      | 2                | 5           |
| Travis               |                     |                 |                              |       | 1                 |                      |                  | 1           |
| Tyrrell              |                     | 1               |                              |       |                   |                      |                  | 1           |
| Washington           |                     |                 |                              |       | 2                 | 2                    |                  | 4           |
| Wheatley             | 1                   |                 |                              |       |                   | 1                    |                  | 2           |
| Grand Total          | 3                   | 3               | 3                            | 8     | 16                | 9                    | 2                | 44          |

# ATTENDANCE RATE



# Professional Personnel

## Attendance Rate FY 2012-2016



# Professional Personnel

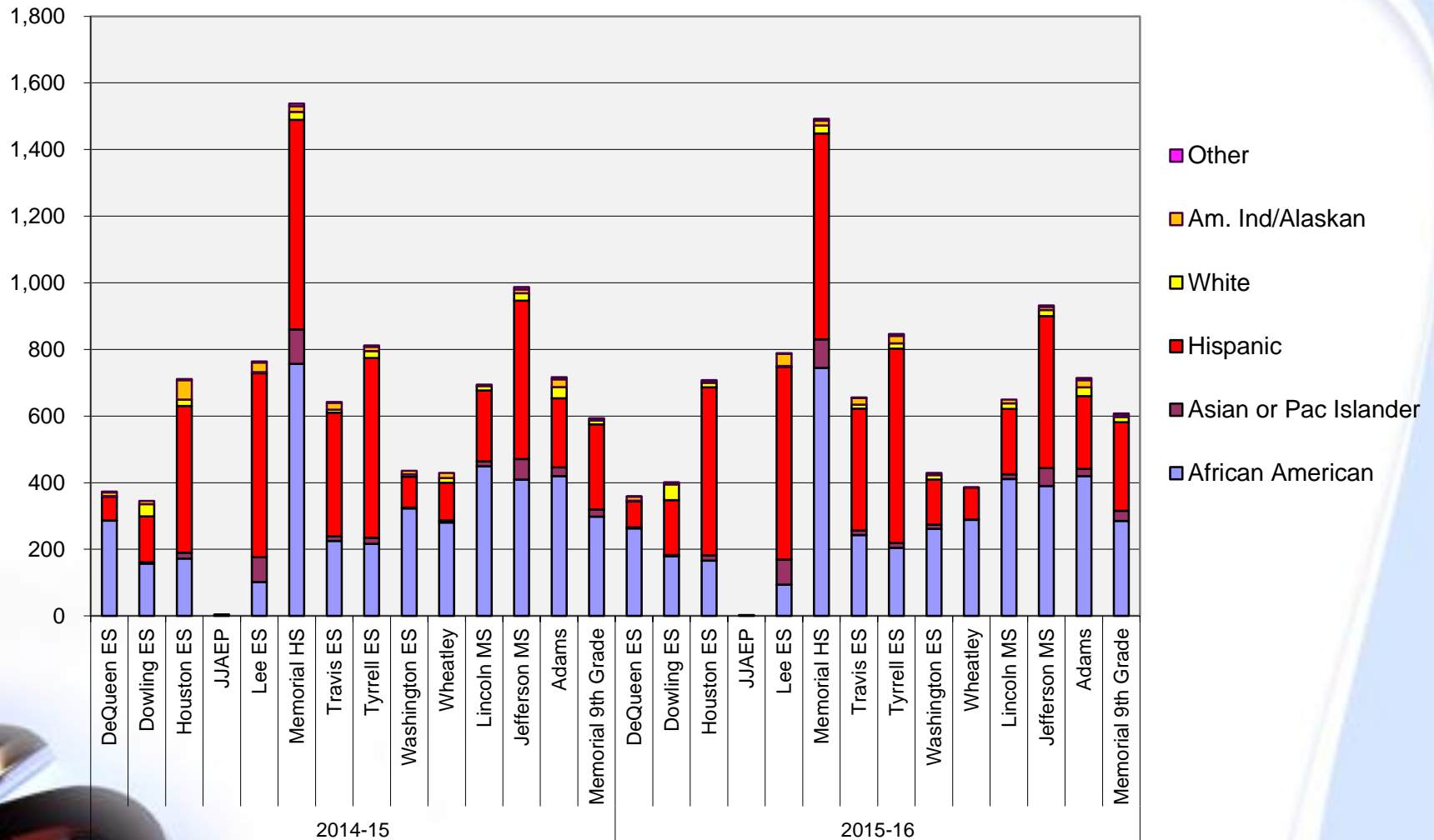
## Attendance Rate FY 2012-2016

| CAMPUS             | YEAR<br>2011-12 | YEAR<br>2012-13 | YEAR<br>2013-14 | YEAR<br>2014-15 | YEAR<br>2015-16 | GRAND<br>TOTAL |
|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| ADM COMPLEX        | 95.30%          | 93.64%          | 93.65%          | 86.53%          | 94.22%          | 92.76%         |
| ADAMS              | 92.78%          | 91.89%          | 93.87%          | 94.97%          | 94.29%          | 93.56%         |
| AUSTIN             |                 |                 |                 |                 |                 | 95.76%         |
| CATE               | 96.21%          | 93.43%          | 84.10%          | 93.64%          | 88.10%          | 91.10%         |
| DEQUEEN            | 90.22%          | 90.75%          | 89.60%          | 96.23%          | 93.61%          | 92.69%         |
| DOWLING            | 91.01%          | 93.92%          | 88.90%          | 91.08%          | 92.50%          | 91.57%         |
| HOUSTON            | 91.16%          | 95.60%          | 91.45%          | 95.90%          | 93.75%          | 93.78%         |
| LEE                | 93.05%          | 94.92%          | 92.16%          | 94.30%          | 94.81%          | 93.93%         |
| MEORIAL 9TH        | 87.24%          | 92.55%          | 92.38%          | 92.17%          | 93.85%          | 91.64%         |
| MEMORIAL HS        | 91.02%          | 95.17%          | 93.41%          | 94.30%          | 93.52%          | 93.94%         |
| PA ALTERNATIVE     | 67.12%          | 92.29%          | 83.40%          | 94.11%          | 95.38%          | 87.51%         |
| STILWELL           |                 |                 |                 |                 |                 | 96.76%         |
| TRAVIS             | 89.56%          | 91.59%          | 93.40%          | 95.34%          | 93.52%          | 93.22%         |
| TYRRELL            | 90.56%          | 95.48%          | 92.25%          | 94.03%          | 94.06%          | 93.44%         |
| WASHINGTON         | 92.16%          | 93.42%          | 89.40%          | 88.03%          | 92.79%          | 91.39%         |
| WHEATLEY           | 79.26%          | 94.21%          | 90.79%          | 93.79%          | 94.87%          | 90.49%         |
| MOTIVA             | 91.12%          |                 |                 |                 |                 | 91.12%         |
| JEFFERSON          | 91.07%          | 94.26%          | 89.35%          | 93.04%          | 94.08%          | 93.06%         |
| LINCOLN            | 93.18%          | 96.00%          | 95.10%          | 92.63%          | 93.27%          | 94.59%         |
| <b>GRAND TOTAL</b> | <b>89.53%</b>   | <b>93.70%</b>   | <b>90.83%</b>   | <b>93.13%</b>   | <b>93.54%</b>   | <b>92.75%</b>  |

# **STUDENTS 2015-2016**



# PAISD Students (2014-2016)



# PAISD Students (2014-2016)

| 2014-15            |                 |       |       |       |               |        |          |        |       |        |                 |       |             |       |       |
|--------------------|-----------------|-------|-------|-------|---------------|--------|----------|--------|-------|--------|-----------------|-------|-------------|-------|-------|
|                    | Am. Ind/Alaskan |       | Asian |       | Black/African |        | Hispanic |        | White |        | Haw./Pacif Isl. |       | Two or more |       |       |
| Schools            | Count           | %     | Count | %     | Count         | %      | Count    | %      | Count | %      | Count           | %     | Count       | %     | Total |
| Adams              | 23              | 3.20% | 26    | 3.60% | 420           | 58.60% | 207      | 28.90% | 34    | 4.70%  | 0               | 0.00% | 7           | 1.00% | 717   |
| DeQueen ES         | 11              | 2.90% | 1     | 0.30% | 286           | 76.70% | 71       | 19.00% | 2     | 0.50%  | 0               | 0.20% | 2           | 0.50% | 373   |
| Dowling ES         | 9               | 2.60% | 4     | 1.20% | 157           | 45.50% | 138      | 40.00% | 37    | 10.70% | 0               | 0.00% | 0           | 0.00% | 345   |
| Houston ES         | 59              | 8.30% | 18    | 2.50% | 172           | 24.20% | 440      | 61.90% | 19    | 2.70%  | 0               | 0.00% | 3           | 0.40% | 711   |
| Lee ES             | 29              | 3.80% | 74    | 9.70% | 102           | 13.40% | 553      | 72.40% | 3     | 0.40%  | 0               | 0.00% | 3           | 0.40% | 764   |
| Travis ES          | 21              | 3.30% | 14    | 2.20% | 225           | 35.00% | 371      | 57.80% | 9     | 1.40%  | 0               | 0.00% | 2           | 0.30% | 642   |
| Tyrrell ES         | 13              | 1.60% | 19    | 2.30% | 216           | 26.60% | 539      | 66.40% | 21    | 2.60%  | 0               | 0.00% | 4           | 0.50% | 812   |
| Wheatley           | 15              | 3.50% | 7     | 1.60% | 280           | 65.30% | 113      | 26.30% | 14    | 2.10%  | 0               | 0.00% | 0           | 0.00% | 429   |
| Washington ES      | 11              | 2.50% | 2     | 0.50% | 323           | 74.10% | 93       | 21.30% | 7     | 1.60%  | 0               | 0.00% | 0           | 0.00% | 436   |
| Jefferson MS       | 11              | 1.10% | 62    | 6.30% | 409           | 41.40% | 475      | 48.10% | 23    | 2.30%  | 0               | 0.00% | 7           | 0.70% | 987   |
| Lincoln MS         | 3               | 0.40% | 14    | 2.00% | 449           | 64.70% | 213      | 30.70% | 13    | 1.90%  | 1               | 0.10% | 1           | 0.10% | 694   |
| Memorial 9th Grade | 5               | 0.80% | 21    | 3.50% | 298           | 50.30% | 255      | 43.00% | 12    | 2.00%  | 1               | 0.20% | 1           | 0.20% | 593   |
| Memorial HS        | 17              | 1.10% | 101   | 6.60% | 757           | 49.20% | 629      | 40.90% | 24    | 1.60%  | 2               | 0.10% | 8           | 0.50% | 1538  |
| JJAEP              | 0               | 0.00% | 0     | 0.00% | 3             | 75.00% | 1        | 24.00% | 0     | 0.00%  | 0               | 0.00% | 0           | 0.00% | 4     |
| District           | 227             | 3%    | 363   | 4%    | 4097          | 45%    | 4098     | 45%    | 218   | 2%     | 4               | 0%    | 38          | 0%    | 9045  |
| 2015-16            |                 |       |       |       |               |        |          |        |       |        |                 |       |             |       |       |
|                    | Am. Ind/Alaskan |       | Asian |       | Black/African |        | Hispanic |        | White |        | Haw./Pacif Isl. |       | Two or more |       |       |
| Schools            | Count           | %     | Count | %     | Count         | %      | Count    | %      | Count | %      | Count           | %     | Count       | %     | Total |
| Adams              | 22              | 3.08% | 21    | 2.94% | 420           | 58.82% | 219      | 30.67% | 26    | 3.64%  | 0               | 0%    | 6           | 0.84% | 714   |
| DeQueen ES         | 12              | 3.34% | 3     | 0.84% | 263           | 73.26% | 78       | 21.73% | 2     | 0.56%  | 0               | 0%    | 1           | 0.28% | 359   |
| Dowling ES         | 6               | 1.50% | 3     | 0.75% | 179           | 44.64% | 165      | 41.15% | 47    | 11.72% | 1               | 0.25% | 0           | 0     | 401   |
| Houston ES         | 3               | 42%   | 16    | 2.26% | 166           | 23.45% | 504      | 71.19% | 14    | 1.98%  | 0               | 0%    | 5           | 0.71% | 708   |
| Lee ES             | 37              | 4.69% | 75    | 9.51% | 94            | 11.91% | 579      | 73.38% | 2     | 0.25%  | 0               | 0%    | 2           | 0.25% | 789   |
| Travis ES          | 20              | 3.05% | 13    | 1.98% | 243           | 37.04% | 366      | 55.79% | 12    | 1.83%  | 0               | 0%    | 2           | 0.30% | 656   |
| Tyrrell ES         | 23              | 2.72% | 15    | 1.77% | 204           | 24.11% | 583      | 68.91% | 16    | 1.89%  | 0               | 0%    | 5           | 0.59% | 846   |
| Wheatley           | 0               | 0%    | 1     | 0.26% | 288           | 74.61% | 96       | 24.87% | 0     | 0%     | 0               | 0.00% | 1           | 0%    | 386   |
| Washington ES      | 6               | 1.40% | 12    | 2.80% | 261           | 60.84% | 135      | 31.47% | 14    | 3.26%  | 1               | 0.23% | 0           | 0%    | 429   |
| Jefferson MS       | 10              | 1.07% | 54    | 5.79% | 390           | 41.85% | 456      | 48.93% | 18    | 1.93%  | 0               | 0%    | 4           | 0.43% | 932   |
| Lincoln MS         | 11              | 1.69% | 14    | 2.16% | 411           | 63.33% | 196      | 30.20% | 17    | 2.62%  | 0               | 0%    | 0           | 0%    | 649   |
| Memorial 9th Grade | 7               | 1.15% | 31    | 5.15% | 285           | 46.88% | 265      | 43.59% | 16    | 2.63%  | 0               | 0     | 4           | 0.66% | 608   |
| Memorial HS        | 15              | 1.01% | 84    | 5.63% | 745           | 49.93% | 618      | 41.42% | 24    | 1.61%  | 1               | 0.07% | 5           | 0.34% | 1492  |
| JJAEP              | 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  |

# **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, 2016.

## **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 \$118,500 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:

| <u>All Returning Employees-</u> |            |
|---------------------------------|------------|
| Local Days                      | State Days |
| 5                               | 5          |

| <u>New Employees-</u> |            |
|-----------------------|------------|
| 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 statues define eligible students as those residing in the District at least two (2) miles from the campus they attend, as measured by the nearest practical public road, which may or may not be the road used by school bus. The District also defines “hazardous areas” within two-mile range in the District that are eligible.
- Many students begin their school day boarding one of the District’s 77 school buses. The District buses log in excess of 874,217 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 same 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
- Administrative Manager (Asst. Director)
- Office Staff (Secretary), Dispatcher, Route Supervisor
- Bus Drivers- 40
- Bus Aides-21
- Field Trip Bus Drivers-13
- Mechanics-4

## Daily Student Transportation:

- 1,864 Students Transported Daily
- 46 Route
- 874,217 Total Miles Traveled 2015-2016



# Transportation Information (Cont'd.)

## Buses:

- 52 Standard Buses
- 12 Special Needs Buses
- 7 Head Start Buses
- 6 Fieldtrip Buses
- 71 Buses with Air Conditioning
- 77 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.)

|                    | 2010-2011   | 2011-2012   | 2012-2013   | 2013-2014   | 2014-2015   | 2015-2016   | 2016-2017   |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Regular</b>     | Cost        | Cost        | Cost        | Cost        | Cost        | Cost        | Cost        |
| 6100/Routes        | \$1,541,333 | \$1,484,223 | \$1,759,516 | \$1,901,723 | \$2,056,504 | \$1,626,599 | \$1,559,773 |
| 6200/Extra-Co      | \$149,040   | \$74,145    | \$138,611   | \$74,025    | \$165,059   | \$166,582   | \$164,973   |
| 6300/Non-School    | \$410,750   | \$284,650   | \$296,330   | \$287,086   | \$249,036   | \$249,036   | \$249,036   |
| 6400/Other         | \$41,780    | \$38,400    | \$54,940    | \$65,013    | \$87,440    | \$87,440    | \$87,440    |
| 6600               | \$23,000    |             | \$208,394   | \$193,394   | \$0         | \$0         | \$0         |
| Total              | \$2,165,903 | \$1,881,418 | \$2,457,790 | \$2,521,240 | \$2,558,039 | \$2,129,656 | \$2,061,221 |
| <b>Special Ed.</b> | Cost        | Cost        | Cost        | Cost        | Cost        | Cost        | Cost        |
| 6100/Routes        | \$726,625   | \$471,463   | \$480,106   | \$456,243   | \$756,064   | \$736,320   | \$560,781   |
| 6200/Extra-Co      | \$8,700     | \$6,000     | \$5,220     | \$5,220     | \$5,220     | \$5,220     | \$5,220     |
| 6300/Non-School    | \$77,500    | \$59,500    | \$57,615    | \$57,615    | \$57,615    | \$57,615    | \$57,615    |
| 6400/Other         | \$17,250    | \$17,000    | \$23,500    | \$23,500    | \$16,000    | \$16,000    | \$16,000    |
| 6600               |             |             |             |             |             |             |             |
| Total              | \$830,075   | \$553,963   | \$566,441   | \$542,578   | \$834,899   | \$815,155   | \$639,616   |
| Yearly Totals      | \$2,995,978 | \$2,435,381 | \$3,024,231 | \$3,063,817 | \$3,392,938 | \$2,944,811 | \$2,700,837 |

|                  | 2010-2011<br>Regular | 2011-2012<br>Regular | 2012-2013<br>Regular | 2013-2014<br>Regular | 2014-2015<br>Regular | 2015-2016<br>Regular | 2016-2017<br>Regular |
|------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Buses</b>     |                      |                      |                      |                      |                      |                      |                      |
| A - Cutaway      |                      |                      | 3                    | 3                    | 4                    | 2                    | 2                    |
| C - Conventional | 49                   | 47                   | 67                   | 67                   | 71                   | 67                   | 70                   |
| D - Transit      | 5                    | 5                    | 5                    | 5                    | 5                    | 5                    | 5                    |
| Total            | 54                   | 52                   | 75                   | 75                   | 80                   | 74                   | 77                   |

|              | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>Staff</b> |           |           |           |           |           |           |           |
| Drivers      | 44        | 44        | 44        | 44        | 47        | 41        | 40        |
| Aides        | 21        | 21        | 21        | 21        | 22        | 20        | 20        |
| Aux. Drivers | 18        | 16        | 16        | 16        | 6         | 7         | 7         |
| Aux. Aides   | 10        | 10        | 10        | 10        | 0         | 0         | 1         |
| Mechanics    | 3         | 3         | 3         | 3         | 4         | 4         | 4         |

# **SPECIAL PROGRAMS**



# Athletics Department

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

| SCHOOL YEAR | REVENUE | EXPENDITURES |                       |
|-------------|---------|--------------|-----------------------|
| 2011 – 2012 | 104,670 | 1,649,594    | Actual                |
| 2012 – 2013 | 121,744 | 1,649,594    | Actual                |
| 2013 – 2014 | 101,572 | 1,533,427    | Actual                |
| 2014 – 2015 | 117,127 | 1,405,406    | Actual                |
| 2015 – 2016 | 70,360  | 1,368,651    | As of August 15, 2016 |

# Athletics Department (Cont'd.)

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

|   | Adults                       | Students |
|---|------------------------------|----------|
| Football Varsity Season/Reserve Section Seats | \$5.00 (all each home games) |          |
| Football Varsity-Week Game Gen Admin Ticket   | \$5.00                       | \$3.00   |
| Football Non-Varsity                          | \$4.00                       | \$3.00   |
| General Admission                             | \$6.00 (all at the gate)     |          |
|   |                              |          |
| All other sports                              | \$4.00                       | \$3.00   |
| Boys & Girls Basketball                       | \$4.00                       | \$3.00   |
| Volleyball                                    | \$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 with Titan Cards have free admission to all athletic events.  
Each School absorbs the expense of their complimentary tickets.

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 fruit, 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        |
|----------------------------------|----------------|----------------|
| 2010-2011                        | \$5,212,172.00 | \$4,873,623.00 |
| 2011-2012                        | \$5,427,309.00 | \$5,548,092.00 |
| 2012-2013                        | \$5,388,938.00 | \$5,538,814.00 |
| 2013-2014                        | \$6,020,798.00 | \$6,053,855.00 |
| 2014-2015                        | \$5,608,673.00 | \$5,656,882.00 |
| 2015-2016 (As of August 8, 2016) | \$5,444,333.00 | \$5,375,200.00 |

# Child Nutrition Program

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

For the 2015-2016 school year, the Child Nutrition Department:

- Continued to comply with all federal, state, and local regulations
- Decreased workplace accidents
- 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 \$493,000 from the USDA

The meal prices for the 2016-2017 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

| FUND NUMBER | TITLE  | 2014-15 SPECIAL REVENUES | 2015-16 SPECIAL REVENUES | 2016-17 PROJECTED SPECIAL REVENUES |
|-------------|--|--------------------------|--------------------------|------------------------------------|
| 205         | HEAD START                                       | \$2,452,876              | \$2,452,876              | \$2,452,876                        |
| 211         | TITLE 1, PART A, IMPROVING BASIC PROGRAMS        | \$4,224,015              | \$4,102,489              | \$3,751,250                        |
| 211         | TITLE 1, PART A, PIRORITY AND FOCUS - ADAMS      | \$25,875                 | Grants Combined          |                                    |
| 211         | TITLE 1, PART A, PIRORITY AND FOCUS - WASHINGTON | \$203,221                |                          |                                    |
| 211         | TITLE I, PART A, PRIORITY AND FOCUS              |                          | \$186,021                | \$186,021                          |
| 212         | TITLE 1, PART C, MIGRANT                         | \$519,708                | \$492,971                | \$273,751                          |
| 224         | IDEA B FORMULA                                   | \$2,853,910              | \$2,727,247              | \$2,727,247                        |
| 225         | IDEA B PRE-SCHOOL                                | \$31,754                 | \$32,911                 | \$32,911                           |
| 244         | CARL PERKINS                                     | \$141,242                | \$151,707                | \$151,707                          |
| 255         | TITLE II, PART A - TEACHER & PRINCIPAL TRAINING  | \$1,339,467              | \$1,212,024              | \$626,455                          |
| 263         | TITLE III, PART A LEP                            | \$191,434                | \$205,496                | \$151,199                          |
| 429         | HIGH-QUALITY PREKINDERGARTEN                     |                          |                          | \$215,234                          |
| TOTALS      |  | \$11,983,502             | \$11,563,742             | \$10,568,651                       |

# 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 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     |
|--------------|-----------------|------------------|------------------|----------------|
| 2010         | \$822,821.76    | \$798,519.77     | \$718,665.99     | \$79,853.78    |
| 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  | TBD*             | \$1,220,919.23** | \$243,249.52** |

\*Anticipated utilization based on actual funding commitments.

\*\*Funding is pending until the formal funding commitments for year 2014-2015 are received.

# 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

