

Adopted

Port Arthur ISD 2018-2019 Budget

Presented to the Board of Trustees August 23, 2018



Board of Trustees



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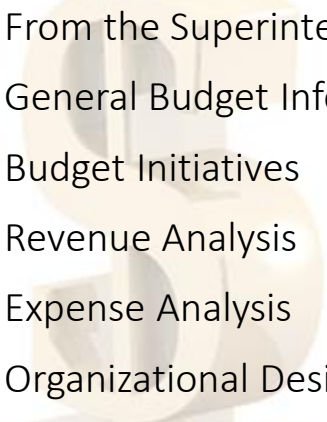
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A 3D illustration of a balance scale. The left pan is higher and contains a large, light-colored dollar sign. The right pan is lower and contains a stack of seven books with various colored spines (red, blue, green, yellow, red, green, blue). The scale is set against a white background with a rainbow-colored arc at the top.

FROM THE SUPERINTENDENT'S DESK



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

To the Port Arthur Independent School District Board of Trustees:

We are once again pleased to present the 2018-2019 recommended budget of the Port Arthur Independent School District (PAISD) to the Board of Trustees and the community. This balanced budget adopts sound business practices. Budget planning for the 2018-2019 school year 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 1,300 employees. It includes a well thought out compensation plan that raises the starting teacher salary to \$48,500 per year while also adjusting salaries for years of service. Stipends have been continued for new and current employees in the following areas: Bilingual/ESL, Special Education, Math, Science, Foreign Language, Athletics, Elementary, Middle, and High School. For the past several years, the PAISD elementary schools have experienced unexpected growth, which has resulted in the district hiring additional teachers. Additional teachers have also been employed at the secondary level to address State graduation requirements. We will continue to focus on accident prevention and reductions, and an initiative to recognize schools and departments will remain in effect. We will strengthen our awareness of security across the district and ensure the safety of students and staff. 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 must be approved by the Board of Trustees. All other Special Program funds which do not require Board approval are being presented in the Budget Book for your review as well.

Even though the district has reduced costs in some areas to offset funds needed for salaries and other operational needs, the Board of Trustees and the administration continue to emphasize that the first priority of the budget is to maintain the resource allocations to schools. Budget reductions were accomplished through analysis/review of expenses anticipated at the

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

Summary

The 2017-2018 school year proved to be one of challenges and change in the Port Arthur Independent School District. With each new challenge came the opportunity to further the progress toward accomplishing our goals of greater achievement and operational effectiveness. We welcome those opportunities, along with collaboration of the entire community in successfully preparing students for the future. We are very proud to say that one of these goals was reached. For the second time the PAISD campuses met TEA standards and no longer are any of our campuses classified as Improvement Required. Public education is a never-ending responsibility, but it is one that holds the greatest opportunity to make the future for thousands of young people the brightest possible. It is the responsibility to which each and every PAISD employee dedicates his or her life. It is clearly a worthwhile task that we undertake, year after year, fully committed to the PAISD Community.

Sincerely,



Dr. Mark Porterie
Superintendent of Schools



GENERAL BUDGET INFORMATION

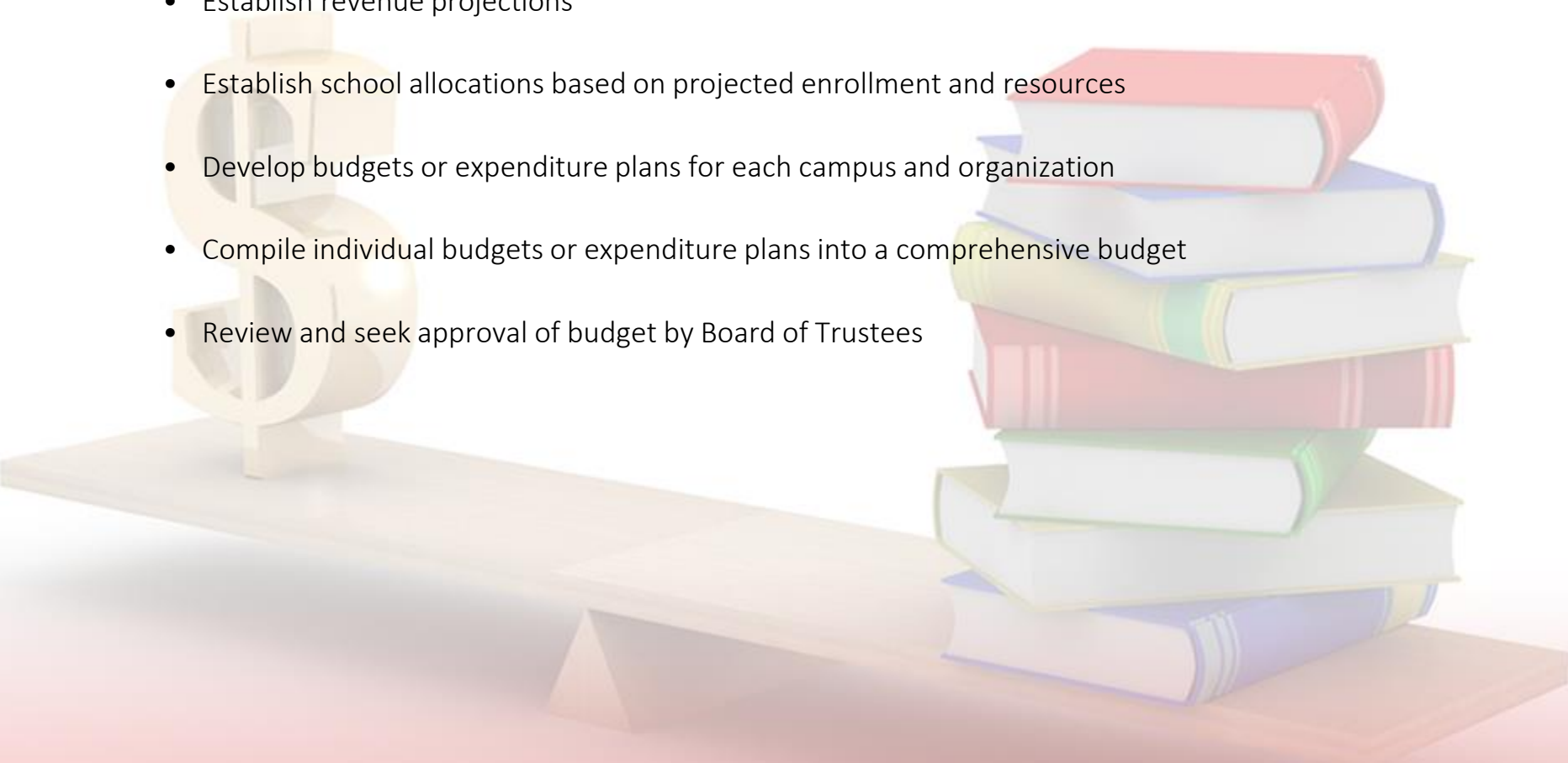
Budget Workshops



Activity	Date
Budget Retreat	May 24, 2018
Budget Retreat	June 28, 2018
Budget Retreat	August 9, 2018
Budget Hearing/Adopt Budget	August 23, 2018

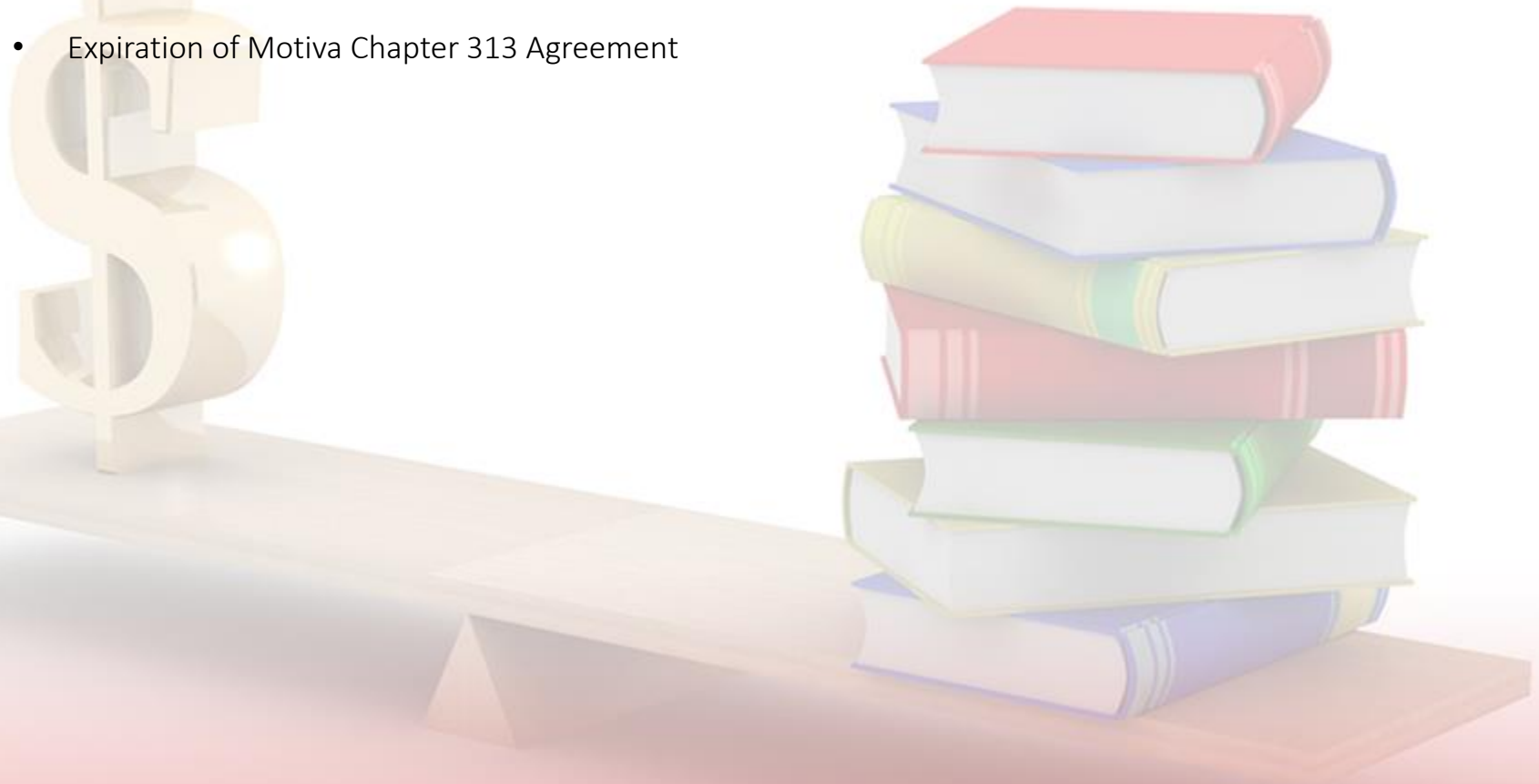
Budget Process

- 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



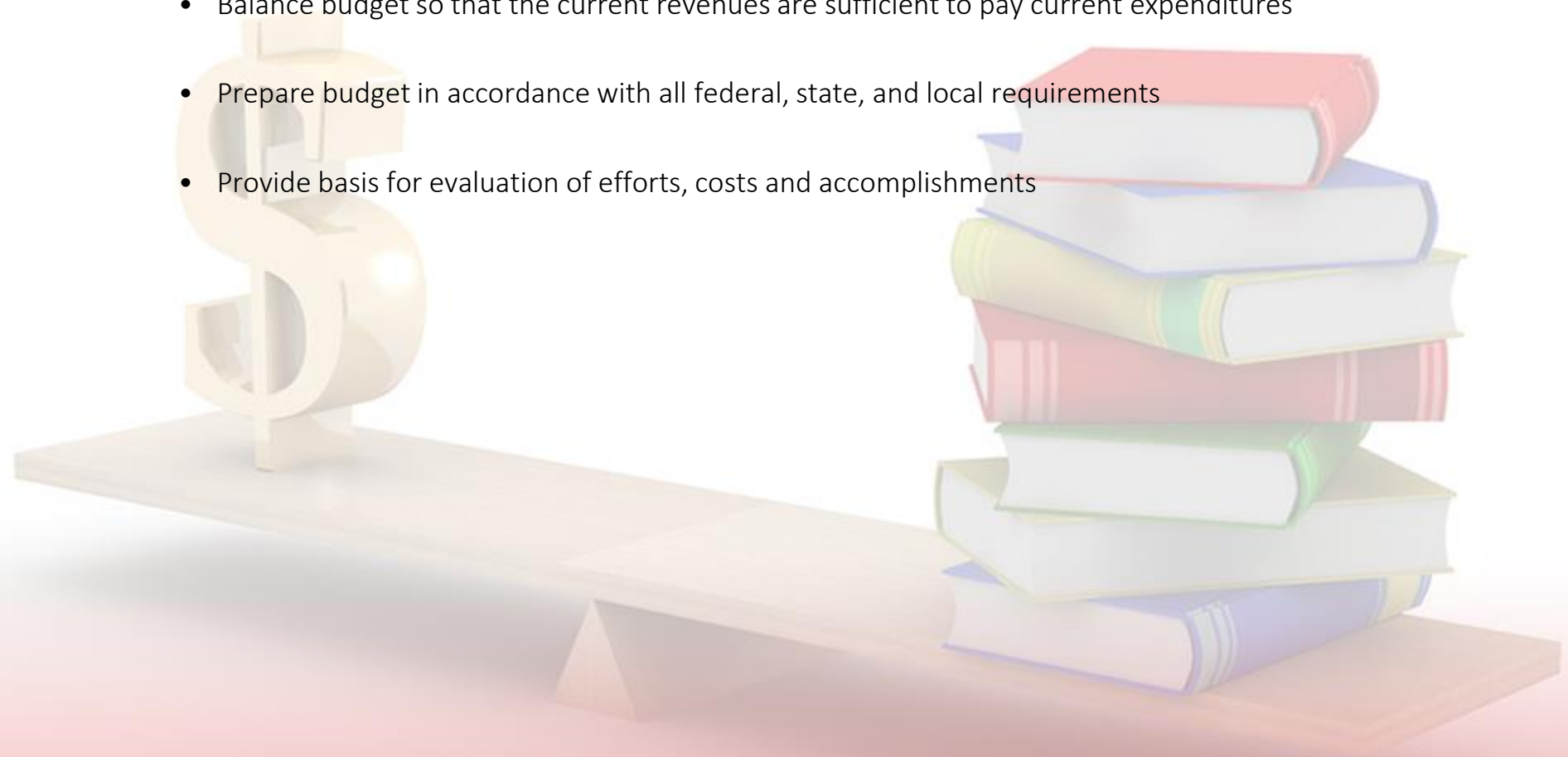
Major Budget Assumptions

- Adjustments due to Hurricane Harvey impact resulting from donations and potential new grants
- Expiration of Motiva Chapter 313 Agreement



Accountability Requirement

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



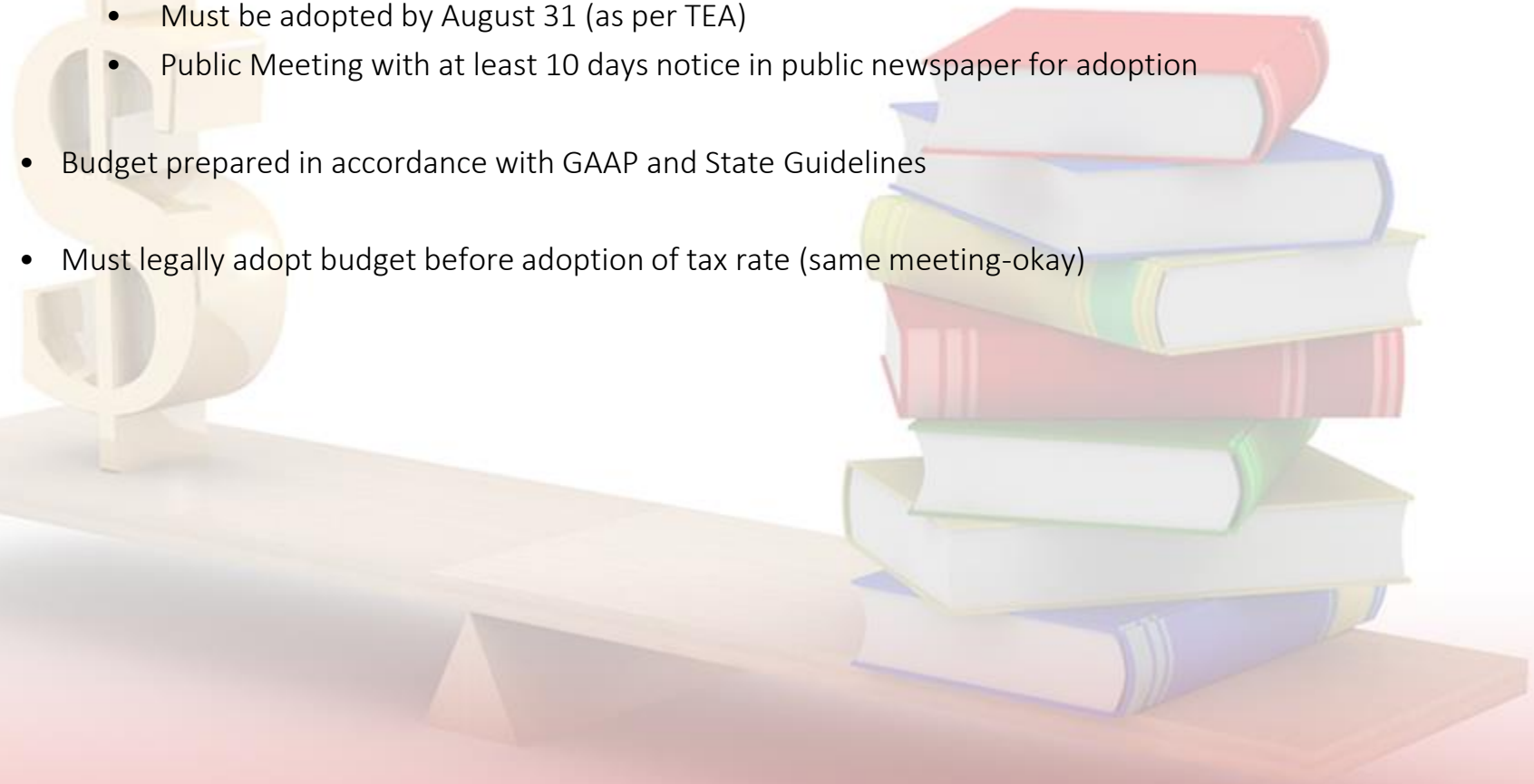
Legal Requirements

- State (Texas Education Code Section 44.002-44.006)
- TEA (FASRG & Commissioner Rules)
- Local District (Local Board Policy)



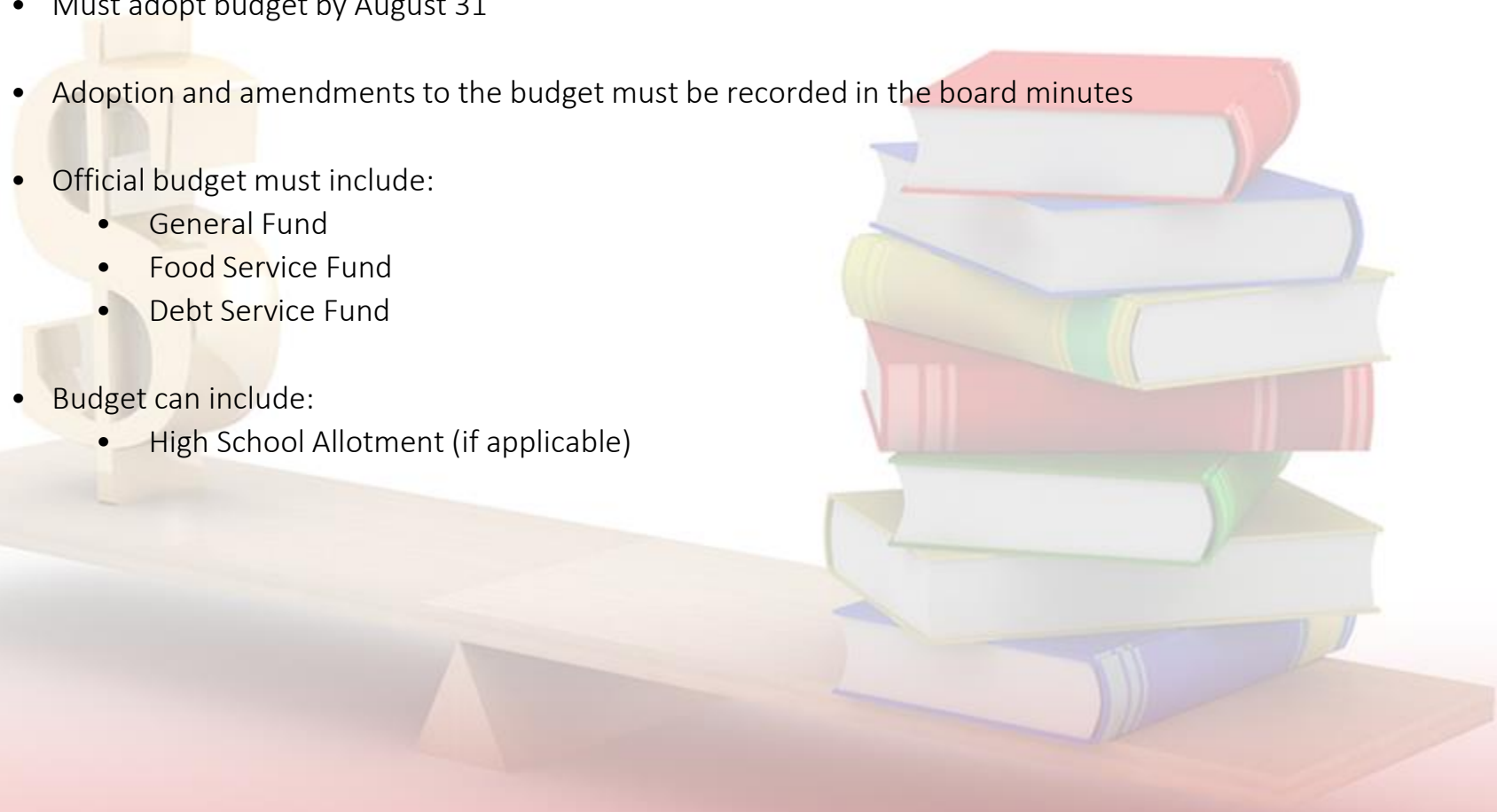
State Requirements

- State Board sets date by which Budget must be prepared – August 20
 - Must be adopted by August 31 (as per TEA)
 - Public Meeting with at least 10 days notice in public newspaper for adoption
- Budget prepared in accordance with GAAP and State Guidelines
- Must legally adopt budget before adoption of tax rate (same meeting-okay)



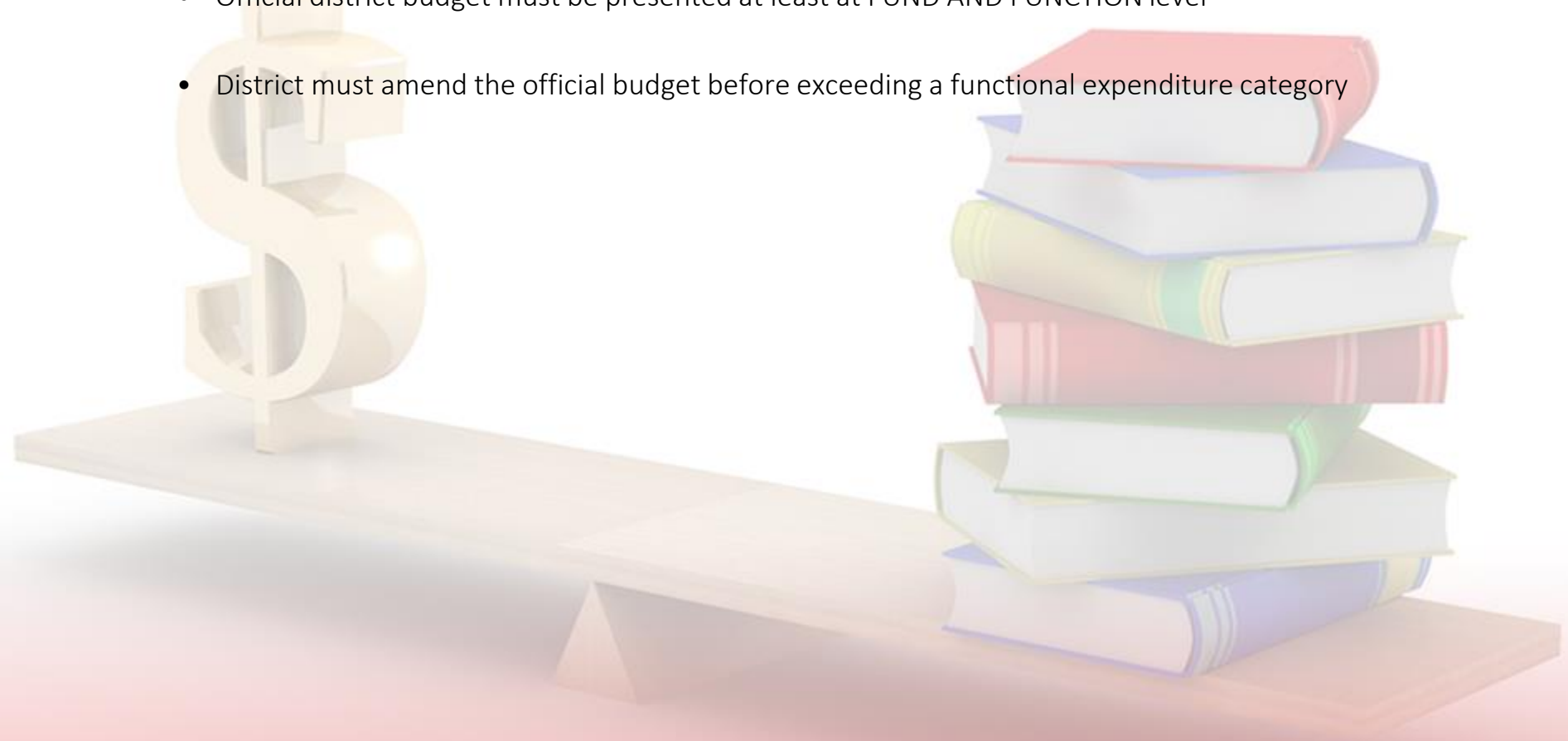
TEA Requirements - Adoption

- Must adopt budget by August 31
- Adoption and amendments to the budget must be recorded in the board minutes
- Official budget must include:
 - General Fund
 - Food Service Fund
 - Debt Service Fund
- Budget can include:
 - High School Allotment (if applicable)



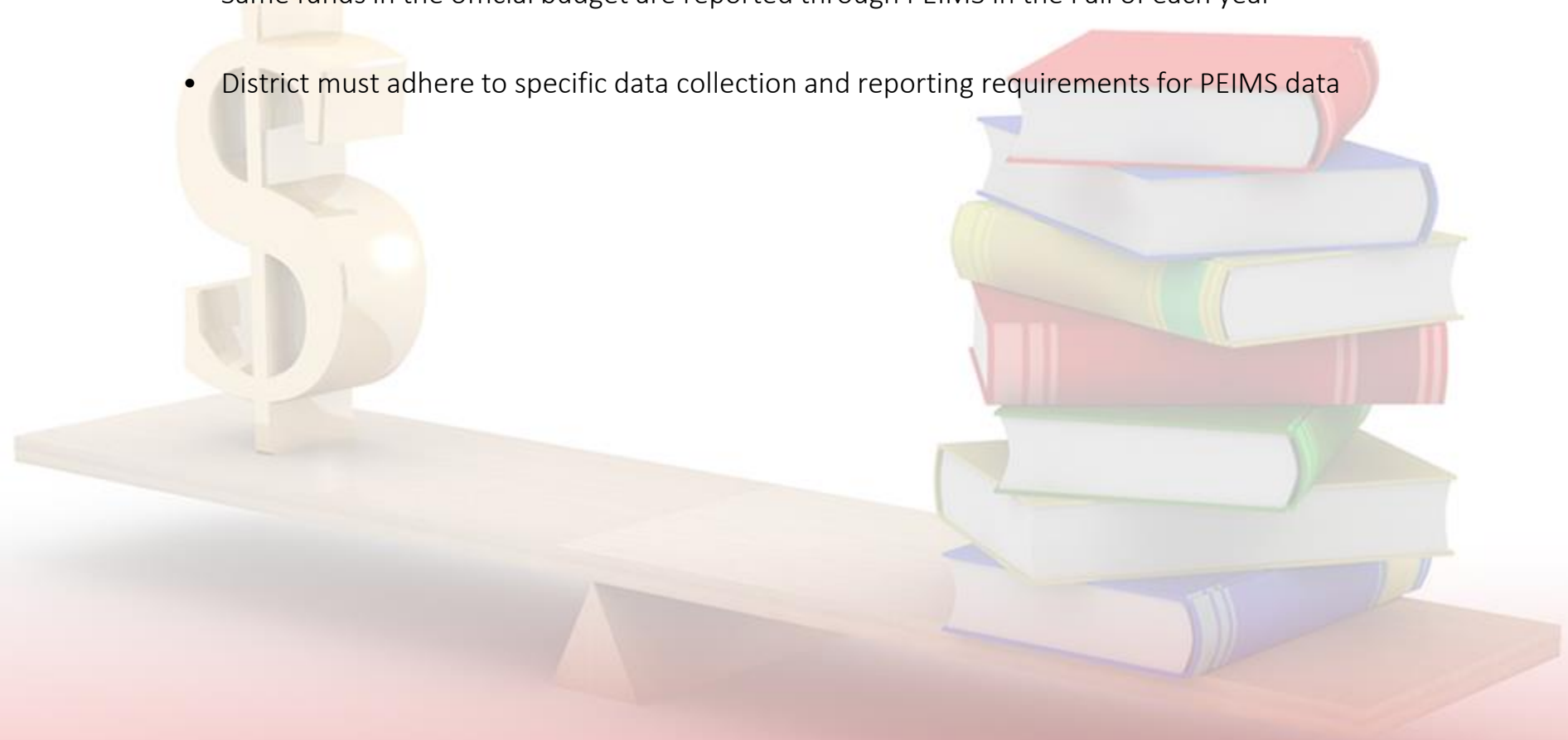
TEA Requirements - Funds

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



TEA Requirements - PEIMS

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



Local Requirements

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



Budget Calendar

(As recommended by TASBO)

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

Tax Calendar

(As recommended by TASBO)

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

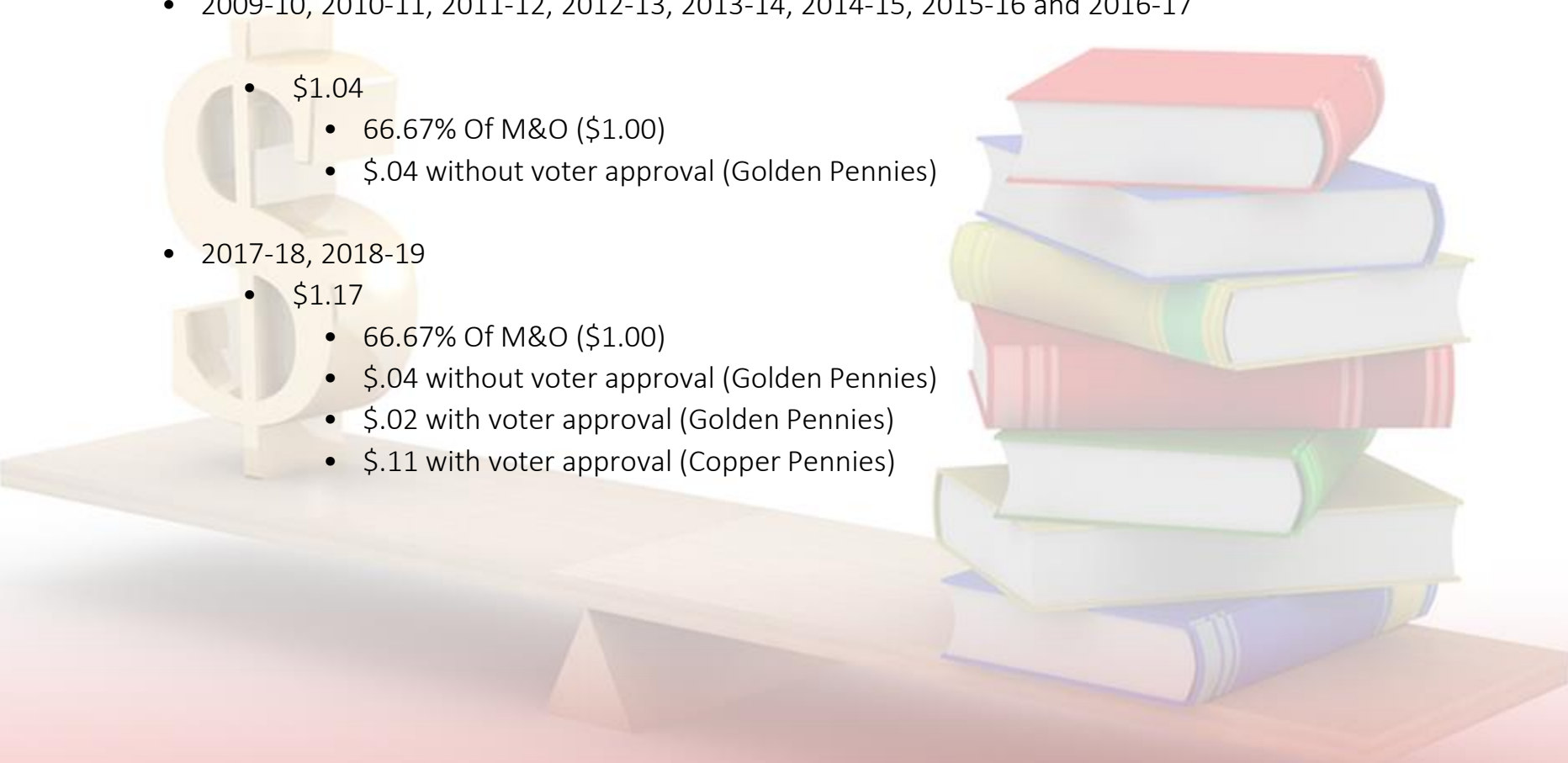
Revenue Estimation

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



Local Property Tax Revenue

- 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 and 2016-17
 - \$1.04
 - 66.67% Of M&O (\$1.00)
 - \$.04 without voter approval (Golden Pennies)
- 2017-18, 2018-19
 - \$1.17
 - 66.67% Of M&O (\$1.00)
 - \$.04 without voter approval (Golden Pennies)
 - \$.02 with voter approval (Golden Pennies)
 - \$.11 with voter approval (Copper Pennies)



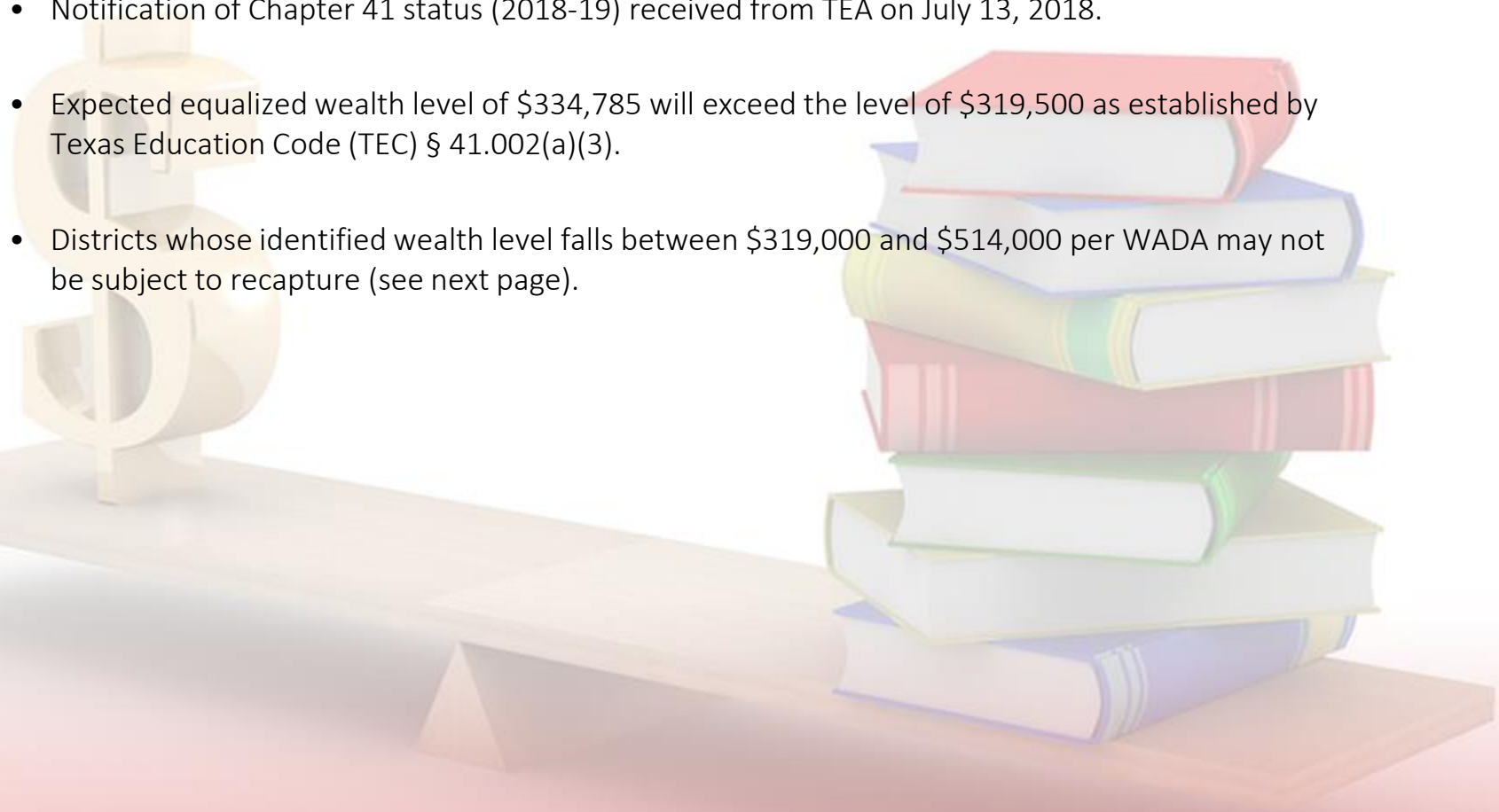
Other Local Revenue

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

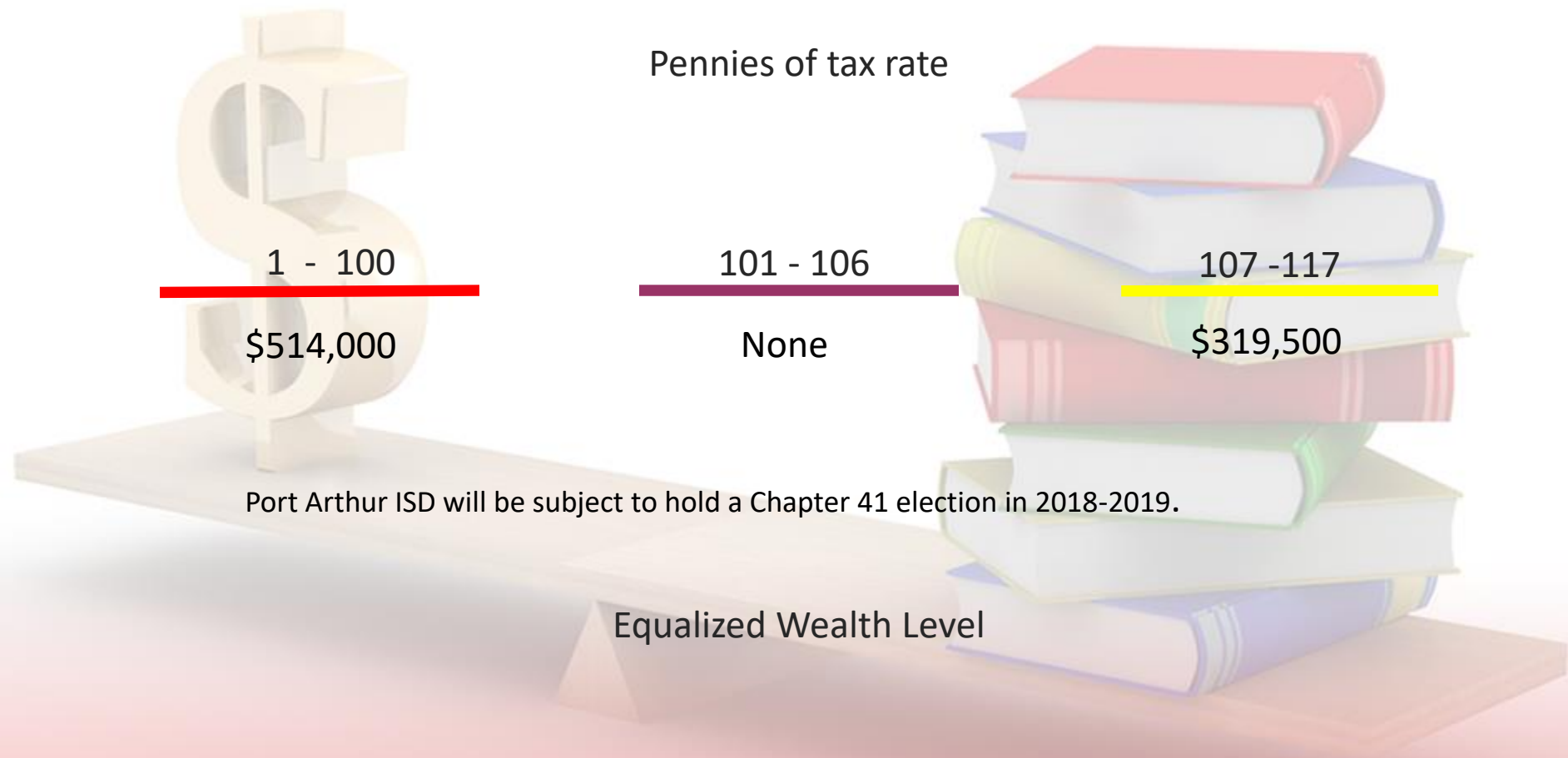


Chapter 41

- Notification of Chapter 41 status (2018-19) received from TEA on July 13, 2018.
- Expected equalized wealth level of \$334,785 will exceed the level of \$319,500 as established by Texas Education Code (TEC) § 41.002(a)(3).
- Districts whose identified wealth level falls between \$319,000 and \$514,000 per WADA may not be subject to recapture (see next page).



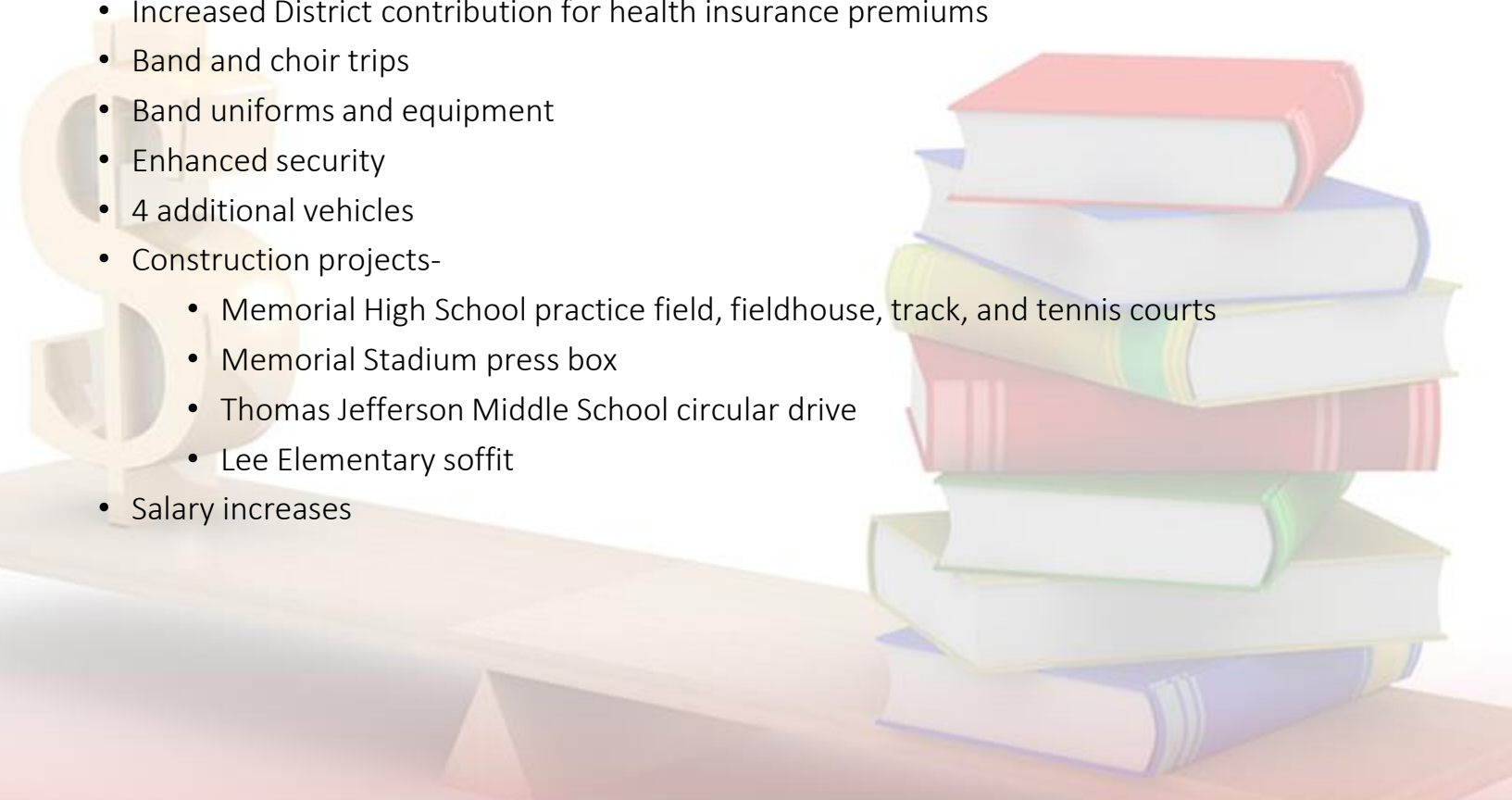
Property Wealth does not always mean “recapture” under HB 1





BUDGET ADJUSTMENTS

New/Modified Budget Initiatives

- 
- Increased District contribution for health insurance premiums
 - Band and choir trips
 - Band uniforms and equipment
 - Enhanced security
 - 4 additional vehicles
 - Construction projects-
 - Memorial High School practice field, fieldhouse, track, and tennis courts
 - Memorial Stadium press box
 - Thomas Jefferson Middle School circular drive
 - Lee Elementary soffit
 - Salary increases



REVENUE ANALYSIS: 2018-2019

Revenue 2018-2019

Combined Budget Summary

Estimated Budgeted Revenues/Expenses

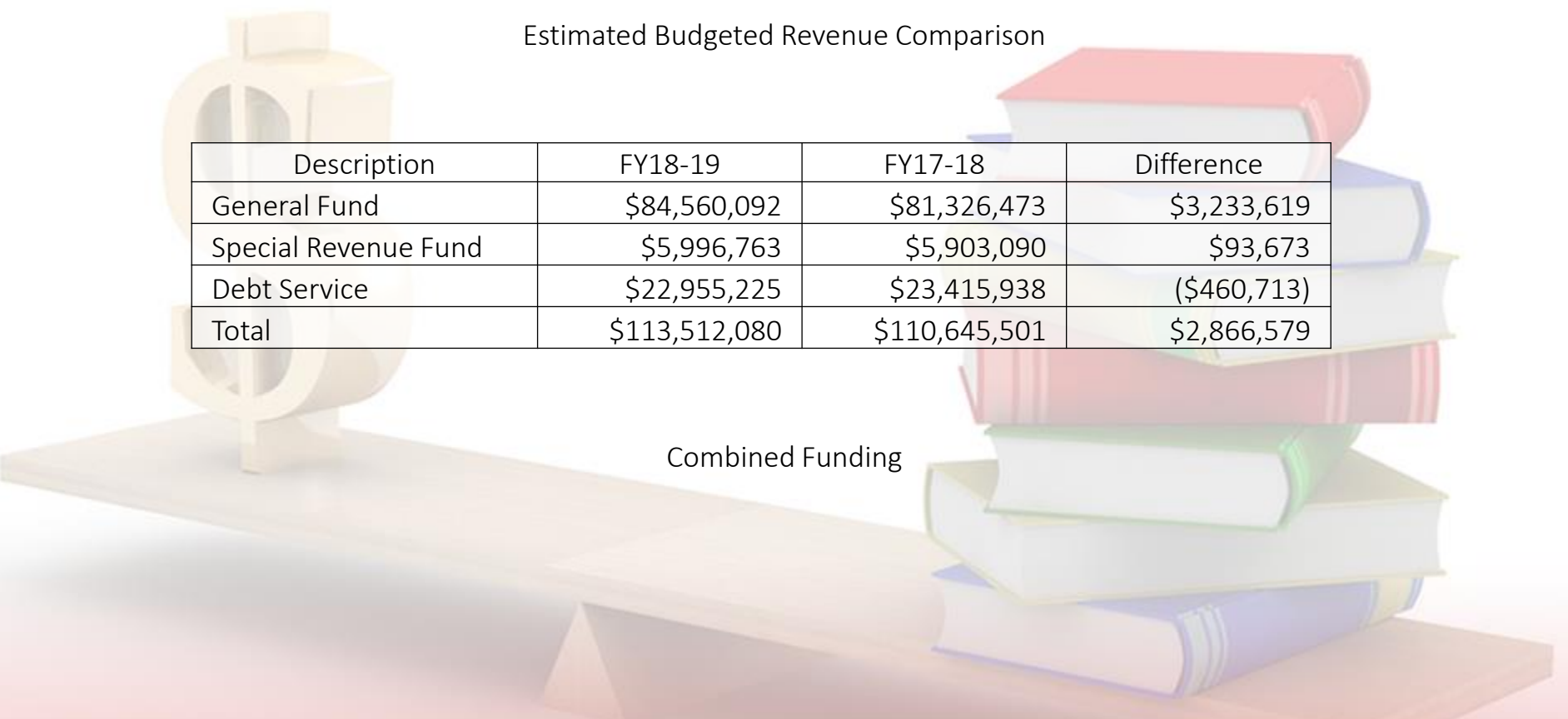
Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
Estimated Revenues	\$84,560,092	\$5,996,763	\$22,955,225	\$113,512,080
Estimated Expenditures	\$84,560,092	\$5,996,763	\$22,955,225	\$113,512,080
Net Difference (Deficit)	\$0	\$0	\$0	\$0

Combined Funding

Revenue 2018-2019

Combined Budget Summary

Estimated Budgeted Revenue Comparison



Description	FY18-19	FY17-18	Difference
General Fund	\$84,560,092	\$81,326,473	\$3,233,619
Special Revenue Fund	\$5,996,763	\$5,903,090	\$93,673
Debt Service	\$22,955,225	\$23,415,938	(\$460,713)
Total	\$113,512,080	\$110,645,501	\$2,866,579

Combined Funding

Revenue 2018-2019

Revenue Summary

Estimated Budgeted Revenue

Description	General Fund	%	Special Revenue Fund	%	Debt Service Fund	%	Memo Totals
5700 Local Funding	\$56,287,788	66.6%	\$541,002	9.0%	\$22,955,225	100.0%	\$79,784,015
5800 State Funding	\$26,918,782	31.8%	\$37,434	0.6%		0.0%	\$26,956,216
5900 Federal Funding	\$1,353,522	1.6%	\$5,418,327	90.4%		0.0%	\$6,771,849
TOTAL REVENUE	\$84,560,092		\$5,996,763		\$22,955,225		\$113,512,080
Percent of Revenue	74%		5%		20%		100%

Combined Funding

Revenue 2018-2019

Budgeted Revenue – Local

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5700 Local Funding				
Property Taxes	50,636,656.00		22,955,225.00	73,591,881.00
Prior Year Taxes	550,000.00			550,000.00
Penalty & Interest	475,000.00			475,000.00
In lieu tax agr.	4,510,259.70			4,510,259.70
Tax Refunds/Credits	(603,543.00)			(603,543.00)
ERATE	434,415.00			434,415.00
Income from Inv.	105,000.00			105,000.00
Gate Receipts	130,000.00			130,000.00
Other / Food Serv.		541,002.00		541,002.00
Miscellaneous	50,000.00			50,000.00
TOTAL Local	56,287,787.70	541,002.00	22,955,225.00	79,784,014.70

Local Funding

Revenue 2018-2019

Budgeted Revenue - State

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5800 State Funding				
Per Capita	\$2,856,736			\$2,856,736
Foundation	\$19,626,367			\$19,626,367
Tax Refunds/Credits	\$603,543			\$603,543
Other Program Aid	\$3,832,136			\$3,832,136
Special Revenue		\$37,434		\$37,434
TOTAL State	\$26,918,782	\$37,434	\$0	\$26,956,216

State Funding

Revenue 2018-2019

Budgeted Revenue - Federal

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
5900 Federal Funding				
National School Lunch		\$3,425,043		\$3,425,043
Breakfast Program		\$1,442,953		\$1,442,953
USDA Commodities		\$550,331		\$550,331
Medicaid Reimburs.	\$1,273,522			\$1,273,522
Medicare Adm.	\$30,000			\$30,000
Indirect Cost	\$50,000			\$50,000
TOTAL Federal	\$1,353,522	\$5,418,327		\$6,771,849

Federal Funding



EXPENSE ANALYSIS: 2018-2019

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 2018-2019

General Fund Summary by Function and Object Code

(Object) Description (Function)	61XX Payroll Costs	62XX Contracted Services	63XX Materials & Supplies	64XX Operating Expense	66XX Capital Outlay	89XX Non-Oper. Expense	18-19 Projected Budget
Instruction (11)	\$39,193,580	\$5,555,798	\$936,848	\$635,150	\$0	\$0	\$46,321,375
Inst. Resour & Med (12)	\$546,757	\$95,246	\$99,986	\$8,414	\$0	\$0	\$750,402
Curr & Curr Devel (13)	\$601,487	\$78,554	\$5,308	\$15,685	\$0	\$0	\$701,034
Instruc Leadership (21)	\$1,794,502	\$88,514	\$76,350	\$26,505	\$0	\$0	\$1,985,871
School Leadership (23)	\$5,451,868	\$26,222	\$61,680	\$13,574	\$0	\$0	\$5,553,344
Guid & Counseling (31)	\$2,609,738	\$0	\$46,353	\$7,225	\$0	\$0	\$2,663,316
Social Work Serv (32)	\$198,528	\$215,520	\$4,415	\$1,858	\$0	\$0	\$420,321
Health Services (33)	\$839,351	\$652	\$23,550	\$2,578	\$0	\$0	\$866,130
Student Transp (34)	\$2,314,323	\$197,090	\$306,651	\$103,440	\$0	\$0	\$2,921,504
Food Services (35)	\$142,692	\$0	\$0	\$0	\$0	\$0	\$142,692
Co-Curr/Extra Curr (36)	\$843,884	\$112,094	\$213,261	\$484,945	\$0	\$0	\$1,654,184
Gen'l Admin (41)	\$2,272,834	\$572,990	\$78,687	\$324,556	\$0	\$0	\$3,249,066
Plant Maint/Oper (51)	\$5,460,809	\$3,990,288	\$633,925	\$2,350,287	\$0	\$0	\$12,435,309
Security & Monitor (52)	\$599,543	\$1,344,439	\$45,623	\$0	\$0	\$0	\$1,989,605
Data Proc Services (53)	\$1,414,806	\$211,454	\$104,040	\$23,710	\$66,900	\$0	\$1,820,910
Community Serv (61)	\$175,212	\$76,743	\$16,725	(\$100,000)	\$0	\$0	\$168,680
Debt Service (71)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Const. Mgmt. (81)	\$16,850	\$0	\$0	\$0	\$0	\$0	\$16,850
Juvenile Just AEP (95)	\$0	\$119,500	\$0	\$0	\$0	\$0	\$119,500
Other Intergov. (99)	\$0	\$780,000	\$0	\$0	\$0	\$0	\$780,000
Total	\$64,476,762	\$13,465,104	\$2,653,400	\$3,897,926	\$66,900	\$0	\$84,560,092
Percent of Total Budget	76.25%	15.92%	3.14%	4.61%	0.08%	0.00%	100.00%

Expenses (PRELIMINARY) as of August 23, 2018

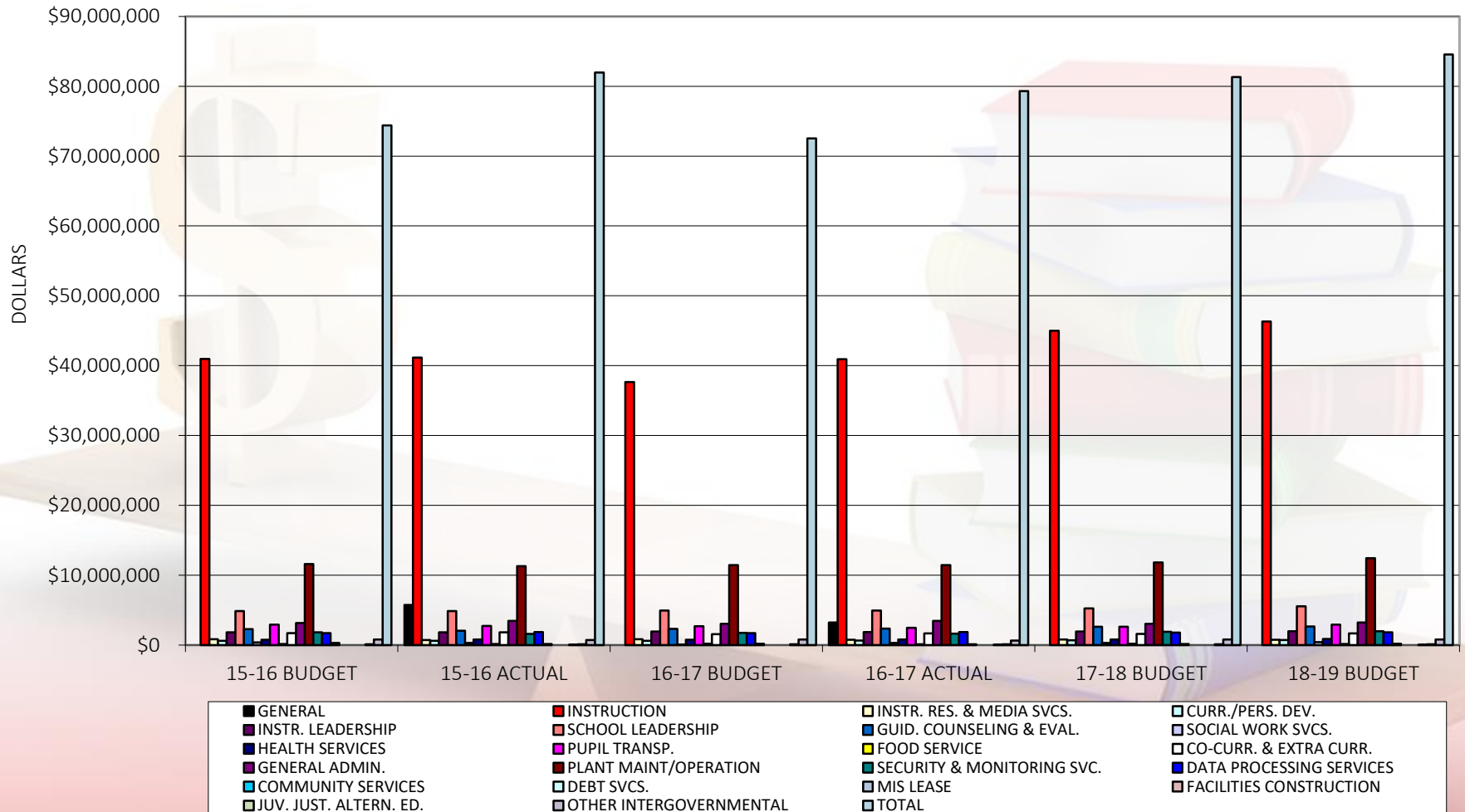
Proposed Expenses 2018-2019

By Functions

#	FUNCTION	15-16 BUDGET	15-16 ACTUAL	16-17 BUDGET	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET	18-19 VS. 17-18
000	GENERAL	\$0	\$5,727,678	\$0	\$3,214,035	\$0	\$0	\$0
011	INSTRUCTION	\$40,943,183	\$41,169,743	\$37,638,860	\$40,915,771	\$45,002,417	\$46,321,375	\$1,318,958
012	INSTR. RES. & MEDIA SVCS.	\$845,320	\$725,842	\$845,220	\$741,664	\$785,059	\$750,402	(\$34,658)
013	CURR./PERS. DEV.	\$611,272	\$616,180	\$592,446	\$639,268	\$669,329	\$701,034	\$31,706
021	INSTR. LEADERSHIP	\$1,810,334	\$1,805,568	\$1,932,035	\$1,868,638	\$1,950,108	\$1,985,871	\$35,762
023	SCHOOL LEADERSHIP	\$4,879,573	\$4,870,127	\$4,923,800	\$4,954,118	\$5,229,448	\$5,553,344	\$323,896
031	GUID. COUNSELING & EVAL.	\$2,284,159	\$2,045,351	\$2,331,434	\$2,339,847	\$2,625,392	\$2,663,316	\$37,923
032	SOCIAL WORK SVCS.	\$359,338	\$287,845	\$73,479	\$288,684	\$288,238	\$420,321	\$132,083
033	HEALTH SERVICES	\$767,928	\$812,451	\$769,420	\$794,482	\$786,646	\$866,130	\$79,484
034	PUPIL TRANSP.	\$2,944,811	\$2,750,721	\$2,700,837	\$2,465,389	\$2,621,488	\$2,921,504	\$300,016
035	FOOD SERVICE	\$136,742	\$140,267	\$169,482	\$119,207	\$169,482	\$142,692	(\$26,789)
036	CO-CURR. & EXTRA CURR.	\$1,702,458	\$1,811,176	\$1,549,932	\$1,654,933	\$1,589,447	\$1,654,184	\$64,737
041	GENERAL ADMIN.	\$3,166,548	\$3,471,690	\$3,033,922	\$3,458,258	\$3,032,649	\$3,249,066	\$216,417
051	PLANT MAINT/OPERATION	\$11,590,680	\$11,282,442	\$11,451,344	\$11,432,899	\$11,839,810	\$12,435,309	\$595,499
052	SECURITY & MONITORING SVC.	\$1,814,245	\$1,592,140	\$1,761,967	\$1,628,876	\$1,916,659	\$1,989,605	\$72,946
053	DATA PROCESSING SERVICES	\$1,702,087	\$1,843,994	\$1,695,596	\$1,878,568	\$1,776,529	\$1,820,910	\$44,381
061	COMMUNITY SERVICES	\$287,830	\$166,197	\$174,809	\$124,119	\$144,272	\$168,680	\$24,409
071	DEBT SVCS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
072	MIS LEASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
081	FACILITIES CONSTRUCTION	\$0	\$20,510	\$0	\$17,351	\$0	\$16,850	\$16,850
095	JUV. JUST. ALTERN. ED.	\$119,500	\$108,000	\$119,500	\$108,000	\$119,500	\$119,500	\$0
099	OTHER INTERGOVERNMENTAL	\$780,000	\$727,651	\$780,000	\$639,820	\$780,000	\$780,000	\$0
	TOTAL	\$74,395,069	\$81,975,574	\$72,544,083	\$79,283,928	\$81,326,473	\$84,560,092	\$3,233,619

Proposed Expenses 2018-2019

By Functions



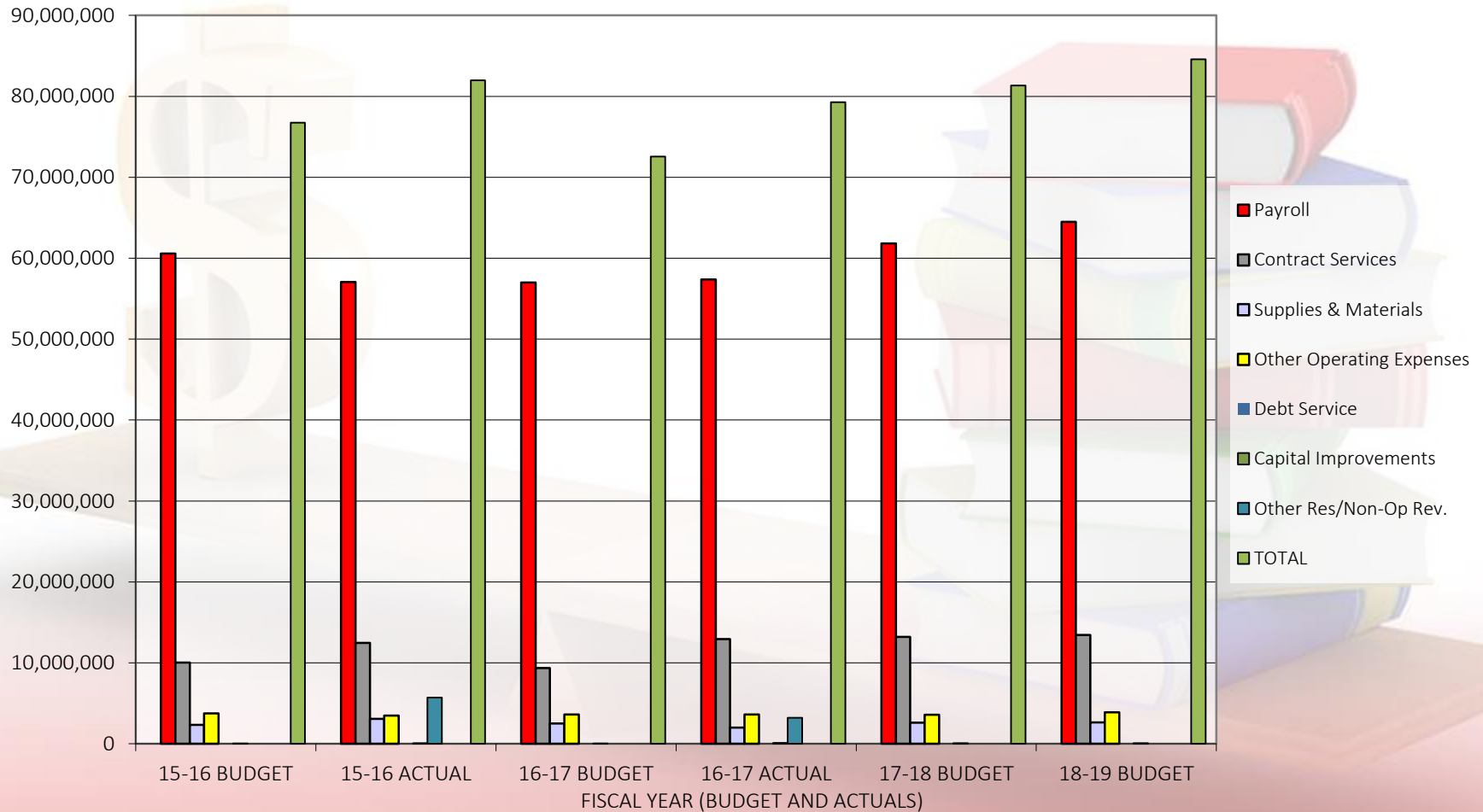
Proposed Expenses 2018-2019

By Object Character Code

OBJECT CODE	15-16 BUDGET	15-16 ACTUAL	16-17 BUDGET	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET	18-19 VS. 17-18
Payroll	\$60,565,556	\$57,079,553	\$57,011,020	\$57,375,380	\$61,838,293	\$64,476,762	\$2,638,469
Contract Services	\$10,026,305	\$12,480,047	\$9,361,429	\$12,949,864	\$13,197,842	\$13,465,104	\$267,262
Supplies & Materials	\$2,343,116	\$3,097,902	\$2,509,425	\$2,016,195	\$2,628,719	\$2,653,400	\$24,681
Other Operating Expenses	\$3,768,031	\$3,503,457	\$3,619,209	\$3,627,127	\$3,594,718	\$3,897,926	\$303,208
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements	\$43,000	\$86,937	\$43,000	\$101,328	\$66,900	\$66,900	\$0
Other Res/Non-Op Rev.	\$0	\$5,727,678	\$0	\$3,214,035	\$0	\$0	\$0
TOTAL	\$76,746,008	\$81,975,574	\$72,544,083	\$79,283,928	\$81,326,473	\$84,560,092	\$3,233,619

Proposed Expenses 2018-2019

By Object Character Code



Actuals and Budget Comparison Fiscal Years (2016-2019)

ORG #	ORGANIZATION	15-16 BUDGET	15-16 ACTUAL	16-17 BUDGET	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET
000	MISCELLANEOUS	\$0	\$619,694	\$0	\$532,396	\$0	\$0
	HIGH SCHOOL CAMPUS						
004	CATE	\$1,409,663	\$1,379,742	\$1,171,277	\$1,464,601	\$1,462,690	\$1,567,494
005	PORT ARTHUR ALT CAMPUS	\$1,394,395	\$1,370,383	\$1,362,818	\$1,378,184	\$1,475,594	\$1,458,133
009	MEMORIAL HIGH SCHOOL	\$10,819,430	\$10,995,700	\$10,025,141	\$11,350,299	\$11,413,274	\$12,407,671
046	WILSON EARLY COLLEGE	\$0	-\$3,180	\$0	\$80,216	\$1,719,558	\$2,222,272
010	MEMORIAL 9TH GRADE (AUSTIN)	\$3,761,861	\$3,565,770	\$3,495,735	\$3,739,461	\$3,531,029	\$4,088,307
	MIDDLE SCHOOL CAMPUSES						
041	THOMAS JEFFERSON MIDDLE SCH	\$5,310,360	\$5,300,656	\$4,892,512	\$5,470,549	\$5,750,509	\$6,322,459
043	LINCOLN MIDDLE SCHOOL	\$4,249,130	\$4,156,147	\$3,824,213	\$4,237,447	\$4,721,721	\$4,574,396
	ELEMENTARY CAMPUSES						
102	DEQUEEN ELEMENTARY	\$2,652,316	\$2,643,014	\$2,316,450	\$2,560,507	\$2,364,779	\$2,343,770
103	SAM HOUSTON ELEMENTARY	\$3,629,740	\$3,545,501	\$3,168,619	\$3,610,831	\$3,930,460	\$4,094,224
105	LEE ELEMENTARY	\$3,417,617	\$3,468,932	\$3,238,081	\$3,535,671	\$3,642,364	\$3,891,133
108	TRAVIS ELEMENTARY	\$3,049,238	\$3,023,996	\$2,809,327	\$2,989,964	\$3,259,427	\$3,238,460
109	TYRRELL ELEMENTARY	\$3,125,326	\$3,442,134	\$3,466,466	\$3,925,166	\$4,117,137	\$4,587,504
111	WHEATLEY SCH OF SPEC PROG	\$1,131,670	\$1,167,091	\$1,140,958	\$951,804	\$1,012,422	\$1,194,014
113	DOWLING ELEMENTARY	\$2,454,841	\$2,546,520	\$2,315,081	\$2,694,124	\$2,779,254	\$2,922,238
116	ADAMS ELEMENTARY	\$3,341,513	\$3,144,602	\$3,071,124	\$3,371,663	\$3,504,195	\$3,749,747
117	WASHINGTON ELEMENTARY	\$2,731,611	\$2,485,507	\$2,420,131	\$2,679,444	\$2,503,623	\$2,556,085
202	ST. CATHERINE	\$0	\$0	\$0	\$29,721	\$14,114	\$15,406
699	SUMMER SCHOOL	\$0	\$479,342	\$0	\$608,123	\$0	\$0
	ADMINISTRATIVE SERVICES						
701	SUPERINTENDENT	\$567,414	\$550,046	\$550,115	\$565,669	\$557,064	\$549,880
702	SCHOOL BOARD	\$333,795	\$598,965	\$333,085	\$609,735	\$353,085	\$363,200
703	TAX COSTS	\$820,000	\$5,938,525	\$820,000	\$639,820	\$820,000	\$838,000
710	ADMINISTRATION BUILDING	\$5,477,059	\$4,618,458	\$411,759	\$362,155	\$5,445,483	\$376,516
712	MEDIA CENTER	\$0	\$0	\$0	\$0	\$0	\$38,972

Actuals and Budget Comparison Fiscal Years (2016-2019)

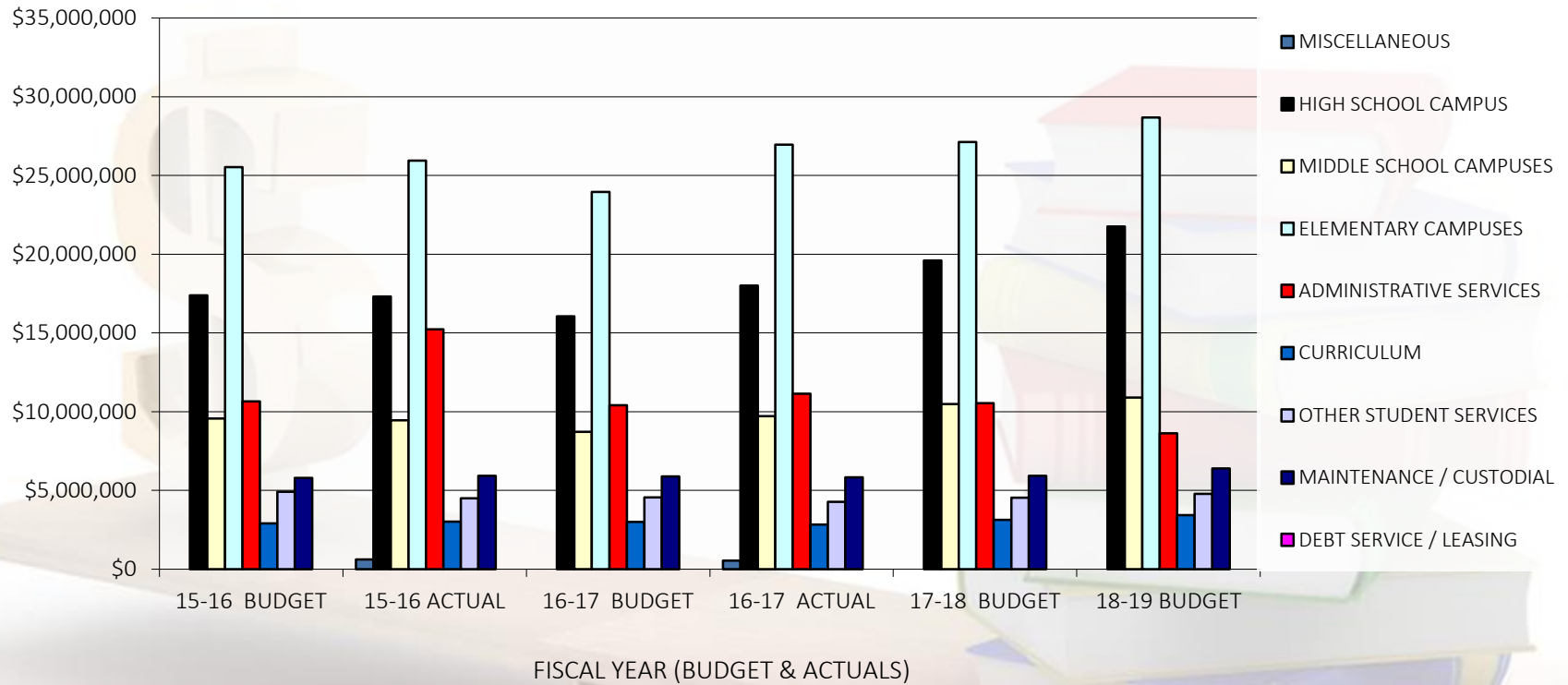
ORG #	ORGANIZATION	15-16 BUDGET	15-16 ACTUAL	16-17 BUDGET	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET
713	ASST TO SUPERINTENDENT	\$84,537	\$83,120	\$84,295	\$84,929	\$83,920	\$87,248
717	TECHNOLOGY SPECIALIST DEP	\$1,118,461	\$1,259,329	\$1,115,971	\$1,256,130	\$1,213,675	\$1,191,524
726	BUSINESS OFFICE	\$1,216,785	\$1,164,429	\$1,126,517	\$1,230,718	\$1,139,938	\$1,155,287
727	MIS DEPARTMENT	\$487,954	\$448,088	\$478,322	\$503,010	\$450,570	\$552,607
731	PERSONNEL/HUMAN RESOURCES	\$539,896	\$560,545	\$493,874	\$607,083	\$468,028	\$579,612
905	CAFETERIA ADMINISTRATION	\$0	\$3,884	\$0	\$0	\$0	\$0
740	GENERAL INDIRECT	\$0	\$0	\$0	\$0	\$1,000	\$0
870	DISTRICT WIDE	\$0	\$0	\$4,992,254	\$5,278,303	\$1,000	\$2,880,748
CURRICULUM							
879	SPECIAL EDUCATION	\$1,106,523	\$1,250,882	\$1,110,519	\$1,150,195	\$1,117,219	\$1,077,715
871	SPECIAL PROJECTS	\$765,248	\$643,433	\$822,112	\$428,416	\$846,229	\$968,381
951	DEPT. OF INSTRUCTION	\$376,054	\$396,500	\$358,242	\$496,092	\$388,446	\$551,720
953	DEPUTY SUPERINTENDENT	\$0	\$2,467	\$10,000	\$0	\$2,500	\$0
957	DIRECTOR OF BILINGUAL EDU	\$275,846	\$264,863	\$308,485	\$284,256	\$306,430	\$310,528
959	REFORM OFF- SECONDARY EDU	\$385,824	\$448,283	\$378,242	\$468,058	\$473,812	\$527,229
OTHER STUDENT SERVICES							
904	PUPIL TRANSPORTATION	\$2,848,308	\$2,667,981	\$2,588,904	\$2,382,915	\$2,509,555	\$2,818,681
912	PRINT SHOP	\$222,453	\$109,058	\$157,326	\$105,894	\$124,409	\$143,302
922	CAMPUS SECURITY	\$1,417,445	\$1,303,181	\$1,384,532	\$1,357,867	\$1,461,499	\$1,527,055
952	STUDENT SERVICES	\$78,267	\$79,152	\$78,090	\$79,091	\$80,089	\$83,090
955	HEALTH SERVICES	\$346,407	\$339,548	\$345,450	\$346,349	\$351,191	\$206,652
956	STADIUM AND GROUNDS	\$0	-\$10,000	\$2,610	\$0	\$2,610	\$0
MAINTENANCE / CUSTODIAL							
925	MAINT. DEPT.	\$5,175,307	\$5,221,832	\$5,144,736	\$5,031,277	\$5,130,737	\$5,689,042
928	CO-ORD OF CUSTODIAL SERV	\$623,715	\$701,451	\$735,712	\$805,794	\$796,836	\$701,320
DEBT SERVICE / LEASING							
999	DEBT SERVICE	\$0		\$0	\$0		
	TOTAL	\$76,746,008	\$81,975,574	\$72,549,083	\$79,283,928	\$81,327,473	\$84,451,623

Actuals and Budget Comparison Fiscal Years (2016-2019)

SUMMARY BY INSTRUCTIONAL LEVELS						
INSTRUCTIONAL LEVEL	15-16 BUDGET	15-16 ACTUAL	16-17 BUDGET	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET
MISCELLANEOUS	\$0	\$619,694	\$0	\$532,396	\$0	\$0
HIGH SCHOOL CAMPUS	\$17,385,348	\$17,308,415	\$16,054,970	\$18,012,760	\$19,602,144	\$21,763,695
MIDDLE SCHOOL CAMPUSES	\$9,559,490	\$9,456,803	\$8,716,725	\$9,707,997	\$10,472,230	\$10,896,855
ELEMENTARY CAMPUSES	\$25,533,871	\$25,946,640	\$23,946,236	\$26,957,018	\$27,127,774	\$28,674,933
ADMINISTRATIVE SERVICES	\$10,645,900	\$15,225,390	\$10,406,191	\$11,137,552	\$10,533,763	\$8,619,893
CURRICULUM	\$2,909,496	\$3,006,428	\$2,987,601	\$2,827,017	\$3,134,637	\$3,435,574
OTHER STUDENT SERVICES	\$4,912,880	\$4,488,921	\$4,556,912	\$4,272,116	\$4,529,353	\$4,778,780
MAINTENANCE / CUSTODIAL	\$5,799,022	\$5,923,283	\$5,880,448	\$5,837,071	\$5,927,573	\$6,390,362
DEBT SERVICE / LEASING	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$76,746,008	\$81,975,574	\$72,549,083	\$79,283,928	\$81,327,473	\$84,560,092

Proposed Expenses 2016-2019

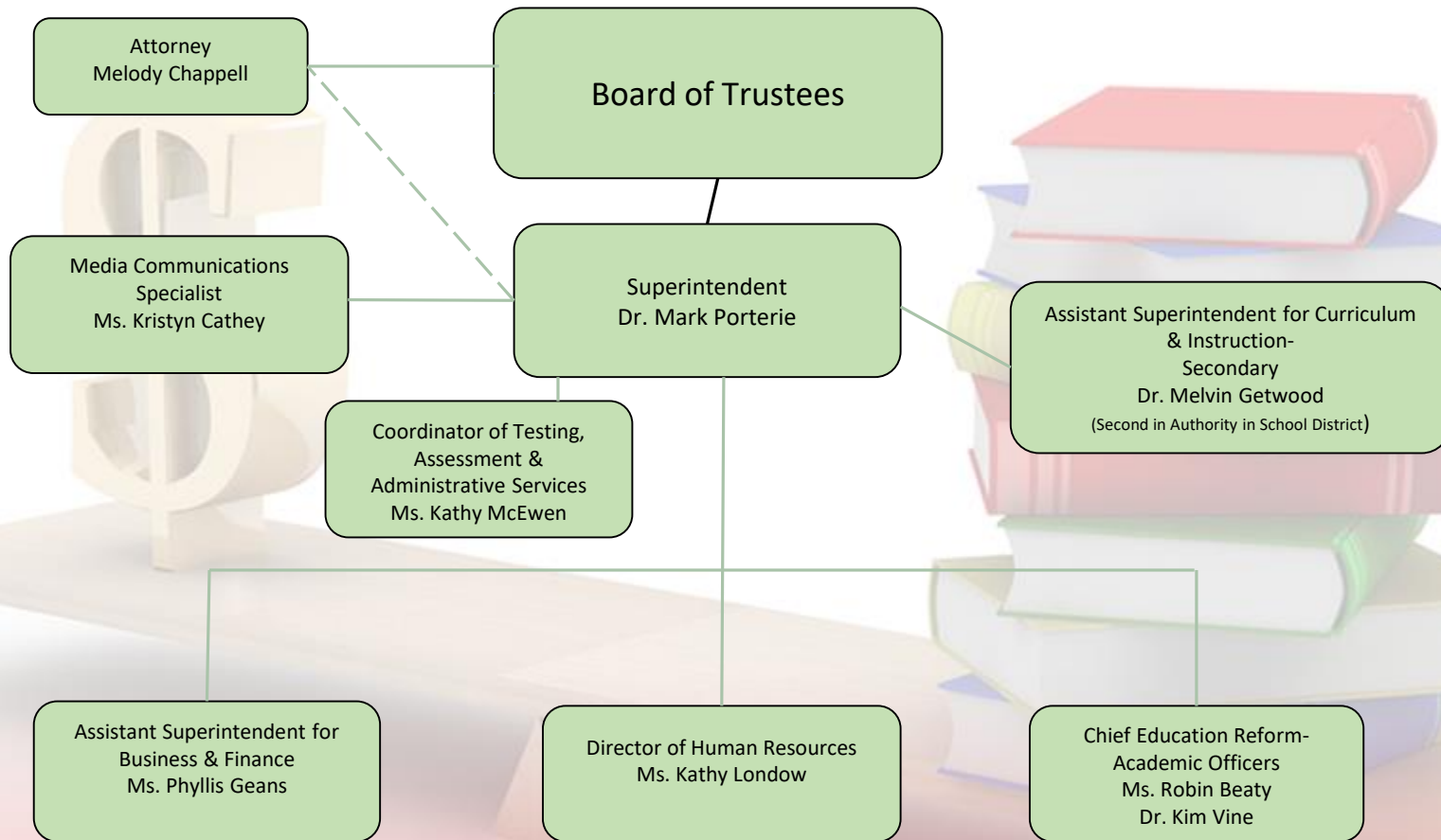
By Instructional Level





ORGANIZATIONAL DESIGN

PAISD Organizational Design

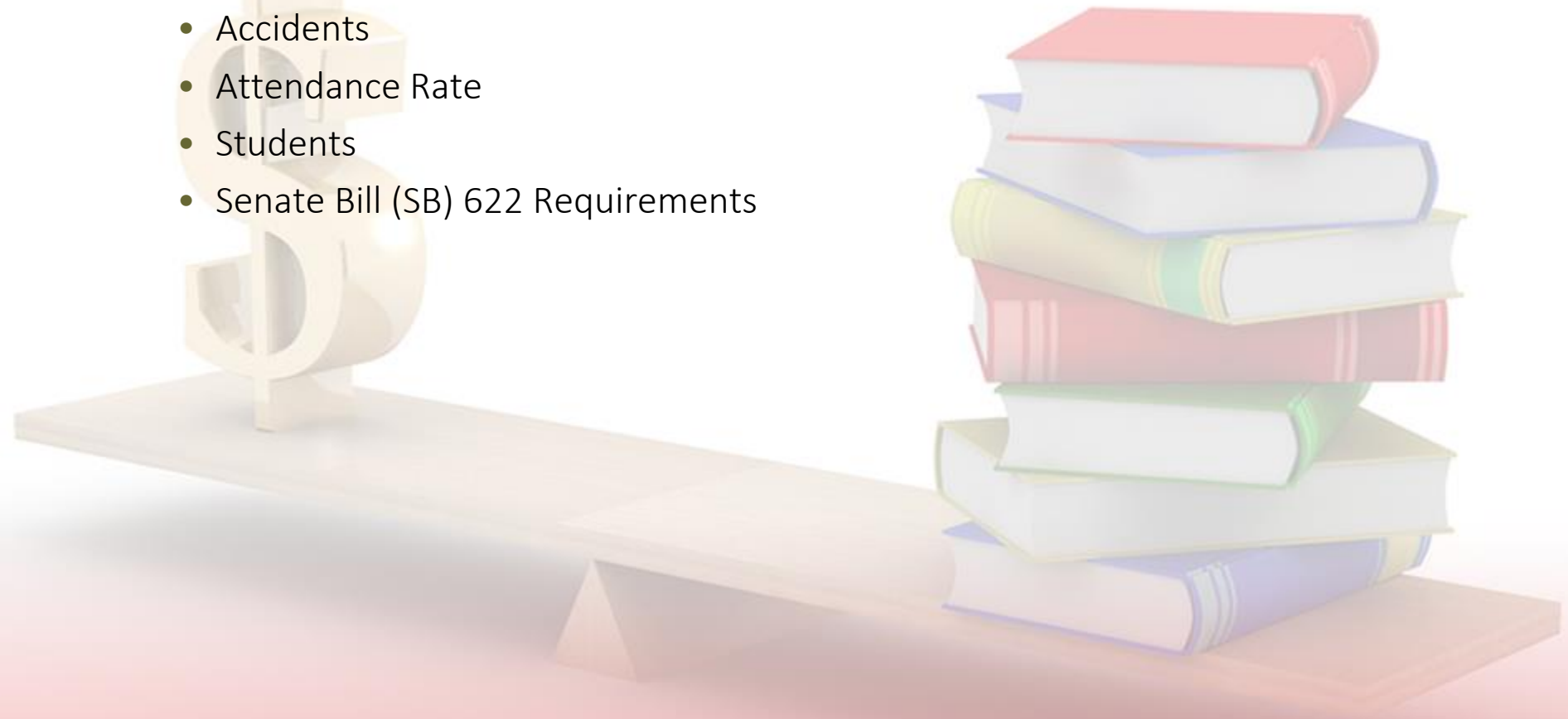




SUPPORTING INFORMATION

Statistical Data

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





EMPLOYEES

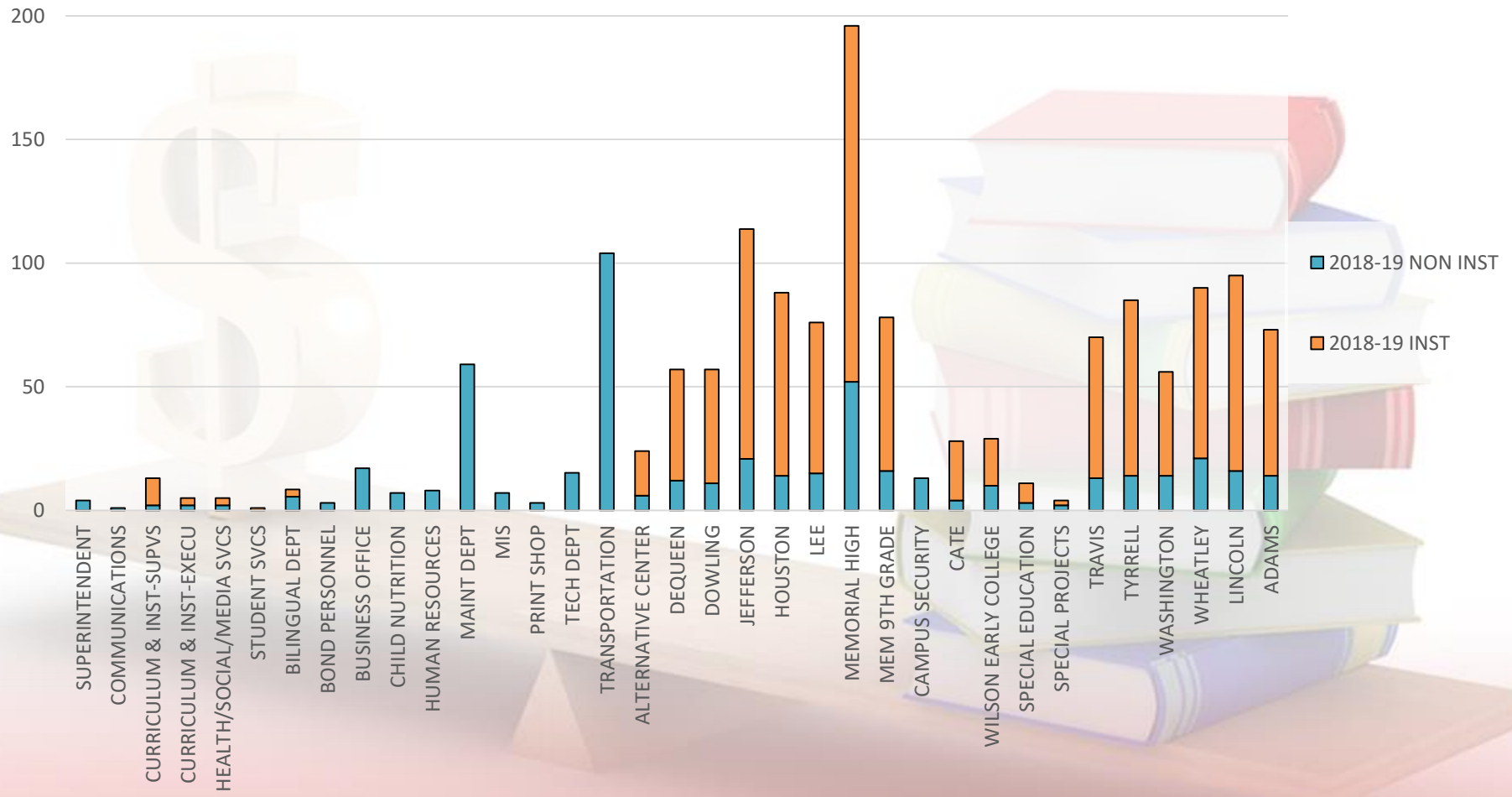
PAISD Employees 2018 vs 2019

LOCATION	2017-18 NON INST	2017-18 INS	2018-19 NON INST	2018-19 INST	TOT 17-18	TOT 18-19	DIFF
SUPERINTENDENT	5		4		5	4	-1
COMMUNICATIONS	1		1		1	1	0
CURRICULUM & INST-SUPVS	1	10	2	11	11	13	2
CURRICULUM & INST-EXECU	2	3	2	3	5	5	0
HEALTH/SOCIAL/MEDIA SVCS	2	4	2	3	6	5	-1
STUDENT SVCS		1		1	1	1	0
BILINGUAL DEPT	4	3	5.5	3	7	8.5	1.5
BOND PERSONNEL	3		3		3	3	0
BUSINESS OFFICE	18		17		18	17	-1
CHILD NUTRITION	6		7		6	7	1
HUMAN RESOURCES	8		8		8	8	0
MAINT DEPT	58		59		58	59	1
MIS	7		7		7	7	0
PRINT SHOP	3		3		3	3	0
TECH DEPT	15.2		15.2		15.2	15.2	0
TRANSPORTATION	104		104		104	104	0
ALTERNATIVE CENTER	6	18	6	18	24	24	0
DEQUEEN	13	46	12	45	59	57	-2
DOWLING	11	45	11	46	56	57	1
JEFFERSON	20.8	91	20.8	93	111.8	113.8	2
HOUSTON	15	73	14	74	88	88	0
LEE	14	62	15	61	76	76	0
MEMORIAL HIGH	54	141	52	144	195	196	1
MEM 9TH GRADE	16	63	16	62	79	78	-1
CAMPUS SECURITY	12		13		12	13	1
CATE	4	23	4	24	27	28	1
WILSON EARLY COLLEGE	8	16	10	19	24	29	5
SPECIAL EDUCATION	3	9	3	8	12	11	-1
SPECIAL PROJECTS	2	2	2	2	4	4	0
TRAVIS	14	56	13	57	70	70	0
TYRRELL	14	72	14	71	86	85	-1
WASHINGTON	14	43	14	42	57	56	-1
WHEATLEY	22	69	21	69	91	90	-1
LINCOLN	16	80	16	79	96	95	-1
ADAMS	15	58	14	59	73	73	0
TOTAL	511	988	510.5	994	1499	1504.5	5.5

PAISD Employees 2017-2018



PAISD Employees 2018-2019



Instructional Classifications 2018-2019

Instructional

LOCATION	ADMIN	AIDES	BUS AIDES	DRIVERS/ME CH	CHILD NUTRITION	CLERICAL	CUSTODIANS	MAINTENANCE	TEACHERS/OTHER PROFESSIONALS	GRAND TOTAL
BILINGUAL	1								2	3
CATE	1	1							22	24
CURRICULUM & INST-SUPVS	10									10
STUDENT SERVICES	1									1
CURRICULUM & INST-EXECUT	3									3
C&D CENTER	4								4	8
DEQUEEN	2	8							35	45
DOWLING	2	8							36	46
JEFFERSON	5	13							75	93
HOUSTON	2	17							55	74
LEE	2	11							48	61
MEM HS	10	20							114	144
MEM 9TH	3	11							48	62
PAAC	1	1							16	18
ADAMS	2	9							48	59
WILSON EARLY COLLEGE	2	1							16	19
TRAVIS	2	8							47	57
TYRRELL	3	14							54	71
WASHINGTON	2	6							33	41
WHEATLEY	2	34							33	69
LINCOLN	5	13							61	79
SPEC PROG	1	1								2
HEALTH/SOCIAL/MEDIA SVCS	1								3	4
INSTRUCTIONAL TOTAL	67	176							750	993

Instructional Classifications 2018-2019

Non-Instructional

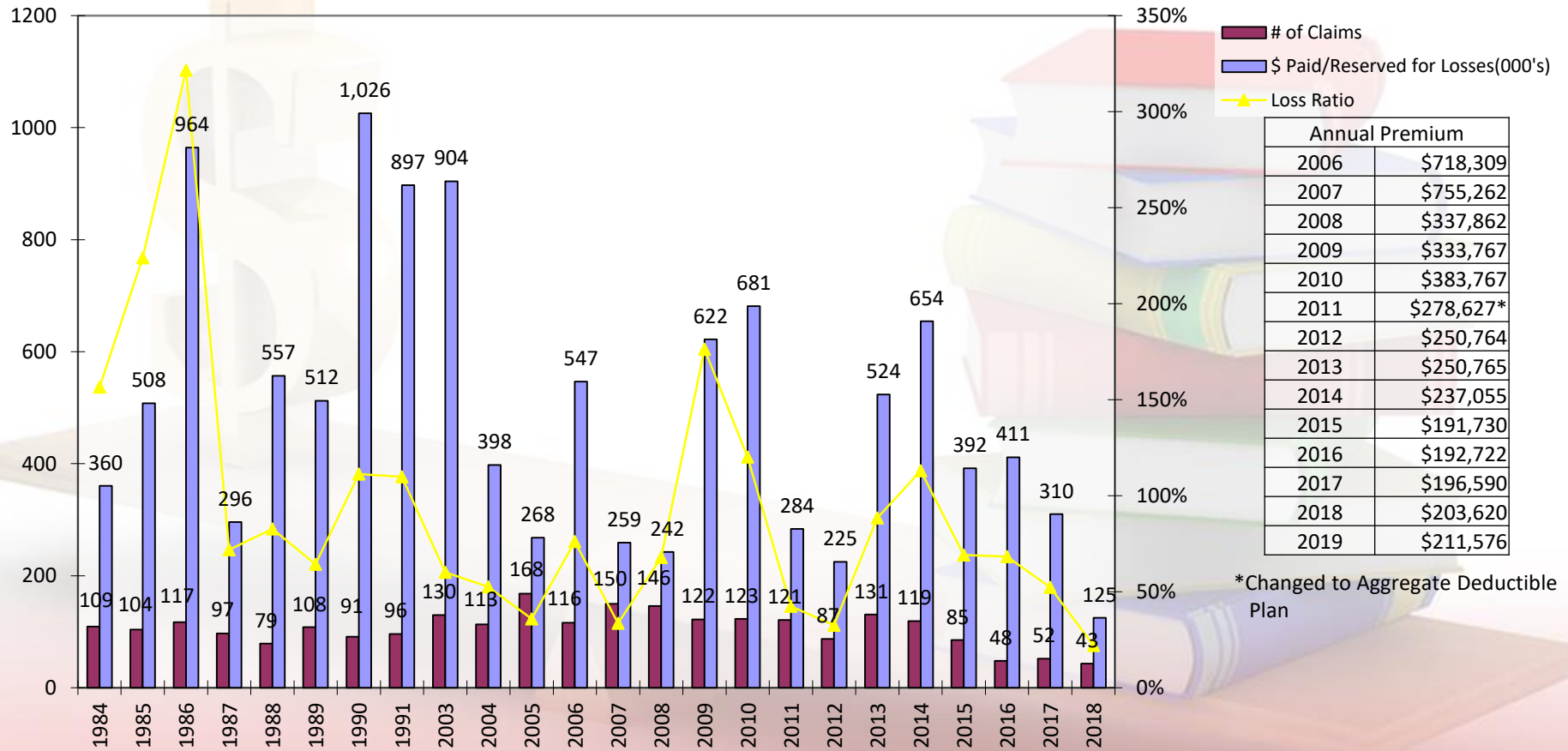
LOCATION	ADMIN	AIDES	BUS AIDES	DRIVERS/ME CH	CHILD NUTRITION	CLERICAL	CUSTODIANS	MAINTENANCE	TEACHERS/OTHER PROFESSIONALS	GRAND TOTAL
BILINGUAL						5.5				5.5
CATE						1	3			4
BOND PERSONNEL	1					2				3
BUSINESS OFFICE	2					10			5	17
C&D CENTER						3				3
CHILD NUTRITION	2					5				7
CAMPUS SECURITY								13		13
CURRICULUM & INST-SUPVS						2				2
CURRICULUM & INST-EXECUT						2				2
COMMUNICATION DEPT	1									1
DEQUEEN					5	2	5			12
DOWLING					6	2	3			11
JEFFERSON					11	3	6.8			20.8
HOUSTON					7	2	5			14
LEE					7	2	5			14
MAINTENANCE	2					4	8	44	1	59
MEM HS					22	14	16			52
MEM 9TH					7	5	4			16
MIS	1					3			3	7
PAAC						3	3			6
ADAMS					6	4	6			16
HUMAN RESOURCES	1					5			2	8
PRINT SHOP						3				3
SPEC PROG						1			1	2
HEALTH/SOCIAL/MEDIA SVCS						2				2
SUPT OFFICE	1					3				4
TECH	2					10	0.2		3	15.2
TRANSPORTATION	1		26	61		3			1	92
TRAVIS					7	2	4			13
TYRRELL					7	2	5			14
WASHINGTON					6	3	5			14
WHEATLEY			6	6	6	12	3			33
LINCOLN					8	4	4			16
WILSON EARLY COLLEGE					5	2	3			10
NON INSTRUCTIONAL TOTAL	14	0	32	67	110	126.5	89	57	16	511.5



ACCIDENTS

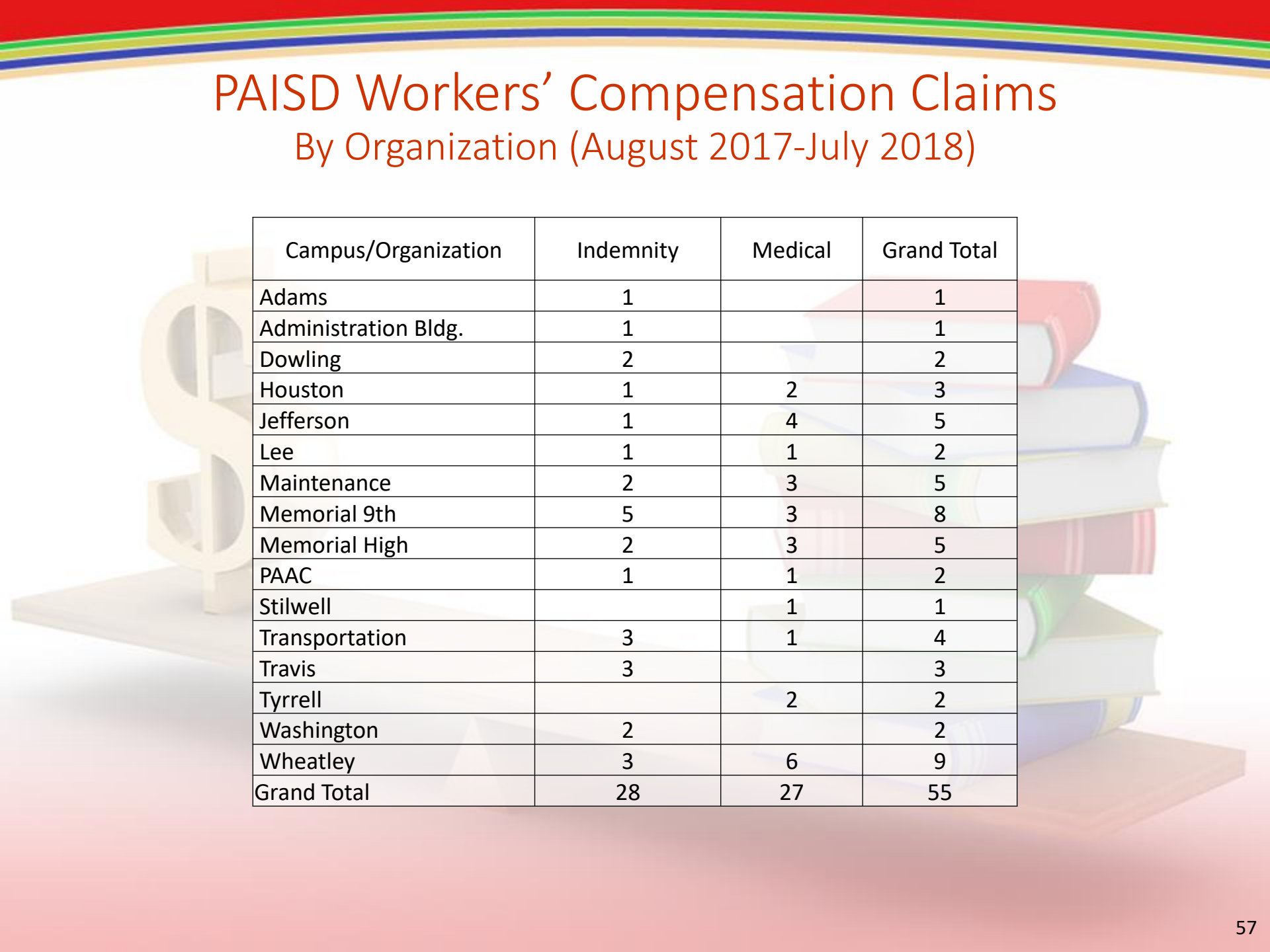
PAISD Workers' Compensation History

WORKERS' COMPENSATION ACTIVITIES
BY FUND YEAR



PAISD Workers' Compensation Claims

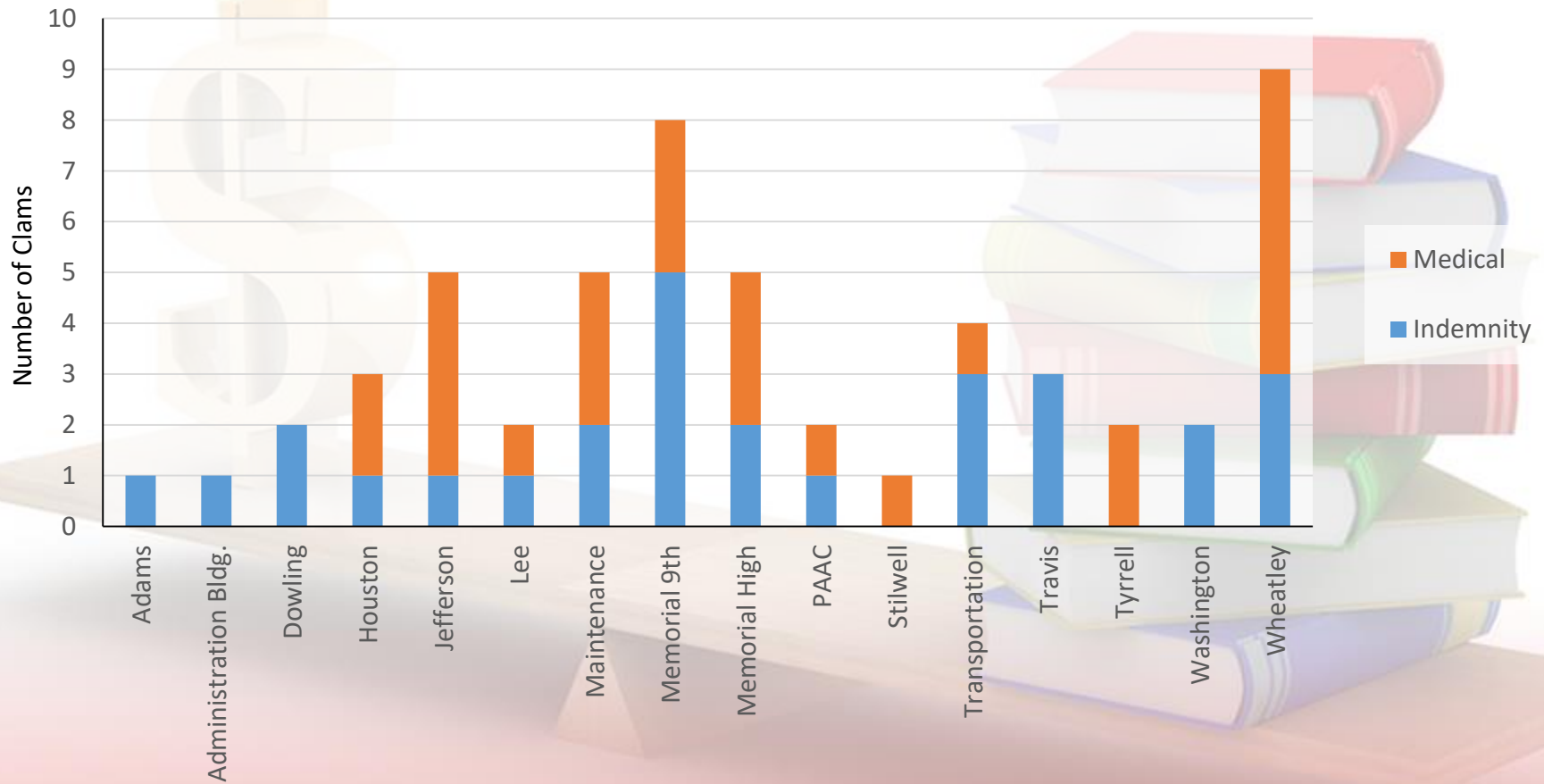
By Organization (August 2017-July 2018)



Campus/Organization	Indemnity	Medical	Grand Total
Adams	1		1
Administration Bldg.	1		1
Dowling	2		2
Houston	1	2	3
Jefferson	1	4	5
Lee	1	1	2
Maintenance	2	3	5
Memorial 9th	5	3	8
Memorial High	2	3	5
PAAC	1	1	2
Stilwell		1	1
Transportation	3	1	4
Travis	3		3
Tyrrell		2	2
Washington	2		2
Wheatley	3	6	9
Grand Total	28	27	55

PAISD Workers' Compensation Claims

By Organization (August 2017-July 2018)



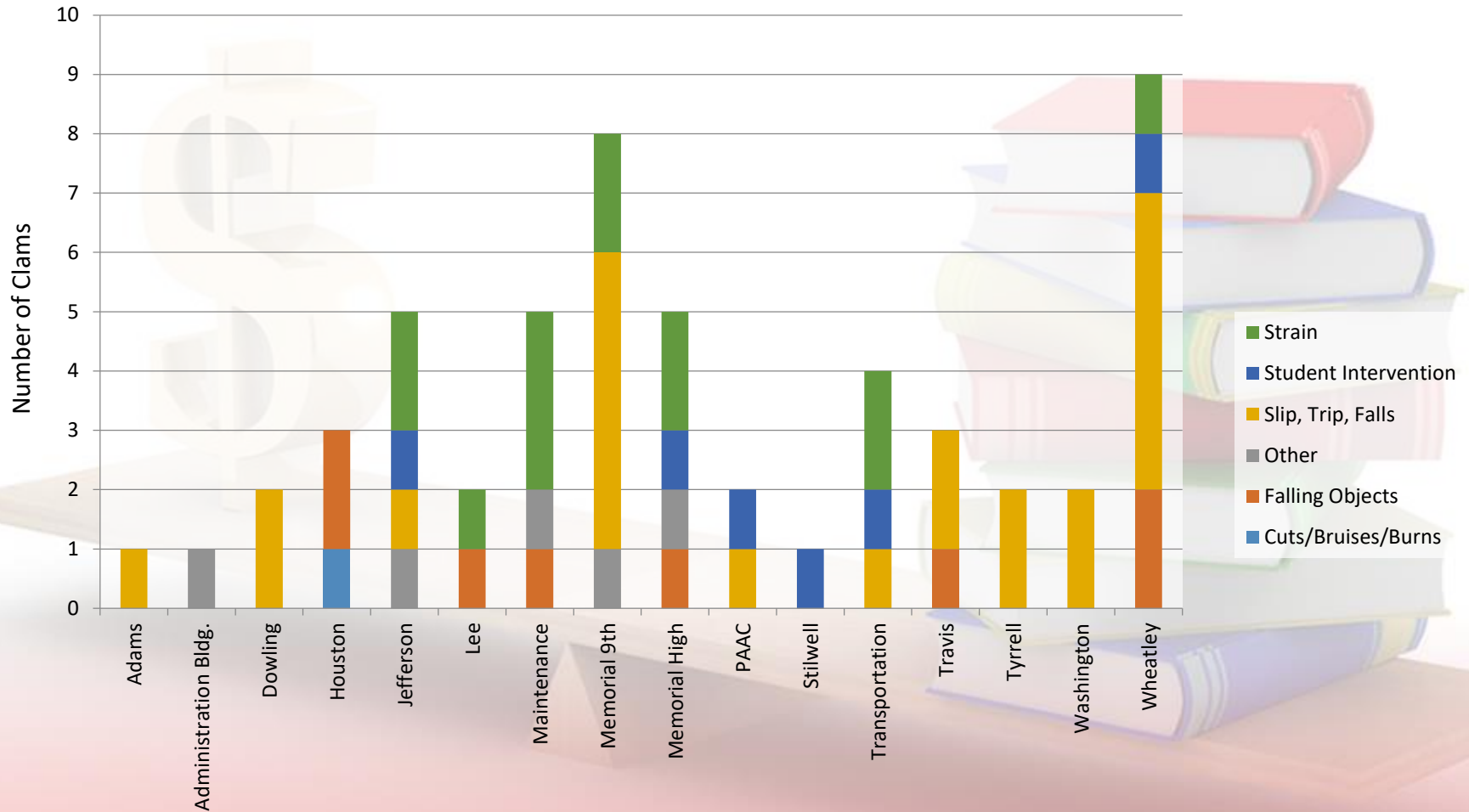
PAISD Workers' Compensation Claims

By Organization (August 2017-July 2018)

Campus/Organization	Cuts/Bruises/ Burns	Falling Objects	Other	Slip, Trip, Falls	Student Intervention	Strain	Grand Total
Adams				1			1
Administration Bldg.			1				1
Dowling				2			2
Houston	1	2					3
Jefferson			1	1	1	2	5
Lee		1				1	2
Maintenance		1	1			3	5
Memorial 9th			1	5		2	8
Memorial High		1	1		1	2	5
PAAC				1	1		2
Stilwell					1		1
Transportation				1	1	2	4
Travis		1		2			3
Tyrrell				2			2
Washington				2			2
Wheatley		2		5	1	1	9
Grand Total	1	8	5	22	6	13	55

PAISD Workers' Compensation Claims

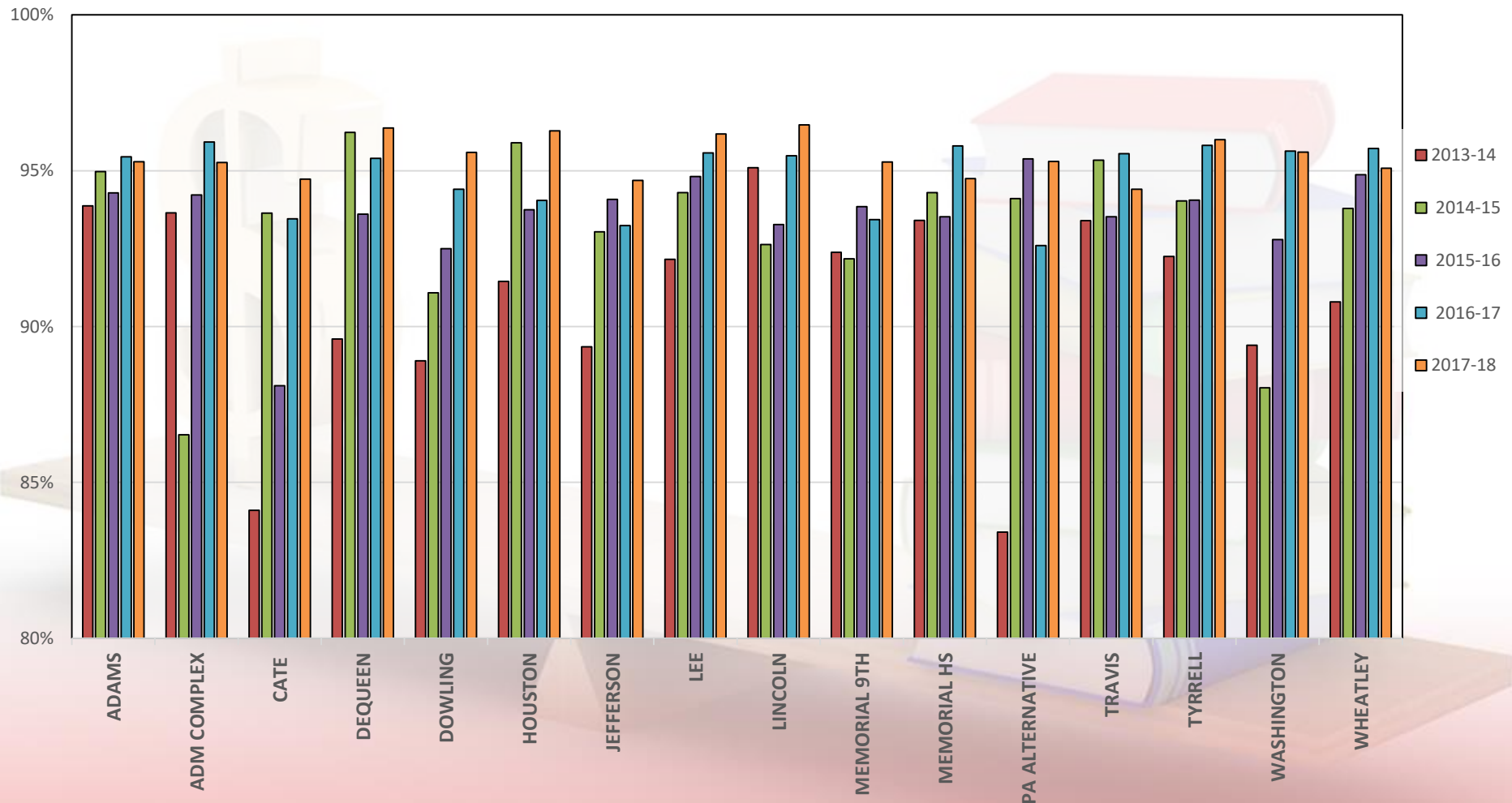
By Organization (August 2017-July 2018)



A 3D illustration of a balance scale. On the left pan, there is a large, gold-colored dollar sign (\$). On the right pan, there is a stack of seven books with various colored spines (red, blue, yellow, green, red, green, and blue). The scale is tilted slightly towards the right, suggesting the books are heavier than the dollar sign. The background is white with a rainbow-colored arc at the top.

ATTENDANCE RATE

Professional Personnel Attendance Rate FY 2014-2018



Professional Personnel Attendance Rate FY 2014-2018

CAMPUS	2013-14	2014-15	2015-16	2016-17	2017-18	TOTAL
ADAMS	93.87%	94.97%	94.29%	95.45%	95.29%	94.77%
ADM COMPLEX	93.65%	86.53%	94.22%	95.92%	95.27%	93.12%
CATE	84.10%	93.64%	88.10%	93.46%	94.73%	90.81%
DEQUEEN	89.60%	96.23%	93.61%	95.40%	96.37%	94.24%
DOWLING	88.90%	91.08%	92.50%	94.41%	95.59%	92.50%
HOUSTON	91.45%	95.90%	93.75%	94.05%	96.28%	94.29%
JEFFERSON	89.35%	93.04%	94.08%	93.24%	94.69%	92.88%
LEE	92.16%	94.30%	94.81%	95.57%	96.18%	94.60%
LINCOLN	95.10%	92.63%	93.27%	95.48%	96.47%	94.59%
MEMORIAL 9TH	92.38%	92.17%	93.85%	93.43%	95.28%	93.42%
MEMORIAL HS	93.41%	94.30%	93.52%	95.80%	94.75%	94.36%
PA ALTERNATIVE	83.40%	94.11%	95.38%	92.60%	95.30%	92.16%
TRAVIS	93.40%	95.34%	93.52%	95.55%	94.41%	94.44%
TYRRELL	92.25%	94.03%	94.06%	95.81%	96.00%	94.43%
WASHINGTON	89.40%	88.03%	92.79%	95.63%	95.60%	92.29%
WHEATLEY	90.79%	93.79%	94.87%	95.71%	95.08%	94.05%
GRAND TOTAL	90.83%	93.13%	93.54%	94.84%	95.45%	93.56%

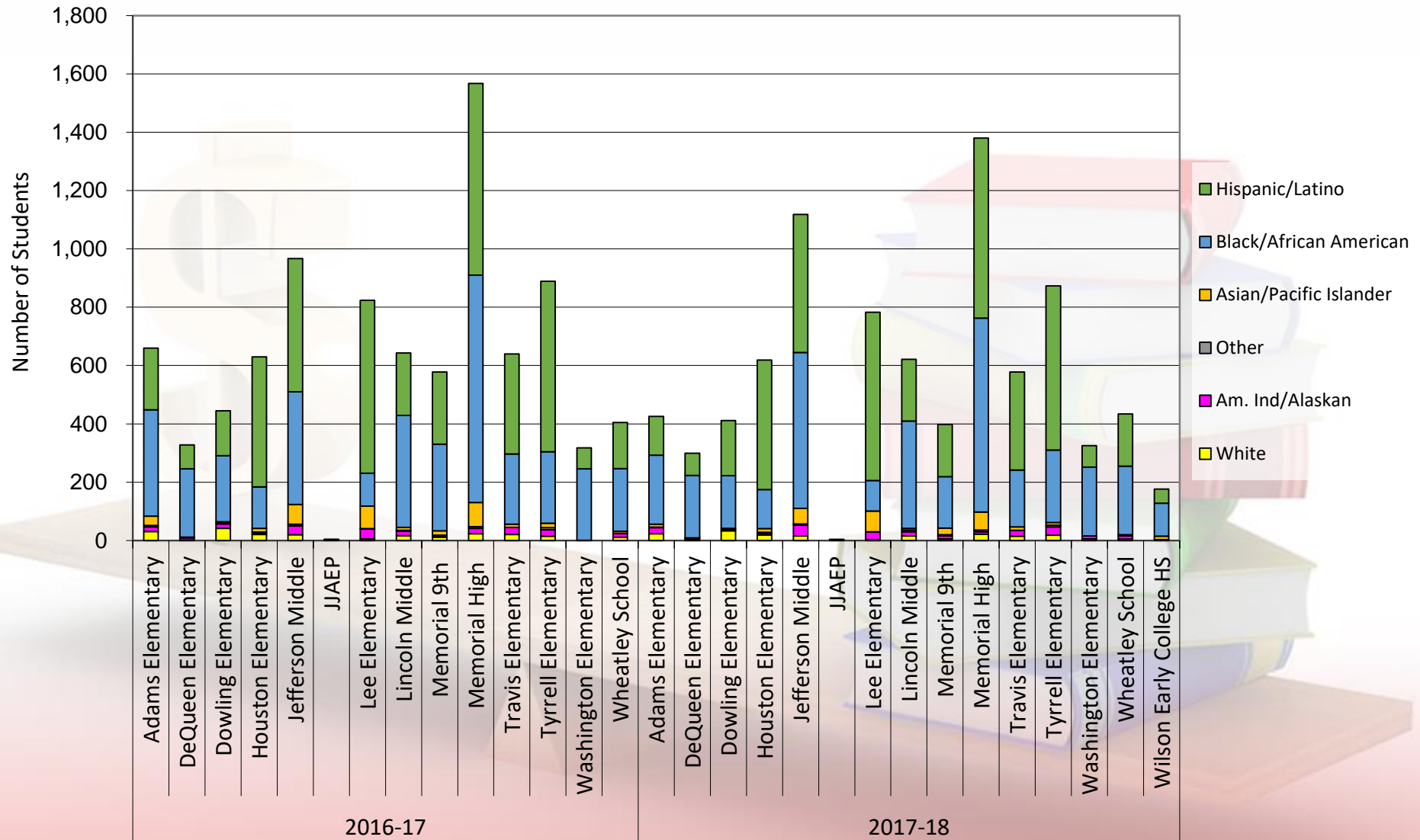



STUDENTS

PAISD Students (2016-2018)

2016-17															
	American Indian or Alaska Native		Asian		Black or African American		Hispanic/Latino		White		Native Hawaiian or Other Pacific Islander		Two or more races		Total Students
	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	
Adams	16	2.42%	30	4.55%	364	55.15%	212	32.12%	31	4.70%	2	0.30%	5	0.76%	660
DeQueen Elementary	7	2.13%	1	0.30%	234	71.34%	82	25.00%	2	0.61%	0	0.00%	2	0.61%	328
Dowling Elementary	15	3.37%	3	0.67%	227	51.01%	154	34.61%	42	9.44%	1	0.22%	3	0.67%	445
Houston Elementary	5	0.79%	13	2.06%	142	22.54%	446	70.79%	21	3.33%	0	0.00%	3	0.48%	630
Lee Elementary	34	4.13%	77	9.34%	113	13.71%	593	71.97%	6	0.73%	0	0.00%	1	0.12%	824
Travis Elementary	24	3.75%	11	1.72%	241	37.66%	343	53.59%	21	3.28%	0	0.00%	0	0.00%	640
Tyrrell Elementary	22	2.47%	15	1.69%	245	27.56%	585	65.80%	15	1.69%	0	0.00%	7	0.79%	889
Washington Elementary	1	0.31%	0	0.00%	245	77.04%	72	22.64%	0	0.00%	0	0.00%	0	0.00%	318
Wheatley School	13	3.21%	6	1.48%	215	53.09%	158	39.01%	11	2.72%	1	0.25%	1	0.25%	405
Jefferson Middle	30	3.10%	68	7.03%	386	39.92%	457	47.26%	20	2.07%	0	0.00%	6	0.62%	967
Lincoln Middle	15	2.33%	10	1.56%	384	59.72%	214	33.28%	17	2.64%	0	0.00%	3	0.47%	643
Memorial 9th	5	0.87%	15	2.60%	297	51.38%	248	42.91%	12	2.08%	0	0.00%	1	0.17%	578
Memorial High	19	1.21%	81	5.17%	780	49.78%	657	41.93%	23	1.47%	1	0.06%	6	0.38%	1567
JJAEP	0	0.00%	0	0.00%	3	75.00%	1	25.00%	0	0.00%	0	0.00%	0	0.00%	4
District	206	2.32%	330	3.71%	3876	43.56%	4222	47.45%	221	2.48%	5	0.06%	38	0.43%	8898
2017-18															
	American Indian or Alaska Native		Asian		Black or African American		Hispanic/Latino		White		Native Hawaiian or Other Pacific Islander		Two or more races		Total Students
	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	
Adams	21	4.93%	10	2.35%	237	55.63%	133	31.22%	23	5.40%	0	0.00%	2	0.47%	426
Dequeen Elementary	5	1.67%	0	0.00%	214	71.57%	76	25.42%	3	1.00%	0	0.00%	1	0.33%	299
Dowling Elementary	0	0.00%	4	0.97%	180	43.80%	189	45.99%	33	8.03%	0	0.00%	5	1.22%	411
Houston Elementary	6	0.97%	13	2.10%	134	21.65%	444	71.73%	19	3.07%	0	0.00%	3	0.48%	619
Lee Elementary	26	3.32%	71	9.07%	105	13.41%	577	73.69%	3	0.38%	0	0.00%	1	0.13%	783
Travis Elementary	20	3.46%	12	2.08%	195	33.74%	336	58.13%	15	2.60%	0	0.00%	0	0.00%	578
Tyrrell Elementary	29	3.32%	9	1.03%	248	28.41%	563	64.49%	18	2.06%	0	0.00%	6	0.69%	873
Washington Elementary	10	3.08%	0	0.00%	236	72.62%	73	22.46%	6	1.85%	0	0.00%	0	0.00%	325
Wheatley School	11	2.53%	4	0.92%	235	54.15%	179	41.24%	5	1.15%	0	0.00%	0	0.00%	434
Jefferson Middle	37	3.95%	53	5.66%	535	57.16%	473	50.53%	16	1.71%	0	0.00%	4	0.43%	1118
Lincoln Middle	14	2.26%	6	0.97%	368	59.45%	211	34.09%	16	2.58%	0	0.00%	6	0.97%	621
Memorial 9th	10	2.51%	23	5.78%	176	44.22%	179	44.97%	6	1.51%	0	0.00%	4	1.01%	398
Memorial High	8	0.58%	62	4.49%	665	48.19%	617	44.71%	22	1.59%	0	0.00%	6	0.43%	1380
JJAEP	0	0.00%	0	0.00%	4	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	4
Wilson Early College	2	1.14%	12	6.82%	113	64.20%	48	27.27%	1	0.57%	0	0.00%	0	0.00%	176
District	199	2.41%	279	3.38%	3645	44.12%	4098	49.61%	186	2.25%	0	0.00%	38	0.46%	8445

PASID Students (2016-2018)

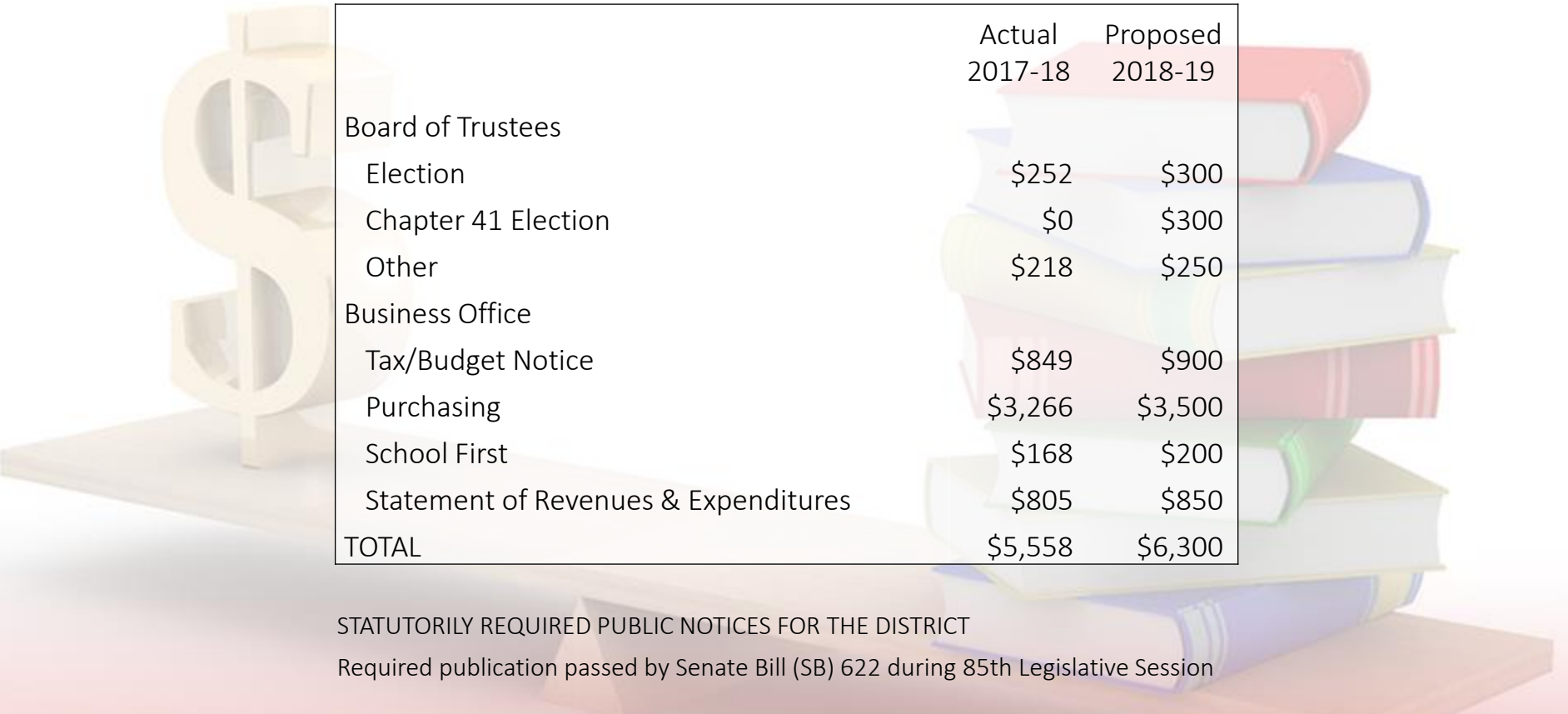




Senate Bill (SB) 622 Requirements

Senate Bill (SB) 622 Requirements

Statutory Required Public Notices for PAISD



	Actual 2017-18	Proposed 2018-19
Board of Trustees		
Election	\$252	\$300
Chapter 41 Election	\$0	\$300
Other	\$218	\$250
Business Office		
Tax/Budget Notice	\$849	\$900
Purchasing	\$3,266	\$3,500
School First	\$168	\$200
Statement of Revenues & Expenditures	\$805	\$850
TOTAL	\$5,558	\$6,300

STATUTORILY REQUIRED PUBLIC NOTICES FOR THE DISTRICT

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

Senate Bill (SB) 622 Requirements

PROPERTY TAX TIME LAG COULD AFFECT STATE AID RECEIVED

Nominal (used by districts) Tax Rates	Effective (used by the state) Tax Rates
Definition: Rate = $\frac{\text{Local Levy (total billed)}}{\text{Current yr. District Property Value}}$	Definition: Rate = $\frac{\text{Local Collections (revenue)}}{\text{Prior yr. District Property Value}}$
<ul style="list-style-type: none">• Honors state and local exemptions• Honors abatements• Based on locally determined property values and set according to local budget needs.	<ul style="list-style-type: none">• Honors state but not local exemptions• Does not honor abatements after May, 1993• Based on Comptroller-certified property values of the prior year.

- The property tax year on which the rates are based, creates a “lag” between the local property valuation and the district’s receipt of state funds.
- Using prior year values may result in districts receiving less or more from the state than current property values would generate (the effective rate may be higher or lower than the nominal rate).
 - Fast growing school districts based on the # of students could receive less than required.
 - Slow growing or stable school districts based on # of students could receive more than required which could result in a refund to TEA.
- The process must be managed to avoid over or understatement of State Aid.

A 3D illustration of a balance scale. On the left pan, there is a large, gold-colored dollar sign (\$). On the right pan, there is a stack of seven books with various colored spines (red, blue, yellow, green, red, green, and blue). The scale is tilted slightly towards the right, suggesting the books are heavier than the dollar sign. The background is white with a rainbow-colored arc at the top.

SUMMARIES & ANALYSIS

A 3D illustration of a balance scale. On the left pan, there is a large, gold-colored dollar sign (\$). On the right pan, there is a stack of seven books with various colored spines (red, blue, green, yellow, red, green, blue). The scale is tilted slightly towards the right. The background is white with a rainbow-colored arc at the top.

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 15 hours or more each week are eligible for Teacher Retirement System (TRS) of Texas. The employees covered by TRS pay into the system 7.7% of their earnings. The state contributes 6.8% of earnings effective September 1, 2018.

Social Security (including Medicare):

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

Workers' Compensation:

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

Health Insurance:

The Port Arthur Independent School District contributes \$292.00 per month per active TRS member for coverage. The state will contribute \$75 per month per active TRS member, for a total of \$367.00 per month per active TRS member. The employee has 3 options with TRS- ActiveCare to choose from.

Employee Benefits Summary (Cont'd.)

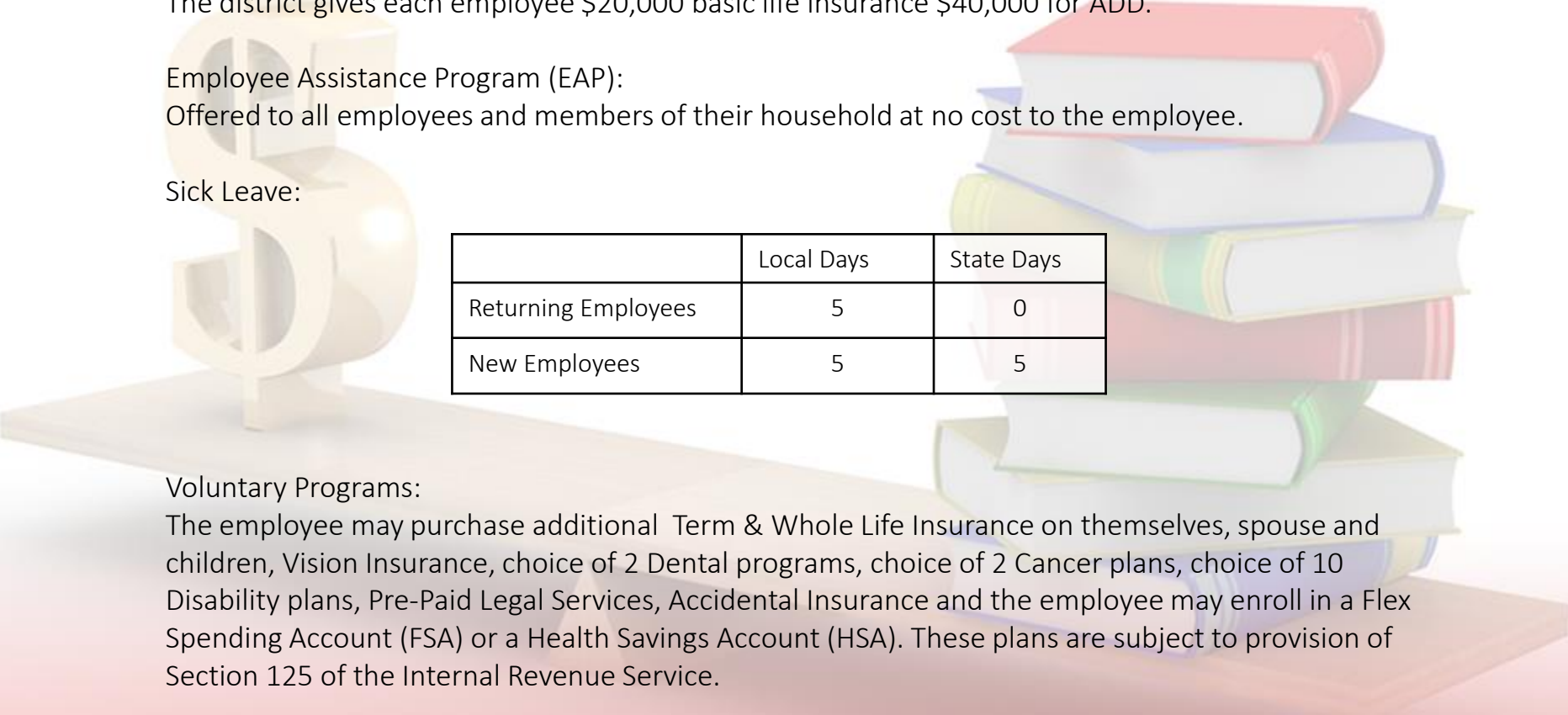
Life Insurance:

The district gives each employee \$20,000 basic life insurance \$40,000 for ADD.

Employee Assistance Program (EAP):

Offered to all employees and members of their household at no cost to the employee.

Sick Leave:



	Local Days	State Days
Returning Employees	5	0
New Employees	5	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.

A 3D illustration of a balance scale. On the left pan, there is a large, gold-colored dollar sign (\$). On the right pan, there is a stack of seven books with various colored spines (red, blue, yellow, green, red, green, blue). The scale is tilted slightly towards the right, suggesting the books are heavier than the dollar sign. The background is white with a rainbow-colored arc at the top.

TRANSPORTATION

Transportation Process


- The Port Arthur Independent School District (PAISD) provides bus transportation to and from school as a courtesy service for all eligible students residing in the District. The Texas Education Agency (TEA) prescribes the conditions governing school bus operations and partially funds the services by allotting the District a given amount for eligible students transported.
- TEA statutes define eligible students as those residing in the District at least two (2) miles from the campus they attend, as measured by the nearest practical public road, which may or may not be the road used by school bus. The District also defines “hazardous areas” within two-mile range in the District that are eligible.
- Many students begin their school day boarding one of the District’s 79 school buses 7 of those 79 buses are Wheatley’s buses. The District buses log in excess of 702,486 miles per year on routes and extra-curricular activities. District bus drivers are well trained in school bus safety and are expected to respect students and their parents. They are to be honest, firm and consistent. Students are expected to observe the rules of conduct on the bus that are required in the classroom. Drivers are authorized to assign seats, enforce all safety rules and are in charge of the bus and its occupants during travel time.

Transportation Information

Transportation Department Staff:

- 
- Director
 - Assistant Director
 - Office Staff
 - Director Secretary
 - Dispatcher
 - Route Supervisor
 - Bus Drivers- 36
 - Bus Aides-17
 - Field Trip Bus Drivers-6
 - Mechanics-3

Daily Student Transportation:

- 
- 3,661 Students Transported Daily
 - 37 Routes
 - 702,486 Total Miles Traveled 2017-2018

Transportation Information (Cont'd.)

Buses:

- 52 Standard Buses
- 13 Special Needs Buses
- 7 Head Start Buses
- 7 Fieldtrip Buses
- 73 Buses with Air Conditioning
- 79 Buses (Total)

Bus Driver Certification:

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

Transportation Information (Cont'd.)

Regular	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	Cost	Cost	Cost	Cost	Cost	Cost	Cost
6100/Routes	\$1,788,746	\$1,541,333	\$1,484,223	\$1,759,516	\$1,901,723	\$2,056,504	\$1,648,985
6200/Extra-Co	\$149,040	\$149,040	\$74,145	\$138,611	\$74,025	\$165,059	\$191,870
6300/Non-School	\$430,750	\$410,750	\$284,650	\$296,330	\$287,086	\$249,036	\$249,036
6400/Other	\$41,213	\$41,780	\$38,400	\$54,940	\$65,013	\$87,440	\$87,440
6600	\$23,000	\$23,000		\$208,394	\$193,394	\$0	\$0
Total	\$2,432,749	2,165,903	\$1,881,418	\$2,457,790	\$2,521,240	\$2,558,039	\$2,177,331

Special Ed.	Cost	Cost	Cost	Cost	Cost	Cost	Cost
6100/Routes	\$497,542	\$726,625	\$471,463	\$480,106	\$456,243	\$756,064	\$681,619
6200/Extra-Co	\$8,700	\$8,700	\$6,000	\$5,220	\$5,220	\$5,220	\$5,220
6300/Non-School	\$77,500	\$77,500	\$59,500	\$57,615	\$57,615	\$57,615	\$57,615
6400/Other	\$17,250	\$17,250	\$17,000	\$23,500	\$23,500	\$16,000	\$16,000
6600							
Total	\$600,992	830,075	\$553,963	\$566,441	\$542,578	\$834,899	\$760,454
Yearly Totals	\$3,033,741	2,995,978	2,435,381	3,024,231	3,063,817	3,392,938	2,937,785

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Buses	Regular	Regular	Regular	Regular	Regular	Regular	Regular
A - Cutaway				3	3	3	3
C - Conventional	49	49	47	67	71	71	71
D - Transit	5	5	5	5	5	5	5
Total	54	54	52	75	79	79	79

Staff							
Drivers	43	44	44	44	36	36	36
Aides	21	21	21	21	18	18	18
Aux. Drivers	20	18	16	16	6	6	6
Aux. Aides	8	10	10	10	0	0	0
Mechanics	3	3	3	3	3	3	3

A 3D illustration of a balance scale. On the left pan, there is a large, gold-colored dollar sign (\$). On the right pan, there is a stack of seven books with various colored spines (red, blue, yellow, green, red, green, and blue). The scale is tilted slightly towards the right, suggesting the books are heavier than the dollar sign. The background is white with a rainbow-colored arc at the top.

SPECIAL PROGRAMS

Athletics Department

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

SCHOOL YEAR	REVENUE	EXPENDITURES	
2013 – 2014	\$101,572	\$1,564,255	Actual
2014 – 2015	\$117,097	\$1,533,427	Actual
2015 – 2016	\$76,560	\$1,442,618	Actual
2016 – 2017	\$130,351	\$1,363,216	Actual
2017 – 2018	\$103,943	\$1,158,833	As of July 31, 2018

Athletics Department (Cont'd.)

The following is the price scale of admissions adopted by the 9-5A District Executive Committee:

Football Only – Division 1 21-5A

District Executive Committee: All other Sports

	Adults	Students
Football Varsity Season/Reserve Section Seats	\$5.00	(all home games)
Football Varsity – Week Game Gen Admin Ticket	\$5.00	\$3.00
Football Non-Varsity	\$3.00	\$2.00
General Admission	\$7.00	(at all the gates)
All other sports	\$3.00	\$2.00
Boys & Girls Basketball	\$3.00	\$2.00
Volleyball	\$3.00	\$2.00
Boys & Girls Soccer	\$3.00	\$2.00
Baseball	\$3.00	\$2.00
Softball	\$3.00	\$2.00
All Middle School Sports	\$3.00	\$2.00

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

Athletics Department (Cont'd.)

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

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

Revenue is derived solely through gate receipts. The funds are deposited directly into the athletic revenue account.

Child Nutrition Program

The Port Arthur ISD Child Nutrition Programs offer wholesome, nutrient – rich foods. We encourage fresh fruit and vegetables consumption. We emphasize consumption of whole grains, low-fat dairy, lean meats, plant based proteins and limit sodium, sugar and saturated fat. We strive to build healthy student minds and bodies by serving high quality, nutritious, enjoyable and economical meals. We operate under the United States Department of Agriculture (USDA) regulations through the Texas Department of Agriculture. The department operates a refrigerated truck and a van to transport commodities from the central warehouse to individual schools. Revenue is derived from government reimbursements, 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 reimbursed 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
2012-2013	\$ 5,368,937.70	\$ 5,503,435.87
2013-2014	\$ 6,020,777.76	\$ 6,012,563.25
2014-2015	\$ 5,608,672.77	\$ 5,656,882.14
2015-2016	\$ 5,688,459.07	\$ 5,743,672.25
2016-2017	\$ 5,786,804.89	\$ 5,598,828.74
2017-2018 (as of August 15, 2018)	\$ 4,959,389.01	\$ 4,789,159.77

Child Nutrition Program (cont'd)

We serve over 1.7 million meals and snacks to all students.

For the 2017-2018 school year, the Child Nutrition Department:

- Continued to comply with all federal, state, and local regulations
- Provided meals to students who participated in Jump Start & Summer School Programs
- Provided additional meals during Thanksgiving for parents, grandparents etc.
- Catered High School Senior Breakfast and Athlete Breakfast
- Implemented on-line record keeping for food production and increased on-line meal applications by 50%
- Promoted/Recognized reading emphasis by serving Dr. Seuss' Green Eggs and Ham at all elementary schools
- Received commodities worth \$453,000 from the USDA

Meal prices for the 2017-2018:

BREAKFAST		LUNCH	
STUDENT	\$0.00	STUDENT	\$0.00
EMPLOYEE	\$2.75	EMPLOYEE	\$3.75
VISITOR	\$2.75	VISITOR	\$3.75



SPECIAL REVENUES

Special Revenue – By Funds

NUMBER	TITLE	2016-2017	2017-2018	PROJECTED 2018-2019 SPECIAL REVENUES
205	HEAD START	\$2,496,389	\$2,520,998	\$2,514,981
211	TITLE I, PART A - IMPROVING BASIC PROGRAMS	\$4,311,181	\$4,459,832	\$4,459,832
211	TITLE I - 1003 SCHOOL IMPROVEMENT	\$243,866	\$275,000	\$275,000
212	TITLE I, PART C-MIGRANT	\$527,417	\$531,379	\$531,379
224	IDEA-B FORMULA	\$2,426,077	\$2,716,473	\$2,716,473
225	IDEA-B PRESCHOOL	\$36,249	\$52,298	\$52,298
226	ANALYSIS - PROJECT GRANT		\$10,000	
226	IDEA B HIGH COST		\$100,000	
226	IDEA B RESIDENTIAL	\$36,249		
244	CARL D. PERKINS BASIC FORMULA GRANT	\$142,541	\$108,900	\$108,900
255	TITLE II, PART A- SUPPORTING EFFECTIVE INSTRUCTION	\$740,393	\$560,972	\$560,972
263	TITLE III, PART A-ELA	\$231,330	\$286,917	\$286,917
289	PROJECT SERV HURRICANE RECOVERY		\$14,226	
289	RESTART HURRICANE RECOVERY		\$620,005	
289	TITLE IV, PART A, SUBPART I		\$83,531	
429	HIGH QUALITY PREKINDERGARTEN	\$217,901		
TOTALS		\$11,409,593	\$12,340,531	\$11,506,752

Federal Grants

205 Head Start

This fund classification is to be used to account, on a project basis, for funds granted for the Head Start Program by the United States Department of Health and Human Services. (93.600) (U.S. Department of Health and Human Services)

211 ESEA, Title I, Part A - Improving Basic Programs

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.010A) (U.S. Department of Education)

Note: This fund code is also used for ESEA Title I Part D, Subpart 2 - LEA programs with locally operated correctional facilities and Title I - School Improvement Program.

212 ESEA, Title I, Part C - Education of Migratory Children

This fund classification is to be used to account, on a project basis, for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen. This grant is funded by P.L. 107-110. (84.011) (U.S. Department of Education)

224 IDEA - Part B, Formula

This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) sub grants. (84.027) (U.S. Department of Education)

Federal Grants (Cont'd)

225 IDEA - Part B, Preschool

This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities. This grant is funded by PL 105-17. (84.173) (U.S. Department of Education)

226 IDEA -- Part B, Discretionary

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

- Targeted support to LEAs

- Regional Day School Programs for the Deaf

- Private residential placements

- Priority projects

- Other emerging needs.

(84.027) (U.S. Department of Education)

244 Career and Technical - Basic Grant

This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. (84.048) (U.S. Department of Education)

Federal Grants (Cont'd)

255 ESEA, Title II, Part A - Teacher and Principal Training and Recruiting

This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement. (P.L. 107-110) (84.367A) (U.S. Department of Education)

263 Title III, Part A - English Language Acquisition and Language Enhancement

This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards (P. L. 107-110, Title III, Part A, Subpart 1) (84.365A) (U.S. Department of Education)

289 Project SERV Hurricane Recovery/Restart

The Restart program is designed to support the provision of immediate services or assistance to local educational agencies (LEAs) and non-public schools in areas where a major disaster or emergency was declared under sections 401 and 501 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5170 and 5190) related to the consequences of Hurricanes Harvey, Irma, and/or Maria or the California wildfires in 2017 (“a covered disaster or emergency”). For Texas, funds will be used to assist school administrators and personnel in restarting school operations, re-opening schools, and re-enrolling students after Hurricane Harvey.

429 High Quality Prekindergarten

The program ensures that state-funded prekindergarten programs implement high-quality prekindergarten consistent with the High-Quality Prekindergarten program requirements in Texas Education Code (TEC) §29.167 – 29.171 and consistent with the provisions of TEC Chapters 41 and 42. These requirements include use of a curriculum aligned with the Texas Prekindergarten Guidelines, increased prekindergarten teacher training and/or qualifications, implementation of student progress monitoring, program evaluation and development of a family engagement plan.

PORT ARTHUR ISD

EVERY STUDENT SUCCEEDS ACT (ESSA) TITLE I, PART A PROGRAM

SUPPLEMENT/NOT SUPPLANT COMPLIANCE REQUIREMENT

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

TITLE I PART A STATUTE:

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

TEA GUIDANCE ON SUPPLEMENT/NOT SUPPLANT

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

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

STATEMENT OF METHODOLOGY:

PAISD will use a grade span methodology.

TYPE OF METHODOLOGY:

PAISD will calculate the campus allocations using pupil data.

CRITERIA USED:

- Per Pupil – based on a per pupil allocation by grade span level

Grade Span	Total # of Students
Elementary	4,314
Middle School	1,739
High School	1,958

PORT ARTHUR ISD

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

- Calculation to include –
 - PICs 11, 21, 22 & 31
 - Functions 11, 12, 13, 21, 22, 23, 32, & 33
 - All campus organization codes (001-120)

MATHEMATICAL CALCULATION:

- PIC 11 – per pupil allocation by grade span

Grade Span	Per Pupil Allocation	# of Students	Campus Allocation
Elementary	\$3,286	4,314	\$14,175,804
Middle School	\$3,635	1,739	\$6,321,265
High School	\$4,837	1,958	\$9,369,269

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

Grade Span	Per Pupil Allocation	# of Students	Campus Allocation
Elementary	\$654	141	\$92,239
Middle School	\$331	66	\$21,856
High School	\$247	94	\$23,201

- PIC 22 – N/A, at the High School level only
- PIC 31 – N/A, at the High School level only

A 3D illustration of a balance scale. On the left pan, which is higher, sits a large, gold-colored dollar sign (\$). On the right pan, which is lower, sits a stack of seven books with various colored spines (red, blue, yellow, green, red, green, and blue). The scale is supported by a central triangular fulcrum. The background is white with a rainbow-colored arc at the top.

ERATE PROVIDER

E-Rate Funding – Process Overview

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

Step 1 – Technology Plan: The process begins with the school district creating a technology plan and having it approved by the Texas Education Agency.

Step 2 – Competitive Bidding: A request for bids for eligible products and services are posted through the E-Rate website using a Form 470.

Step 3 – Bid Evaluation: After a 28 day waiting period, the most cost effective bid is selected by the school district. Services or purchases cannot occur prior to July 1 of the funding year.

Step 4 – Applying for Discounts: A Form 471, which specifies the products and services that a school district wishes to purchase with eligible discounts, is filed via the E-Rate website for consideration.

Step 5 – Application Review: E-Rate review team evaluates the submitted Form 471. E-Rate will send out a Funding Commitment Decision Letter if the application is approved.

Step 6 – Starting Services: After having received approval via the Funding Commitment Decision Letter, services can begin.

Step 7 – Invoicing: School districts can file a Form 472 via the E-Rate website in order to request reimbursement as outlined in the Funding Commitment Decision Letter.

E-Rate Funding Over 6 Years

Funding Year	Funding Total	Utilized	E-Rate Pays	PAISD Pays
2012	\$1,003,213	\$716,595	\$644,935	\$71,660
2013	\$708,919	\$474,765	\$427,289	\$47,476
2014	\$661,158	\$583,751	\$525,376	\$58,375
2015	\$1,464,169	\$1,248,537	\$1,033,686	\$214,851
2016**	\$647,798.19*	TBD	\$487,632.15*	\$160,166.04*
2017***	\$790,768.33*	TBD	\$431,394.22*	\$359,374.11*

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

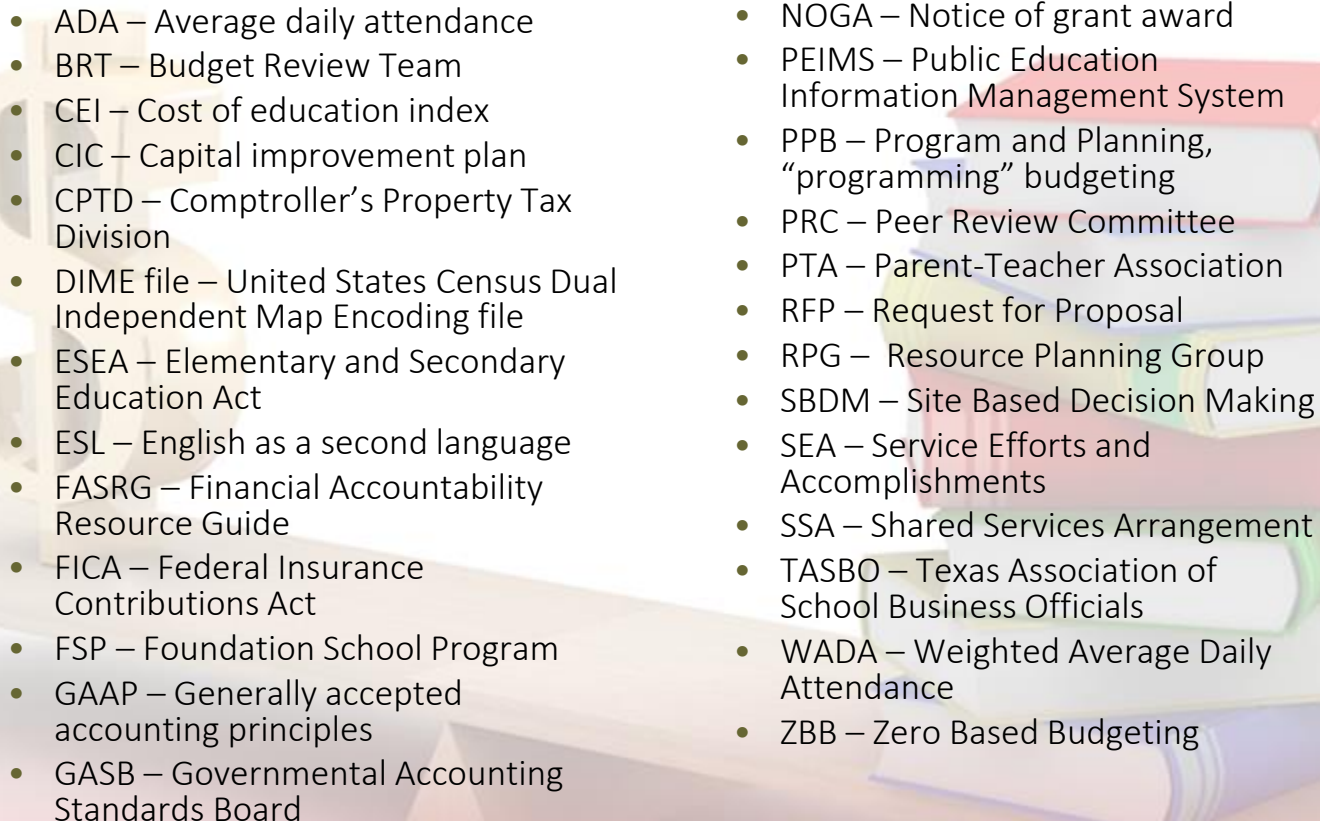
**Voice Telecommunications Services expenditures to be reimbursed at 50% for Year 2016-2017

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



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