

A puzzle with a US dollar bill design. The puzzle pieces are arranged to form a large dollar sign shape. The central piece features the portrait of Benjamin Franklin, and other pieces show parts of the bill, including the serial number 52169 C and the text 'SERIES 1996'.

Adopted

Port Arthur ISD 2015-2016 Budget

Presented to the Board of Trustees

August 27, 2015

Board of Trustees

- Mr. Thomas J. Kinlaw, III, President
- Mr. Robert Reid, Vice President
- Mr. Kenneth Lofton, Secretary
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- Mrs. Tracy Thomas, Trustee

Table of Contents

From the Superintendent's Desk	3	Summaries and Analysis	68
General Budget Information	7	Financial Summary	69
Budget Adjustments	26	Employee Benefits	76
Revenue Analysis	29	Transportation	79
Expense Analysis	35	Special Programs	84
Organizational Design	46	Athletics	85
Supporting Information	48	Child Nutrition	87
Employees	50	Special Revenue	89
Accidents	56	E-Rate	94
Attendance Rate	62	Acronyms	97
Students	65		

The background of the slide features a faint, light-colored puzzle. The central piece of the puzzle is a US dollar bill, showing the portrait of George Washington. Other puzzle pieces are visible around it, some showing parts of the bill and others showing a plain light color. The puzzle is set against a light beige background.

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 2015-2016 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 2015-2016 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 1,399 employees. It includes a well thought out compensation plan, as well as a continued focus on our attendance incentive program. Stipends of \$1,840 to \$3,280 are still in effect 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. We will continue to focus on accident prevention and reductions, and an initiative to recognize schools and departments will remain in effect. We will also continue to champion curriculum initiatives that support the system vision for Excellence. Staff will continue to receive additional staff development and support towards improving student performance. I welcome the opportunity to discuss the recommended budget in detail.

BUDGET DETAILS

This recommended budget allocates revenues and appropriations to support educational programs and services defined by the district's purpose, goals, strategic intent, and core values. It is a delicate balance of choices, which weighs the educational needs of students against the ability of the community and the state to provide the necessary financial support to serve them.

By Texas law, the General Fund, Debt Service Fund and, Food Service Fund must be approved by the Board of Trustees. All other Special Program funds which do not require Board approval are being presented in the Budget Book for your review as well.

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

For 2015-16, the maintenance and operations (M&O) tax rate remains at \$1.04, which is the same as in 2014-2015. The Interest & Sinking fund (I&S) rate has decreased from \$.3135 to \$.3131.



Port Arthur Independent School District
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Projected revenues for the 2015-2016 General Fund are \$72,951,457, excluding TRS contributions. Revenues for the General Fund are generated from the following primary resources.

Type of Revenue	2015-2016 Percent of Total Revenue	2014-2015 Percent of Total Revenue
Local, all sources	64.00%	67.16%
State, all sources	34.28%	31.32%
Federal, all sources	1.72%	1.52%

Revenues by source for the General Fund are as follows:

Revenue Sources	Recommended Revenue Budget 2015-2016	~ % Change from Adopted Budget 2014-2015
Local Sources	\$49,116,969	3.52%
State Sources	\$22,510,966	1.75%
Federal Sources	\$1,323,522	24%
Total General Fund Revenue	\$72,951,457	

The 2015-2016 state revenue projections are based on an estimated average daily attendance (ADA) of 8,020 students.

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

Summary

The school year 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.



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

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 Staff Report	January 22, 2015
Budget Retreat	May 28, 2015
Budget Retreat	June 25, 2015
Budget Retreat	August 06, 2015
Budget Hearing/Adopt Budget	August 27, 2015

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

- Budget adjustments will need to be identified:
 - To offset new/revised initiatives
 - To absorb recurring cost changes made in 2014-15
- Fund balance will be reduced by ~\$3M each year to pay scheduled Valero's lawsuit annual payment until Sept. 2016
- Consistent with prior year results, revenue for Chapter 313 Agreements was increased \$1M
- State Aid increased by about \$1M as a result of changes in last Legislative Session
- Employee Incentive Pay will be included as a reduction in Fund Balance should non-recurring revenues received in prior year exceed revenues included in the prior-year adopted budget.
- 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>

Budget 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 and 2014-15
 - \$1.04
 - 66.67% Of M&O (\$1.00)
 - \$.04 without voter approval (Golden Pennies)
- 2015-16
 - \$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 (2015-16) received from TEA on July 15.
- Expected equalized wealth level of \$372,474 will exceed the level of \$319,500 as established by Texas Education Code (TEC) § 41.002(a)(3).
- Districts whose identified wealth level falls between \$319,000 and \$514,000 per WADA may not be subject to recapture (see next page).

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

Pennies of tax rate

1 - 100

\$514,000

101 - 106

None

107 -117

\$319,500

Equalized Wealth Level

A conceptual image showing a large puzzle. The central piece is a US dollar bill, specifically the portrait of George Washington. Surrounding this central piece are several other puzzle pieces, some of which are also US dollar bills, though they are out of focus. The background is a light, neutral color.

BUDGET ADJUSTMENTS

Budget Adjustments

INCREASE IN BUDGET	AMOUNT	REDUCTION IN BUDGET	AMOUNT
Princeton Review	95,000.00	Overtime	150,000.00
LSC Co-Enrollment	77,000.00	Student Insurance	20,000.00
H1B Visas	20,000.00	Contract Services - Xerox	30,000.00
Advanced Placement Staff Development	15,000.00		
Eduphoria	55,000.00		
Curriculum Writers/Contract Services	70,000.00		
Safety Supplies and Equipment	12,800.00		
Security Hall Monitors	22,140.00		
Security - Officer	50,400.00		
ASAP	100,000.00		
Student Travel	70,000.00		
Supplies - Campus	41,000.00		
Audit	85,000.00		
Salary Increase	1,787,420.00		
Legal Services	50,179.00		
 Total	 2,550,939.00		 200,000.00
 NET INCREASE/DECREASE			 2,350,939.00

New/Modified Initiatives

Salary Increase

- The proposed salary increase provides rich, highly competitive rates to attract and encourage sustainability. Our efforts will increase our competitiveness for all positions, while maintaining ongoing salary commitments. The proposed salary increase includes the following:
 - 3.0% for Non-Exempt Employees
 - 3.0% for Teachers
 - 3.0% for Exempt Employees/Administrators

Incentive Pay

- Employee Incentive Pay will be included as a reduction in Fund Balance based on non-recurring revenues received in prior year which were higher than revenues included in the prior year adopted budget.
 - Funds will be paid to employees who have met the requirements for the 2014-2015 school year in September 2015
 - All campus and district employees of the Port Arthur Independent School District may earn an attendance/STAAR incentive annually when funds are available.
- 2015-16 budget will include a contingency for future staff incentives should funds become available.

Staff Development

- As we take on the challenge of moving our students into the direction of success, we will start with the following initiatives to improve/enhance staff development.
- Knowledge Delivery Systems (KDS) – KDS is a research-based online learning opportunity for educators to be able to collaborate with colleagues as well as learn strategies that will benefit both the teacher and students in the classroom. We are finding that there are opportunities for the district to assist in the development of teachers in various areas such as classroom management, delivery of instruction, rigor in the classroom and diversity just to name a few. Teachers with 0-3 years of experience will be enrolled in courses in the fall and spring. There will be projects, mid-term exams and capstone projects to be completed. Slots will also be available for veteran teachers who are in need of staff opportunities.
- Professional Platform for All Teachers – All teachers will have access to a professional learning platform. The platform will allow for interaction across the district where teachers can collaborate with each other to share knowledge.
- Lesson Plans – Starting in FY 2015, our curriculum supervisors will generate lesson plans for core subject areas. The lesson plans will be developed from the standards and state curriculum, Texas Essential Knowledge and Skills (TEKS). Teachers will be able to look online and refer to lesson plans that have been generated.

New/Modified Initiatives

Eduphoria

- Eduphoria is a group of integrated tools which will make it easier for teachers from the lesson planning to monitor student progress, as well as provide collaborative platform for sharing data and resources. The existing systems utilized by the district will be replaced with this one system. The district feels this system will make things easier for teachers and give them powerful and easy-to-use tools all in one place.

Staff Additions

- The district will be pursuing adding approximately 21 new positions in FY 2015 to enhance curriculum and instruction. For example, a Dean of Discipline for Memorial High School will be hired to totally oversee the discipline referrals, hearings, meeting with parents and recommendation for consequences. Four new curriculum specialists/supervisors will be hired to expand instructional emphasis from 4 resources to 8 in the following areas (English Language Arts, Math, Social Studies and Science). Additionally there will be seven new elementary teaching positions created to aid in classroom size reduction. The high school will be gaining an English position, a counselor, and instructional coach. A Principles of Architecture teacher will also be hired for 9th grade. One aide position will be added at an elementary school. Per recommendations from the auditor a new MIS Supervisor position will be created. Three positions originally funded from a federal grant will be paid for out of local funds. This change in funding source will allow affected campuses to have access to additional dollars to focus on materials, supplies, and additional program needs.

Community Advisory Board

- This committee will include parents, school officials, and leaders in key positions in the community such as judges, lawyers, etc. who work routinely with individuals with behavior problems. The purpose of this committee/board is to serve as a resource for parents with students with behavioral issues. For example, the parent can discuss the problem/concern with an advocate. The advocate will in turn bring the concern to the committee for recommendations. The committee will be designed to make recommendations to assist the parent, school and student.

The background of the slide features a collection of interlocking puzzle pieces. Several of these pieces are US dollar bills, including a prominent \$100 bill in the center showing the portrait of Benjamin Franklin. Other pieces show various parts of different bills, creating a textured, financial-themed backdrop.

REVENUE ANALYSIS: 2015-2016

Revenue 2015-2016

Combined Budget Summary

Estimated Budgeted Revenue
(Including Projected Fund Balance)

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
Estimated Revenues	\$ 76,746,008	\$ 5,842,502	\$ 26,561,338	\$ 109,149,847
Estimated Expenditures	\$ 76,746,008	\$ 5,842,502	\$ 26,561,338	\$ 109,149,848
Net Difference (Deficit)	\$ -	\$ -	\$ -	\$ -
<i>Estimated Fund Balance @ Aug. 31, 2016</i>	\$ 20,000,000			

Combined Funding

Revenue 2015-2016

Revenue Summary

Estimated Budgeted Revenue

Description	General Fund	%	Special Revenue Fund	%	Debt Service Fund	%	Memo Totals
<u>5700 Local Funding</u>	\$ 49,116,969	64.00%	\$ 675,500	11.56%	\$ 26,561,338	100.00%	\$ 76,353,806
<u>5800 State Funding</u>	\$ 26,305,517	34.28%	\$ 11,000	0.19%		0.00%	\$ 26,316,517
<u>5900 Federal Funding</u>	\$ 1,323,522	1.72%	\$ 5,156,002	88.25%		0.00%	\$ 6,479,524
TOTAL REVENUE	\$ 76,746,008		\$ 5,842,502		\$ 26,561,338		\$ 109,149,847
Percent of Revenue	70%		5%		24%		100%

Combined Funding

Revenue 2015-2016

Budgeted Revenue – Local

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
<u>5700 Local Funding</u>				
Property Taxes	\$ 40,808,335			\$ 40,808,335
Prior Year Taxes	\$ 550,000			\$ 550,000
Penalty & Interest	\$ 400,000		\$ 26,516,338	\$ 26,916,338
In lieu tax agr.	\$ 7,411,784			\$ 7,411,784
Tax Refunds/Credits	\$ (615,150)			\$ (615,150)
ERATE	\$ 400,000			\$ 400,000
Income from Inv.	\$ 22,000		\$ 45,000	\$ 67,000
Gate Receipts	\$ 90,000			\$ 90,000
Other / Food Serv.		\$ 675,500		\$ 675,500
Miscellaneous	\$ 50,000			\$ 50,000
TOTAL Local	\$ 49,116,969	\$ 675,500	\$ 26,561,338	\$ 76,353,806

Local Funding

Revenue 2015-2016

Budgeted Revenue - State

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
<u>5800 State Funding</u>				
Per Capita	\$ 1,429,402			\$ 1,429,402
Foundation	\$ 20,466,414			\$ 20,466,414
Tax Refunds/Credits	\$ 615,150			\$ 615,150
Other Program Aid	\$ 3,794,551			\$ 3,794,551
Special Revenue		\$ 11,000		\$ 11,000
TOTAL State	\$ 26,305,517	\$ 11,000	\$ -	\$ 26,316,517

State Funding

Revenue 2015-2016

Budgeted Revenue - Federal

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
<u>5900 Federal Funding</u>				
National School Lunch		\$ 3,548,002		\$ 3,548,002
Breakfast Program		\$ 1,146,000		\$ 1,146,000
USDA Commodities		\$ 462,000		\$ 462,000
Medicaid Reimburs.	\$ 1,243,522			\$ 1,243,522
Medicare Adm.	\$ 30,000			\$ 30,000
Indirect Cost	\$ 50,000			\$ 50,000
TOTAL Federal	\$ 1,323,522	\$ 5,156,002	\$ -	\$ 6,479,524

Federal Funding

The background of the slide features a light beige color with a faint, artistic illustration of interlocking puzzle pieces. Several of these puzzle pieces are designed to look like US dollar bills, with the portrait of George Washington visible on one of the central pieces. The puzzle pieces are arranged in a way that suggests a complex financial or budgetary structure.

EXPENSE ANALYSIS (2015-2016)

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 2015-2016

General Fund Summary by Function and Object Code

(Object) Description (Function)	61XX Payroll Costs	62XX Contracted Services	63XX Mat'ls & Supplies	64XX Operating Expense	66XX Capital Outlay	89XX Non-Operating Expense	15-16 Projected Budget
General (00)	0	0	0	0	0	0	0
Instruction (11)	37,166,213	2,232,410	816,545	728,017	0	0	40,943,183
Inst. Resource & Med (12)	680,859	50,003	105,245	9,214	0	0	845,320
Curr & Curr Devel (13)	507,609	98,285	3,393	1,985	0	0	611,272
Instructional Leadership (21)	1,636,218	109,205	57,420	7,491	0	0	1,810,334
School Leadership (23)	4,772,752	38,216	59,680	8,924	0	0	4,879,573
Guidance & Counseling (31)	2,220,079	15,000	43,920	5,160	0	0	2,284,159
Social Work Serv (32)	73,791	284,389	674	484	0	0	359,338
Health Services (33)	738,498	3,103	25,550	778	0	0	767,928
Student Transp (34)	2,362,919	171,802	306,651	103,440	0	0	2,944,811
Food Services (35)	136,742	0	0	0	0	0	136,742
Co-Curr/Extra Curr (36)	913,538	122,037	186,153	480,729	0	0	1,702,458
Gen'l Admin (41)	2,124,274	645,090	68,521	328,663	0	0	3,166,548
Plant Maint/Oper (51)	5,198,171	3,811,955	493,925	2,086,628	0	0	11,590,680
Security & Monitor (52)	521,158	1,243,087	50,000	0	0	0	1,814,245
Data Proc Services (53)	1,306,189	240,514	110,215	2,170	43,000	0	1,702,087
Community Serv (61)	206,546	61,709	15,225	4,350	0	0	287,830
Debt Service (71)	0	0	0	0	0	0	0
Const. Mgmt. (81)	0	0	0	0	0	0	0
Juvenile Just AEP (95)	0	119,500	0	0	0	0	119,500
Other Intergov. (99)	0	780,000	0	0	0	0	780,000
Total	60,565,556	10,026,305	2,343,116	3,768,031	43,000	0	76,746,008

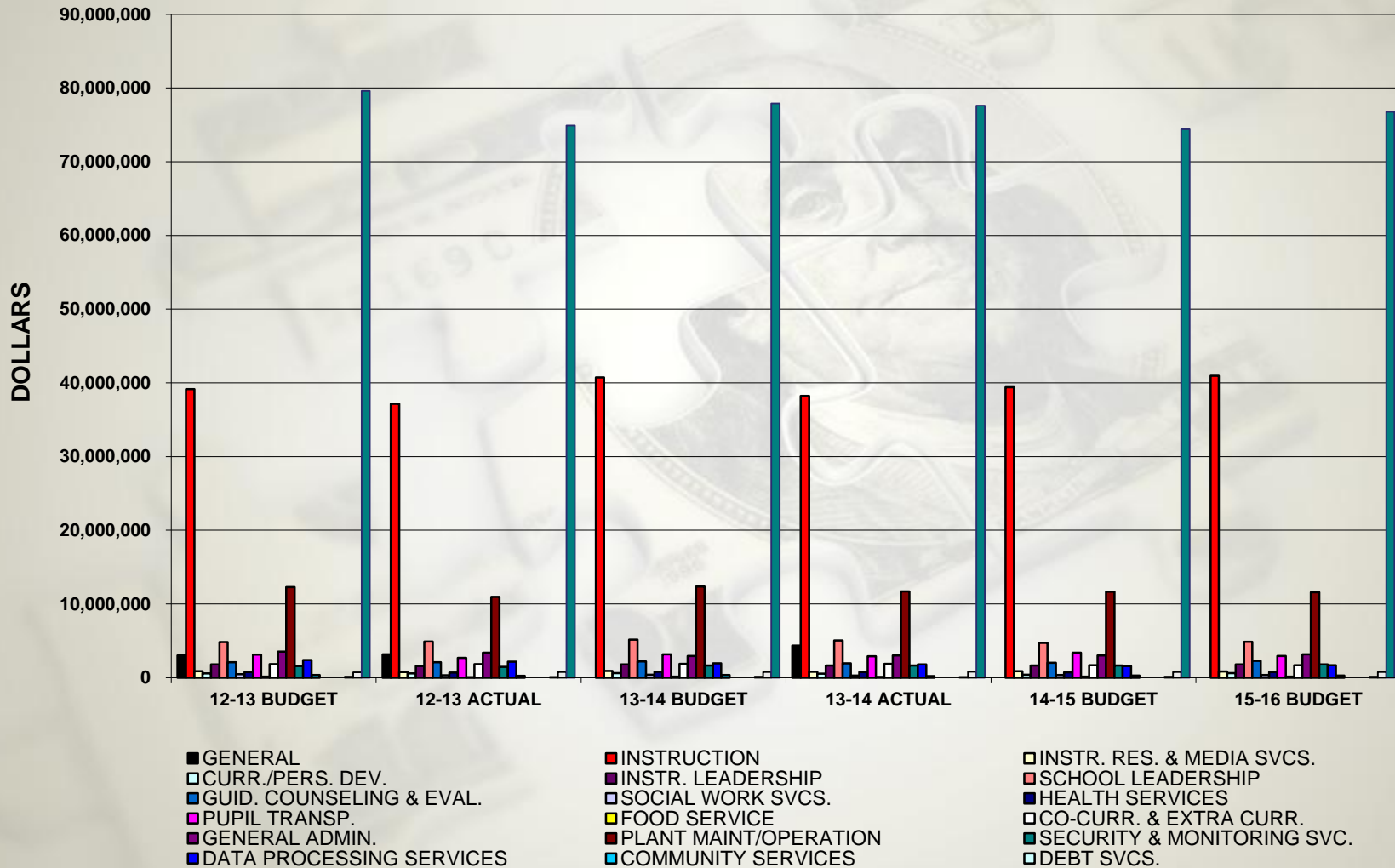
Percent of Total Budget	78.92%	13.06%	3.05%	4.91%	0.06%	0.00%	100.00%
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Expenses (PRELIMINARY) as of August 20, 2015

Revenue (ESTIMATE)	76,746,008
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Proposed Expenses 2015-2016

By Functions



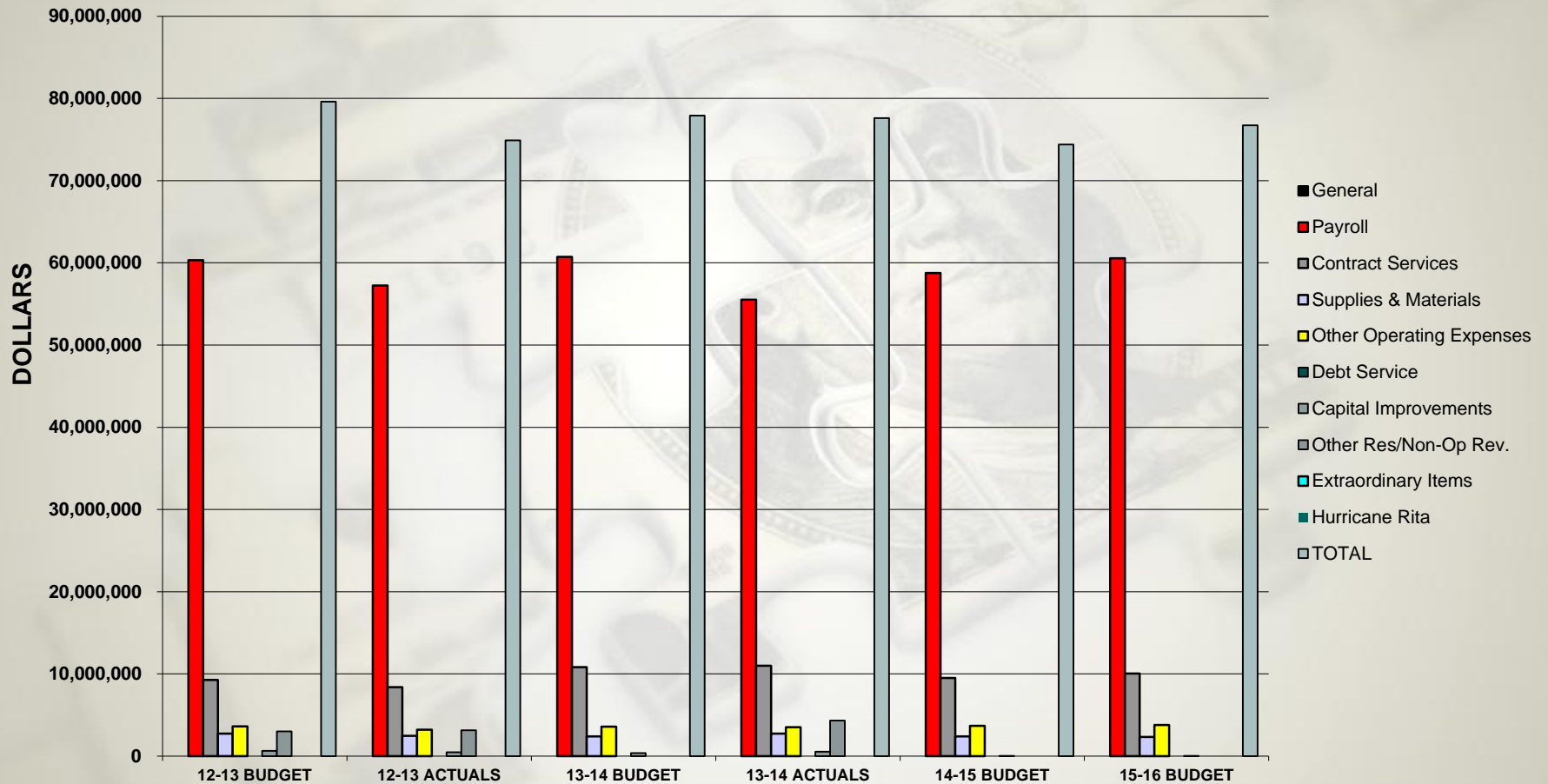
Proposed Expenses 2015-2016

By Functions

#	FUNCTION	12-13 BUDGET	12-13 ACTUAL	13-14 BUDGET	13-14 ACTUAL	14-15 BUDGET	15-16 BUDGET	15-16 VS. 14-15
000	GENERAL	3,013,750	3,153,250	0	4,334,782	0	0	0
011	INSTRUCTION	39,157,688	37,150,107	40,752,090	38,211,796	39,400,674	40,943,183	1,542,509
012	INSTR. RES. & MEDIA SVCS.	877,103	770,984	898,034	784,289	864,597	845,320	(19,277)
013	CURR./PERS. DEV.	581,069	577,457	601,665	525,647	404,643	611,272	206,629
021	INSTR. LEADERSHIP	1,782,724	1,589,588	1,803,577	1,643,315	1,643,160	1,810,334	167,175
023	SCHOOL LEADERSHIP	4,831,943	4,897,838	5,145,959	5,031,049	4,713,817	4,879,573	165,756
031	GUID. COUNSELING & EVAL.	2,085,886	2,077,119	2,214,128	1,940,787	2,010,376	2,284,159	273,783
032	SOCIAL WORK SVCS.	454,404	326,844	408,296	282,913	360,364	359,338	(1,026)
033	HEALTH SERVICES	772,835	694,202	784,998	748,857	740,957	767,928	26,971
034	PUPIL TRANSP.	3,110,465	2,697,584	3,174,043	2,900,301	3,376,006	2,944,811	(431,195)
035	FOOD SERVICE	121,685	73,350	135,332	94,677	135,332	136,742	1,410
036	CO-CURR. & EXTRA CURR.	1,838,453	1,832,763	1,855,933	1,872,211	1,669,327	1,702,458	33,131
041	GENERAL ADMIN.	3,521,544	3,368,088	2,946,110	3,022,228	2,998,827	3,166,548	167,721
051	PLANT MAINT/OPERATION	12,300,873	10,962,518	12,378,989	11,685,372	11,668,594	11,590,680	(77,914)
052	SECURITY & MONITORING SVC.	1,582,143	1,479,079	1,648,803	1,651,287	1,632,655	1,814,245	181,590
053	DATA PROCESSING SERVICES	2,375,292	2,162,751	1,927,038	1,796,924	1,580,372	1,702,087	121,716
061	COMMUNITY SERVICES	368,773	236,438	340,157	206,127	295,870	287,830	(8,040)
071	DEBT SVCS.	0	0	0	0	0	0	0
072	MIS LEASE	0	0	0	0	0	0	0
081	FACILITIES CONSTRUCTION	0	0	0	0	0	0	0
095	JUV. JUST. ALTERN. ED.	119,500	94,500	119,500	108,000	119,500	119,500	0
099	OTHER INTERGOVERNMENTAL	715,000	760,249	770,000	783,544	780,000	780,000	0
	TOTAL	79,611,128	74,904,708	77,904,652	77,624,104	74,395,069	76,746,008	2,350,939

Proposed Expenses 2015-2016

By Object Code



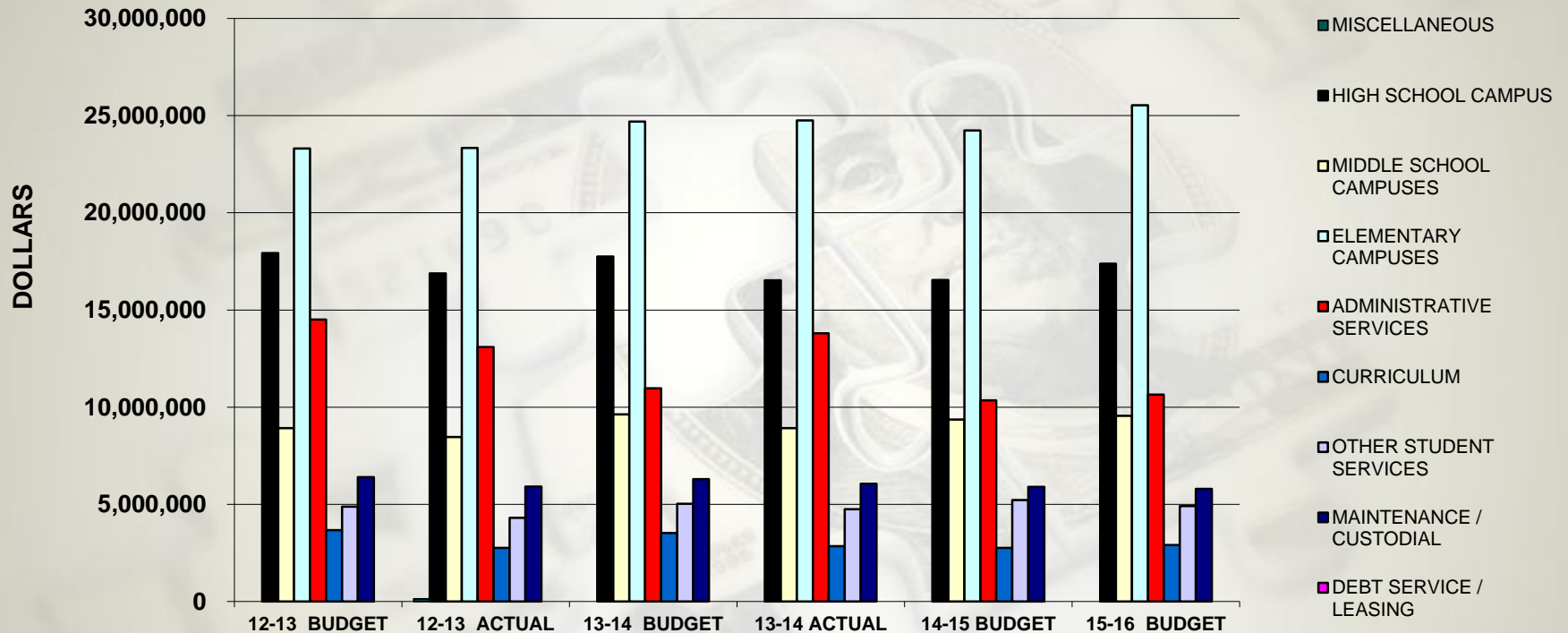
Proposed Expenses 2015-2016

By Object Code

OBJECT CODE	12-13 BUDGET	12-13 ACTUALS	13-14 BUDGET	13-14 ACTUALS	14-15 BUDGET	15-16 BUDGET	15-16 VS. 14-15
Payroll	60,328,572	57,250,025	60,741,975	55,529,079	58,777,873	60,565,556	1,787,682
Contract Services	9,255,895	8,384,540	10,815,422	10,982,236	9,494,938	10,026,305	531,367
Supplies & Materials	2,747,426	2,467,569	2,407,240	2,734,845	2,398,383	2,343,116	(55,267)
Other Operating Expenses	3,624,431	3,196,053	3,573,877	3,506,022	3,680,875	3,768,031	87,156
Capital Improvements	641,054	453,271	366,138	537,140	43,000	43,000	0
Other Res/Non-Op Rev.	3,013,750	3,153,250	0	4,334,782	0	0	0
TOTAL	79,611,128	74,904,708	77,904,652	77,624,104	74,395,069	76,746,008	2,350,939

Proposed Expenses 2015-2016

By Instructional Level



Actuals and Budget Comparison Fiscal Years (2012-2016)

ORG #	ORGANIZATION	12-13 BUDGET	12-13 ACTUAL	13-14 BUDGET	13-14 ACTUAL	14-15 BUDGET	15-16 BUDGET
000	MISCELLANEOUS	0	139,500	0	0	0	0
	HIGH SCHOOL CAMPUS						
004	STILWELL TECHNICAL CTR (CATE)	1,340,291	1,328,138	1,324,567	1,292,226	1,423,188	1,409,663
005	PORT ARTHUR ALT CAMPUS	1,578,918	1,333,355	1,500,602	1,444,369	1,355,245	1,394,395
009	MEMORIAL HIGH SCHOOL	11,208,856	10,738,697	11,233,578	10,453,792	10,321,849	10,819,430
010	INDEPENDENT ACCOUNTS	0	0	0	0	0	0
010	MEMORIAL 9TH GRADE (AUSTIN)	3,793,487	3,486,459	3,689,665	3,330,696	3,447,772	3,761,861
	MIDDLE SCHOOL CAMPUSES						
041	THOMAS JEFFERSON MIDDLE SCH	4,877,309	4,493,789	5,354,321	4,945,617	5,189,877	5,310,360
043	LINCOLN MIDDLE SCHOOL	4,044,918	3,963,888	4,276,259	3,970,633	4,178,771	4,249,130
044	S F AUSTIN ELEM/MIDDLE	0	0	0	0	0	0
	ELEMENTARY CAMPUSES						
102	DEQUEEN ELEMENTARY	2,518,916	2,567,652	2,730,088	2,675,518	2,559,303	2,652,316
103	SAM HOUSTON ELEMENTARY	3,531,316	3,547,277	3,799,576	3,470,673	3,512,293	3,629,740
105	LEE ELEMENTARY	3,290,331	3,203,752	3,487,582	3,416,570	3,265,533	3,417,617
106	PEASE ELEMENTARY	0	0	0	0	0	0
108	TRAVIS ELEMENTARY	2,688,476	2,726,334	2,830,490	2,966,307	2,921,693	3,049,238
109	TYRRELL ELEMENTARY	2,920,250	2,827,826	3,042,343	2,971,912	2,970,597	3,125,326
111	WHEATLEY SCH OF SPEC PROG	1,156,041	1,010,751	1,129,721	1,066,925	1,123,930	1,131,670
113	DOWLING ELEMENTARY	2,217,777	2,292,144	2,351,706	2,267,954	2,364,211	2,454,841
116	WILSON TECHNOLOGY THEME	0	0	0	0	0	0
116	ADAMS ELEMENTARY	2,726,860	2,677,150	2,911,921	2,897,200	2,907,905	3,341,513
117	WASHINGTON ELEMENTARY	2,264,462	2,181,339	2,416,337	2,402,914	2,619,578	2,731,611
699	SUMMER SCHOOL	0	311,077	0	619,909	0	0
	ADMINISTRATIVE SERVICES						
701	SUPERINTENDENT	722,871	745,287	447,578	518,296	524,770	567,414
702	SCHOOL BOARD	590,212	518,350	294,895	359,826	294,895	333,795
703	TAX COSTS	3,775,000	3,798,656	830,000	5,158,038	820,000	820,000
710	ADMINISTRATION BUILDING	5,417,061	4,096,373	5,751,732	4,235,570	5,435,661	5,477,059
712	MEDIA CENTER	0	0	0		0	0
713	ASST TO SUPERINTENDENT	90,576	113,046	122,516	90,316	82,252	84,537
717	TECHNOLOGY SPECIALIST DEP	1,724,818	1,629,492	1,393,735	1,259,918	1,096,215	1,118,461
726	BUSINESS OFFICE	1,147,157	1,185,869	1,127,258	1,115,904	1,115,951	1,216,785
727	MIS DEPARTMENT	459,587	428,557	436,444	442,907	392,781	487,954
731	PERSONNEL/HUMAN RESOURCES	579,948	571,115	565,080	623,712	592,776	539,896
740	GENERAL INDIRECT	0	0	0		0	0

Actuals and Budget Comparison Fiscal Years (2012-2016)

CURRICULUM							
709	SPECIAL EDUCATION	1,181,007	1,004,477	1,194,249	1,027,214	1,116,939	1,106,523
871	SPECIAL PROJECTS	868,222	379,745	864,538	659,469	759,238	765,248
951	DEPT. OF INSTRUCTION	549,596	479,062	379,770	362,917	235,047	376,054
953	DEPUTY SUPERINTENDENT	412,995	352,595	435,270	206,137	0	0
957	DIRECTOR OF BILINGUAL EDU	296,060	225,996	282,398	223,144	275,528	275,846
958	SUPERVISOR OF G/T	0	0	0	0	0	0
959	REFORM OFF- SECONDARY EDU	361,399	321,725	369,652	375,902	373,654	385,824
OTHER STUDENT SERVICES							
904	PUPIL TRANSPORTATION	3,024,231	2,618,769	3,078,090	2,827,183	3,280,726	2,848,308
912	PRINT SHOP	220,960	124,093	226,142	105,886	231,955	222,453
922	CAMPUS SECURITY	1,235,796	1,185,042	1,302,928	1,402,051	1,286,780	1,417,445
952	STUDENT SERVICES	75,246	75,638	76,443	76,932	76,018	78,267
955	HEALTH SERVICES	327,090	309,043	348,334	341,107	339,498	346,407
956	STADIUM AND GROUNDS	0	0	0	0	0	0
MAINTENANCE / CUSTODIAL							
925	MAINT. DEPT.	5,936,160	5,464,349	5,856,609	5,382,239	5,207,622	5,175,307
926	RECEIVING DEPARTMENT	125,991	119,322	100,453	0	0	0
928	CO-ORD OF CUSTODIAL SERV	330,937	328,978	341,784	674,647	695,018	623,715
DEBT SERVICE / LEASING							
999	DEBT SERVICE	0	0	0	0	0	0
	TOTAL	79,611,128	74,904,708	77,904,652	77,662,531	74,395,069	76,746,008

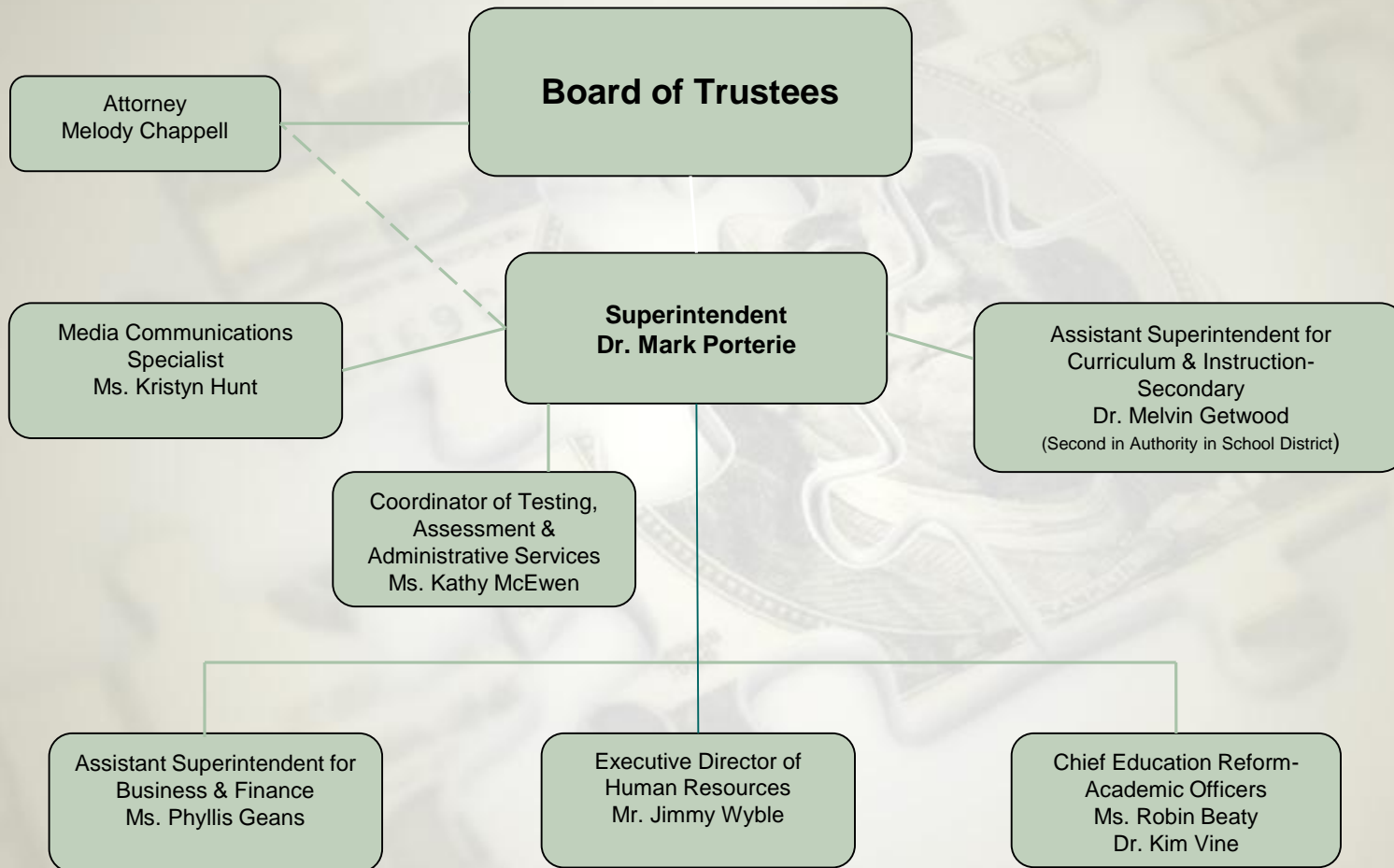
Actuals and Budget Comparison Fiscal Years (2012-2016)

SUMMARY BY INSTRUCTIONAL LEVELS						
INSTRUCTIONAL LEVEL	12-13 BUDGET	12-13 ACTUAL	13-14 BUDGET	13-14 ACTUAL	14-15 BUDGET	15-16 BUDGET
MISCELLANEOUS	0	139,500	0	0	0	0
HIGH SCHOOL CAMPUS	17,921,553	16,886,649	17,748,412	16,521,083	16,548,054	17,385,348
MIDDLE SCHOOL CAMPUSES	8,922,227	8,457,677	9,630,580	8,916,250	9,368,648	9,559,490
ELEMENTARY CAMPUSES	23,314,429	23,345,303	24,699,763	24,755,883	24,245,044	25,533,871
ADMINISTRATIVE SERVICES	14,507,230	13,086,744	10,969,238	13,804,487	10,355,300	10,645,900
CURRICULUM	3,669,279	2,763,599	3,525,877	2,854,782	2,760,407	2,909,496
OTHER STUDENT SERVICES	4,883,323	4,312,585	5,031,936	4,753,159	5,214,977	4,912,880
MAINTENANCE / CUSTODIAL	6,393,088	5,912,650	6,298,845	6,056,886	5,902,640	5,799,022
DEBT SERVICE / LEASING	0	0	0	0	0	0
TOTAL	79,611,128	74,904,708	77,904,652	77,662,531	74,395,069	76,746,008

The background of the slide features a faint, artistic illustration of interlocking puzzle pieces. The central piece is a US dollar bill, specifically showing the portrait of George Washington. Other puzzle pieces around it also contain faint images of dollar bills, creating a metaphor for the 'pieces' of an organization fitting together.

ORGANIZATIONAL DESIGN

PAISD Organizational Design



The background of the slide features a faint, light-colored image of a puzzle. One of the puzzle pieces is a US dollar bill, showing the portrait of George Washington. The puzzle is set against a light beige background.

SUPPORTING INFORMATION

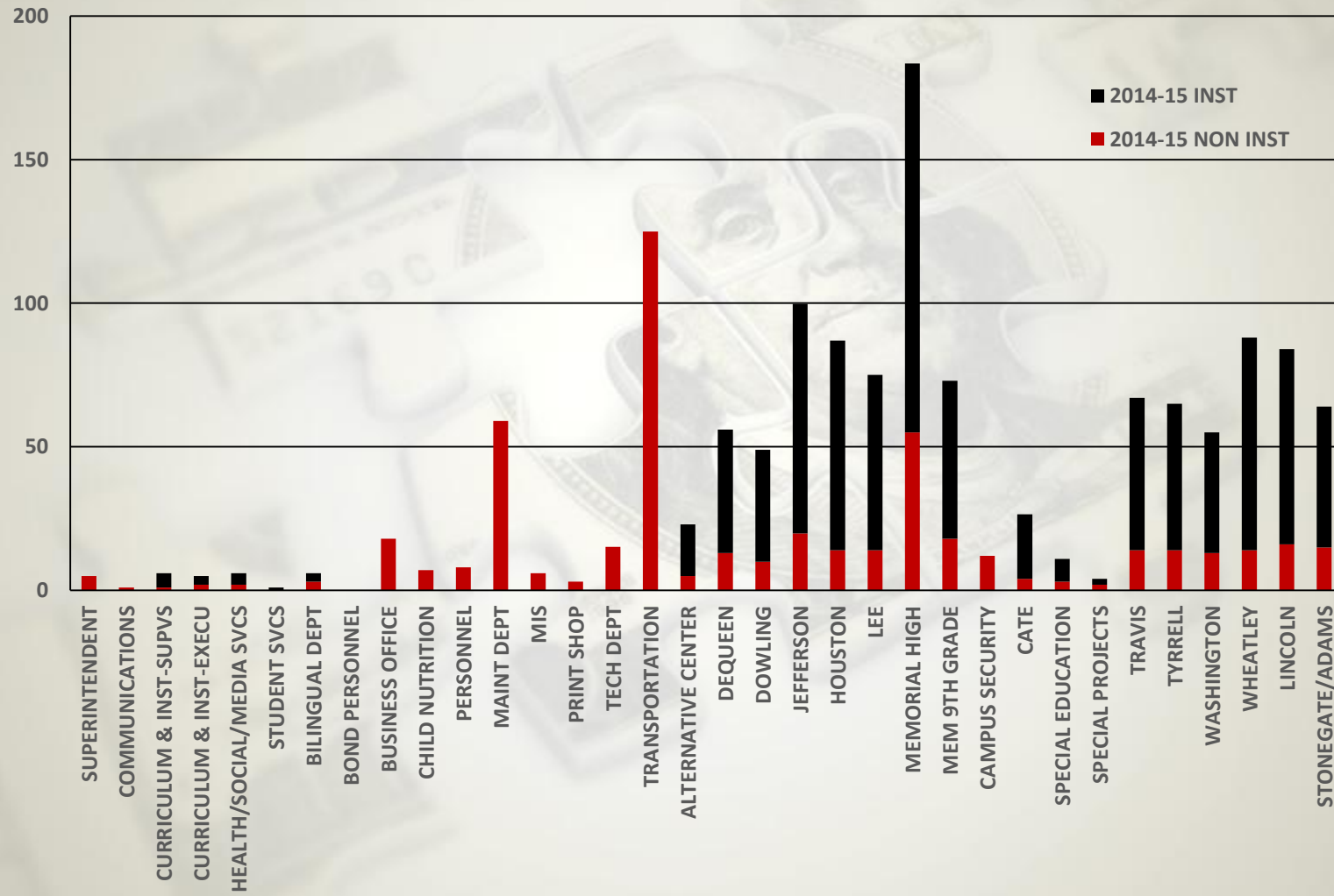
Statistical Data

- Employees
- Accidents
- Attendance Rate
- Students

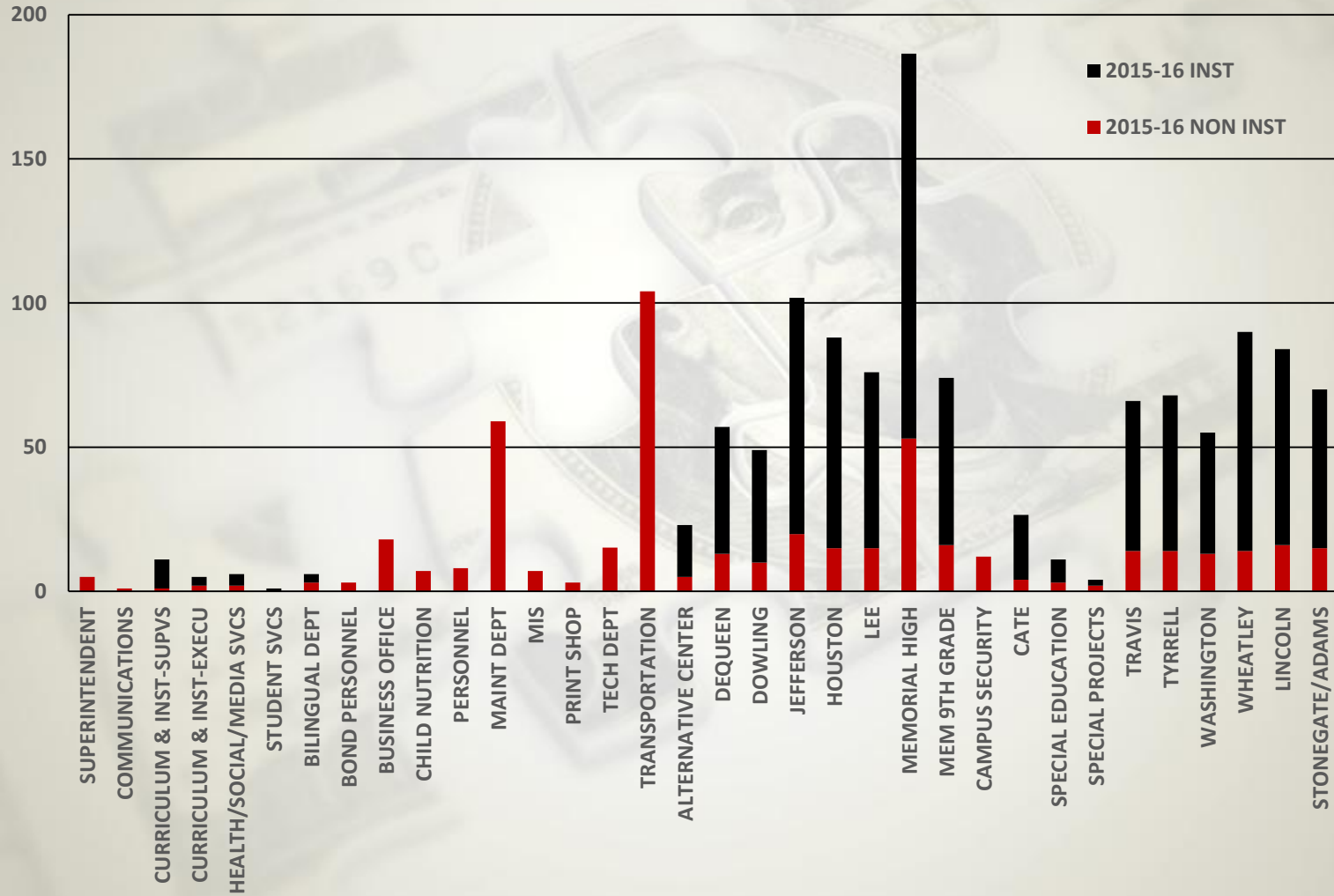


EMPLOYEES

PAISD Employees 2014-2015



PAISD Employees 2015-2016



PAISD Employees 2015 VS. 2016

LOCATION	2014-15 NON INST	2014-15 INST	2015-16 NON INST	2015-16 INST	TOT 14-15	TOT 15-16	DIFF
SUPERINTENDENT	5		5		5	5	0
COMMUNICATIONS	1		1		1	1	0
CURRICULUM & INST-SUPVS	1	5	1	10	6	11	5
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	3	3	6	6	0
BOND PERSONNEL	0	0	3	0	0	3	3
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	6		7		6	7	1
PRINT SHOP	3		3		3	3	0
TECH DEPT	15.2		15.2		15.2	15.2	0
TRANSPORTATION	125		104		125	104	-21
ALTERNATIVE CENTER	5	18	5	18	23	23	0
DEQUEEN	13	43	13	44	56	57	1
DOWLING	10	39	10	39	49	49	0
JEFFERSON	19.8	80	19.8	82	99.8	101.8	2
HOUSTON	14	73	15	73	87	88	1
LEE	14	61	15	61	75	76	1
MEMORIAL HIGH	55	128.5	53	133.5	183.5	186.5	3
MEM 9TH GRADE	18	55	16	58	73	74	1
CAMPUS SECURITY	12		12		12	12	0
CATE	4	22.5	4	22.5	26.5	26.5	0
SPECIAL EDUCATION	3	8	3	8	11	11	0
SPECIAL PROJECTS	2	2	2	2	4	4	0
TRAVIS	14	53	14	52	67	66	-1
TYRRELL	14	51	14	54	65	68	3
WASHINGTON	13	42	13	42	55	55	0
WHEATLEY	14	74	14	76	88	90	2
LINCOLN	16	68	16	68	84	84	0
STONEGATE/ADAMS	15	49	15	55	64	70	6
TOTAL	511	883	492	909	1394	1401	7

Instructional Classifications 2015-2016

LOCATION	ADMINISTRATORS	AIDES	BUS AIDES	DRIVERS /MECH	CHILD NUTRITION	SUPPORT	CUSTODIANS	MAINTENANCE	TEACHER/ OTH PROF	GRAND TOTAL
BILINGUAL	2					1				3
CATE	1	0.5							21	22.5
CURRICULUM & INST-SUPVS	10									10
STUDENT SERVICES	1									1
CURRICULUM & INST-EXECUT	3									3
C&D CENTER	4								4	8
DEQUEEN	2	8							34	44
DOWLING	2	6							31	39
JEFFERSON	5	12							65	82
HOUSTON	2	17							54	73
LEE	2	11							48	61
MEM HS	12	17.5							104	133.5
MEM 9TH	3	9							46	58
PAAC	1	1							16	18
ADAMS	2	8							45	55
TRAVIS	2	8							42	52
TYRRELL	2	9							43	54
WASHINGTON	2	6							34	42
WHEATLEY	2	40							34	76
LINCOLN	4	11							53	68
SPEC PROG	1	1								2
HEALTH/SOCIAL/MEDIA SVCS	1								3	4
INSTRUCTIONAL TOTAL	66	165				1			677	909

Non-Instructional Classifications 2015-2016

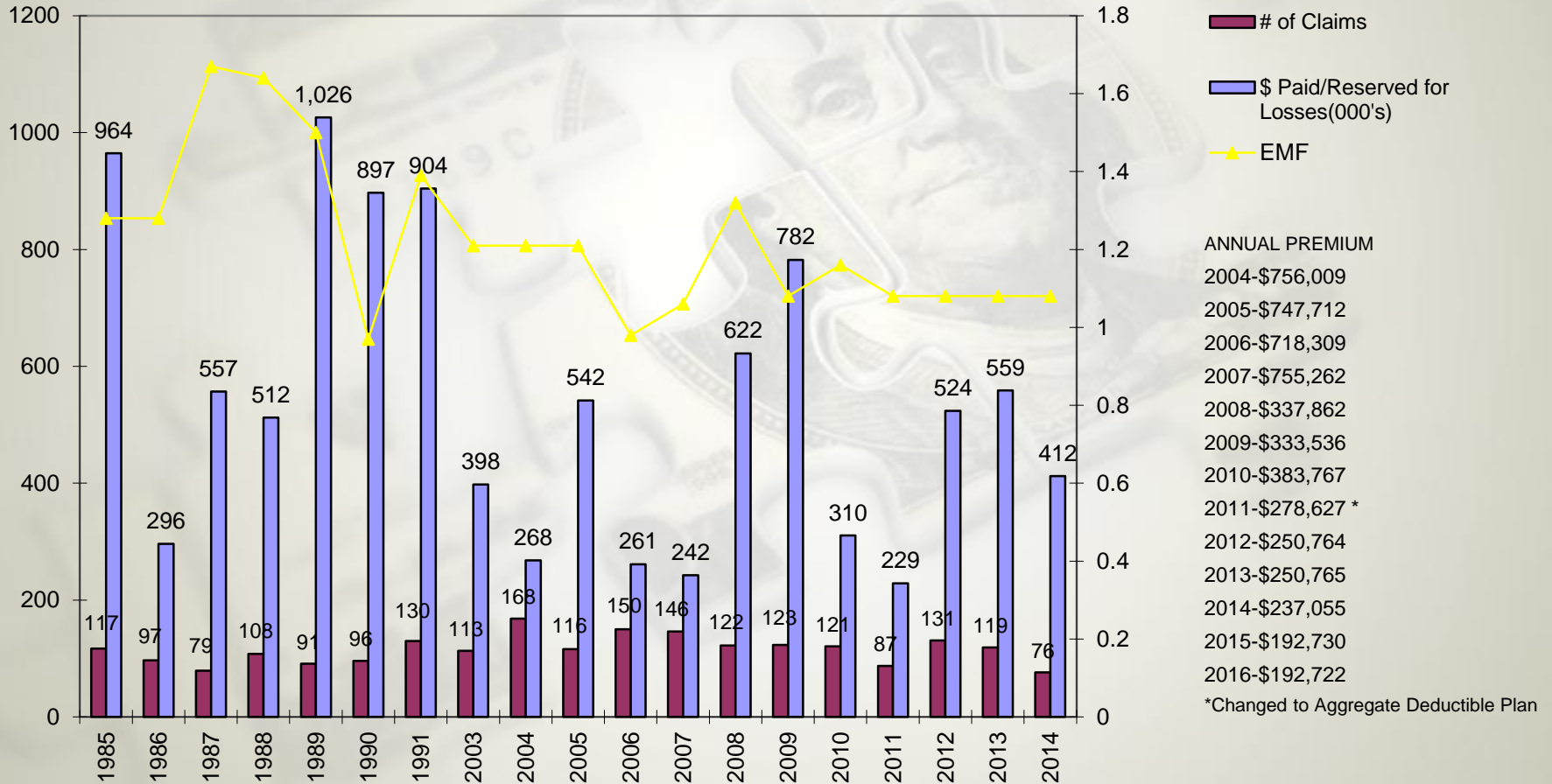
LOCATION	ADMINISTRATORS	AIDES	BUS AIDES	DRIVERS /MECH	CHILD NUTRITION	SUPPORT	CUSTODIANS	MAINTENANCE	TEACHER /OTH PROF	GRAND TOTAL
BILINGUAL						3				3
CATE						1	3			4
BOND PERSONNEL	1					2				3
BUSINESS OFFICE	2					13			3	18
C&D CENTER						3				3
CHILD NUTRITION	1					6				7
CAMPUS SECURITY								12		12
CURRICULUM & INST-SUPVS						1				1
CURRICULUM & INST-EXECUT						2				2
COMMUNICATION DEPT	1									1
DEQUEEN					6	2	5			13
DOWLING					5	2	3			10
JEFFERSON					10	3	6.8			19.8
HOUSTON					8	2	5			15
LEE					9	2	4			15
MAINTENANCE	2					5	7	45		59
MEM HS					24	12	17			53
MEM 9TH					7	4	5			16
MIS	1					3			3	7
PAAC						2	3			5
ADAMS					6	3	6			15
PERSONNEL	1					7				8
PRINT SHOP						3				3
SPEC PROG						1			1	2
HEALTH/SOCIAL/MEDIA SVCS						2				2
SUPT OFFICE	1					4				5
TECH	2					12	0.2		1	15.2
TRANSPORTATION	1		20	67		3			1	92
TRAVIS					8	2	4			14
TYRRELL					7	2	5			14
WASHINGTON					6	2	5			13
WHEATLEY			6	6	6	5	3			26
LINCOLN					8	4	4			16
NON INSTRUCTIONAL TOTAL	13	0	26	73	110	118	86	57	9	492

A conceptual image showing a large puzzle. The central piece is a US dollar bill, specifically the portrait of George Washington. Surrounding this central piece are several other puzzle pieces, some of which are also US dollar bills, though they are out of focus. The background is a light, neutral color.

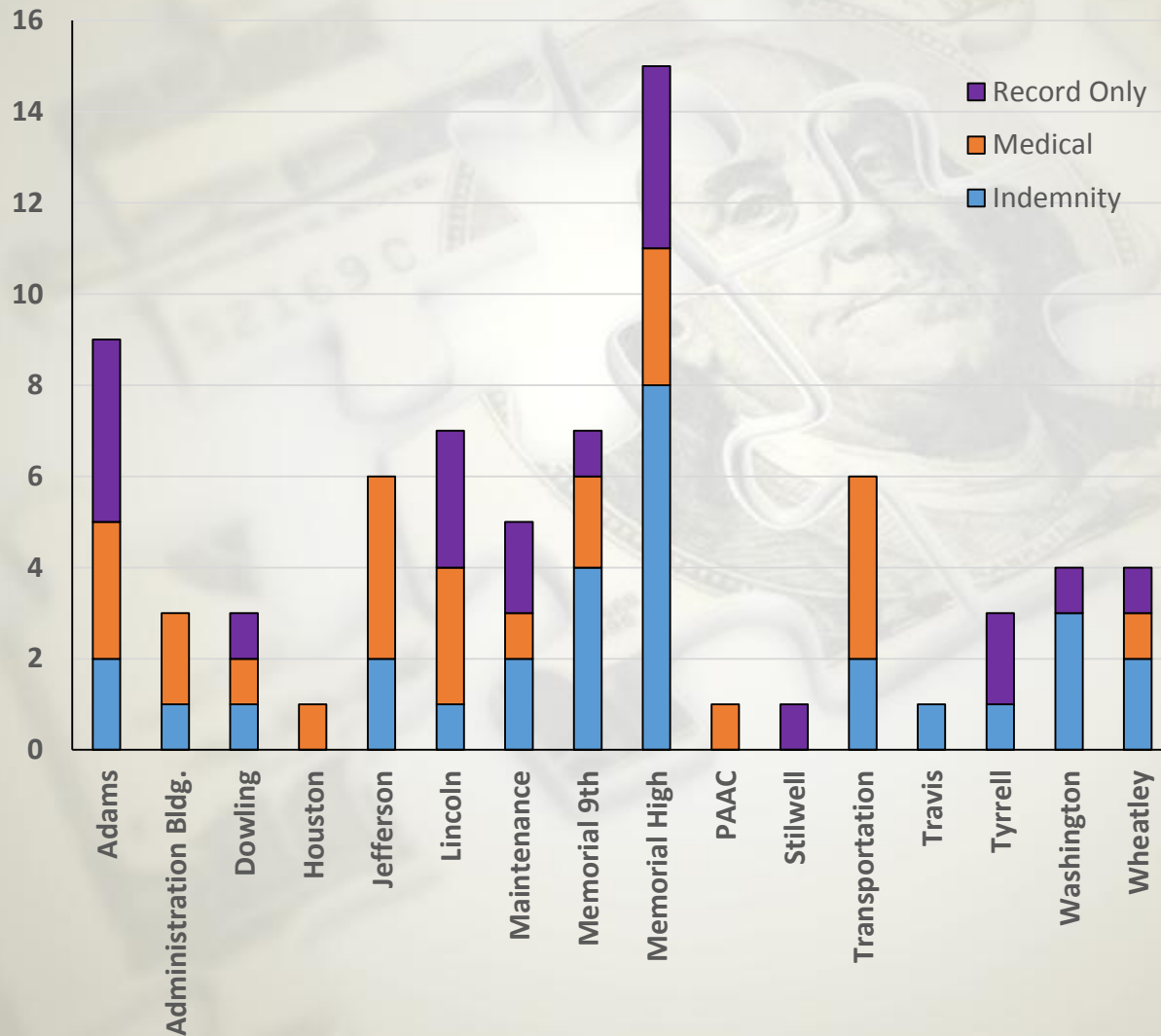
ACCIDENTS

PAISD Workers' Compensation History

**WORKERS' COMPENSATION ACTIVITIES
BY FUND YEAR**



PAISD Workers' Compensation Claims By Organization (September 2014 - June 2015)



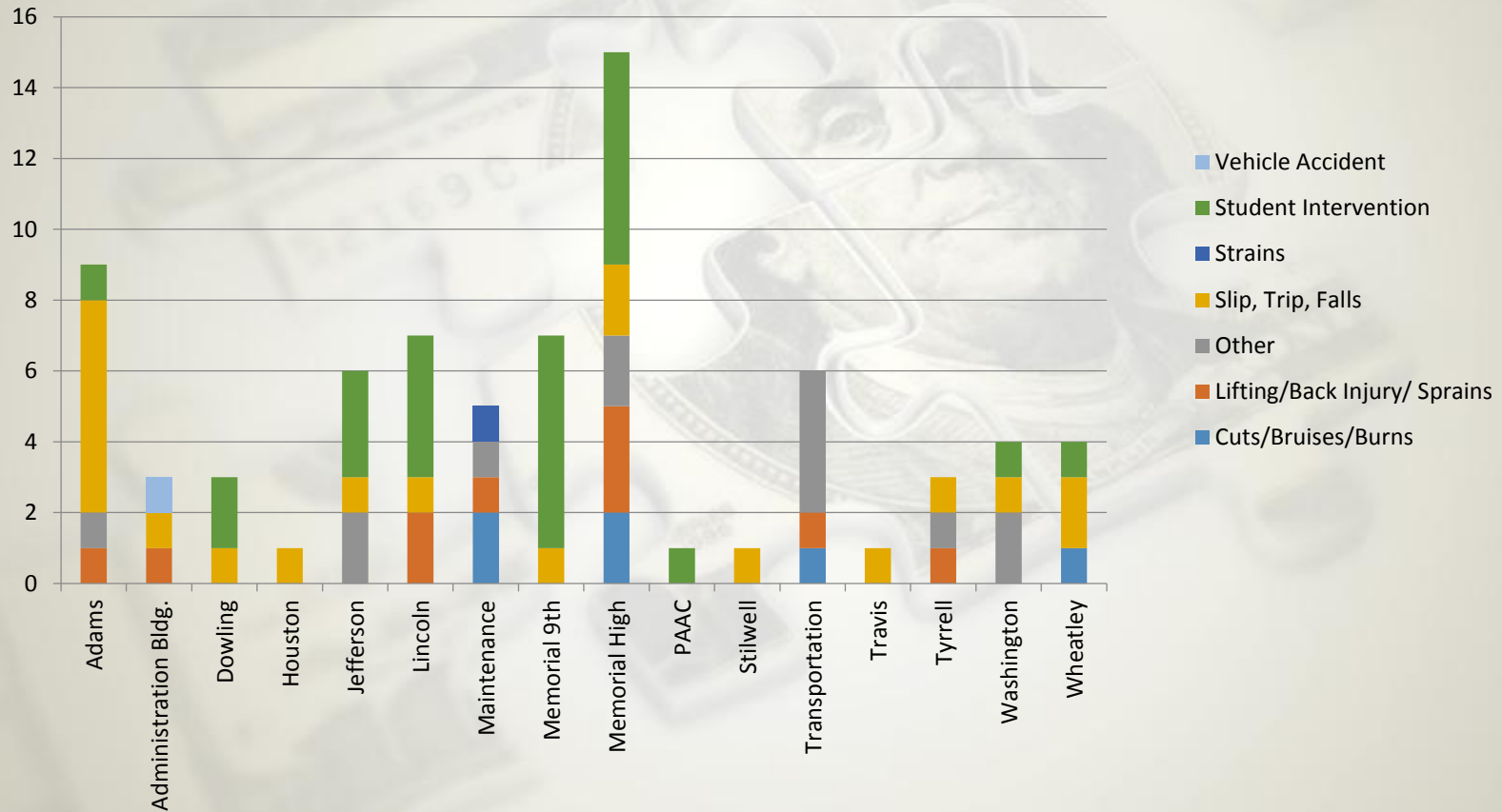
PAISD Workers' Compensation Claims

By Organization (September 2014 - June 2015)

Campus/Organization	Type			
	Indemnity	Medical	Record Only	Grand Total
Adams	2	3	4	9
Administration Bldg.	1	2		3
Dowling	1	1	1	3
Houston		1		1
Jefferson	2	4		6
Lincoln	1	3	3	7
Maintenance	2	1	2	5
Memorial 9th	4	2	1	7
Memorial High	8	3	4	15
PAAC		1		1
Stilwell			1	1
Transportation	2	4		6
Travis	1			1
Tyrrell	1		2	3
Washington	3		1	4
Wheatley	2	1	1	4
Grand Total	30	26	20	76

PAISD Workers' Compensation Claims

By Organization (September 2014 – June 2015)



PAISD Workers' Compensation Claims

By Organization (September 2014 – June 2015)

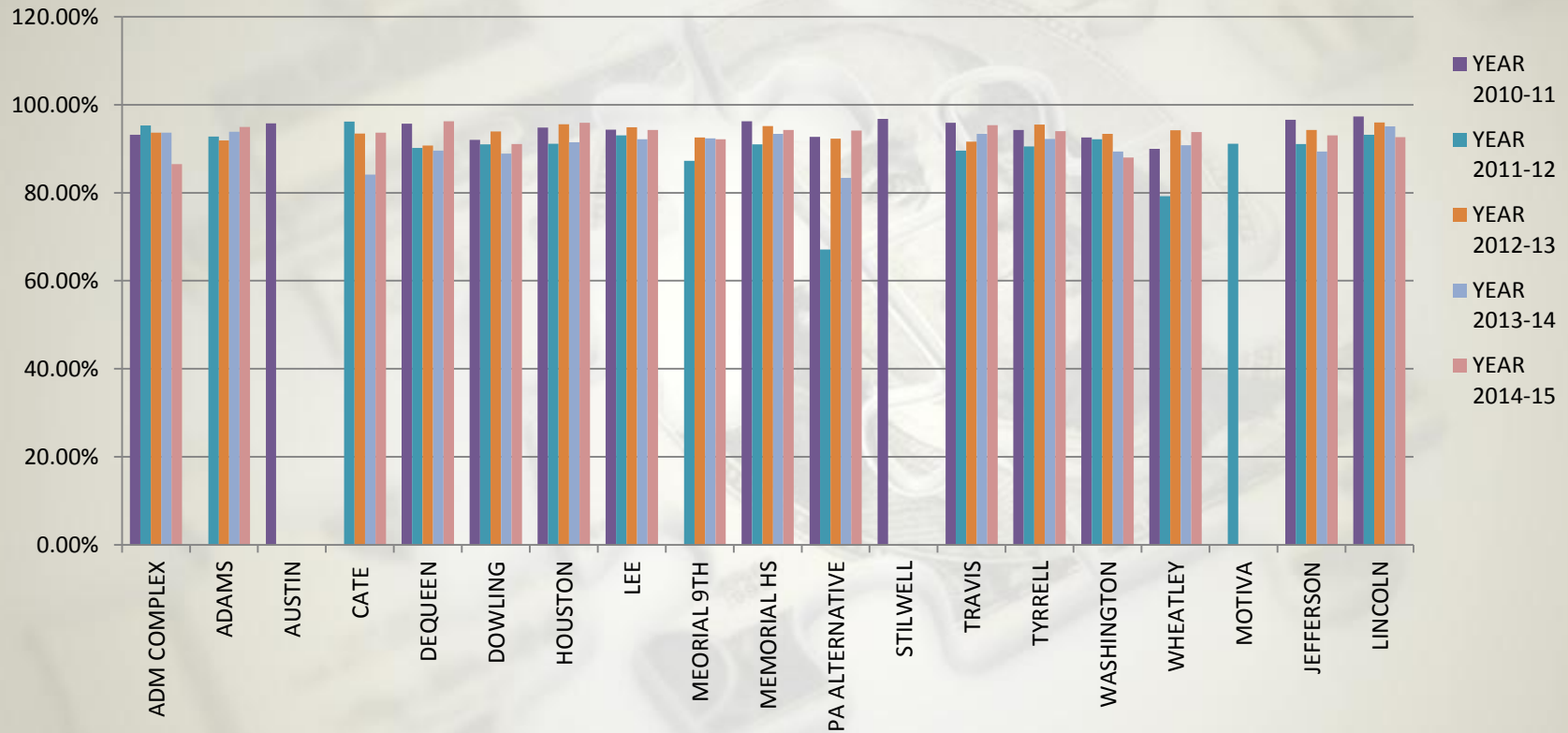
Campus/Organization	Cuts/Bruises/Burns	Lifting/Back Injury/ Sprains	Other	Slip, Trip, Falls	Strains	Student Intervention	Vehicle Accident	Grand Total
Adams		1	1	6		1		9
Administration Bldg.		1		1			1	3
Dowling				1		2		3
Houston				1				1
Jefferson			2	1		3		6
Lincoln		2		1		4		7
Maintenance	2	1	1		1			5
Memorial 9th				1		6		7
Memorial High	2	3	2	2		6		15
PAAC						1		1
Stilwell				1				1
Transportation	1	1	4					6
Travis				1				1
Tyrrell		1	1	1				3
Washington			2	1		1		4
Wheatley	1			2		1		4
Grand Total	6	10	13	20	1	25	1	76

A conceptual image showing a large puzzle. The central piece is a US dollar bill, specifically a \$100 bill, which is slightly raised and in focus. Surrounding it are several other puzzle pieces, some of which are also US dollar bills, but they are blurred and less distinct. The overall scene suggests that financial aspects are a key part of a larger system or process.

ATTENDANCE RATE

Professional Personnel

Attendance Rate FY 2011-2015



Professional Personnel

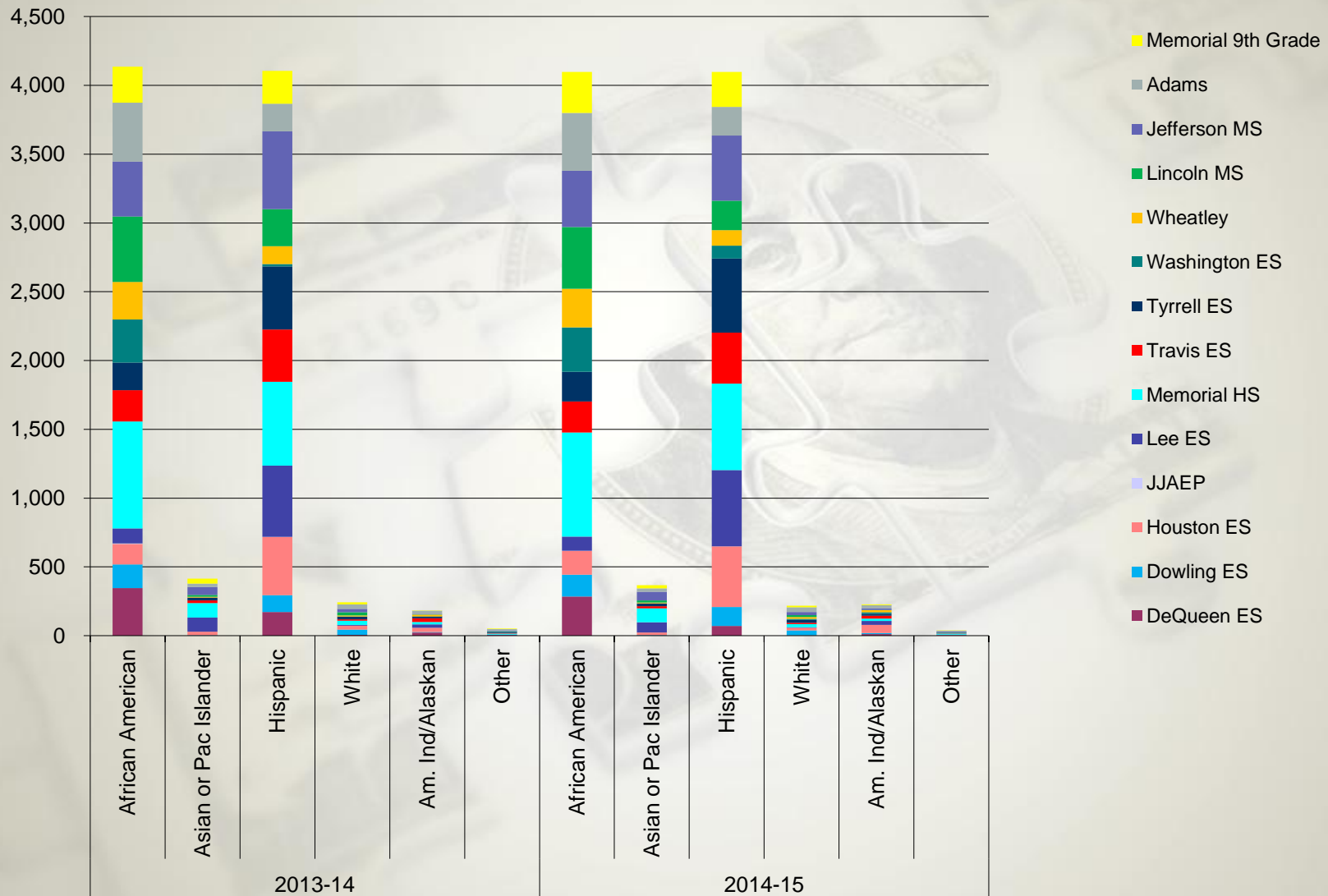
Attendance Rate FY 2011-2015

CAMPUS	YEAR 2010-11	YEAR 2011-12	YEAR 2012-13	YEAR 2013-14	YEAR 2014-15	GRAND TOTAL
ADM COMPLEX	93.19%	95.30%	93.64%	93.65%	86.53%	92.46%
ADAMS		92.78%	91.89%	93.87%	94.97%	93.38%
AUSTIN	95.76%					95.76%
CATE		96.21%	93.43%	84.10%	93.64%	91.85%
DEQUEEN	95.71%	90.22%	90.75%	89.60%	96.23%	92.50%
DOWLING	92.01%	91.01%	93.92%	88.90%	91.08%	91.38%
HOUSTON	94.83%	91.16%	95.60%	91.45%	95.90%	93.79%
LEE	94.34%	93.05%	94.92%	92.16%	94.30%	93.75%
MEMORIAL 9TH		87.24%	92.55%	92.38%	92.17%	91.09%
MEMORIAL HS	96.25%	91.02%	95.17%	93.41%	94.30%	94.03%
PA ALTERNATIVE	92.74%	67.12%	92.29%	83.40%	94.11%	85.93%
STILWELL	96.76%					96.76%
TRAVIS	95.94%	89.56%	91.59%	93.40%	95.34%	93.17%
TYRRELL	94.25%	90.56%	95.48%	92.25%	94.03%	93.31%
WASHINGTON	92.56%	92.16%	93.42%	89.40%	88.03%	91.11%
WHEATLEY	90.01%	79.26%	94.21%	90.79%	93.79%	89.61%
MOTIVA		91.12%				91.12%
JEFFERSON	96.56%	91.07%	94.26%	89.35%	93.04%	92.86%
LINCOLN	97.33%	93.18%	96.00%	95.10%	92.63%	94.85%
GRAND TOTAL	94.55%	89.53%	93.70%	90.83%	93.13%	92.56%

A conceptual image featuring a large puzzle. The central piece is a US dollar bill, showing the portrait of George Washington. Surrounding this central piece are several other puzzle pieces, some of which also feature parts of the dollar bill, including the serial number '52169 C' and the word 'FEDERAL'. The puzzle is set against a light, textured background.

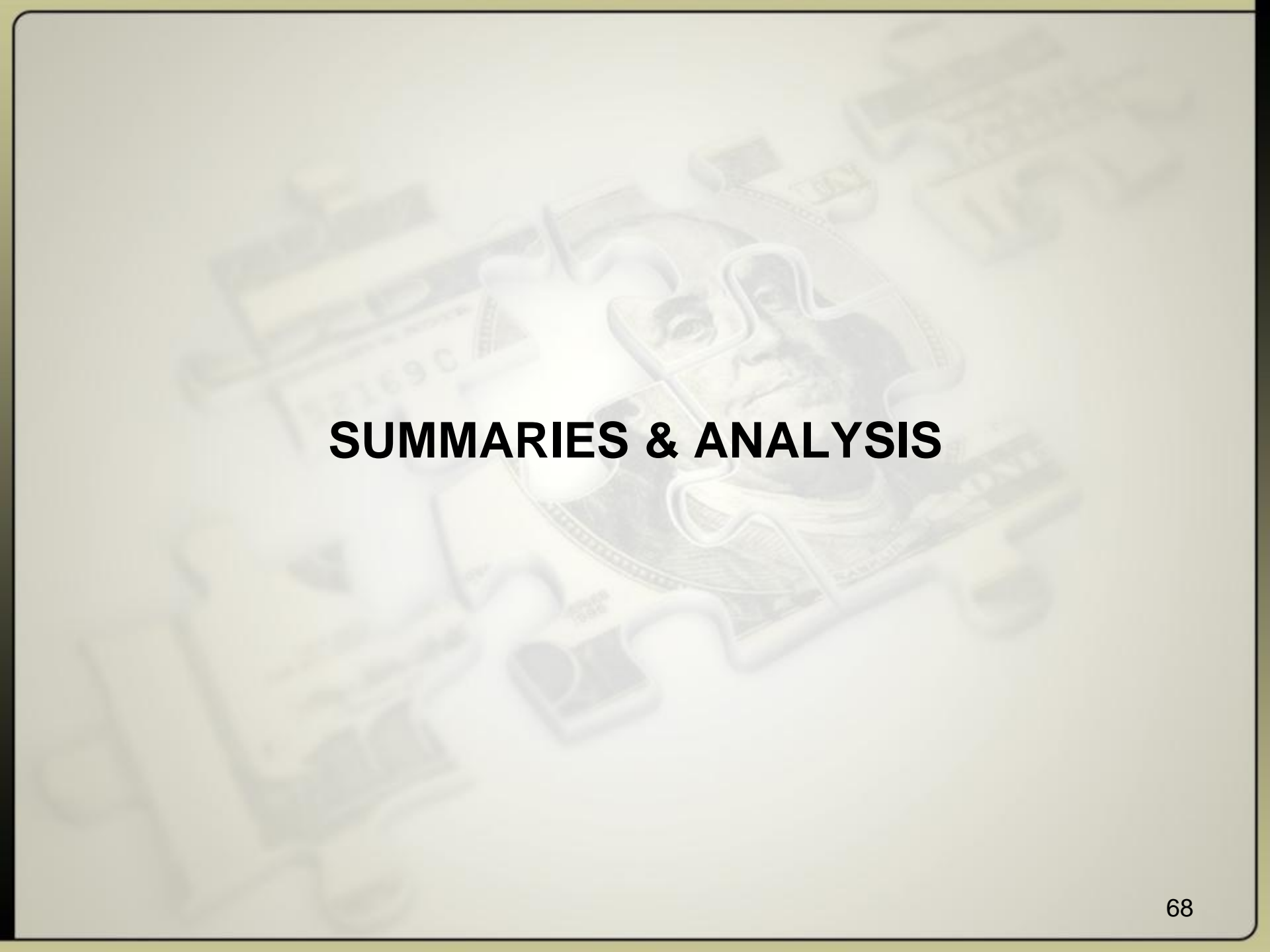
STUDENTS

PAISD STUDENTS BY SCHOOLS (2013-2015)



PAISD Students (2013-2015)

2013-14															
	Am. Ind/Alaskan		Asian Pac Islander		Black/African Am.		Hispanic		White		Haw./Pacif Isl.		Two or more		
Schools	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Total
Adams	23	3.20%	24	3.30%	427	59.50%	201	28.00%	33	4.60%	0	0.00%	10	1.40%	718
DeQueen ES	23	4.20%	1	0.20%	346	62.70%	173	31.30%	7	1.30%	1	0.20%	1	0.20%	552
Dowling ES	5	1.50%	3	0.90%	172	50.70%	121	35.70%	38	11.20%	0	0.00%	0	0.00%	339
Houston ES	29	4.40%	25	3.80%	149	22.70%	422	64.40%	28	4.30%	0	0.00%	2	0.30%	655
Lee ES	25	3.30%	102	13.30%	109	14.20%	519	67.80%	6	0.80%	0	0.00%	5	0.70%	766
Travis ES	27	4.10%	20	3.00%	226	33.90%	380	57.10%	9	1.40%	0	0.00%	4	0.60%	666
Tyrrell ES	13	1.80%	21	2.90%	200	27.70%	458	63.50%	20	2.80%	0	0.00%	9	1.20%	721
Wheatley	14	3.20%	6	1.40%	272	63.10%	130	30.20%	9	2.10%	0	0.00%	0	0.00%	431
Washington ES	1	0.30%	0	0.00%	315	94.00%	17	5.10%	1	0.30%	0	0.00%	1	0.30%	335
Jefferson MS	3	0.30%	57	5.40%	399	37.80%	566	53.60%	24	2.30%	1	0.10%	5	0.50%	1055
Lincoln MS	2	0.30%	11	1.40%	476	60.60%	269	34.20%	23	2.90%	1	0.10%	4	0.50%	786
Memorial 9th Grade	2	0.40%	36	6.50%	262	47.00%	238	42.70%	16	2.90%	0	0.00%	4	0.70%	558
Memorial HS	17	1.10%	102	6.60%	779	50.40%	609	39.40%	30	1.90%	3	0.20%	7	0.50%	1547
JJAEP	0	0.00%	0	0.00%	3	60.00%	2	40.00%	0	0.00%	0	0.00%	0	0.00%	5
District	184	2%	408	4%	4135	45%	4105	45%	244	3%	6	0%	52	1%	9134
2014-15															
	Am. Ind/Alaskan		Asian Pac Islander		Black/African Am.		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

The background of the slide features a faint, light-colored image of a puzzle. One of the puzzle pieces is a US dollar bill, showing the portrait of George Washington. The puzzle is set against a light beige background.

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 7.2% of their earnings. The state contributes 6.8% of earnings effective September 1, 2015.

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:

ALL RETURNING EMPLOYEES

Local Days	State Days
5	5

NEW EMPLOYEES

Local Days	State Days
0	5

Voluntary Programs:

The employee may purchase additional Term & Whole Life Insurance on themselves, spouse and children, Vision Insurance, choice of 2 Dental programs, choice of 2 Cancer plans, choice of 10 Disability plans, Pre-Paid Legal Services, Accidental Insurance and the employee may enroll in a Flex Spending Account (FSA) or a Health Savings Account (HSA). These plans are subject to provision of Section 125 of the Internal Revenue Service.



TRANSPORTATION

Transportation Process

- The Port Arthur Independent School District (PAISD) provides bus transportation to and from school as a courtesy service for all eligible students residing in the District. The Texas Education Agency (TEA) prescribes the conditions governing school bus operations and partially funds the services by allotting the District a given amount for eligible students transported.
- TEA statutes define eligible students as those residing in the District at least two (2) miles from the campus they attend, as measured by the nearest practical public road, which may or may not be the road used by school bus. The District also defines “hazardous areas” within two-mile range in the District that are eligible.
- Many students begin their school day boarding one of the District’s 74 school buses 7 of those 74 buses are Wheatley’s buses. The District buses log in excess of 741,033 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
- Administrative Manager (Asst. Director)
- Office Staff (Secretary), Dispatcher, Route Supervisor
- Bus Drivers-41
- Bus Aides-20
- Field Trip Bus Drivers-7
- Mechanics-4

Daily Student Transportation:

- 3,831 Students Transported Daily
- 52 Route
- 741,033 Total Miles Traveled 2013-2014

Transportation Information (Cont'd.)

Buses:

- 54 Standard Buses
- 13 Special Needs Buses
- 7 Head Start Buses
- 60 Buses with Air Conditioning
- 74 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
- Random Drug Screens (After Hire)
- TX School Bus Driver Recertification Class every 3 years

Transportation Cost

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Regular	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	\$1,626,599
6200/Extra-Co	\$149,040	\$149,040	\$74,145	\$138,611	\$74,025	\$165,059	\$166,582
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	\$2,129,656

Special Ed.	Cost	Cost	Cost	Cost	Cost	Cost	Cost
6100/Routes	\$497,542	\$726,625	\$471,463	\$480,106	\$456,243	\$756,064	\$736,320
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	\$815,155

Yearly Totals	\$3,033,741	2,995,978	2,435,381	3,024,231	3,063,817	3,392,938	2,944,811
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	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Buses	Regular	Regular	Regular	Regular	Regular	Regular	Regular
A - Cutaway				3	3	4	2
C - Conventional	49	49	47	67	67	71	67
D - Transit	5	5	5	5	5	5	5
Total	54	54	52	75	75	80	74

Staff							
Drivers	43	44	44	44	44	47	41
Aides	21	21	21	21	21	22	20
Aux. Drivers	20	18	16	16	16	6	7
Aux. Aides	8	10	10	10	10	0	0
Mechanics	3	3	3	3	3	4	4

A conceptual image showing a large puzzle. The central piece is a US dollar bill, specifically a one-dollar bill, which is slightly raised and in focus. Surrounding it are several other puzzle pieces, some of which are also US dollar bills, though they are blurred and out of focus. The background is a light, neutral color.

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	
2010 – 2011	96,421	1,827,372	Actual
2011 – 2012	104,670	1,649,594	Actual
2012 – 2013	121,744	1,564,255	Actual
2013 – 2014	101,572	1,533,427	Actual
2014 – 2015	97,349	1,152,126	As of August 4,2015

Athletics Department (Cont'd.)

The following is the price scale of admissions adopted by the 21-6A District Executive Committee:

	Adults	Students
Football Varsity Presale	\$5.00	\$3.00
Sub-Varsity	\$3.00	\$3.00
General Admission	\$7.00 (all at the gate)	
All other sports	\$3.00	\$3.00
Boys & Girls Basketball	\$3.00	\$3.00
Volleyball	\$3.00	\$3.00
Boys & Girls Soccer	\$3.00	\$3.00
Baseball	\$3.00	\$3.00
Softball	\$3.00	\$3.00
All Middle School Sports	\$3.00	\$2.00

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

Interscholastic athletics is an integral part of success in the total school educational program. It's 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. 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 and parking receipts. The funds are deposited directly into the athletic revenue account.

Child Nutrition Program

The Port Arthur ISD Child Nutrition Program offers wholesome, nutrient – dense foods. The Program emphasizes fruit, vegetables, 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. The Program operates under the United States Department of Agriculture (USDA) regulations through the Texas Department of Agriculture. The Department operates a refrigerated truck, a refrigerated van, and a truck to transport commodities from the central warehouse to each individual school.

The Child Nutrition Program is a self-supporting entity that covers all costs for utilities, insurance, payroll, equipment, maintenance and parts. 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, the District 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
2010 - 2011	\$ 5,131,232.00	\$ 4,848,997.00
2011 - 2012	\$ 5,427,309.00	\$ 5,548,813.00
2012 - 2013	\$ 5,368,375.00	\$ 5,538,813.00
2013 - 2014	\$ 6,020,797.00	\$ 6,053,654.00
2014 - 2015 (as of June 30, 2015)	\$ 5,417,215.00	\$ 5,094,613.00

Child Nutrition Program

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

For the 2014-2015 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
- Distributed newsletters to elementary and high schools focusing on critical food & health issues
- 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
- Promoted health and wellness with annual health and wellness walk
- Participated in Academic Bowl at the high school

The following are the meal prices for the 2015-2016 school year.

Breakfast		Lunch	
Student	\$0.00	Elem. Student	\$0.00
Employee	\$2.25	Middle (6-8 Grade) Student	\$0.00
Visitor	\$2.25	High School Student	\$0.00
		Employee	\$3.50
		Visitor	\$3.50



SPECIAL REVENUES

Special Revenue – By Funds

FUND #	TITLE	2013-14 SPECIAL REVENUES	2014-15 SPECIAL REVENUES	2015-16 PROJECTED SPECIAL REVENUES
205	HEAD START	\$2,853,494	\$3,066,095	\$2,452,876
211	TITLE I, PART A IMPROVEMENT BASIC PROGRAM	\$4,346,504	\$4,224,015	\$3,655,771
211	TITLE I, 1003 (A) FOCUS SCHOOL GRANT -ADAMS	\$20,000	\$25,875	\$17,000
211	TITLE I, 1003 (A) PRIORITY & FOCUS SCH GR-WASHINGTON	\$161,000	\$203,221	\$150,000
212	MIGRANT (TITLE I, PART C)	\$468,153	\$519,708	\$492,729
220	FEDERAL ADULT ED (AEL)	\$128,668	Grant Ended	Grant Ended
223	TANF	\$32,807	Grant Ended	Grant Ended
224	IDEA B FORMULA	\$3,081,536	\$2,853,910	\$2,296,614
225	IDEA B PRESCHOOL	\$31,202	\$31,754	\$32,453
244	CARL PERKINS	\$119,909	\$141,242	\$144,682
255	TITLE II, PART A (TEACHER/PRIN. TRAINING)	\$1,383,412	\$1,339,467	\$1,339,467
263	TITLE III (LIMITED ENGLISH PROFICIENT)	\$172,102	\$191,434	\$146,495
381	ADULT ED (GR)	\$34,755	Grant Ended	Grant Ended
404 SI	STUDENT SUCCESS INITIATIVE GRANT	\$40,368	Grant Ended	Grant Ended
	TOTALS	\$12,873,910	\$12,596,721	\$10,728,087

Federal Grants

- **R 203 Child Care Development Block Grant**

This fund classification is to be used to account, on a project basis, for funds granted under Title XX of the Social Security Act. (93.575) (U.S. Department of Health and Human Services)

- **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)

Federal Grants (Cont'd)

- **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)

- **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)

Federal Grants (Cont'd)

- **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).

A conceptual image showing a large puzzle with a US dollar bill as the central piece. The puzzle is composed of many interlocking pieces, with the dollar bill piece being the most prominent and detailed. The background is a light, neutral color, and the puzzle pieces are slightly raised, giving a 3D effect.

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 5 Years

Funding Year	Funding Awarded	Funding Utilized	E-Rate Pays	PAISD Pays
2011	\$750,336.00	\$679,373.22	\$611,435.90	\$67,937.32
2012	\$1,003,213.20	\$716,594.91	\$644,935.41	\$71,659.50
2013	\$638,026.96	\$478,000.00	\$427,288.53	\$50,919.65
2014	\$1,190,047.18	TBD	\$1,071,042.46*	\$119,004.72*
2015	\$1,464,169.84**	TBD	\$1,220,919.23**	243,250.17**

*Anticipated utilization based on actual funding commitments.

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

A conceptual image showing a large puzzle with a US dollar bill as the central piece. The puzzle is composed of many interlocking pieces, with the dollar bill piece being the most prominent and detailed. The background is a light, textured surface.

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