

Adopted



Port Arthur ISD 2014-2015 Budget

Presented to the Board of Trustees August 21, 2014

Board of Trustees

- Mr. Thomas J. Kinlaw, III, President
- Mrs. Lloyd Marie Johnson, Vice President
- Mrs. Dianne Brown, Secretary
- Mr. Gregory Flores, Trustee
- Mr. Kenneth Lofton, Trustee
- Mr. Robert Reid, Trustee
- Mrs. Tracy Thomas, Trustee

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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 2014-2015 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 2014-2015 has again been an enormous process. For 2014-2015 the budget does not provide for a salary increase for our workforce. This budget allows for the maximum preservation of jobs which is great for the community. The budget includes a total of more than 1,394 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 2014-15, the maintenance and operations (M&O) tax rate remains at \$1.04, which is the same as in 2013-2014. The Interest & Sinking fund (I&S) rate has increased from \$.3131 to \$.3135.



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Projected revenues for the 2014-2015 General Fund are \$70,639,657, excluding TRS contributions. Revenues for the General Fund are generated from the following primary resources.

Type of Revenue	2013-2014 Percent of Total Revenue	2013-2014 Percent of Total Revenue
Local, all sources	67.16%	74.35%
State, all sources	31.32%	24.21%
Federal, all sources	1.52%	1.44%

Revenues by source for the General Fund are as follows:

Revenue Sources	Recommended Revenue Budget 2014-2015	~ % Change from Adopted Budget 2013-2014
Local Sources	\$47,444,374	-13.93%
State Sources	\$22,124,588	23.25%
Federal Sources	\$1,070,695	0%
Total General Fund Revenue	\$70,639,657	

The 2014-2015 state revenue projections are based on an estimated average daily attendance (ADA) of 8,115 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 2013-2014 continued to be one of challenge and change in the Port Arthur Independent School District. With each new challenge came the opportunity to further the progress toward accomplishing our goals of greater achievement and operational effectiveness. We welcome those opportunities, along with collaboration of the entire community in successfully preparing students for the future. Public education is a never-ending responsibility, but it is one that holds the greatest opportunity to make the future for the thousands of young people the brightest possible. It is the



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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

EVENT	DATE
BUDGET STAFF REPORT	JANUARY 21, 2014
BUDGET RETREAT	JUNE 09, 2014
BUDGET RETREAT	JUNE 30, 2014
BUDGET RETREAT	AUGUST 07, 2014
ADOPT BUDGET & SET TAX RATE	AUGUST 21, 2014

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

2014-15 Budget assumptions:

- Flat overall budget
- No salary increases
- Reduction in revenue from State
- Projected Revenue is ~ \$62M

Budget adjustments will need to be identified:

- To offset new/revised initiatives
- Operational changes which are effective 2014-15
- Increase in number insured
- ADA may need to be adjusted based on final PEIMS reports
- Increase in vehicle insurance

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, and 2013-14
 - \$1.04
 - 66.67% Of M&O (\$1.00)
 - \$.04 without voter approval (Golden Pennies)
- 2014-15
 - \$1.04
 - 66.67% Of M&O (\$1.00)
 - \$.04 without voter approval (Golden Pennies)

Other Local Revenue

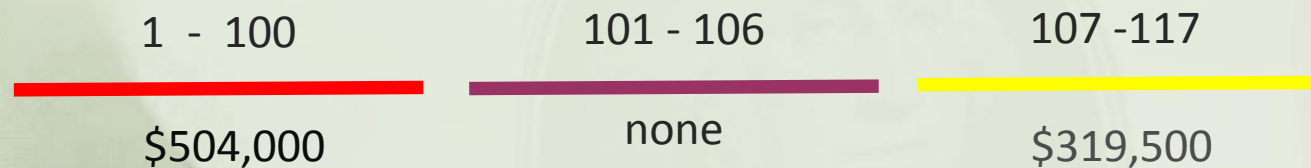
- Interest Earnings
- Tuition & Fees
- Chapter 313
- Athletic Receipts
- Community Education Fees

Chapter 41

- Notification of Chapter 41 status (2014-15) received from TEA in July.
- Expected equalized wealth level of \$418,976 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 \$319,00 and \$504,000 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



Equalized Wealth Level

BUDGET ADJUSTMENTS



Budget Adjustments

INCREASE IN BUDGET

AMOUNT

Athletics	157,000.00
Athletics - Summer	25,000.00
Audits	60,000.00
Campus - Print Shop Budget	45,000.00
Co Enrollment, TRS, Kronos	94,986.00
Custodial Supplies	17,000.00
Dues, Prof Fees, Supplies	14,643.38
Fine Arts - Summer	60,000.00
Health Insurance Increase	63,896.00
Insurance - Vehicles	9,367.00
Travel	113,761.94
Vehicle Repairs & Maintenance	100,000.00

Total 760,654.32

REDUCTION IN BUDGET

AMOUNT

Personnel Adjustments (Vacancies, Attrition, Realign Salaries, Transportation, + Benefits)	(1,228,291.69)
Substitutes - Exempt (District Paid)	(38,267.03)
Extra Duty - Exempt	(145,000.00)
Professional Improvement Allotment	(38,000.00)
Stipends	(274,207.00)
Overtime	(421,455.65)
Substitutes - Non Exempt	(394,854.41)
Tax Appraisal	(10,000.00)
Consultants (ERATE)	(300,000.00)
Maintenance (Contracts & Ground)	(73,421.00)
Utilities (Electric, Gas, Phone, Water)	(280,529.80)
Contracted Services	(110,710.75)
Contracted Services (Substitutes - Kelly Service)	(425,054.97)
Data Processing	(55,000.00)
Gas & Oil	(25,000.00)
Testing Materials & Supplies	(44,128.01)
Insurance (Liability, Student, Building)	(44,529.00)
Vehicle/Bus Purchases	(361,788.00)

(4,270,237.31)

NET INCREASE/DECREASE (3,509,582.99)

New/Modified Initiatives

- Bond
- DeQueen/Washington Elementary Schools Reconfiguration
- JumpStart K-2 | Summer Acceleration Program

New/Modified Initiatives: Bond

BOND COMMITTEE RECOMMENDATION

The Port Arthur Independent School District Citizens Bond Committee (the “Bond Committee”) investigated, discussed and reviewed the current proposed school bond building projects. This committee also reviewed the current status and condition of the District’s school buildings, facilities, financing ability and need. After its review, the committee recommended on August 7 to the District’s Board of Trustees that the Trustees call for a school bond election in the amount of \$195,000,000 to take place on November 4, 2014. The committee further recommended that Board implement and confirm the following parameters in calling this election:

1. The Bonds will be issued in phases and over time as funds are needed to finance and construct the school building projects and timed such that the time of issuance of each phase and series of Bonds the I&S tax rate of the District to pay all outstanding tax supported debt of the District will not exceed \$0.3199.
2. The Board give priority to the new elementary schools and elementary school additions to get rid of portable buildings, and to a new 9th grade campus closer to the main high school.
3. To the fullest extent permitted and allowed by law, the Board will establish criteria and standards for awarding contracts relating to the expenditure of bond proceeds to provide first priority to locally owned contractors who reside in the District, with preference for minority, women own and historically under-utilized businesses, and the District will actively engage in efforts to make local business owners aware of their bidding and contract participation opportunities, and the District will update its bidding and contract award policies as appropriate to achieve such criteria and objectives.

On August 14, the Board of Trustees voted 6 to 1 to proceed with this bond election.

New/Modified Initiatives:

DeQueen/Washington Reconfiguration

The new configuration will have pre-kindergarten through second grade students housed at Washington and third through fifth grade students housed at DeQueen. One of the major focus of this reconfiguration will be to improve literacy at Washington and DeQueen. At Washington, early literacy will be emphasized. Statistical analysis has shown that by the time students reach the third grade, it's too late to teach them the basics. The creation of an early literacy center will allow students, from the very beginning, to read on grade level — and not just reading the words. Comprehension is critical. The added focus on literacy at the lower level will help students and teachers in the upper levels. The focus for third through fifth grades will address other content areas and help better prepare students for state mandated tests. The third through fifth grade focus will help in teaching the whole child and allow the teacher to be more creative with students who are reading on or above grade level, too.

This reconfiguration will also help alleviate a roaming population, which has created an enrollment deficit at Washington Elementary which is a relatively new campus. Around 300-400 students will be housed at each school after the reconfiguration.

New/Modified Initiatives: JumpStart

JumpStart | K-2 Summer Acceleration Program

Port Arthur ISD piloted a new summer program this year that was aimed at bridging the achievement gap and providing enrichment for students in grades kindergarten through second grade. The program was designed for students in need of accelerated reading/math instruction.

“Jumpstart” was a 7-week intensive summer program, designed to strengthen the reading, writing, and mathematics skills of K-2 students. “Jumpstart” prepared students to make the most of their abilities and fulfill their potential through a highly individualized and nurturing approach. The instruction was delivered by certified and student-centered personnel and was designed to raise the level of preparedness for the next grade. The instruction began at the student’s entry level and included specific research-validated instructional strategies, a smaller classroom setting, enrichment programs, and services, best suited to meet the student’s needs.

All JumpStart Kindergarten students (General Ed/Bilingual) attended DeQueen. All JumpStart First Grade students (General Ed/Bilingual) attended Sam Houston. All JumpStart Second Grade students (General Ed/Bilingual) attended Lee.

The program was seven weeks long, Monday-Thursday from 8-2:30 p.m. Classes began on Monday, June 16th and ended with a close-out ceremony on Friday, August 1st. The District hopes to continue the JumpStart program for the 2014-15 school year.

REVENUE ANALYSIS: 2014-2015



Revenue 2014-2015

Combined Budget Summary

Estimated Budgeted Revenue (Including Projected Fund Balance)

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
Estimated Revenues	\$ 74,395,069	\$ 5,533,667	\$ 24,909,669	\$ 104,838,405
Estimated Expenditures	\$ 74,395,069	\$ 5,533,667	\$ 24,909,669	\$ 104,838,405
Net Difference (Deficit)	\$ 0	\$ -	\$ -	\$ 0

*Estimated Fund Balance
@ Aug. 31, 2014*

\$ 20,000,000

Combined Funding

Revenue 2014-2015

Revenue Summary

Estimated Budgeted Revenue

Description	General Fund	%	Special Revenue Fund	%	Debt Service Fund	%	Memo Totals
<u>5700 Local Funding</u>	\$ 47,599,766	63.98%	\$ 585,785	10.59%	\$ 24,909,669	100.00%	\$ 73,095,220
<u>5800 State Funding</u>	\$ 25,724,609	34.58%	\$ 10,000	0.18%		0.00%	\$ 25,734,609
<u>5900 Federal Funding</u>	\$ 1,070,695	1.44%	\$ 4,937,882	89.23%		0.00%	\$ 6,008,577
TOTAL REVENUE	\$ 74,395,069		\$ 5,533,667		\$ 24,909,669		\$ 104,838,405
Percent of Revenue	71%		5%		24%		100%

Combined Funding

Revenue 2014-2015

Budgeted Revenue – Local

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
<u>5700 Local Funding</u>				
Property Taxes	\$ 40,291,042		\$ 24,909,669	\$ 65,200,711
Prior Year Taxes	\$ 550,000			\$ 550,000
Penalty & Interest	\$ 400,000			\$ 400,000
In lieu tax agr.	\$ 6,411,874			\$ 6,411,874
Tax Refunds/Credits	\$ (615,150)			\$ (615,150)
ERATE	\$ 400,000			\$ 400,000
Income from Inv.	\$ 22,000			\$ 22,000
Gate Receipts	\$ 90,000			\$ 90,000
Other / Food Serv.		\$ 585,785		\$ 585,785
Miscellaneous	\$ 50,000			\$ 50,000
TOTAL Local	\$ 47,599,766	\$ 585,785	\$ 24,909,669	\$ 73,095,220

Local Funding

Revenue 2014-2015

Budgeted Revenue - State

Estimated Budgeted Revenue

Description	General Fund	Special Revenue Fund	Debt Service Fund	Memo Totals
<u>5800 State Funding</u>				
Per Capita	\$ 2,110,180			\$ 2,110,180
Foundation	\$ 19,243,866			\$ 19,243,866
Tax Refunds/Credits	\$ 615,150			\$ 615,150
Other Program Aid	\$ 3,755,412			\$ 3,755,412
Special Revenue		\$ 10,000		\$ 10,000
TOTAL State	\$ 25,724,609	\$ 10,000	\$ -	\$ 25,734,609

State Funding

Revenue 2014-2015

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		\$ 3,746,882		\$ 3,746,882
Breakfast Program		\$ 1,040,000		\$ 1,040,000
USDA Commodities		\$ 151,000		\$ 151,000
Medicaid Reimburs.	\$ 990,695			\$ 990,695
Medicare Adm.	\$ 30,000			\$ 30,000
Indirect Cost	\$ 50,000			\$ 50,000
TOTAL Federal	\$ 1,070,695	\$ 4,937,882	\$ -	\$ 6,008,577

Federal Funding

EXPENSE ANALYSIS (2014-2015)



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

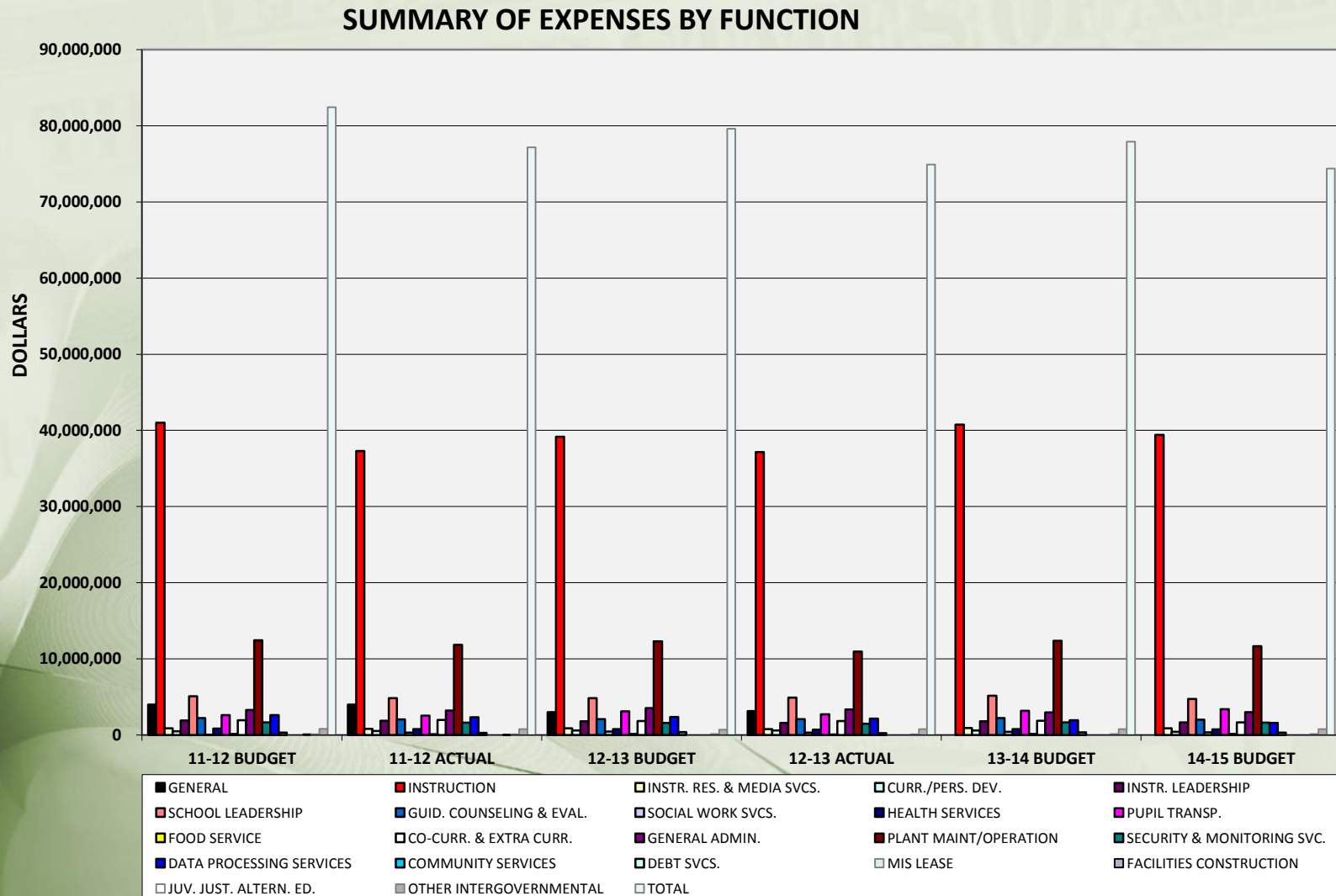
Proposed Budget 2014-2015

General Fund Summary by Function and Object Code

(Object) Description (Function)	61XX Payroll Costs	62XX Contracted Services	63XX Mat'ls & Supplies	64XX Oper. Expense	66XX Capital Outlay	89XX Non-Oper. Expense	14-15 Projected Budget
General (00)	0	0	0	0	0	0	0
Instruction (11)	35,861,072	2,046,046	774,010	719,547	0	0	39,400,674
Inst. Resource & Med (12)	700,256	49,882	104,788	9,671	0	0	864,597
Curr & Curr Devel (13)	350,980	48,285	3,393	1,985	0	0	404,643
Instruc Leadership (21)	1,469,189	110,836	55,644	7,491	0	0	1,643,160
School Leadership (23)	4,609,287	34,994	62,362	7,174	0	0	4,713,817
Guid & Counseling (31)	1,963,072	0	42,144	5,160	0	0	2,010,376
Social Work Serv (32)	74,817	284,389	674	484	0	0	360,364
Health Services (33)	724,088	3,103	12,989	778	0	0	740,957
Student Transp (34)	2,795,636	170,279	306,651	103,440	0	0	3,376,006
Food Services (35)	135,332	0	0	0	0	0	135,332
Co-Curr/Extra Curr (36)	918,058	126,429	186,153	438,686	0	0	1,669,327
Gen'l Admin (41)	2,079,272	533,681	63,211	322,663	0	0	2,998,827
Plant Maint/Oper (51)	5,180,492	3,815,549	610,925	2,061,628	0	0	11,668,594
Security & Monitor (52)	512,108	1,070,547	50,000	0	0	0	1,632,655
Data Proc Services (53)	1,189,769	235,218	110,215	2,170	43,000	0	1,580,372
Community Serv (61)	214,445	66,200	15,225	0	0	0	295,870
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	58,777,873	9,494,938	2,398,383	3,680,875	43,000	0	74,395,069
Percent of Total Budget	79.01%	12.76%	3.22%	4.95%	0.06%	0.00%	100.00%
Expenses (PRELIMINARY) as of August 19, 2014							
Revenue (ESTIMATE)		74,395,069					

Proposed Expenses 2014-2015

By Functions



Proposed Expenses 2014-2015

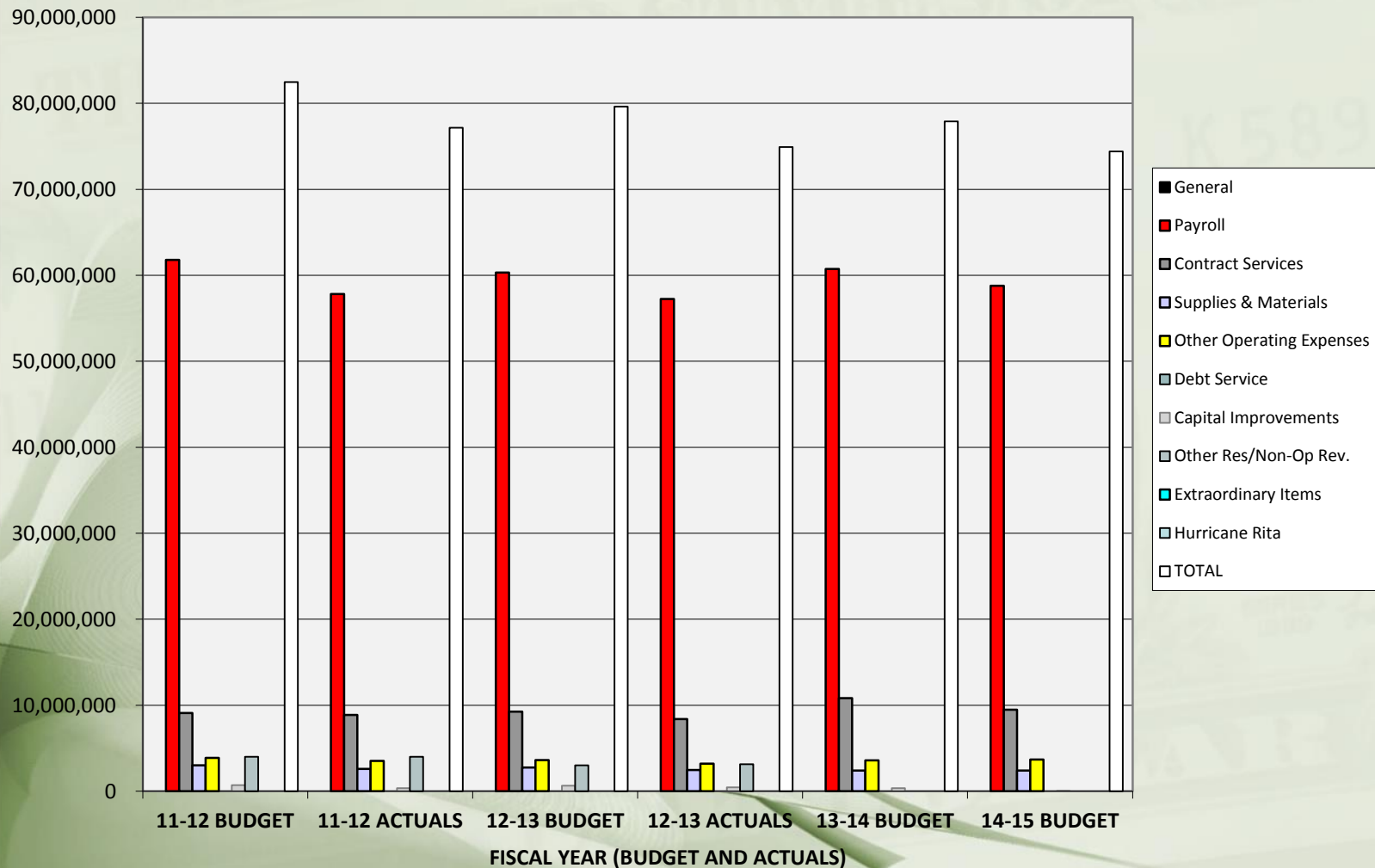
By Functions

#	FUNCTION	11-12 BUDGET	11-12 ACTUAL	12-13 BUDGET	12-13 ACTUAL	13-14 BUDGET	14-15 BUDGET	14-15 VS. 13-14
000	GENERAL	4,000,000	4,000,000	3,013,750	3,153,250	0	0	0
011	INSTRUCTION	41,001,104	37,285,240	39,157,688	37,150,107	40,752,090	39,400,674	(1,351,416)
012	INSTR. RES. & MEDIA SVCS.	872,715	815,110	877,103	770,984	898,034	864,597	(33,437)
013	CURR./PERS. DEV.	482,201	517,306	581,069	577,457	601,665	404,643	(197,022)
021	INSTR. LEADERSHIP	1,910,455	1,857,932	1,782,724	1,589,588	1,803,577	1,643,160	(160,417)
023	SCHOOL LEADERSHIP	5,089,391	4,821,335	4,831,943	4,897,838	5,145,959	4,713,817	(432,142)
031	GUID. COUNSELING & EVAL.	2,236,425	2,033,085	2,085,886	2,077,119	2,214,128	2,010,376	(203,752)
032	SOCIAL WORK SVCS.	9,540	308,288	454,404	326,844	408,296	360,364	(47,932)
033	HEALTH SERVICES	824,896	755,973	772,835	694,202	784,998	740,957	(44,041)
034	PUPIL TRANSP.	2,609,181	2,525,376	3,110,465	2,697,584	3,174,043	3,376,006	201,963
035	FOOD SERVICE	139,500	93,273	121,685	73,350	135,332	135,332	0
036	CO-CURR. & EXTRA CURR.	1,953,898	1,977,709	1,838,453	1,832,763	1,855,933	1,669,327	(186,606)
041	GENERAL ADMIN.	3,292,828	3,206,767	3,521,544	3,368,088	2,946,110	2,998,827	52,717
051	PLANT MAINT/OPERATION	12,448,022	11,841,975	12,300,873	10,962,518	12,378,989	11,668,594	(710,395)
052	SECURITY & MONITORING SVC.	1,661,905	1,628,692	1,582,143	1,479,079	1,648,803	1,632,655	(16,148)
053	DATA PROCESSING SERVICES	2,613,026	2,311,966	2,375,292	2,162,751	1,927,038	1,580,372	(346,666)
061	COMMUNITY SERVICES	319,858	280,115	368,773	236,438	340,157	295,870	(44,287)
071	DEBT SVCS.	0	0	0	0	0	0	0
072	MIS LEASE	0	0	0	0	0	0	0
081	FACILITIES CONSTRUCTION	101,100	31,733	0	0	0	0	0
095	JUV. JUST. ALTERN. ED.	94,500	94,500	119,500	94,500	119,500	119,500	0
099	OTHER INTERGOVERNMENTAL	800,000	775,560	715,000	760,249	770,000	780,000	10,000
	TOTAL	82,460,545	77,161,934	79,611,128	74,904,708	77,904,652	74,395,069	(3,509,583)

Proposed Expenses 2014-2015

By Object Code

SUMMARY OF EXPENSES BY OBJECT CODES



Proposed Expenses 2014-2015

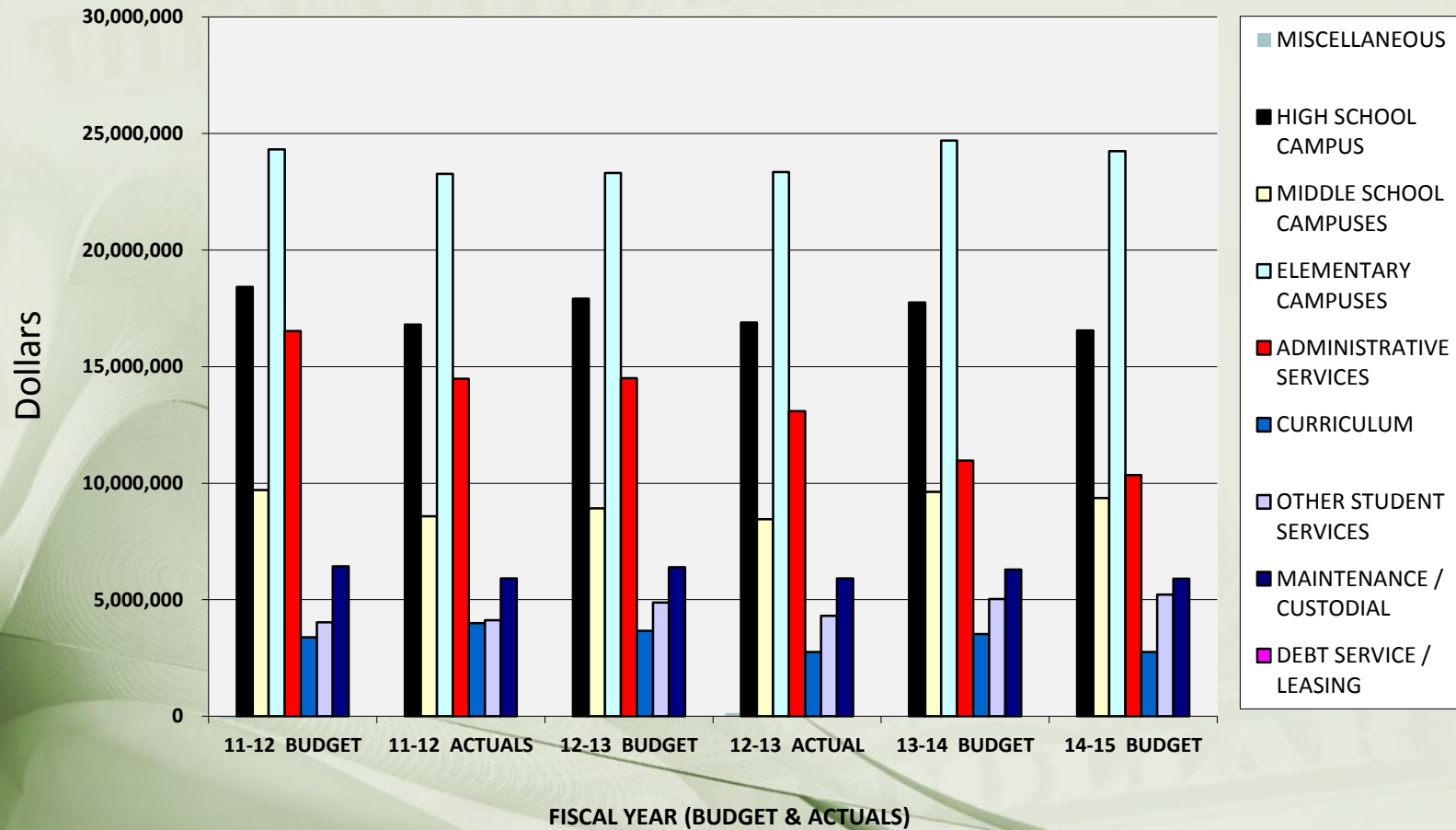
By Object Code

OBJECT CODE	11-12 BUDGET	11-12 ACTUALS	12-13 BUDGET	12-13 ACTUALS	13-14 BUDGET	14-15 BUDGET	14-15 VS. 13-14
Payroll	61,790,459	57,826,757	60,328,572	57,250,025	60,741,975	58,777,873	(1,964,102)
Contract Services	9,109,003	8,868,472	9,255,895	8,384,540	10,815,422	9,494,938	(1,320,484)
Supplies & Materials	3,001,265	2,599,637	2,747,426	2,467,569	2,407,240	2,398,383	(8,857)
Other Operating Expenses	3,864,911	3,511,945	3,624,431	3,196,053	3,573,877	3,680,875	106,998
Debt Service	0	0	0	0	0	0	0
Capital Improvements	694,907	355,124	641,054	453,271	366,138	43,000	(323,138)
Other Res/Non-Op Rev.	4,000,000	4,000,000	3,013,750	3,153,250	0	0	0
Extraordinary Items	0	0	0	0	0	0	0
Hurricane Rita	0	0	0	0	0	0	0
TOTAL	82,460,545	77,161,934	79,611,128	74,904,708	77,904,652	74,395,069	(3,509,583)

Proposed Expenses 2014-2015

By Instructional Level

SUMMARY OF BUDGET BY INSTRUCTIONAL LEVEL



Actuals and Budget Comparison Fiscal Years (2011-2015)

ORG #	ORGANIZATION	11-12 BUDGET	11-12 ACTUALS	12-13 BUDGET	12-13 ACTUAL	13-14 BUDGET	14-15 BUDGET
000	MISCELLANEOUS	(380,000)		0	139,500	0	0
	HIGH SCHOOL CAMPUS						
004	STILWELL TECHNICAL CTR (CATE)	1,375,134	1,229,799	1,340,291	1,328,138	1,324,567	1,423,188
005	PORT ARTHUR ALT CAMPUS	1,602,654	1,486,283	1,578,918	1,333,355	1,500,602	1,355,245
009	MEMORIAL HIGH SCHOOL	11,689,808	10,593,847	11,208,856	10,738,697	11,233,578	10,321,849
010	INDEPENDENT ACCOUNTS	0	0	0	0	0	0
010	MEMORIAL 9TH GRADE (AUSTIN)	3,756,036	3,488,544	3,793,487	3,486,459	3,689,665	3,447,772
	MIDDLE SCHOOL CAMPUSES						
041	THOMAS EDISON MIDDLE SCH	5,223,314	4,695,472	4,877,309	4,493,789	5,354,321	5,189,877
043	LINCOLN MIDDLE SCHOOL	4,478,350	3,885,820	4,044,918	3,963,888	4,276,259	4,178,771
044	S F AUSTIN ELEM/MIDDLE	0	0	0	0	0	0
	ELEMENTARY CAMPUSES						
102	DEQUEEN ELEMENTARY	2,481,819	2,328,977	2,518,916	2,567,652	2,730,088	2,559,303
103	SAM HOUSTON ELEMENTARY	3,777,566	3,577,389	3,531,316	3,547,277	3,799,576	3,512,293
105	LEE ELEMENTARY	3,524,490	3,460,148	3,290,331	3,203,752	3,487,582	3,265,533
106	PEASE ELEMENTARY	21,000	6,377	0	0	0	0
108	TRAVIS ELEMENTARY	2,891,668	2,622,831	2,688,476	2,726,334	2,830,490	2,921,693
109	TYRRELL ELEMENTARY	2,957,175	2,898,024	2,920,250	2,827,826	3,042,343	2,970,597
111	WHEATLEY SCH OF SPEC PROG	1,123,169	931,037	1,156,041	1,010,751	1,129,721	1,123,930
113	DOWLING ELEMENTARY	2,433,924	2,271,942	2,217,777	2,292,144	2,351,706	2,364,211
116	WILSON TECHNOLOGY THEME	0	0	0	0	0	0
116	ADAMS ELEMENTARY	2,542,181	2,583,832	2,726,860	2,677,150	2,911,921	2,907,905
117	WASHINGTON ELEMENTARY	2,406,525	2,379,064	2,264,462	2,181,339	2,416,337	2,619,578
699	SUMMER SCHOOL	164,365	209,414	0	311,077	0	0
	ADMINISTRATIVE SERVICES						
701	SUPERINTENDENT	451,475	554,895	722,871	745,287	447,578	524,770
702	SCHOOL BOARD	274,600	252,993	590,212	518,350	294,895	294,895
703	TAX COSTS	5,207,500	5,136,294	3,775,000	3,798,656	830,000	820,000
710	ADMINISTRATION BUILDING	5,692,333	4,393,949	5,417,061	4,096,373	5,751,732	5,435,661
712	MEDIA CENTER	0	0	0	0	0	0
713	ASST TO SUPERINTENDENT	141,955	140,278	90,576	113,046	122,516	82,252
717	TECHNOLOGY SPECIALIST DEP	2,226,079	1,576,493	1,724,818	1,629,492	1,393,735	1,096,215
726	BUSINESS OFFICE	1,141,840	1,175,502	1,147,157	1,185,869	1,127,258	1,115,951
727	MIS DEPARTMENT	740,697	645,500	459,587	428,557	436,444	392,781
731	PERSONNEL/HUMAN RESOURCES	651,861	596,461	579,948	571,115	565,080	592,776
740	GENERAL INDIRECT	0	8,115	0	0	0	0

Actuals and Budget Comparison Fiscal Years (2011-2015)

ORG #	ORGANIZATION	11-12 BUDGET	11-12 ACTUALS	12-13 BUDGET	12-13 ACTUAL	13-14 BUDGET	14-15 BUDGET
<u>CURRICULUM</u>							
709	SPECIAL EDUCATION	1,090,547	1,143,433	1,181,007	1,004,477	1,194,249	1,116,939
871	SPECIAL PROJECTS	627,788	705,344	868,222	379,745	864,538	759,238
951	DEPT. OF INSTRUCTION	541,466	1,089,374	549,596	479,062	379,770	235,047
953	DEPUTY SUPERINTENDENT	424,446	414,935	412,995	352,595	435,270	0
957	DIRECTOR OF BILINGUAL EDU	302,359	268,846	296,060	225,996	282,398	275,528
958	SUPERVISOR OF G/T	0	0	0	0	0	0
959	REFORM OFF- SECONDARY EDU	401,829	373,582	361,399	321,725	369,652	373,654
<u>OTHER STUDENT SERVICES</u>							
904	PUPIL TRANSPORTATION	2,337,681	2,449,040	3,024,231	2,618,769	3,078,090	3,280,726
912	PRINT SHOP	222,184	76,773	220,960	124,093	226,142	231,955
922	CAMPUS SECURITY	1,222,655	1,220,644	1,235,796	1,185,042	1,302,928	1,286,780
952	STUDENT SERVICES	75,249	76,226	75,246	75,638	76,443	76,018
955	HEALTH SERVICES	178,005	297,256	327,090	309,043	348,334	339,498
956	STADIUM AND GROUNDS	0	0	0	0	0	2,610
<u>MAINTENANCE / CUSTODIAL</u>							
925	MAINT. DEPT.	6,033,074	5,422,772	5,936,160	5,464,349	5,856,609	5,205,012
926	RECEIVING DEPARTMENT	170,070	163,845	125,991	119,322	100,453	0
928	CO-ORD OF CUSTODIAL SERV	235,674	324,677	330,937	328,978	341,784	695,018
<u>DEBT SERVICE / LEASING</u>							
999	DEBT SERVICE	0	0	0	0	0	0
	TOTAL	82,460,545	77,161,934	79,611,128	74,904,708	77,904,652	74,395,069

Actuals and Budget Comparison Fiscal Years (2011-2015)

SUMMARY BY INSTRUCTIONAL LEVELS						
INSTRUCTIONAL LEVEL	11-12 BUDGET	11-12 ACTUALS	12-13 BUDGET	12-13 ACTUAL	13-14 BUDGET	14-15 BUDGET
MISCELLANEOUS	(380,000)	0	0	139,500	0	0
HIGH SCHOOL CAMPUS	18,423,632	16,798,474	17,921,553	16,886,649	17,748,412	16,548,054
MIDDLE SCHOOL CAMPUSES	9,701,664	8,581,292	8,922,227	8,457,677	9,630,580	9,368,648
ELEMENTARY CAMPUSES	24,323,882	23,269,035	23,314,429	23,345,303	24,699,763	24,245,044
ADMINISTRATIVE SERVICES	16,528,340	14,480,479	14,507,230	13,086,744	10,969,238	10,355,300
CURRICULUM	3,388,435	3,995,514	3,669,279	2,763,599	3,525,877	2,760,407
OTHER STUDENT SERVICES	4,035,774	4,121,511	4,883,323	4,312,585	5,031,936	5,217,587
MAINTENANCE / CUSTODIAL	6,438,818	5,915,628	6,393,088	5,912,650	6,298,845	5,900,030
DEBT SERVICE / LEASING	0	0	0	0	0	0
TOTAL	82,460,545	77,161,934	79,611,128	74,904,708	77,904,652	74,395,069

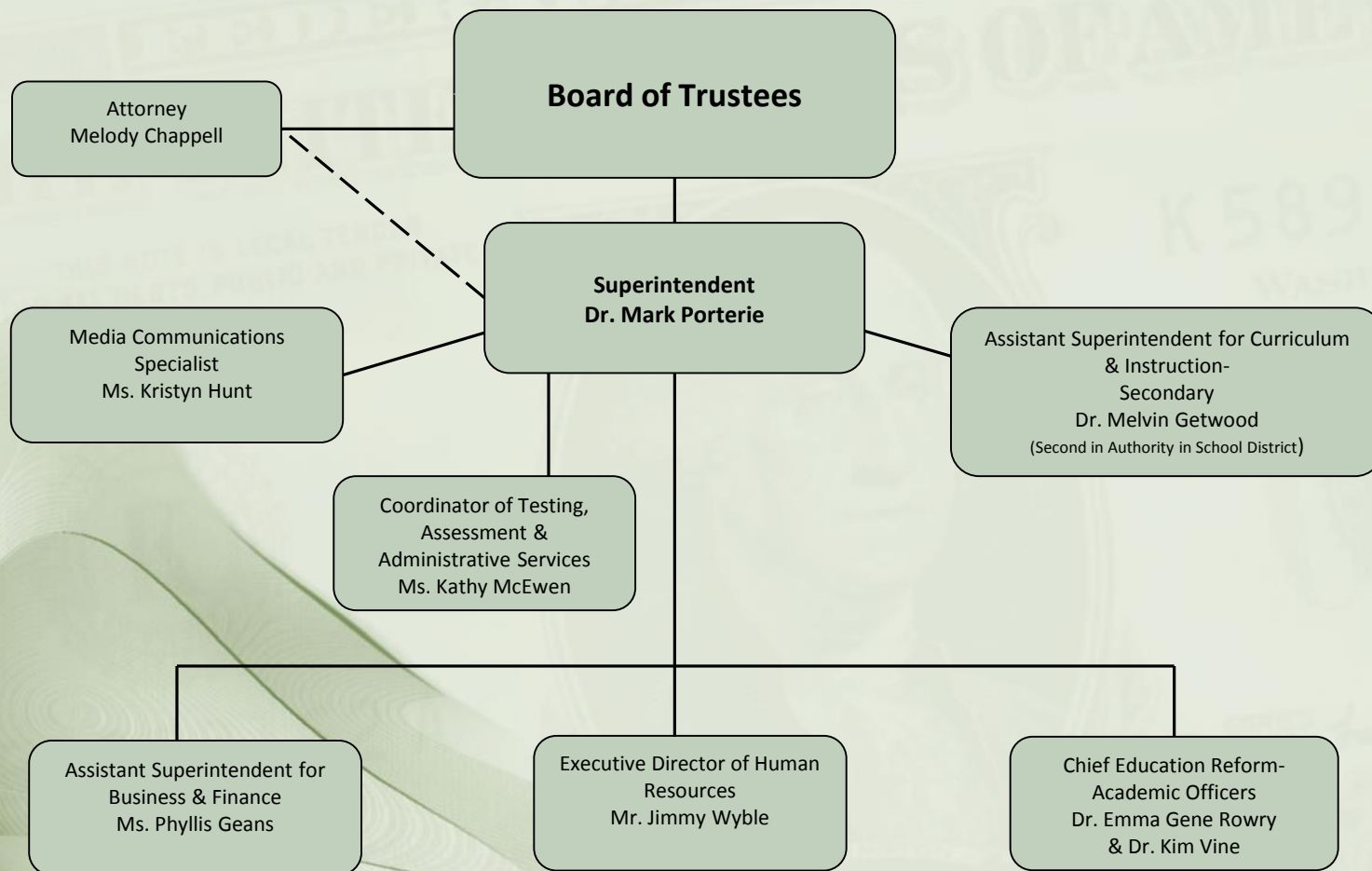
ORGANIZATIONAL DESIGN



Payroll Assumptions

- Personnel Adjustments
- Some Vacancies Eliminated

PAISD Organizational Design



SUPPORTING INFORMATION



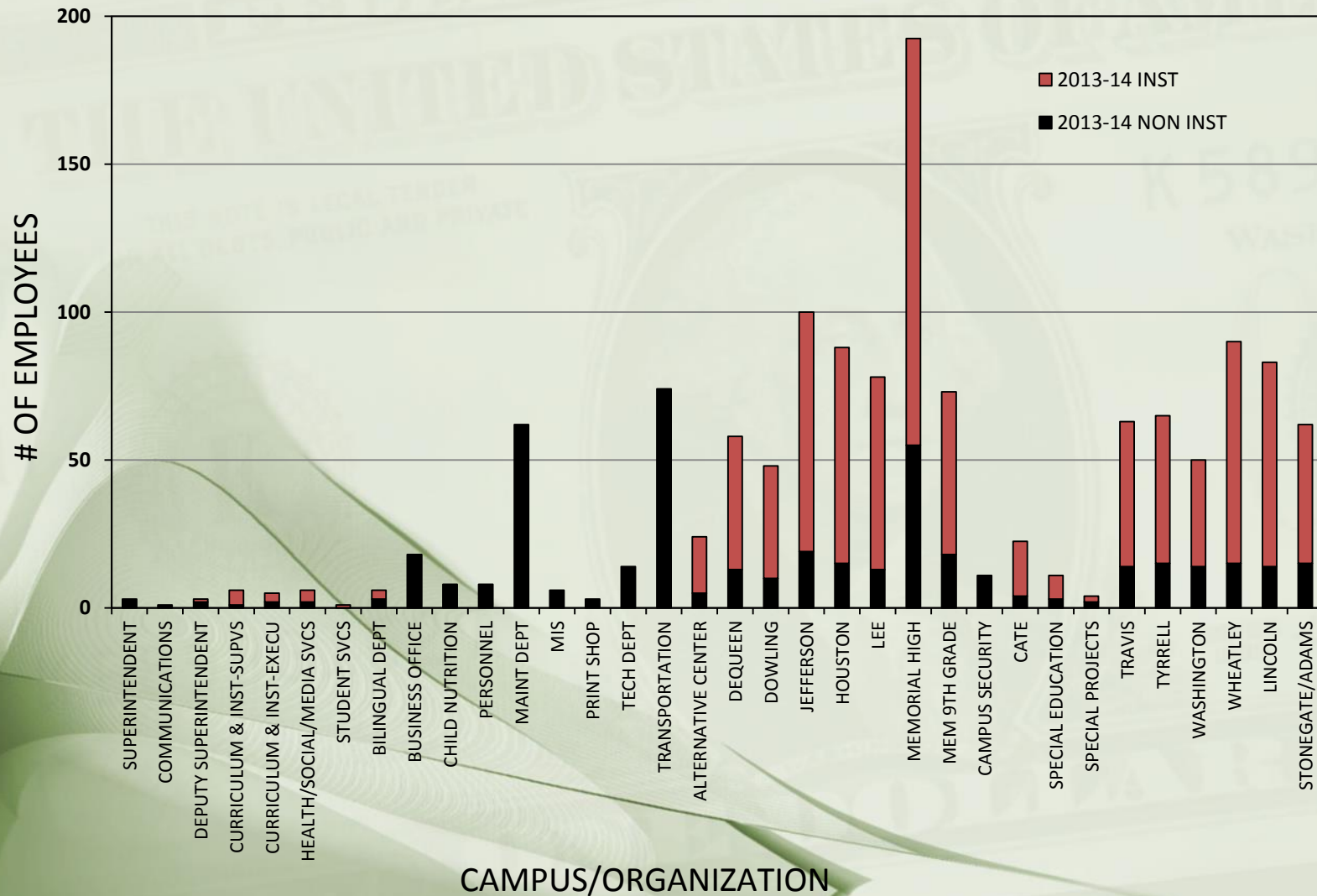
Statistical Data

- Employees
- Accidents
- Attendance Rate
- Students
- Student Performance

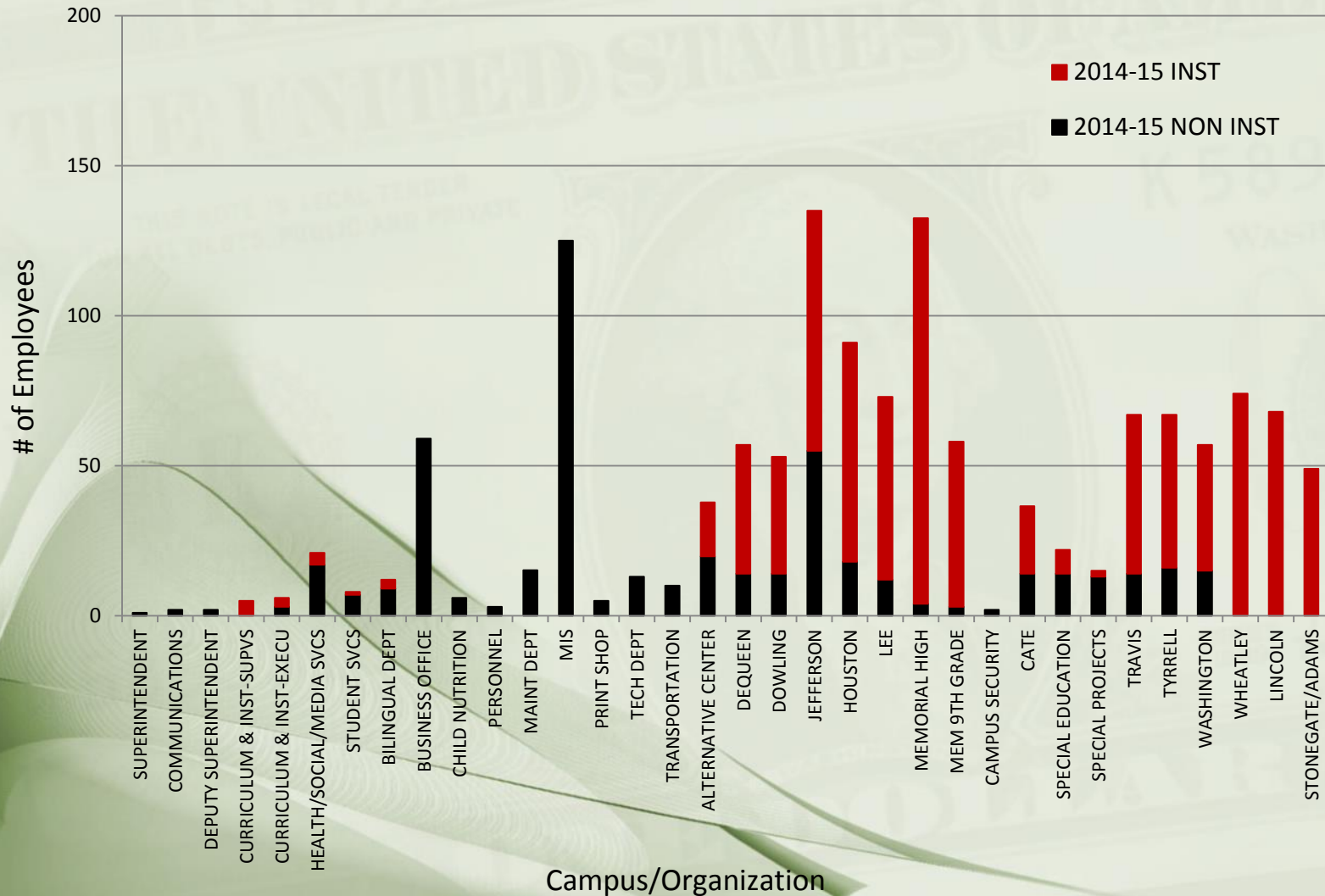
EMPLOYEES



PAISD Employees 2013-2014



PAISD Employees 2014-2015



PAISD Employees 2014 VS. 2015

CAMPUS	2013-14 NON INST	2013-14 INS	2014-15 NON INST	2014-15 INST	TOT 13-14	TOT 14-15	DIFF
SUPERINTENDENT	3		5		3	5	2
COMMUNICATIONS	1		1		1	1	0
DEPUTY SUPERINTENDENT	2	1			3	0	-3
CURRICULUM & INST-SUPVS	1	5	1	5	6	6	0
CURRICULUM & INST-EXECU	2	3	2	3	5	5	0
HEALTH/SOCIAL/MEDIA SVCS	2	4	2	4	6	6	0
STUDENT SVCS		1		1	1	1	0
BILINGUAL DEPT	3	3	3	3	6	6	0
BUSINESS OFFICE	18		17		18	17	-1
CHILD NUTRITION	8		7		8	7	-1
PERSONNEL	8		9		8	9	1
MAINT DEPT	62		59		62	59	-3
MIS	6		6		6	6	0
PRINT SHOP	3		3		3	3	0
TECH DEPT	14		15.2		14	15.2	1.2
TRANSPORTATION	74		125		74	125	51
ALTERNATIVE CENTER	5	19	5	18	24	23	-1
DEQUEEN	13	45	13	43	58	56	-2
DOWLING	10	38	10	39	48	49	1
JEFFERSON	19	81	19.8	80	100	99.8	-0.2
HOUSTON	15	73	14	73	88	87	-1
LEE	13	65	14	61	78	75	-3
MEMORIAL HIGH	55	137.5	55	128.5	192.5	183.5	-9
MEM 9TH GRADE	18	55	18	55	73	73	0
CAMPUS SECURITY	11		12		11	12	1
CATE	4	18.5	4	22.5	22.5	26.5	4
SPECIAL EDUCATION	3	8	3	8	11	11	0
SPECIAL PROJECTS	2	2	2	2	4	4	0
TRAVIS	14	49	14	53	63	67	4
TYRRELL	15	50	14	51	65	65	0
WASHINGTON	14	36	13	42	50	55	5
WHEATLEY	15	75	14	74	90	88	-2
LINCOLN	14	69	16	68	83	84	1
STONEGATE/ADAMS	15	47	15	49	62	64	2
TOTAL	462	885	511	883	1347	1394	47

Instructional Classifications 2014-2015

LOCATION	ADMINISTRATORS	AIDES	BUS AIDES	DRIVERS /MECH	CHILD NUTRITION	CLERICAL	CUSTODIANS	MAINTENANCE	TEACHERS/OTHER PROFESSIONALS	GRAND TOTAL
BILINGUAL	2					1				3
CATE	1	0.5							21	22.5
DEPUTY SUPT										0
CURRICULUM & INST-SUPVS	5									5
STUDENT SERVICES	1									1
CURRICULUM & INST-EXECUT	3									3
C&D CENTER	3								5	8
DEQUEEN	2	7							34	43
DOWLING	2	6							31	39
JEFFERSON	5	10							65	80
HOUSTON	2	17							54	73
LEE	2	11							48	61
MEM HS	11	16.5							101	128.5
MEM 9TH	4	7							44	55
PAAC	1	1							16	18
ADAMS	2	7							40	49
MOTIVA										0
TRAVIS	2	8							43	53
TYRRELL	2	8							41	51
WASHINGTON	2	7							33	42
WHEATLEY	2	39							34	75
LINCOLN	4	10							53	67
SPEC PROG	1	1								2
HEALTH/SOCIAL/MEDIA SVCS	1								3	4
TOTAL INSTRUCTION	60	156				1			666	883

Non-Instructional Classifications 2014-2015

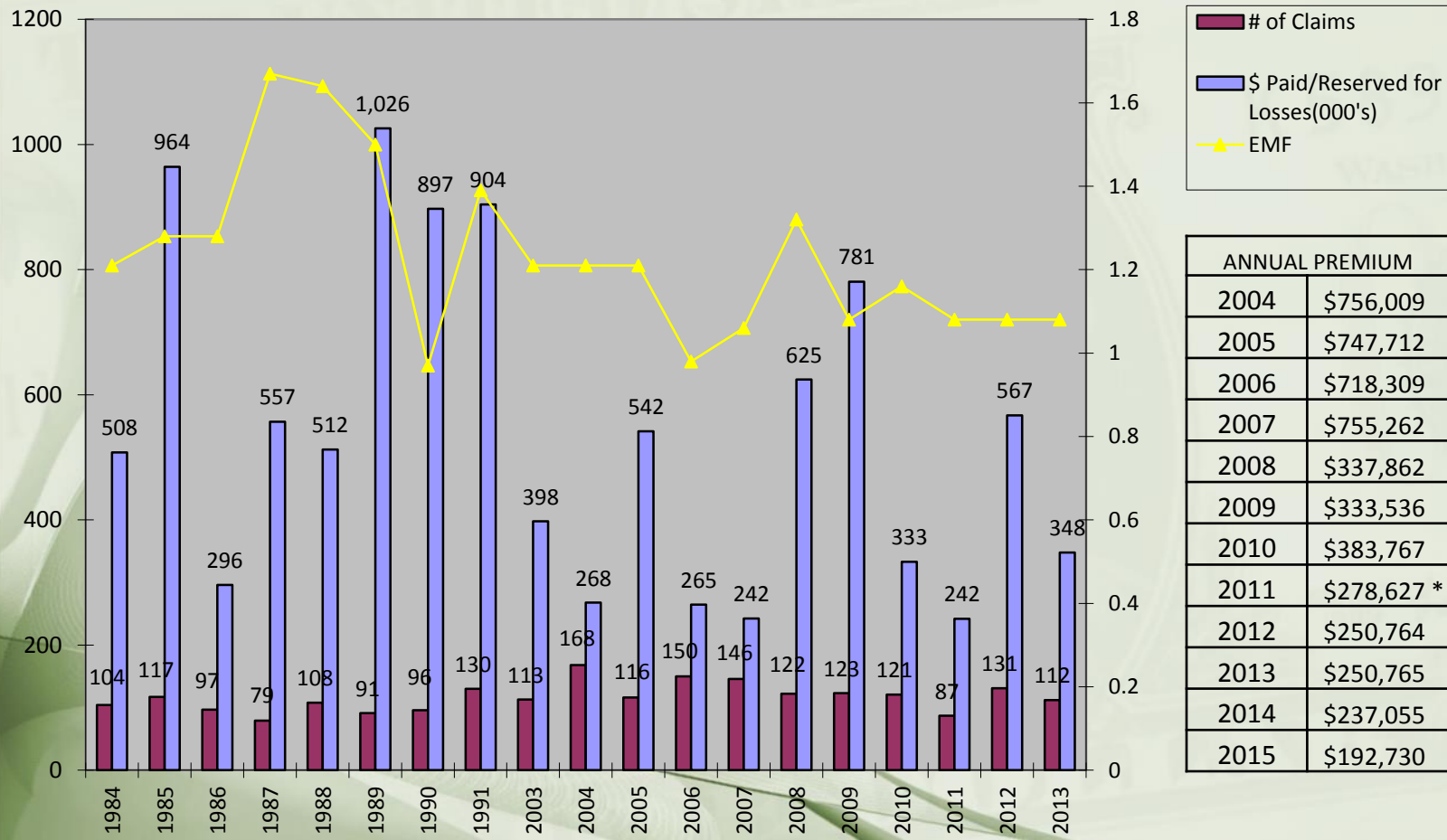
LOCATION	ADMINISTRATORS	AIDES	BUS AIDES	DRIVERS/ MECH	CHILD NUTRITION	CLERICAL	CUSTODIANS	MAINTENANCE	TEACHERS/OTHER PROFESS	GRAND TOTAL
AUSTIN										0
BILINGUAL						3				3
CATE						1	3			4
BOND PERSONNEL										0
BUSINESS OFFICE	2					12			3	17
C&D CENTER						3				3
CHILD NUTRITION	1					6				7
CAMPUS SECURITY	1							11		12
DEPUTY SUPT										0
CURRICULUM & INST-SUPVS						1				1
CURRICULUM & INST-EXECUT						2				2
COMMUNICATION DEPT	1									1
STUDENT SVCS										0
DEQUEEN					6	2	5			13
DOWLING					5	2	3			10
JEFFERSON					10	3	6.8			19.8
HOUSTON					7	2	5			14
LEE					8	2	4			14
MAINTENANCE	2					5	8	44	0	59
MEDIA										0
MEM HS					26	12	17			55
MEM 9TH					9	4	5			18
MIS						3			3	6
PAAC						2	3			5
ADAMS					6	3	6			15
PERSONNEL	1					8				9
PRINT SHOP						3				3
SPEC PROG	0					1			1	2
HEALTH/SOCIAL/MEDIA SVCS						2				2
STILWELL										0
SUPT OFFICE	1					4				5
TECH	2					12	0.2		1	15.2
TRANSPORTATION	1		20	88		3			1	113
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
TOTAL NON INSTRUCT	12	0	26	94	112	116	87	55	9	511

ACCIDENTS



PAISD Workers' Compensation History

**WORKERS' COMPENSATION ACTIVITIES
BY FUND YEAR**



ANNUAL PREMIUM	
2004	\$756,009
2005	\$747,712
2006	\$718,309
2007	\$755,262
2008	\$337,862
2009	\$333,536
2010	\$383,767
2011	\$278,627 *
2012	\$250,764
2013	\$250,765
2014	\$237,055
2015	\$192,730

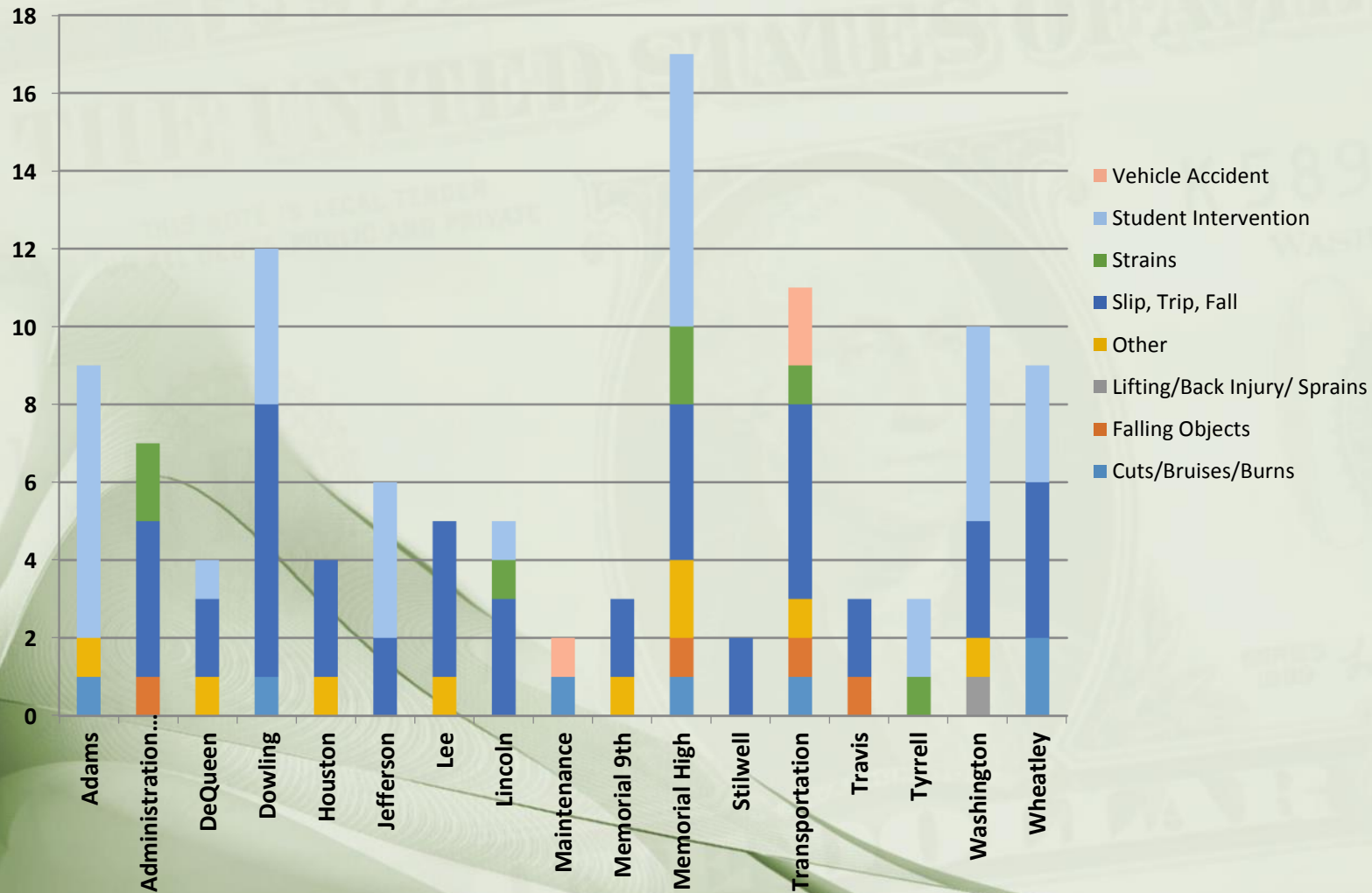
PAISD Workers' Compensation Claims

By Organization (September 2013 - June 2014)

Campus/Organization	Type			
	Indemnity	Medical	Record Only	Grand Total
Administration Bldg.	1	4	2	7
DeQueen		1	3	4
Dowling	1	1	10	12
Houston	2	2		4
Lee	3		2	5
Memorial 9th	1	1	1	3
Memorial High	7	4	6	17
Transportation	2	4	5	11
Travis			3	3
Tyrrell		1	2	3
Washington		4	6	10
Wheatley	3	3	3	9
Maintenance		2		2
Stilwell		1	1	2
Lincoln	2	1	2	5
Jefferson	4	1	1	6
Adams		2	7	9
Grand Total	26	32	54	112

PAISD Workers' Compensation Claims

By Organization (September 2013 – June 2014)

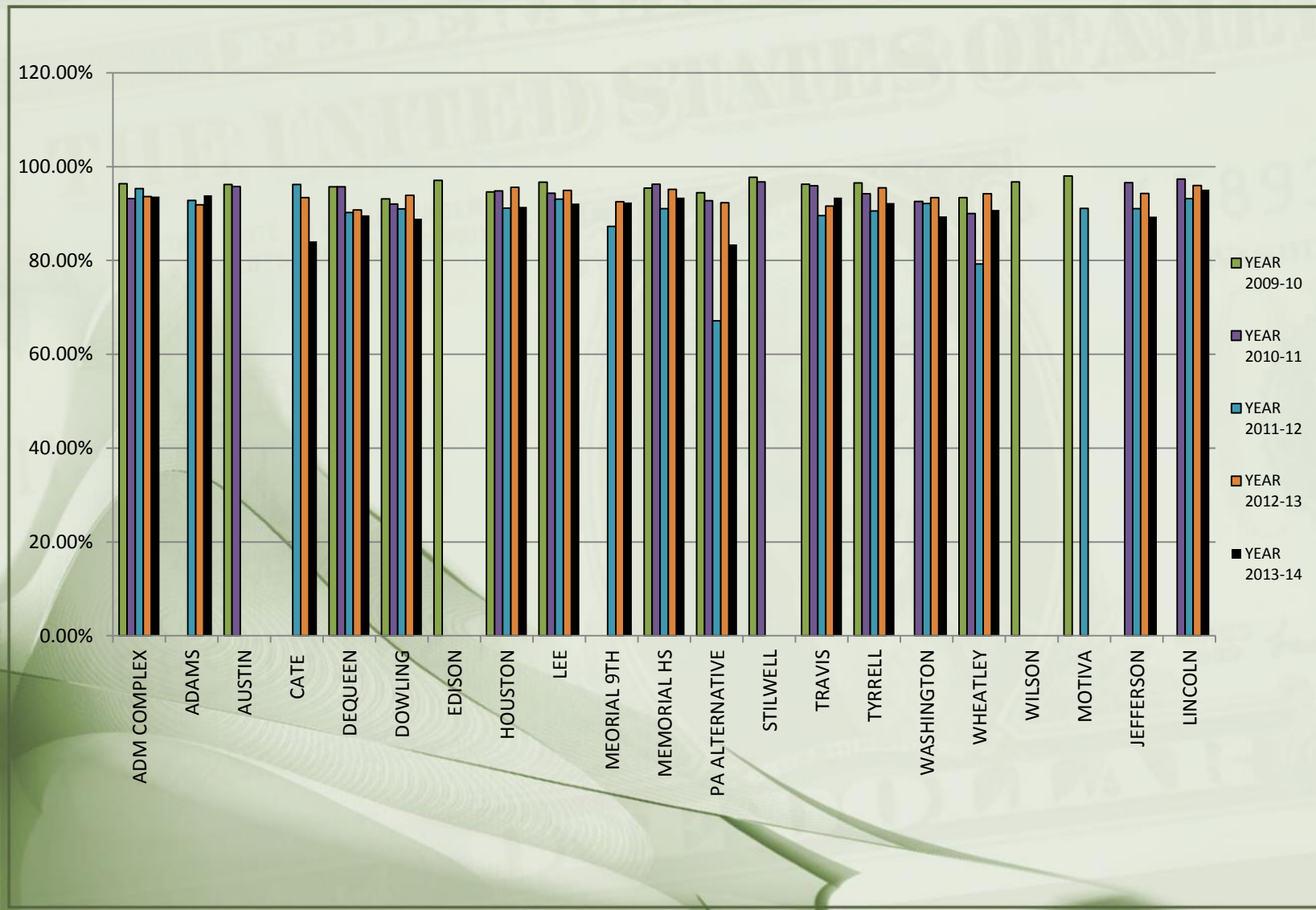


ATTENDANCE RATE



Professional Personnel

Attendance Rate FY 2010-2014



Professional Personnel

Attendance Rate FY 2010-2014

CAMPUS	YEAR 2009-10	YEAR 2010-11	YEAR 2011-12	YEAR 2012-13	YEAR 2013-14	GRAND TOTAL
ADM COMPLEX	96.36%	93.19%	95.30%	93.64%	93.65%	94.43%
ADAMS			92.78%	91.89%	93.87%	92.85%
AUSTIN	96.21%	95.76%				95.99%
CATE			96.21%	93.43%	84.10%	91.25%
DEQUEEN	95.68%	95.71%	90.22%	90.75%	89.60%	92.39%
DOWLING	93.15%	92.01%	91.01%	93.92%	88.90%	91.80%
EDISON	97.10%					97.10%
HOUSTON	94.63%	94.83%	91.16%	95.60%	91.45%	93.53%
LEE	96.72%	94.34%	93.05%	94.92%	92.16%	94.24%
MEORIAL 9TH			87.24%	92.55%	92.38%	90.72%
MEMORIAL HS	95.42%	96.25%	91.02%	95.17%	93.41%	94.25%
PA ALTERNATIVE	94.44%	92.74%	67.12%	92.29%	83.40%	86.00%
STILWELL	97.76%	96.76%				97.26%
TRAVIS	96.27%	95.94%	89.56%	91.59%	93.40%	93.35%
TYRRELL	96.52%	94.25%	90.56%	95.48%	92.25%	93.81%
WASHINGTON		92.56%	92.16%	93.42%	89.40%	91.89%
WHEATLEY	93.43%	90.01%	79.26%	94.21%	90.79%	89.54%
WILSON	96.76%					96.76%
MOTIVA	98.00%		91.12%			94.56%
JEFFERSON		96.56%	91.07%	94.26%	89.35%	92.81%
LINCOLN		97.33%	93.18%	96.00%	95.10%	95.40%
GRAND TOTAL	95.90%	94.55%	89.53%	93.70%	90.83%	93.33%

STUDENTS



PAISD Students (2012-2014)

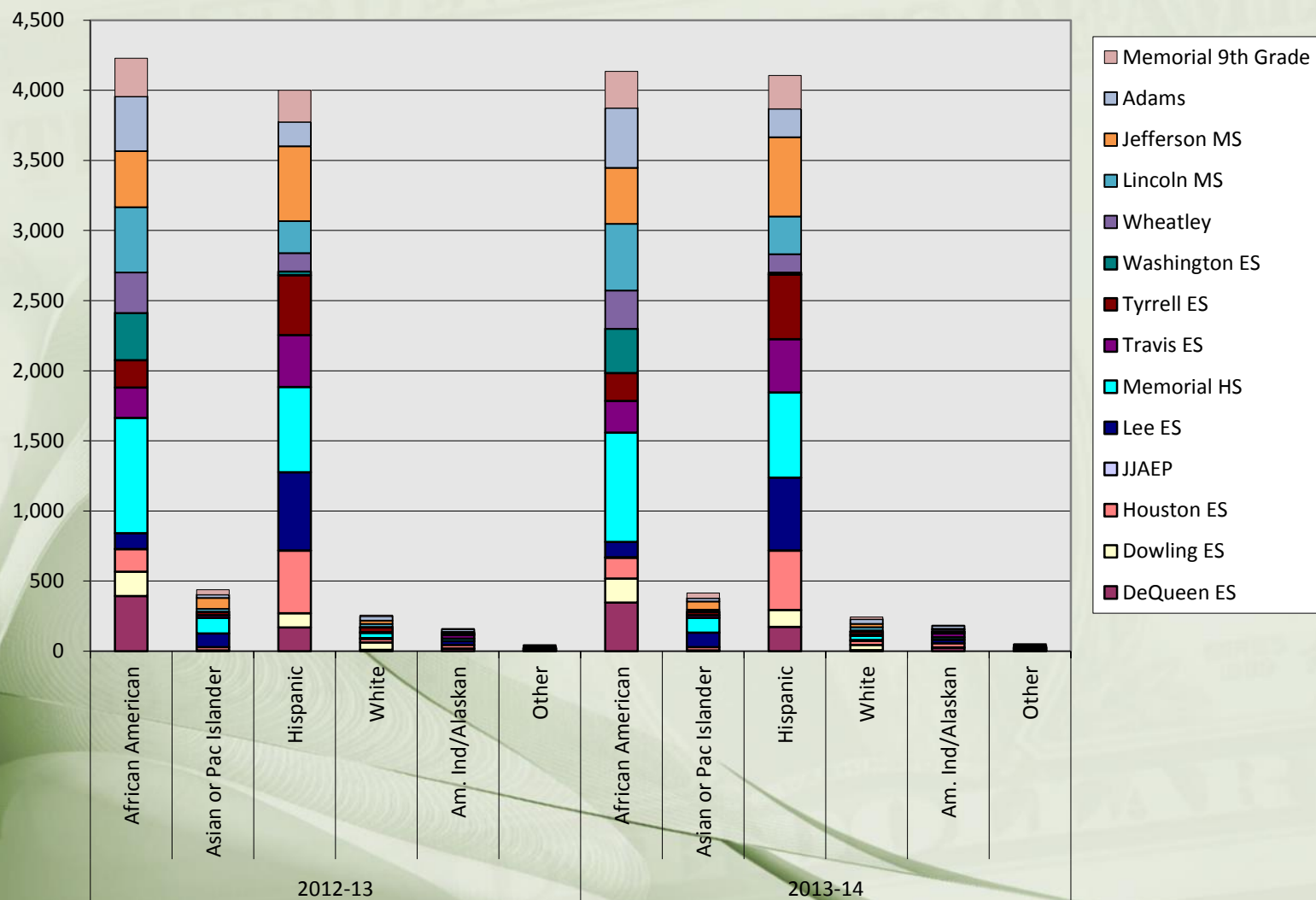
2012-13

Schools	Am. Ind/Alaskan		Asian Pac Islander		Black/African Am.		Hispanic		White		Haw./Pacif Isl.		Two or more		Total
	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	
Adams	17	2.20%	23	4.00%	390	61.10%	174	25.60%	31	5.70%	0	0.00%	7	1.40%	642
DeQueen ES	18	3.90%	5	0.60%	394	63.70%	169	30.60%	10	0.70%	1	0.20%	2	0.40%	599
Dowling ES	2	0.90%	0	0.00%	173	52.40%	102	29.10%	52	17.10%	0	0.00%	1	0.60%	330
Houston ES	25	4.70%	24	2.70%	161	24.20%	446	64.40%	25	3.80%	0	0.00%	3	0.30%	684
Lee ES	26	3.00%	96	13.40%	112	14.00%	557	68.50%	7	0.50%	1	0.10%	3	0.40%	802
Travis ES	24	2.60%	21	3.40%	217	31.10%	371	61.80%	6	0.60%	0	0.00%	4	0.50%	643
Tyrrell ES	9	0.40%	22	3.90%	195	31.10%	427	59.30%	33	4.30%	0	0.00%	6	0.90%	692
Wheatley	6	18.70%	2	2.00%	288	58.90%	129	18.90%	4	1.50%	0	0.00%	0	0.00%	429
Washington ES	3	0.80%	0	0.00%	337	91.80%	27	6.60%	1	0.50%	0	0.00%	0	0.30%	368
Jefferson MS	3	0.90%	79	7.80%	400	37.40%	534	51.00%	23	2.30%	0	0.50%	8	0.50%	1047
Lincoln MS	3	0.30%	18	3.10%	466	65.10%	229	28.70%	21	2.40%	1	0.10%	2	0.30%	740
Memorial 9th Grade	6	0.50%	34	6.10%	273	48.10%	226	41.70%	9	3.40%	1	0.00%	2	0.20%	551
Memorial HS	19	0.60%	108	6.80%	822	52.40%	608	37.20%	36	2.20%	2	0.10%	7	0.70%	1602
JJAEP	0	0.00%	0	0.00%	1	40.00%	2	60.00%	0	0.00%	0	0.00%	0	0.00%	3
District	161	1.76%	432	4.73%	4229	46.31%	4001	43.8%	258	2.8%	6	0.1%	45	0.5%	9132

2013-14

Schools	Am. Ind/Alaskan		Asian Pac Islander		Black/African Am.		Hispanic		White		Haw./Pacif Isl.		Two or more		Total
	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	
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	2.01%	408	4.47%	4135	45.27%	4105	44.9%	244	2.7%	6	0.1%	52	0.6%	9134

PAISD STUDENTS BY SCHOOLS (2012-2014)



STUDENT PERFORMANCE 2013-2014



Student Performance Summary

Port Arthur ISD-District: Met Standard

Campuses Met Standard:

Memorial 9th Grade Academy
Jefferson Middle School
Lincoln Middle School
Adams Elementary
DeQueen Elementary
Dowling Elementary
Houston Elementary
Lee Elementary
Travis Elementary
Tyrrell Elementary
Wheatley School of Early Childhood Programs (paired with Travis)

Campuses Improvement Required:

Memorial High School, Washington Elementary

District Benchmark Data – STAAR 2014

District Data Highlights
2014 State Accountability Rating – TBD

STAAR End of Course Summary
First Time Tested Students
(Percent Meeting Phase-In Level II: Satisfactory)

Subject	2014
English I	47%
English II	53%
Algebra I	75%
Biology	83%
U.S. History	84%

STAAR Grades 3-8 Spring 2014
(Percent Meeting Phase-In Level II: Satisfactory)

	3rd Grade		4th Grade			5th Grade			
	Reading	Math	Reading	Math	Writing	Reading	Math	Science	
District	62%	58%	63%	51%	68%	75%	79%	62%	
	6th Grade		7th Grade			8th Grade			
	Reading	Math	Reading	Math	Writing	Reading	Math	Science	S Studies
District	62%	74%	65%	69%	63%	84%	77%	61%	54%

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

Federal financial assistance may take the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, and insurance or direct appropriations. Depending on the amount and source of the federal financial assistance received, school districts may be required to satisfy audit and reporting requirements prescribed by Government Auditing Standards issued by the Comptroller General of the United States; the Single Audit Act of 1984 as amended by the Single Audit Act Amendments of 1996, Public Law 104-156; other federal agency policies and regulations; and agreements or contracts with the federal agencies. Several statutory and regulatory requirements are applicable to all or most federal assistance programs.

OMB Circular A-133 Compliance Supplement – March 2013, Part 3, Compliance Requirements, which describes 14 types of compliance requirements and the related audit objectives, as applicable, that the auditor shall consider in every audit conducted under OMB Circular A-133 with the exception of program specific audits performed in accordance with a Federal agency's program specific audit guide. The compliance requirements for special tests and provisions are included in Part 2 of the Resource Guide and under Part 4 of the OMB Circular A-133 Compliance Supplement – March 2013. 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, see Appendix 9 for information regarding Catalog of Federal Domestic Assistance Identification Numbers which represents key cross reference codes used to identify compliance provisions for federal programs.

Note: For the purposes of these regulations, LEA refers to Local Education Agency, otherwise referred to in the Resource Guide as school district.

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 6.6% of their earnings. The state contributes 6.8% of earnings effective September 1, 2014.

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 \$117,000 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 and \$40,000 for accidental death and dismemberment insurance.

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 80 school buses 8 of those 80 buses are Wheatley’s buses. The District buses log in excess of 725,000 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, Office Staff (Secretary), dispatcher, route supervisor, administrative manager
- Bus Drivers-47
- Bus Aides-22
- Field Trip Bus Drivers-6
- Mechanics-3

Daily Student Transportation:

- 4,458 Students Transported Daily
- 76 Route
- 429,100 Total miles traveled 2013-2014

Transportation Information (Cont'd.)

Buses:

- 57 Standard Buses
- 15 Special Needs Buses
- 8 Head Start Buses
- 64 Buses with Air Conditioning
- 80 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

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Regular	Cost	Cost	Cost	Cost	Cost	Cost	Cost
6100/Routes	\$1,657,127	\$1,788,746	\$1,541,333	\$1,484,223	\$1,759,516	\$1,901,723	\$2,056,504
6200/Extra-Co	\$150,000	\$149,040	\$149,040	\$74,145	\$138,611	\$74,025	\$165,059
6300/Non-School	\$539,789	\$430,750	\$410,750	\$284,650	\$296,330	\$287,086	\$249,036
6400/Other	\$57,963	\$41,213	\$41,780	\$38,400	\$54,940	\$65,013	\$87,440
6600	\$504,008	\$23,000	\$23,000		\$208,394	\$193,394	\$0
Total	\$2,908,887	\$2,432,749	2,165,903	\$1,881,418	\$2,457,790	\$2,521,240	\$2,558,039

Special Ed.	Cost	Cost	Cost	Cost	Cost	Cost	Cost
6100/Routes	\$453,458	\$497,542	\$726,625	\$471,463	\$480,106	\$456,243	\$756,064
6200/Extra-Co	\$8,700	\$8,700	\$8,700	\$6,000	\$5,220	\$5,220	\$5,220
6300/Non-School	\$87,500	\$77,500	\$77,500	\$59,500	\$57,615	\$57,615	\$57,615
6400/Other	\$10,250	\$17,250	\$17,250	\$17,000	\$23,500	\$23,500	\$16,000
6600							
Total	\$559,908	\$600,992	830,075	\$553,963	\$566,441	\$542,578	\$834,899
Yearly Totals	\$3,468,795	\$3,033,741	2,995,978	2,435,381	3,024,231	3,063,817	3,392,938

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014
Buses	Regular	Regular	Regular	Regular	Regular	Regular	Regular
A - Cutaway					3	3	4
C - Conventional	43	49	49	47	67	67	71
D - Transit	2	5	5	5	5	5	5
	45	54	54	52	75	75	80

Staff

Drivers	44	43	44	44	44	44	47
Aides	19	21	21	21	21	21	22
Aux. Drivers	19	20	18	16	16	16	6
Aux. Aides	6	8	10	10	10	10	0
Mechanics	3	3	3	3	3	3	3

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	
2009 – 2010	71,446	1,684,265	Actual
2010 – 2011	96,421	1,827,372	Actual
2011 – 2012	104,670	1,649,594	Actual
2012 – 2013	121,958	1,564,255	Actual
2013 – 2014	101,572	1,340,377	As of 8/19/2014

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. We emphasize fruit, vegetables, whole grains, low-fat dairy, lean meats, plant based proteins and limit sodium, sugar and saturated fat and we strive to build healthy student minds and bodies by serving high quality, nutritious, enjoyable and economical meals. It operates under the United States Department of Agriculture (USDA) regulations through the Texas Department of Agriculture. The Department operates a refrigerated truck, a refrigerated van, and a truck to transport commodities from the central warehouse to each individual school.

Revenue is derived from government reimbursement, USDA donated commodities, paid student meals, a la carte sales, adult paid meals, and catering. Currently, we are a self supporting entity that covers all costs for utilities, insurance, payroll, equipment, maintenance and parts.

A recap of the Child Nutrition Program's Revenues and Expenses are as follows:

SCHOOL YEAR	REVENUE	EXPENSE
2007-2008	\$ 4,836,665.98	\$ 4,863,912.93
2008-2009	\$ 4,449,223.00	\$ 4,562,524.00
2009-2010	\$ 5,176,759.00	\$ 5,101,998.00
2010-2011	\$ 5,131,232.00	\$ 4,848,997.74
2011-2012	\$ 5,427,309.00	\$ 5,548,092.00
2012-2013	\$ 5,368,375.00	\$ 5,538,813.00
2013-2014 (as of August 19, 2014)	\$ 5,525,192.35	\$ 5,263,727.63

Child Nutrition Program

We were the only district in Region 5 to serve over three million meals and snacks at no charge to all students. The Child Nutrition department is the only district in Region 5 to receive **9 Silver Awards** for the National Healthy US School Challenge. The State of Texas recognized our performance and we received the award in July 2014 from the Commissioner of Education.

For the 2013-2014 school year, the Child Nutrition Department:

- continued to comply with all federal, state, and local regulations
- decreased workplace accidents
- served as mentor to one dietetic Intern Students from Lamar University
- promoted health and wellness with annual health and wellness walk
- received 100 % positive review for cleanliness in the kitchen "Blue Plate Award" district wide.

The following are the meal prices for the 2014-2015 school year.

BREAKFAST		LUNCH	
STUDENT	\$0.00	ELEM. STUDENT	\$0.00
EMPLOYEE	\$2.25	MIDDLE (6-8) STUDENT	\$0.00
VISITOR	\$2.25	HS STUDENT	\$0.00
		EMPLOYEE	\$3.50
		VISITOR	\$3.50

SPECIAL REVENUES



Special Revenue – By Funds

FUND #	TITLE	2012-13 SPECIAL REVENUES	2013-14 SPECIAL REVENUES	2014-15 PROJECTED SPECIAL REVENUES
203	READINESS AND EMERGENCY MANAGEMENT	GRANT ENDS 08/31/12	GRANT ENDED	GRANT ENDED
205	HEAD START	\$ 2,421,853	\$ 2,853,494	\$ 2,853,494
211	TITLE I, PART A IMPROVEMENT BASIC PROGRAM	\$ 4,103,898	\$ 4,346,504	\$ 3,688,879
211	TITLE I, 1003 (A) PRIORITY & FOCUS SCH GR-ADAMS	\$ -	\$ 20,000	\$ -
211	TITLE I, 1003 (A) PRIORITY & FOCUS SCH GR-WASHINGTON	\$ -	\$ 161,000	\$ -
211 SI	TITLE I SCHOOL IMPROVEMENT PROGRAM	\$ 169,140	GRANT ENDED	GRANT ENDED
211 ES	TITLE I SCHOOL IMPROVEMENT EFFECTIVE STRATEGIES	\$ 220,875	GRANT ENDED	GRANT ENDED
212	MIGRANT (TITLE I, PART C)	\$ 497,448	\$ 468,153	\$ 245,022
220	FEDERAL ADULT ED (AEL)	\$ 156,532	\$ 128,668	\$ 128,668
223	TANF	\$ 31,398	\$ 32,807	\$ 32,807
224	IDEA B FORMULA	\$ 3,268,679	\$ 3,081,536	\$ 1,373,201
225	IDEA B PRESCHOOL	\$ 56,385	\$ 31,202	\$ 22,438
244	CARL PERKINS	\$ 154,224	\$ 119,909	\$ 132,410
255	TITLE II, PART A (TEACHER/PRIN. TRAINING)	\$ 1,415,654	\$ 1,383,412	\$ 661,176
263	TITLE III (LIMITED ENGLISH PROFICIENT)	\$ 153,035	\$ 172,102	\$ 130,896
287	EDUCATION JOBS FUND	GRANT ENDED 09/30/12	GRANT ENDED	GRANT ENDED
381	ADULT ED (GR)	\$ 34,956	\$ 34,755	\$ 34,755
404 SI	STUDENT SUCCESS INITIATIVE GRANT	\$ 40,368	\$ 40,368	\$ 40,368
	TOTALS	\$ 12,724,445	\$ 12,873,910	\$ 9,344,114

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 220 Adult Education (ABE) - Federal**

This fund classification is to be used to account, on a project basis, for funds granted to provide or support programs for adult education and literacy services to adults who are beyond compulsory school age attendance, and do not have a high school diploma, or lack sufficient mastery of basic educational skills to function effectively in society, or are unable to speak, read or write the English language; and are not enrolled in school. Educational services include basic educational skills (reading, writing, speaking and mathematics), English as a Second Language instruction, and secondary level competencies for acquisition of a high school diploma or equivalent. This includes sections 322, 326, and 353 under P.L. 91.230 as amended by PL 102.73, The National Literacy Act. If a school district has more than one section, separate accountability must be maintained. This may be accomplished by using one of the locally defined segments of the code structure. (84.002) (U.S. Department of Education)

- **R 223 Temporary Assistance for Needy Families (TANF)**

This fund classification is to be used to account, on a project basis, for funds granted to provide education services to undereducated adult recipients of cash assistance under Temporary Assistance for Needy Families (TANF). Recipients of benefits are required to participate in adult basic education or job training programs as a condition of eligibility. Educational services include basic educational skills (reading, writing, speaking, and mathematics), English as a Second Language instruction and secondary level competencies for acquisition of a high school diploma or its equivalent. This grant is funded by P.L. 104-193. (93.558) (U.S. Department of Health and Human Services)

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).

- **R 287-288 Federally Funded Special Revenue Funds – Locally Defined (Convert to Fund 289 for PEIMS)**

These fund classifications are used, at the option of the school district to account, on a project basis, for federally funded special revenue funds not specifically defined elsewhere. For PEIMS reporting, these accounts are converted to Fund 289.

- **R 381 Adult Basic Education (ABE) - State**

This fund classification is to be used to account, on a project basis, for funds granted to provide or support programs for adult education and literacy services to adults 16 and above, who do not have a high school diploma and are out of school. Funds can be used for same purposes as federal adult education funds.

State Grants

- **R 404 Student Success Initiative**

This fund classification is to be used to account, on a project basis, for funds granted for teacher training and allocations to schools to implement scientific, research-based programs for students who have been identified as unlikely to achieve the third grade TAKS reading standard by the end of the third grade.

- **R 409 High School Completion and Success/Texas High School Project**

This fund classification is to be used to account, on a project basis, for funds granted for to schools to implement programs to support the improvement of high school graduation rates and post-secondary readiness.

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
2010	\$822,821.76	\$798,519.77	\$718,665.99	\$79,853.78
2011	\$750,336.00	\$679,373.22	\$611,435.90	\$67,937.32
2012	\$1,003,213.20	\$716,594.91	\$644,935.41	\$71,659.50
2013	\$708,918.84	TBD	\$638,026.96*	\$70,891.88*
2014	\$1,190,047.18**	TBD	\$1,071,042.46**	\$119,004.72**

*Anticipated utilization based on actual funding commitments.

**Anticipated totals based upon funding requested for year 2014-2015.

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