

# Port Arthur ISD 2013-2014 Budget

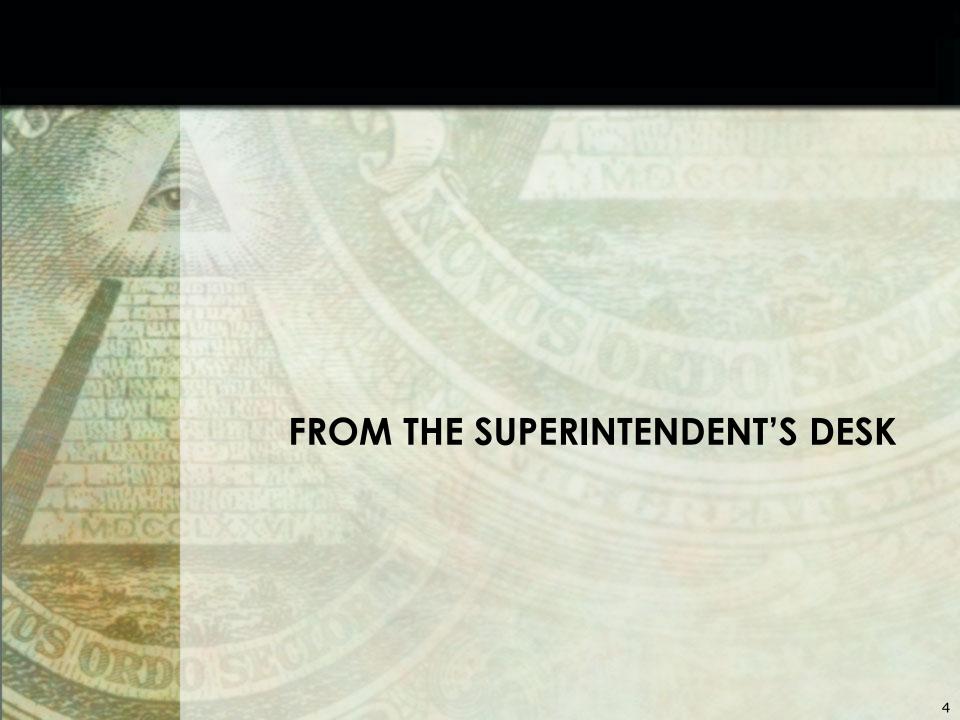
Presented to the Board of Trustees August 22, 2013

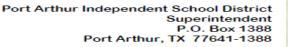
#### **Board of Trustees**

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

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Dear Port Arthur Independent School District Board of Trustees:

We are once again pleased to present the 2013-2014 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 2013-2014 has again been an enormous process. For 2013-2014 the budget does provide for a salary increase for our workforce. The increase for employees is approximately 2.0% for teachers, 2.5% for nonexempt employees, and 1.5% for administrators. This budget also allows for the maximum preservation of jobs which is great for the community. The budget includes a total of more than 1,347 employees. It includes a well thought out compensation plan, as well as a continued focus on our attendance incentive program. Stipends of \$2,300 to \$4,100 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 2013-14, the maintenance and operations (M&O) tax rate remains at \$1.04, which is the same as in 2012-2013. The Interest & Sinking fund (I&S) rate increased from \$.3126 to \$.3131.



Projected revenues for the 2013-2014 General Fund are \$74,149,240, excluding TRS contributions. Revenues for the General Fund are generated from the following primary resources.

Type of Revenue	2013-2014 Percent of Total Revenue	2012-2013 Percent of Total Revenue
Local, all sources	74.35%	74.42%
State, all sources	24.21%	24.69%
Federal, all sources	1.44%	.89%

#### Revenues by source for the General Fund are as follows:

Revenue Sources	Recommended Revenue Budget 2013-2014	~ % Change from Adopted Budget 2012-2013
Local Sources	\$55,128,371	-7.00%
State Sources	\$17,950,174	48%
Federal Sources	\$1,070,695	.55%
Total General Fund Revenue	\$74,129,240	

The 2013-2014 state revenue projections are based on an estimated average daily attendance (ADA) of 8,080 students.

In addition to those funds shown above, the district also records recognition for the state's contribution in the amount of 6.644% for teacher retirement on behalf of all TRS employees in the district plus an additional 1% for TRS Care totaling to 7.644%.

#### Summary

The school year 2012-2013 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





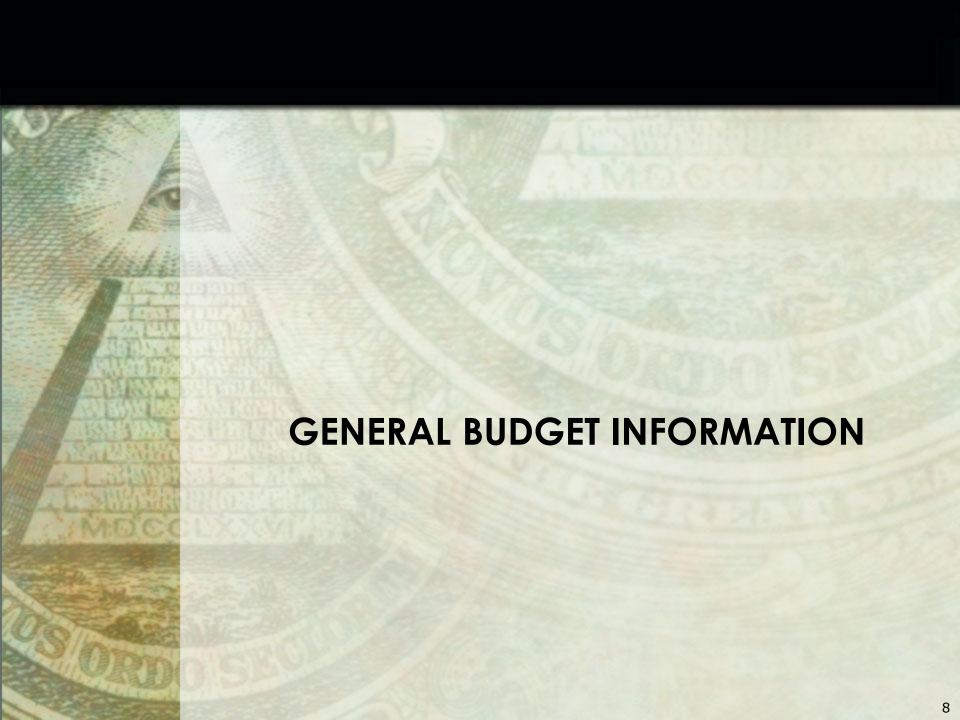
Port Arthur Independent School District Superintendent P.O. Box 1388 Port Arthur, TX 77641-1388

the future for the thousands of young people the brightest possible. It is the responsibility to which each and every PAISD employee dedicates his or her life. It is clearly a worthwhile task that we undertake, year after year, fully committed to the PAISD community.

Sincerely,

Dr. Mark Pactorie

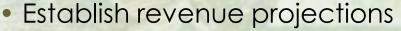
Dr. Mark Porterie Interim Superintendent of Schools



# **Budget Workshops**

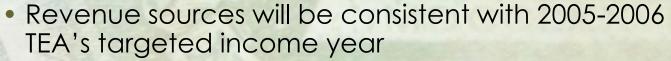
EVENT	DATE
UPDATE ON: • 2012-2013 • 2013-2014	JANUARY 24, 2013
BUDGET RETREAT	MAY 20, 2013
BUDGET RETREAT	JUNE 25, 2013
BUDGET RETREAT	AUGUST 08, 2013
ADOPT BUDGET & SET TAX RATE	AUGUST 22, 2013

#### **Budget Process**



- 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

### **Budget Assumptions**



- State Funding (Based on 2012-13 Targeted Income)
- Property Taxes (2012-13) Effective M&O Tax Rate=\$1.04)
- ERATE Grant
- ADA will be the same as targeted income year of 2012-13.
- Implementation of some of the new programs will be offset by reductions in spending and use of abatement and foreign trade zone resources.

# **Accountability Requirement**

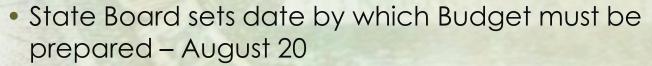
- Balance budget so that the current revenues are sufficient to pay current expenditures.
- Prepare budget in accordance with all federal, state, and local requirements.
- Provide basis for evaluation of efforts, costs and accomplishments.

# **Legal Requirements**



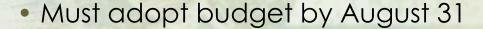
- TEA (FASRG & Commissioner Rules)
- Local District (Local Board Policy)

#### **State Requirements**



- 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**



- 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



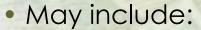
 District must amend the official budget before exceeding a functional expenditure category

### **TEA Requirements - PEIMS**



 District must adhere to specific data collection and reporting requirements for PEIMS data

# **Local Requirements**



- 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	The taxing unit publishes its notice of budget and proposed tax rate no later than August 20.				
	The District must adopt its budget by August 31.				

# 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**



- 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, and 2012-13
  - \$1.04
    - 66.67% Of M&O (\$1.00)
    - \$.04 without voter approval (Golden Pennies)
- 2013-14
  - \$1.04
    - 66.67% Of M&O (\$1.00)
    - \$.04 without voter approval (Golden Pennies)

# Other Local Revenue

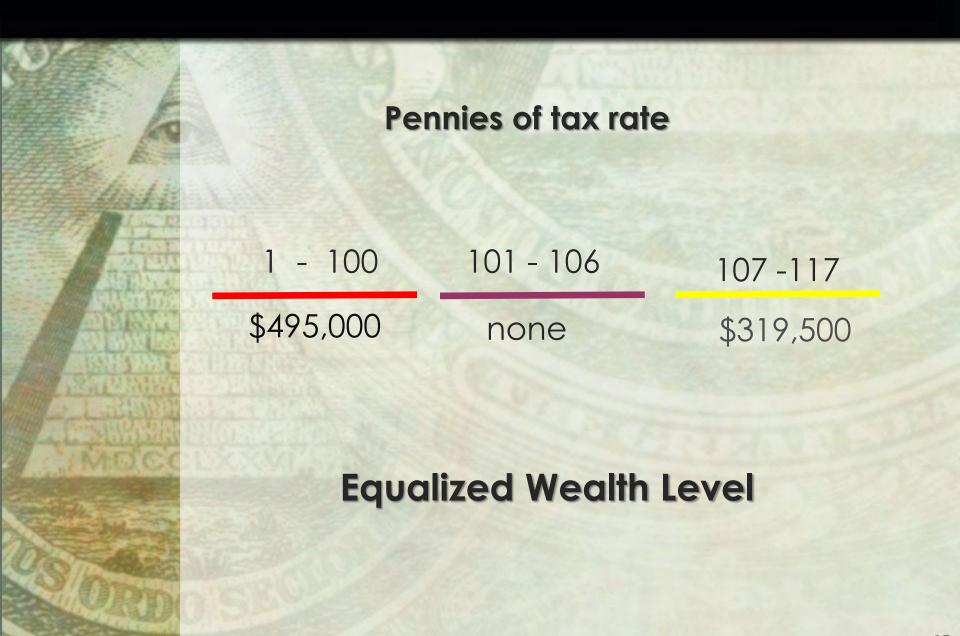
- Interest Earnings
- Tuition & Fees
- Chapter 313
- Athletic Receipts
- Community Education Fees

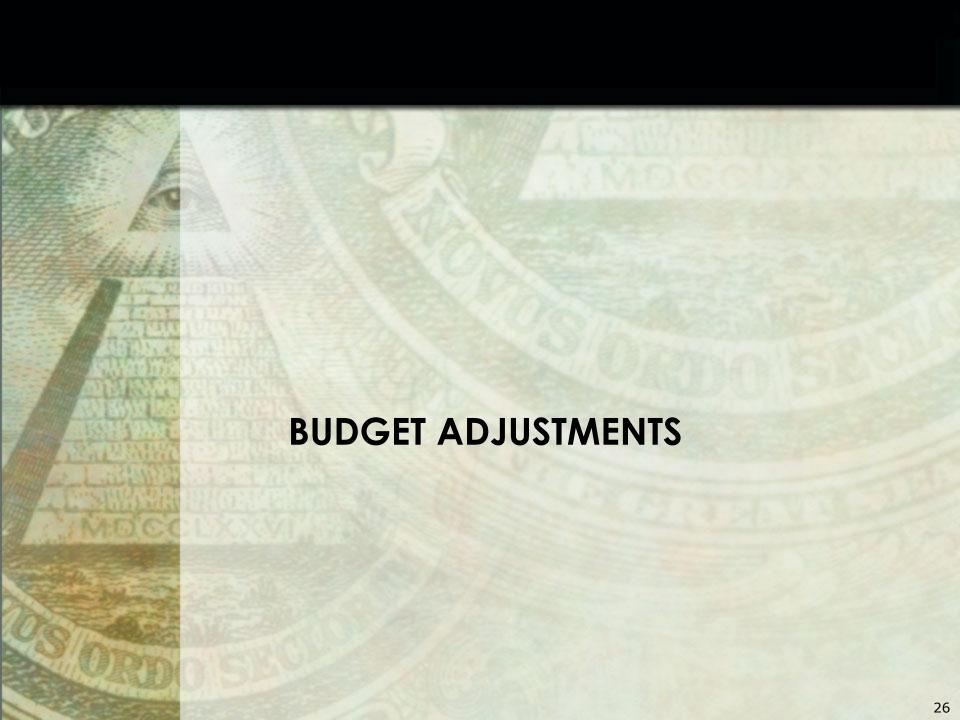
#### **Chapter 41**



- Expected equalized wealth level of \$391,538 will exceed the level of \$319,500 as established by Texas Education Code (TEC) § 41.002(a)(3).
- Districts whose identified wealth level falls between \$319,500 and \$495,000 per WADA may not be subject to recapture (see next page).

#### Property Wealth does not always mean "recapture" under HB 1





# **Summary of Budget Adjustments**

6	INCREASE IN BUDGET	AMOUNT	REDUCTION IN BUDGET	AMOUNT
	Personnel Adjustments	200,512.00	Personnel Adjustments	(192,320.00)
Harakit dakit	Athletics	41,000.00	Unemployment Insurance	(354,296.00)
THE COUNTY	Audit	10,000.00	Agenda Books	(82,780.00)
ALCO LA	Cell Phone	40,000.00		
	Gas	6,000.00		
	Insurance	56,293.00		
ALL PARTY OF	Legal	29,353.00		
AN WHAT IN	Security PAPD	15,000.00		
AUSHEWAY:	Substitutes	604,452.51		
AND THE REPORT OF THE PARTY OF	Tax Appraisal	55,000.00		
<b>经</b> 加升指量 <b>医</b>	Salary Increases	905,000.00		
MAN STATE OF	Total	1,962,610.51		(629,396.00)
\ 2 <del>- 1</del>	NET INCREASE/DECREASE		1,333,214.51	

# **New/Modified Initiatives**



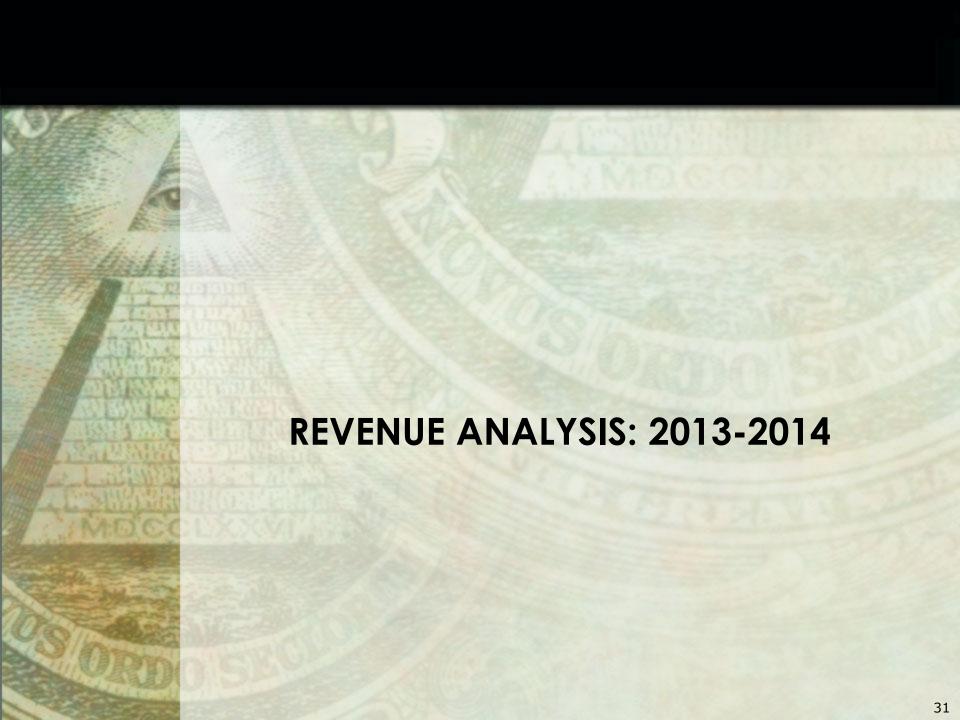
- Block schedule
- Salary Compensation Plan

#### **Initiatives Outlined**

- Substitute Employee Outsourcing The Port Arthur Independent School District has contracted with Kelly Educational Staffing (KES) to provide temporary workers (with the exception of bus drivers and bus aides) District-Wide. KES has 60+ years in the staffing industry and is an industry leader. KES offers unique value and unparalleled expertise. KES has previously provided the District with a successful program for four years.
- Block Scheduling The PAISD has officially moved to block scheduling. With longer blocks, teachers have more time to complete lesson plans and to examine and re-evaluate practices. More class time is available to develop key concepts, incorporate creativity into instruction, and to try a variety of classroom activities that address different learning styles. Longer time blocks allow for in depth study, such as individual projects, peer collaboration, and oneon-one work between teachers and students.

#### Initiatives Outlined (Cont'd.)

- Salary Compensation Plan The compensation planning module 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 compensation plan includes the following:
  - General pay increase of approximately 2.5% for nonexempt employees;
  - Employees assigned to the teacher salary schedule will receive an approximate pay increase of 2.0%, and
  - General pay increase of approximately 1.5% for administrators.



# Revenue 2013-2014 Combined Budget Summary

# Estimated Budgeted Revenue (Including Projected Fund Balance)

Description	General Fund			Debt Service Fund		Memo Totals	
Estimated Revenues	\$ 77,904,652	\$	5,183,199	\$	32,375,519	\$	115,463,370
Estimated Expenditures	\$ 77,904,652	\$	5,183,199	\$	32,375,519	\$	115,463,370
Net Difference (Deficit)	\$ -	\$	-	\$	-	\$	-

Estimated Fund Balance @ Aug. 31, 2014: \$20,000,000

**Combined Funding** 

# Revenue 2013-2014 Revenue Summary

#### Estimated Budgeted Revenue

Description	General Fund	%	Special Revenue Fund		%	Debt Service Fund		%	Memo Totals	
5700 Local Funding	\$ 55,193,624	70.85%	\$	585,785	11.30%	\$	32,375,519	100.00%	\$	88,154,927
5800 State Funding	\$ 21,640,334	27.78%	\$	10,000	0.19%			0.00%	\$	21,650,334
5900 Federal Funding	\$ 1,070,695	1.37%	\$	4,587,414	88.51%			0.00%	\$	5,658,109
TOTAL REVENUE	\$ 77,904,652		\$	5,183,199		\$	32,375,519		\$	115,463,370
Percent of Revenue	67%			4%			28%			100%

#### **Combined Funding**

#### Revenue 2013-2014 Budgeted Revenue – Local

#### Estimated Budgeted Revenue

Description		General Fund		General Fund		ecial Revenue Fund	Debt Service Fund	Memo Totals
5700 Local Funding								
Property Taxes	\$	46,216,314			\$ 32,375,519	\$ 78,591,833		
Prior Year Taxes	\$	550,000				\$ 550,000		
Penalty & Interest	\$	400,000				\$ 400,000		
In lieu tax agr.	\$	8,270,600				\$ 8,270,600		
Tax Refunds/Credits	\$	(705,290)				\$ (705,290)		
ERATE	\$	300,000				\$ 300,000		
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	\$	55,193,624	\$	585,785	\$ 32,375,519	\$ 88,154,927		

#### **Local Funding**

#### Revenue 2013-2014 Budgeted Revenue - State

#### Estimated Budgeted Revenue

The Party of the P	Description	General Fund		Special Revenue General Fund Fund		Debt Service Fund	Memo Totals
a							
Š	5800 State Funding						
	Per Capita	\$	2,262,500				\$ 2,262,500
۲.	Foundation	\$	14,917,131				\$ 14,917,131
7	Tax Refunds/Credits	\$	705,290				\$ 705,290
	Other Program Aid	\$	3,755,412				\$ 3,755,412
1	Special Revenue			\$	10,000		\$ 10,000
	TOTAL State	\$	21,640,334	\$	10,000	\$ -	\$ 21,650,334

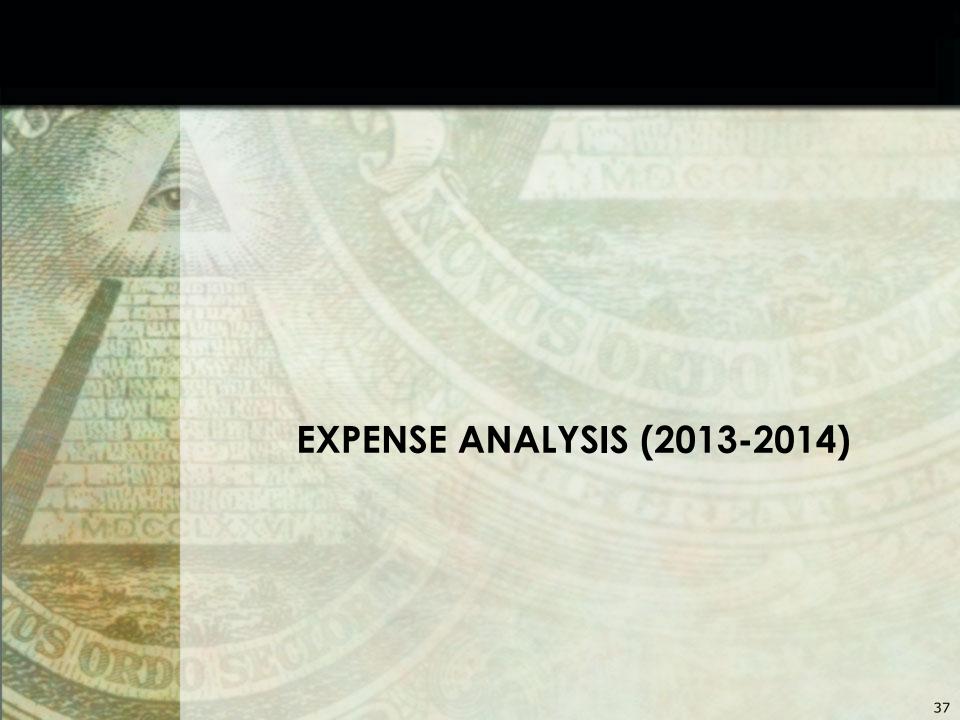
### **State Funding**

# Revenue 2013-2014 Budgeted Revenue - Federal

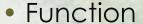
#### Estimated Budgeted Revenue

Description	General Fund		Sp	ecial Revenue Fund	Debt Service Fund	Memo Totals	
5900 Federal Funding							
National School Lunch			\$	3,396,414		\$	3,396,414
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	\$	4,587,414	\$ -	\$	5,658,109

#### **Federal Funding**



#### **Expense Code Review**



- 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 2013-2014 General Fund Summary by Function and Object Code

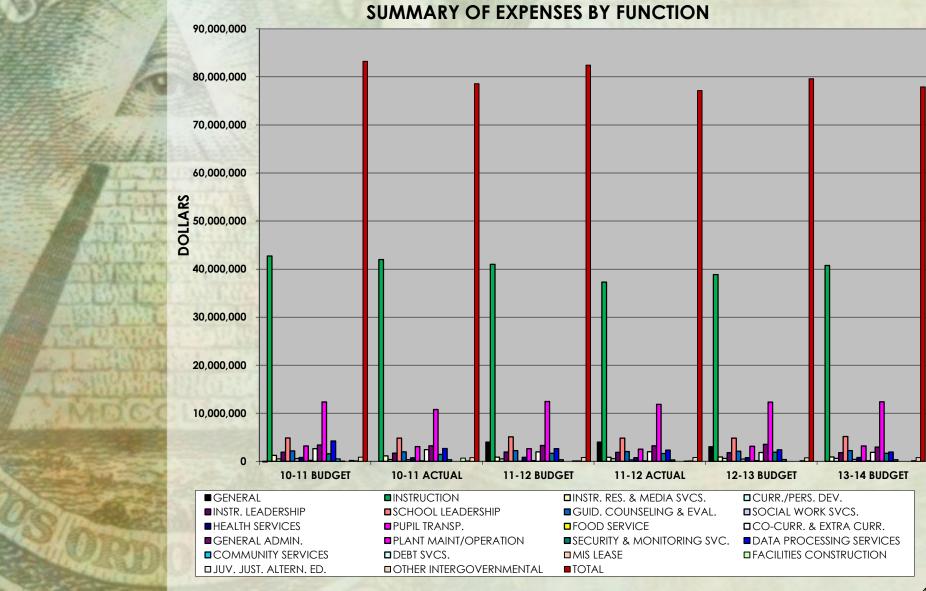
-	(Object) Description	61XX Payroll	62XX Contracted	63XX Mat'ls &	64XX Operating	66XX Capital	89XX Non-Operating	13-14 Projected
	(Function)	Costs	Services	Supplies	Expense	Outlay	Expense	Budget
	General (00)	0	0	0	0	0	0	0
В	Instruction (11)	36,958,868	2,408,015	699,886	685,321	0	0	40,752,090
	Inst. Resource & Med (12)	695,406	89,593	103,152	9,884	0	0	898,034
	Curr & Curr Devel (13)	444,977	151,310	3,393	1,985	0	0	601,665
	Instruc Leadership (21)	1,629,606	110,836	55,775	7,360	0	0	1,803,577
5	School Leadership (23)	4,960,312	115,351	64,372	5,924	0	0	5,145,959
	Guid & Counseling (31)	1,955,233	161,680	92,055	5,160	0	0	2,214,128
h	Social Work Serv (32)	123,249	284,389	174	484	0	0	408,296
Ħ	Health Services (33)	752,906	18,326	12,989	778	0	0	784,998
8	Student Transp (34)	2,490,307	70,179	331,651	88,513	193,394	0	3,174,043
t	Food Services (35)	135,332	0	0	0	0	0	135,332
r	Co-Curr/Extra Curr (36)	1,255,789	94,134	145,985	360,025	0	0	1,855,933
b	General Admin (41)	2,067,871	527,537	66,552	284,151	0	0	2,946,110
P	Plant Maint/Oper (51)	5,352,002	4,160,479	598,925	2,099,188	168,394	0	12,378,989
4	Security & Monitor (52)	528,256	1,070,547	50,000	0	0	0	1,648,803
1	Data Proc Services (53)	1,176,925	599,228	149,715	1,170	0	0	1,927,038
	Community Serv (61)	214,935	64,319	36,968	23,935	0	0	340,157
1	Debt Service (71)	0	0	0	0	0	0	0
r	Const. Mgmt. (81)	0	0	0	0	0	0	0
ı	Juvenile Just AEP (95)	0	119,500	0	0	0	0	119,500
	Other Intergov. (99)	0	770,000	0	0	0	0	770,000
N.	Total	60,741,975	10,815,422	2,411,590	3,573,877	361,788	0	77,904,652
	Percent of Total Budget	77.97%	13.88%	3.09%	4.59%	0.47%	0.00%	100.00%

Expenses (PRELIMINARY) as of August 20, 2013

Revenue (ESTIMATE)

77,904,652

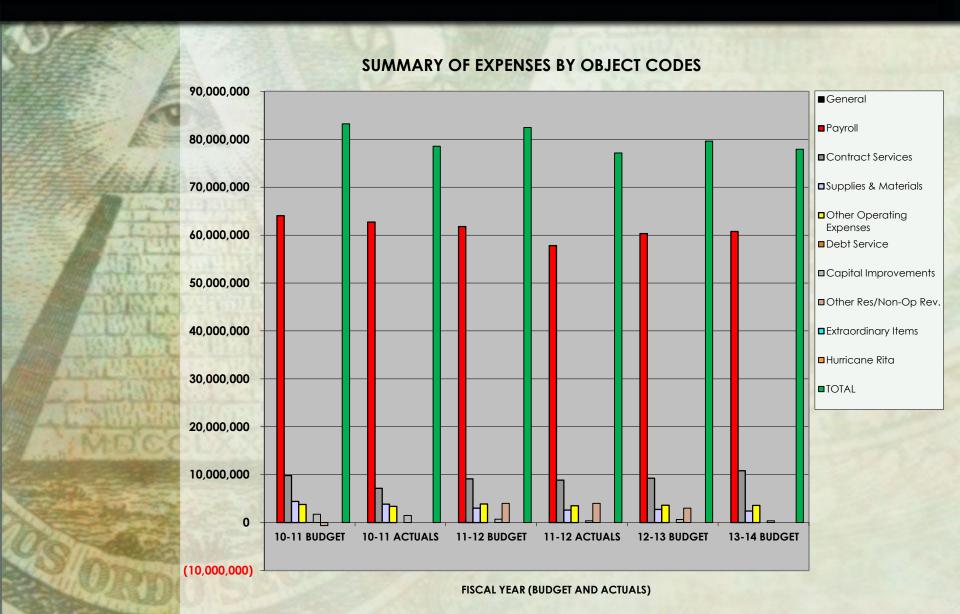
# Proposed Expenses 2013-2014 By Functions



# Proposed Expenses 2013-2014 By Functions

	#	FUNCTION	10-11 BUDGET	10-11 ACTUAL	11-12 BUDGET	11-12 ACTUAL	12-13 BUDGET	13-14 BUDGET	13-14 VS. 12-13
EN	000	GENERAL	(630,000)		4,000,000	4,000,000	3,013,750	0	(3,013,750.00)
	011	INSTRUCTION	42,734,427	41,991,395	41,001,104	37,285,240	38,857,688	40,752,090	1,894,402.47
200	012	INSTR. RES. & MEDIA SVCS.	1,231,163	1,134,957	872,715	815,110	877,103	898,034	20,931.45
133	013	CURR./PERS. DEV.	487,919	355,997	482,201	517,306	581,069	601,665	20,596.21
1	021	INSTR. LEADERSHIP	1,899,191	1,696,143	1,910,455	1,857,932	1,782,724	1,803,577	20,853.30
	023	SCHOOL LEADERSHIP	4,863,208	4,808,129	5,089,391	4,821,335	4,831,943	5,145,959	314,015.91
1	031	GUID. COUNSELING & EVAL.	2,146,287	1,963,482	2,236,425	2,033,085	2,085,886	2,214,128	128,241.38
	032	social work svcs.	544,014	335,435	9,540	308,288	454,404	408,296	(46,107.63)
The same	033	HEALTH SERVICES	777,120	731,358	824,896	755,973	772,835	784,998	12,163.70
	034	PUPIL TRANSP.	3,172,671	3,069,491	2,609,181	2,525,376	3,110,465	3,174,043	63,578.19
THE P	035	FOOD SERVICE	200,000	89,999	139,500	93,273	121,685	135,332	13,647.00
4	036	CO-CURR. & EXTRA CURR.	2,637,265	2,439,716	1,953,898	1,977,709	1,838,453	1,855,933	17,480.14
1000	041	GENERAL ADMIN.	3,401,371	3,229,711	3,292,828	3,206,767	3,521,544	2,946,110	(575,434.29)
SIL	051	PLANT MAINT/OPERATION	12,347,396	10,775,442	12,448,022	11,841,975	12,300,873	12,378,989	78,115.62
HE ST	052	SECURITY & MONITORING SVC.	1,567,950	1,435,640	1,661,905	1,628,692	1,882,143	1,648,803	(233,339.50)
MILES	053	DATA PROCESSING SERVICES	4,207,942	2,663,759	2,613,026	2,311,966	2,375,292	1,927,038	(448,253.66)
50	061	COMMUNITY SERVICES	480,792	330,157	319,858	280,115	368,773	340,157	(28,616.70)
web's	071	DEBT SVCS.	33,000	0	0	0	0	0	0.00
	072	MIS LEASE	0	0	0	0	0	0	0.00
573	081	FACILITIES CONSTRUCTION	178,164	668,063	101,100	31,732	0	0	0.00
35	095	JUV. JUST. ALTERN. ED.	94,500	94,500	94,500	94,500	119,500	119,500	0.00
	099	OTHER INTERGOVERNMENTAL	865,000	755,569	800,000	775,560	715,000	770,000	55,000.00
DI	4.071	TOTAL	83,239,380	78,568,944	82,460,545	77,161,934	79,611,128	77,904,652	(1,706,476.41)

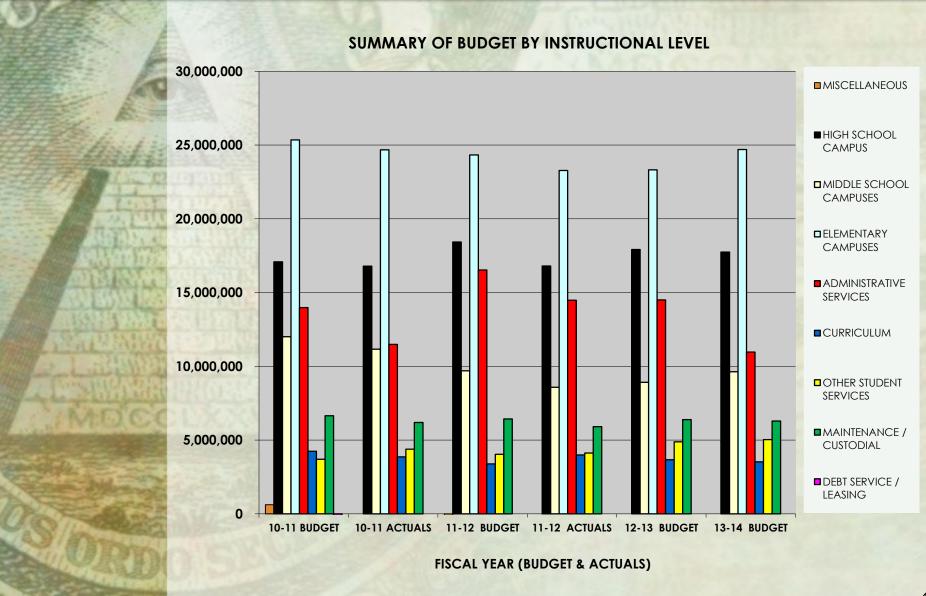
# Proposed Expenses 2013-2014 By Object Code



# Proposed Expenses 2013-2014 By Object Code

The Million	OBJECT CODE	10-11 BUDGET	10-11 ACTUALS	11-12 BUDGET	11-12 ACTUALS	12-13 BUDGET	13-14 BUDGET	13-14 VS. 12-13
	General	0	0	0	0	0	0	0
IS MYO	Payroll	64,069,438	62,732,645	61,790,459	57,826,757	60,328,572	60,741,975	413,403
	Contract Services	9,838,230	7,148,641	9,109,003	8,868,472	9,255,895	10,815,422	1,559,527
diam'r	Supplies & Materials	4,412,897	3,847,414	3,001,265	2,599,637	2,747,426	2,407,240	(340,187)
	Other Operating Expenses	3,771,501	3,361,223	3,864,911	3,511,945	3,624,431	3,573,877	(50,554)
	Debt Service	33,000	0	0	0	0	0	0
No. of Lot	Capital Improvements	1,744,314	1,479,022	694,907	355,124	641,054	366,138	(274,916)
	Other Res/Non-Op Rev.	(630,000)	0	4,000,000	4,000,000	3,013,750	0	(3,013,750)
120	Extraordinary Items	0	0	0		0	0	0
25.5	Hurricane Rita	0	0	0		0	0	0
H	TOTAL	83,239,380	78,568,944	82,460,545	77,161,934	79,611,128	77,904,652	(1,706,476)

# Proposed Expenses 2013-2014 By Instructional Level



## Actuals and Budget Comparison Fiscal Years (2010-2014)

ORG #	ORGANIZATION	10-11	10-11	11-12	11-12	12-13	13-14
F		BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	BUDGET
000	MISCELLANEOUS	625,000		(380,000)		0	0
	HIGH SCHOOL CAMPUS						
004	STILWELL TECHNICAL CENTER	1,666,423	1,622,267	1,375,134	1,229,799	1,340,291	1,324,567
005	PORT ARTHUR ALT CAMPUS	1,541,279	1,531,382	1,602,654	1,486,283	1,578,918	1,500,602
009	MEMORIAL HIGH SCHOOL	13,452,907	13,479,051	11,689,808	10,593,847	11,208,856	11,233,578
010	INDEPENDENT ACCOUNTS	425,000	161,760	0	0	0	0
010	MEMORIAL 9TH GRADE (AUSTIN)	0	0	3,756,036	3,488,544	3,793,487	3,689,665
	SCHOOL CAMPUSES						
041	THOMAS EDISON MIDDLE SCH	4,510,428	4,631,420	5,223,314	4,695,472	4,877,309	5,354,321
043	LINCOLN MIDDLE SCHOOL	3,964,610	3,700,264	4,478,350	3,885,820	4,044,918	4,276,259
044	S F AUSTIN ELEM/MIDDLE	3,533,049	2,835,175	0	0	0	0
11	ELEMENTARY CAMPUSES						
102	DEQUEEN ELEMENTARY	3,132,626	2,756,261	2,481,819	2,328,977	2,518,916	2,730,088
103	SAM HOUSTON ELEMENTARY	4,691,958	4,801,733	3,777,566	3,577,389	3,531,316	3,799,576
105	LEE ELEMENTARY	2,995,568	3,169,214	3,524,490	3,460,148	3,290,331	3,487,582
106	PEASE ELEMENTARY	40,065	16,027	21,000	6,377	0	0
108	TRAVIS ELEMENTARY	3,553,075	3,390,618	2,891,668	2,622,831	2,688,476	2,830,490
109	TYRRELL ELEMENTARY	3,568,485	3,412,771	2,957,175	2,898,024	2,920,250	3,042,343
111	WHEATLEY SCH OF SPEC PROG	1,216,009	1,019,537	1,123,169	931,037	1,156,041	1,129,721
113	DOWLING ELEMENTARY	2,247,321	2,465,894	2,433,924	2,271,942	2,217,777	2,351,706
116	WILSON TECHNOLOGY THEME	583,148	635,986	0	0	0	0
116	ADAMS ELEMENTARY	0	0	2,542,181	2,583,832	2,726,860	2,911,921
117	WASHINGTON ELEMENTARY	3,033,986	2,639,219	2,406,525	2,379,064	2,264,462	2,416,337
699	SUMMER SCHOOL	280,606	362,777	164,365	209,414	0	0
	ADMINISTRATIVE SERVICES			,		-	
701	SUPERINTENDENT	492,447	520,310	451,475	554,895	722,871	447,578
702	SCHOOL BOARD	283,600	267,120	274,600	252,993	590,212	294,895
703	TAX COSTS	985,000	805,183	5,207,500	5,136,294	3,775,000	830,000
710	ADMINISTRATION BUILDING	5,909,288	5,098,585	5,692,333	4,393,949	5,417,061	5,751,732
712	MEDIA CENTER	355,061	382,080	0	0	0	0
713	ASST TO SUPERINTENDENT	87,761	80,156	141,955	140,278	90,576	122,516
717	TECHNOLOGY SPECIALIST DEP	2,954,507	1,668,853	2,226,079	1,576,493	1,724,818	1,393,735
726	BUSINESS OFFICE	1,004,870	1,157,876	1,141,840	1,175,502	1,147,157	1,127,258
727	MIS DEPARTMENT	1,085,105	708,517	740,697	645,500	459,587	436,444
731	PERSONNEL/HUMAN RESOURCES	819,871	783,343	651,861	596,461	579,948	565,080
740	GENERAL INDIRECT	017,671	17,665	0 0	8,115	0	0
, 10	101. 110 E II (BIREO)		17,000		0,110	O I	4

## Actuals and Budget Comparison Fiscal Years (2010-2014)

	3002							
	ORG#	ORGANIZATION	10-11 BUDGET	10-11 ACTUALS	11-12 BUDGET	11-12 ACTUALS	12-13 BUDGET	13-14 BUDGET
		<u>CURRICULUM</u>						
	709	SPECIAL EDUCATION	906,525	1,045,547	1,090,547	1,143,433	1,181,007	1,194,249
١,	871	SPECIAL PROJECTS	939,178	833,984	627,788	705,344	868,222	864,538
	951	DEPT. OF INSTRUCTION	1,534,066	1,152,736	541,466	1,089,374	549,596	379,770
	953	DEPUTY SUPERINTENDENT	314,987	318,334	424,446	414,935	412,995	435,270
3	957	DIRECTOR OF BILINGUAL EDU	329,933	301,645	302,359	268,846	296,060	282,398
	958	SUPERVISOR OF G/T	17,770	3,544	0	0	0	0
2.	959	REFORM OFF- SECONDARY EDU	197,651	204,202	401,829	373,582	361,399	369,652
99		OTHER STUDENT SERVICES						
23	904	PUPIL TRANSPORTATION	2,703,238	2,965,040	2,337,681	2,449,040	3,024,231	3,078,090
17	912	PRINT SHOP	(392,415)	102,785	222,184	76,773	220,960	226,142
87	922	CAMPUS SECURITY	1,166,613	1,110,248	1,222,655	1,220,644	1,235,796	1,302,928
£-	952	STUDENT SERVICES	223,977	191,559	75,249	76,226	75,246	76,443
92	955	HEALTH SERVICES	0	121	178,005	297,256	327,090	348,334
	956	Stadium and Grounds	3,000	14,015	0	0	0	0
35		MAINTENANCE / CUSTODIAL						
	925	MAINT. DEPT.	6,252,076	5,783,525	6,033,074	5,422,772	5,936,160	5,856,609
1	926	RECEIVING DEPARTMENT	136,711	125,270	170,070	163,845	125,991	100,453
9	928	CO-ORD OF CUSTODIAL SERV	256,096	264,064	235,674	324,677	330,937	341,784
\$		DEBT SERVICE / LEASING						
-	999	DEBT SERVICE	(392,000)	0	0	0	0	0
		TOTAL	83,239,380	78,568,944	82,460,545	77,161,934	79,611,128	77,904,652

# Actuals and Budget Comparison Fiscal Years (2010-2014)

#### SUMMARY BY INSTRUCTIONAL LEVELS

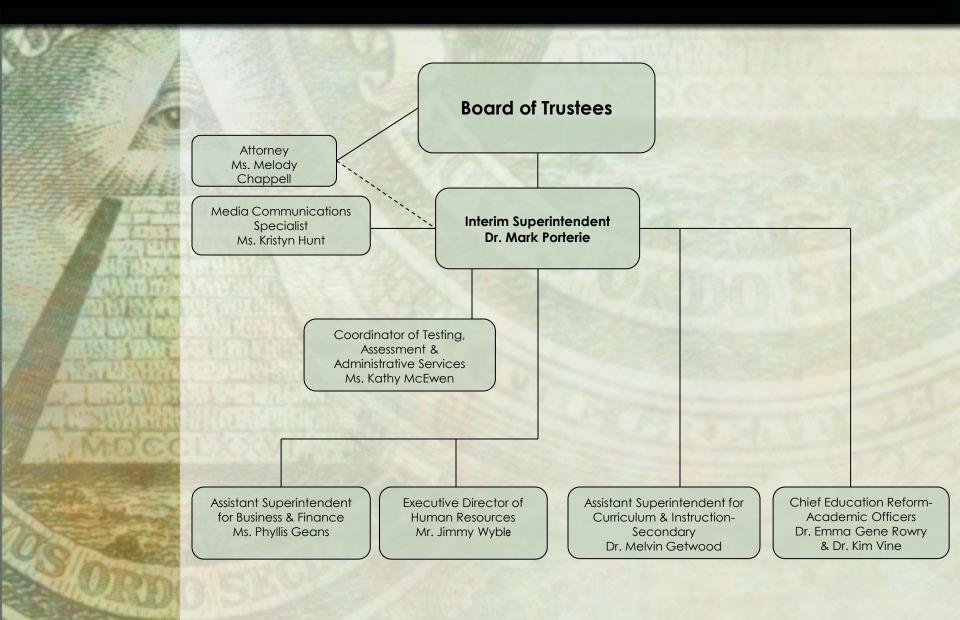
INSTRUCTIONAL LEVEL	10-11 BUDGET	10-11 ACTUALS	11-12 BUDGET	11-12 ACTUALS	12-13 BUDGET	13-14 BUDGET
MISCELLANEOUS	625,000	0	(380,000)	0	0	0
HIGH SCHOOL CAMPUS	17,085,609	16,794,505	18,423,632	16,798,474	17,921,553	17,748,412
MIDDLE SCHOOL CAMPUSES	12,008,087	11,166,860	9,701,664	8,581,292	8,922,227	9,630,580
ELEMENTARY CAMPUSES	25,342,847	24,677,240	24,323,882	23,269,035	23,314,429	24,699,763
ADMINISTRATIVE SERVICES	13,977,510	11,489,687	16,528,340	14,480,479	14,507,230	10,969,238
CURRICULUM	4,240,110	3,859,993	3,388,435	3,995,514	3,669,279	3,525,877
OTHER STUDENT SERVICES	3,704,413	4,387,709	4,035,774	4,121,511	4,883,323	5,031,936
maintenance / custodial	6,647,804	6,192,950	6,438,818	5,915,628	6,393,088	6,298,845
DEBT SERVICE / LEASING	(392,000)	0	0	0	0	0
TOTAL	83,239,380	78,568,944	82,460,545	77,161,934	79,611,128	77,904,652

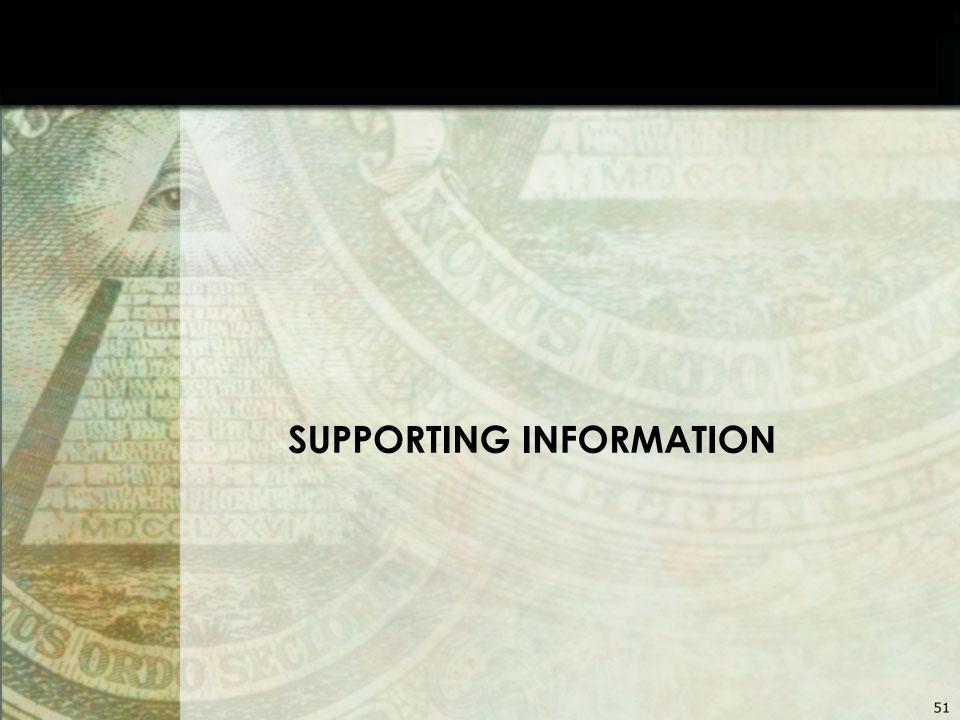


### **Payroll Assumptions**

- Personnel Adjustments
- Some Vacancies Eliminated
- Salary Increases

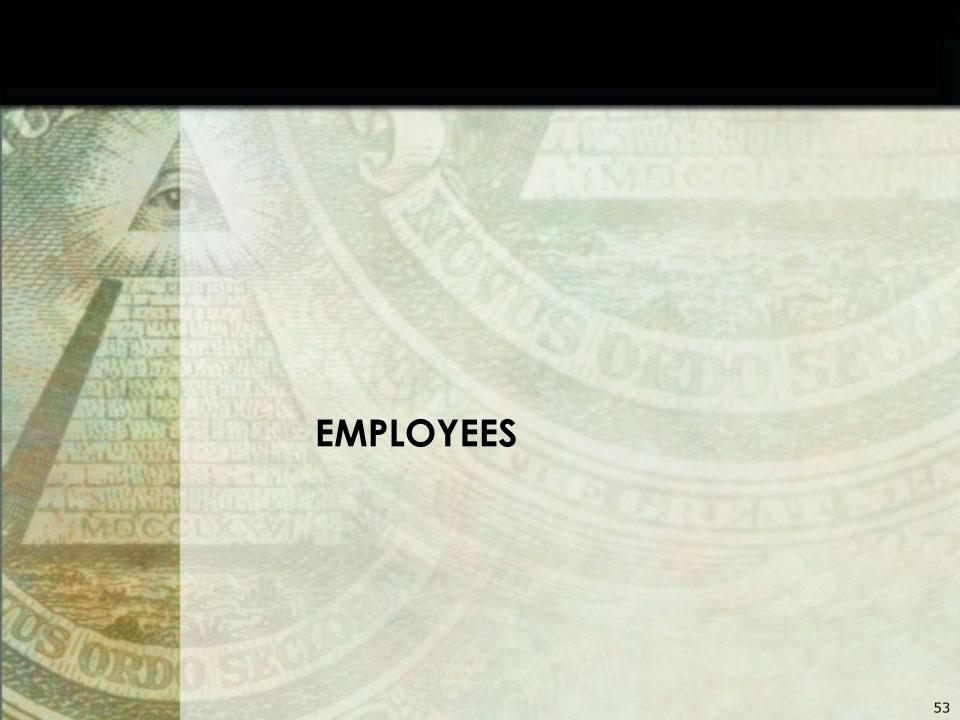
### PAISD Organizational Design



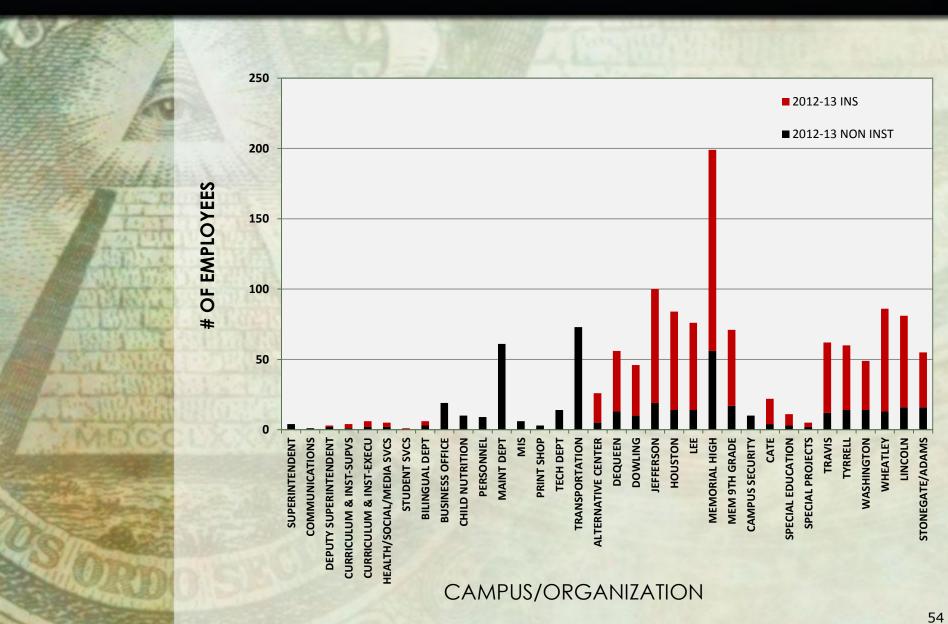


### **Statistical Data**

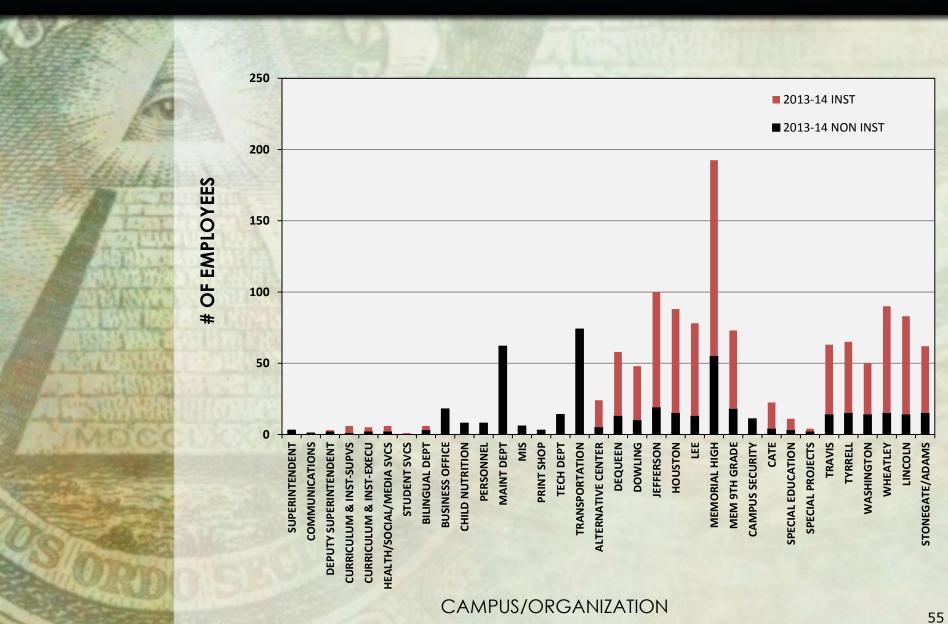
- Employees
- Accidents
- Attendance Rate
- Students
- Student Performance



### PAISD Employees 2012-2013



### PAISD Employees 2013-2014



# PAISD Employees 2013 VS. 2014

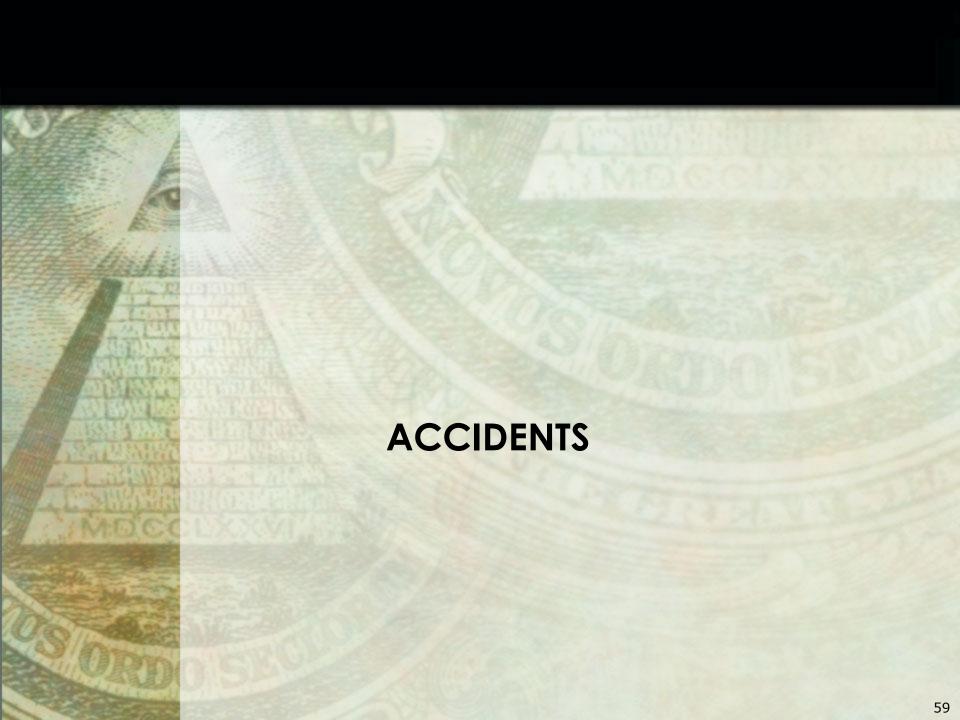
			MERCHANIC CONTRACT						1
	CAMPUS	2012-13 NON INST	2012-13 INS	2013-14 NON INST	2013-14 INST	TOT 12-13	TOT 13-14	DIFF	l
E	SUPERINTENDENT	4		3		4	3	-1	
	COMMUNICATIONS	1		1		1	1	0	
-	DEPUTY SUPERINTENDENT	2	1	2	1	3	3	0	
- 600	CURRICULUM & INST-SUPVS	1	3	1	5	4	6	2	
5	CURRICULUM & INST-EXECU	2	4	2	3	6	5	-1	
Both	HEALTH/SOCIAL/MEDIA SVCS	2	3	2	4	5	6	1	
	STUDENT SVCS		1		1	1	1	0	
£ 33	BILINGUAL DEPT	3	3	3	3	6	6	0	
35.52	BUSINESS OFFICE	19		18		19	18	-1	
12	CHILD NUTRITION	10		8		10	8	-2	
and were	PERSONNEL	9		8		9	8	-1	
The state of	MAINT DEPT	61		62		61	62	1	
a desired	MIS	6		6		6	6	0	
-	PRINT SHOP	3		3		3	3	0	
1882	TECH DEPT	14		14		14	14	0	
33306	TRANSPORTATION	73		74		73	74	1	
	ALTERNATIVE CENTER	5	21	5	19	26	24	-2	
March .	DEQUEEN	13	43	13	45	56	58	2	
11.25	DOWLING	10	36	10	38	46	48	2	
125	JEFFERSON	19	81	19	81	100	100	0	
7000	HOUSTON	14	70	15	73	84	88	4	
STATE OF THE PARTY	LEE	14	62	13	65	76	78	2	
3:44	MEMORIAL HIGH	56	143	55	137.5	199	192.5	-6.5	
managan a	MEM 9TH GRADE	17	54	18	55	71	73	2	
330	CAMPUS SECURITY	10		11		10	11	1	
and in	CATE	4	18	4	18.5	22	22.5	0.5	
	SPECIAL EDUCATION	3	8	3	8	11	11	0	
1	SPECIAL PROJECTS	2	3	2	2	5	4	-1	
1879	TRAVIS	12	50	14	49	62	63	1	
	TYRRELL	14	46	15	50	60	65	5	
LEO E	WASHINGTON	14	35	14	36	49	50	1	
1000 C	WHEATLEY	13	73	15	75	86	90	4	
Sec.	LINCOLN	16	65	14	69	81	83	2	
<b>基</b>	STONEGATE/ADAMS	16	39	15	47	55	62	7	
100	TOTAL	462	862	462	885	1324	1347	23	
and the latest devices in									į

#### **Instructional Classifications 2013-2014**

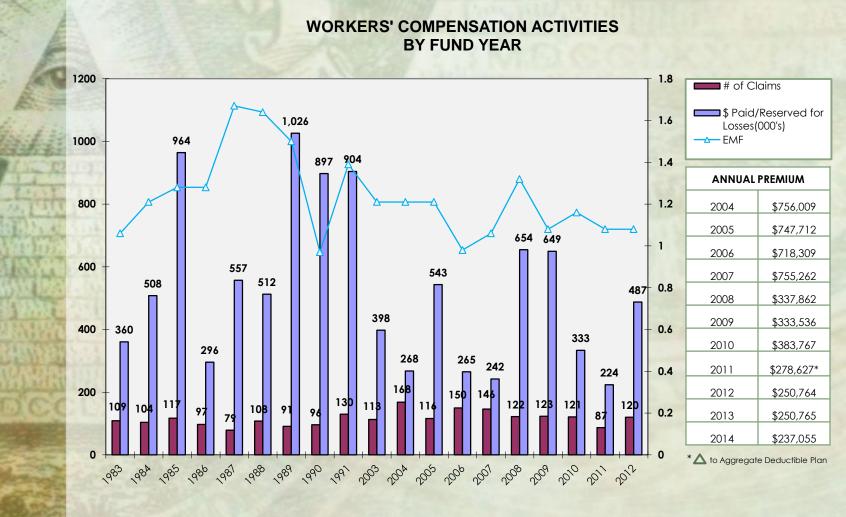
	LOCATION	ADMINISTRATORS	AIDES	BUS AIDES	DRIVERS/ MECH	CHILD NUTRITION	CLERICAL	CUSTODIANS	MAINTENANCE	TEACHERS/ OTHER PROFESS	GRAND TOTAL
BILINGU	JAL	2					1				3
CATE		2	0.5							16	18.5
DEPUTY	SUPT	1									1
CURRIC	ULUM & INST-SUPVS	5									5
STUDEN	T SERVICES	1									1
CURRIC	ULUM & INST-EXECUT	3									3
C&D CE	NTER	3								5	8
DEQUEE	N	2	7							36	45
DOWLIN	NG .	2	6							30	38
JEFFERS DEFFERS	ON	4	10							67	81
HOUSTO	ON	2	16							56	74
LEE		2	15							48	65
MEM HS	3	11	19.5							107	137.5
MEM 9T	'H	4	8							43	55
PAAC		2	1							16	19
ADAMS	;	2	6							39	47
MOTIVA	<b>A</b>										0
TRAVIS		2	8							39	49
TYRRELL		2	9							40	51
WASHIN	IGTON	2	6							28	36
WHEATL	EY	2	40							34	76
LINCOL		4	12							53	69
SPEC PR	ROG	1	1								2
HEALTH,	/SOCIAL/MEDIA SVCS	1								3	4
TOTALII	NSTRUCTION	62	165				1			660	<b>888</b> 5

### Non-Instructional Classifications 2013-2014

The second second				7 -		100	_ 1				
A Partie of the	LOCATION	A DAAINI	AIDEC		DRIVERS/		CLEDICAL	CUSTODIANS	AA A INITENIANICE	TEACHERS/OTHER	GRAND
	LOCATION AUSTIN	ADMIN	AIDE2	AIDE3	WECH	NUIRIION	CLERICAL	CUSIODIANS	MAINTENANCE	PROFESS	TOTAL
							3				0
	BILINGUAL CATE						<u> </u>	3			3
	BOND PERSONNEL							ა			0
		2					10			3	
	BUSINESS OFFICE C&D CENTER						13 3			3	18
		1								1	
Company of the second	CHILD NUTRITION	1	10				6			I	8
F 6633432	CAMPUS SECURITY	<u> </u>	10				-				11
7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	DEPUTY SUPT						2				
The state of the s	CURRICULUM & INST-SUPVS						1				1
	CURRICULUM & INST-EXECUT						2				2
- All - Indian	COMMUNICATION DEPT	1									1
	STUDENT SVCS										0
SECTION STORY	DEQUEEN					6	2	5			13
The section of the se	DOWLING					5					10
W. C.	JEFFERSON					10	3	6			19
ADD TO FISCH BE	HOUSTON					7	2	5			14
<b>一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个</b>	LEE					7	2	4			13
(A)	MAINTENANCE	2					5	11	44	0	62
AND REAL PROPERTY.	MEDIA										0
AND DESCRIPTION OF THE PERSON	MEM HS					26	11	18			55
STATE OF THE PARTY	MEM 9TH					9					18
THE PERSON NAMED IN	MIS						3			3	6
and the state of t	PAAC						2	3			5
The state of the s	ADAMS					6	3	6			15
San Strate Strat	PERSONNEL	1					7				8
THE ASSECT	PRINT SHOP						3				3
THE PARTY CAR	SPEC PROG	0					1			1	2
and the last of th	HEALTH/SOCIAL/MEDIA SVCS						2				2
	STILWELL										0
and the second	SUPT OFFICE	1					2				3
The state of the s	TECH	2					12				14
THE RESERVE OF THE PERSON NAMED IN	TRANSPORTATION	1		15	42		3			1	62
The same of the same of	TRAVIS					8	2	4			14
で、アールの関係のかが	TYRRELL					7	2	5			14
N/ / In the second	WASHINGTON					7	2	5			14
O B B PORCE	WHEATLEY			6	6	6	5	3			26
2//医月日冬日日	LINCOLN					7	3	4			14
一	TOTAL NON INSTRUCT	12	10	21	48	111	114	90	44		459



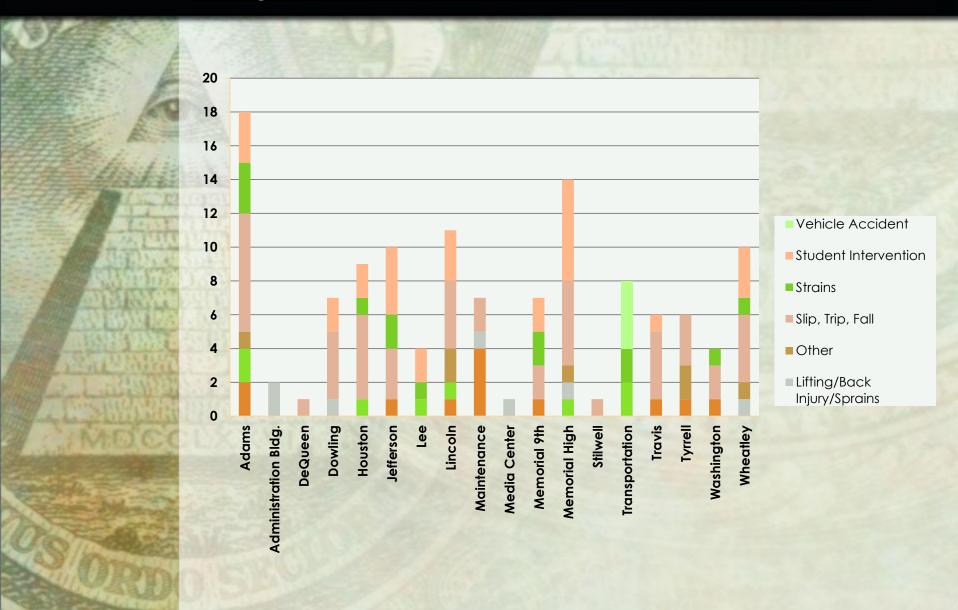
#### **PAISD Workers' Compensation History**

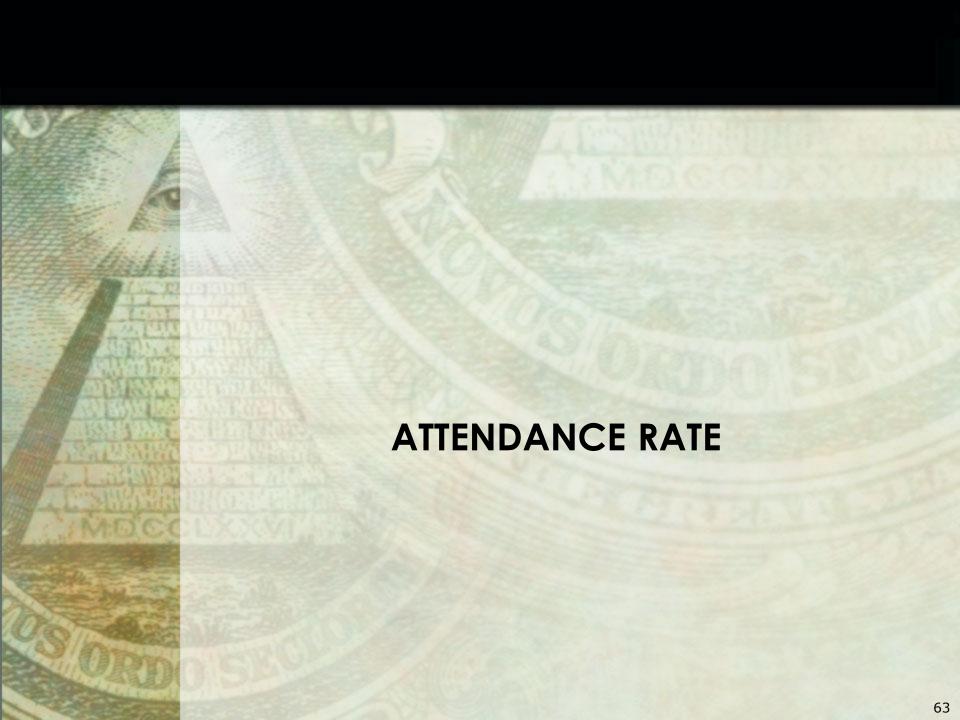


### Workers' Compensation Claims By Organization (Sept 2012- July 2013)

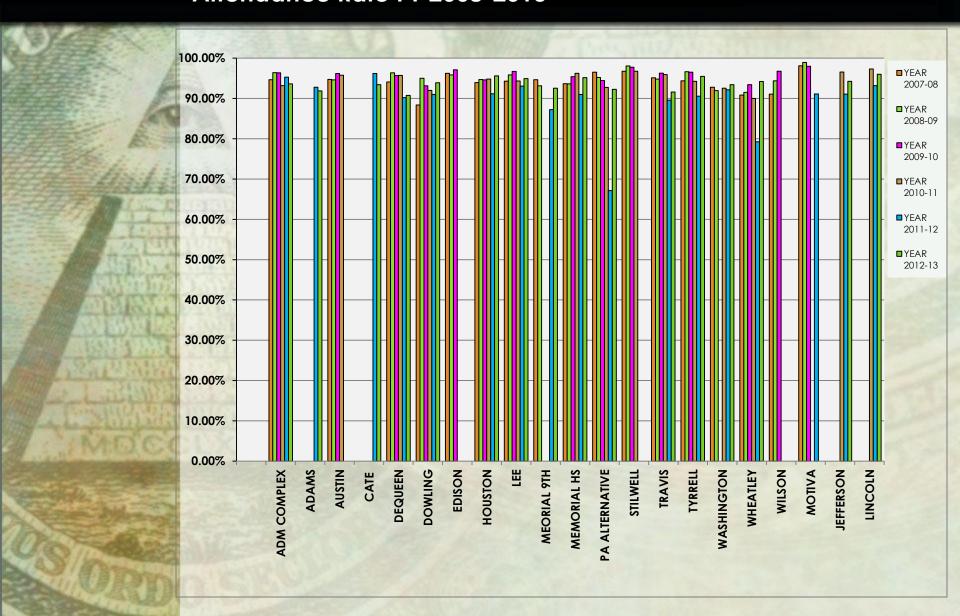
Campus/Organization		Туре		
Campus/Organization	Indemnity	Medical	Record Only	<b>Grand Total</b>
Adams	4	4	10	18
Administration Bldg.		1	1	2
DeQueen			1	1
Dowling		3	4	7
Houston	3	1	5	9
Jefferson	5	3	2	10
Lee	2	2		4
Lincoln	2	3	6	11
Maintenance	1	3	3	7
Media Center	1			1
Memorial 9th	3	3	1	7
Memorial High School	6	4	4	14
Stilwell	1			1
Transportation	3		5	8
Travis	2	3	1	6
Tyrrell		4	2	6
Washington		2	2	4
Wheatley		2	8	10
Grand Total	33	38	55	126

# Workers' Compensation Claims By Organization (Sept 2012-July 2013)



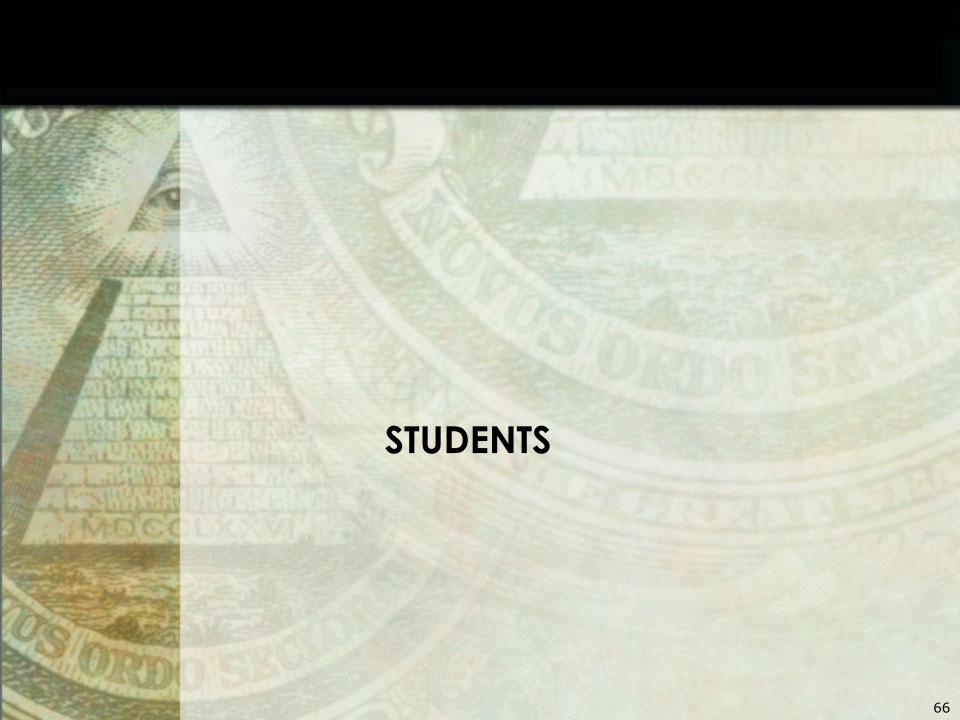


#### Professional Personnel Attendance Rate FY 2008-2013



#### Professional Personnel Attendance Rate FY 2008-2013

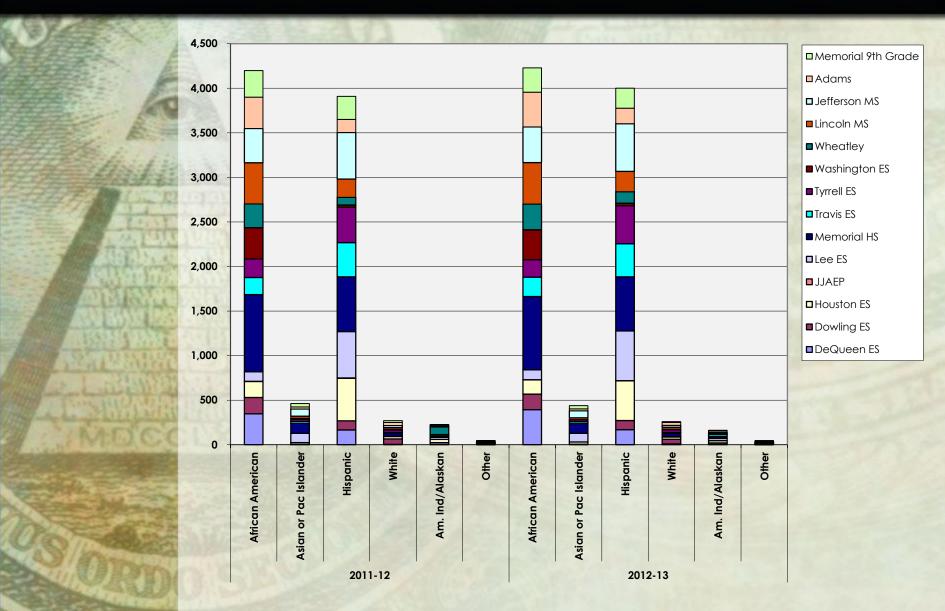
CAMPUS	YEAR 2007-08	YEAR 2008-09	YEAR 2009-10	YEAR 2010-11	YEAR 2011-12	YEAR 2012-13	GRAND TOTAL
ADM COMPLEX	94.67%	96.40%	96.36%	93.19%	95.30%	93.64%	94.939
ADAMS					92.78%	91.89%	92.34
AUSTIN	94.74%	94.62%	96.21%	95.76%			95.33
CATE					96.21%	93.43%	94.82
DEQUEEN	94.09%	96.37%	95.68%	95.71%	90.22%	90.75%	93.80
DOWLING	88.38%	95.03%	93.15%	92.01%	91.01%	93.92%	92.25
EDISON	96.26%	95.86%	97.10%				96.41
HOUSTON	93.94%	94.71%	94.63%	94.83%	91.16%	95.60%	94.15
LEE	94.29%	95.84%	96.72%	94.34%	93.05%	94.92%	94.86
MEORIAL 9TH	94.66%	93.15%			87.24%	92.55%	91.90
memorial hs	93.65%	93.61%	95.42%	96.25%	91.02%	95.17%	94.19
PA ALTERNATIVE	96.52%	95.22%	94.44%	92.74%	67.12%	92.29%	89.72
STILWELL	96.75%	98.09%	97.76%	96.76%			97.34
TRAVIS	95.13%	94.83%	96.27%	95.94%	89.56%	91.59%	93.89
TYRRELL	94.38%	96.66%	96.52%	94.25%	90.56%	95.48%	94.64
WASHINGTON	92.79%	91.97%		92.56%	92.16%	93.42%	92.58
WHEATLEY	90.86%	91.53%	93.43%	90.01%	79.26%	94.21%	89.88
WILSON	91.07%	94.36%	96.76%				94.06
MOTIVA	98.11%	98.93%	98.00%		91.12%		96.54
JEFFERSON				96.56%	91.07%	94.26%	93.96
LINCOLN				97.33%	93.18%	96.00%	95.50
GRAND TOTAL	94.13%	95.13%	95.90%	94.55%	89.53%	93.70%	93.96

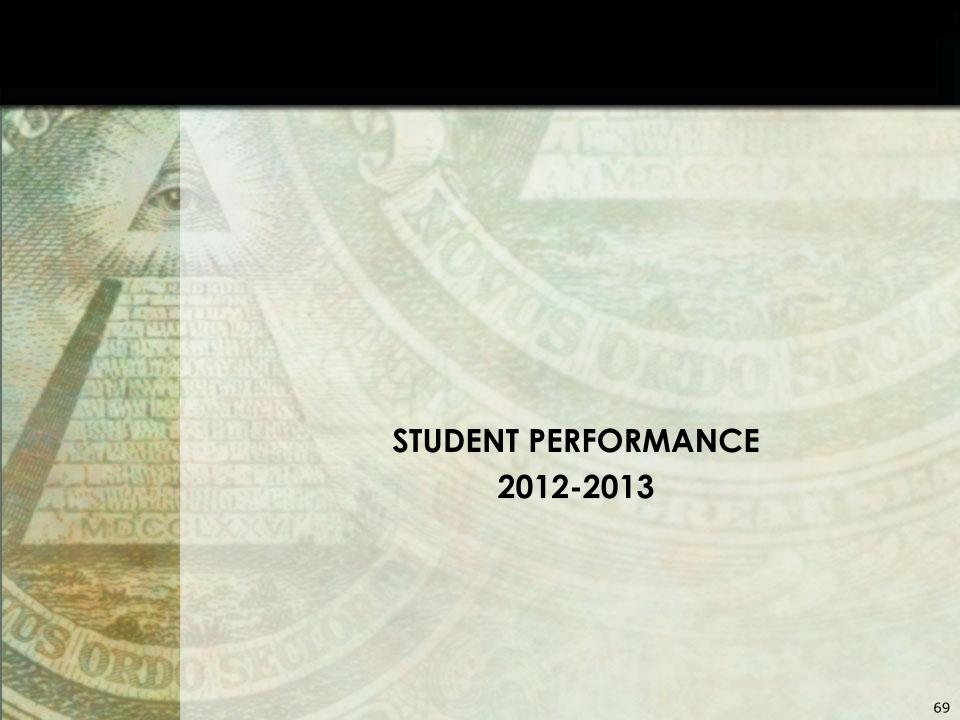


# **PAISD Students (2011-2013)**

						20	11-12								
	Am. Inc	/Alaskan	Asian /Pac	: Islander	Black/At	frican Am.	Hisp	panic	Wh	ite	Haw./P	acif Isl.	Ott	ner	
Schools	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Tota
Adams	13	2.20%	23	4.00%	353	61.10%	148	25.60%	33	5.70%	0	0.00%	8	1.40%	578
DeQueen I	S 21	3.90%	3	0.60%	346	63.70%	166	30.60%	4	0.70%	1	0.20%	2	0.40%	543
Dowling ES	3	0.90%	0	0.00%	184	52.40%	102	29.10%	60	17.10%	0	0.00%	2	0.60%	351
Houston ES	35	4.70%	20	2.70%	179	24.20%	477	64.40%	28	3.80%	0	0.00%	2	0.30%	741
Lee ES	23	3.00%	102	13.40%	107	14.00%	522	68.50%	4	0.50%	1	0.10%	3	0.40%	762
Travis ES	16	2.60%	21	3.40%	193	31.10%	384	61.80%	4	0.60%	0	0.00%	3	0.50%	621
Tyrrell ES	3	0.40%	26	3.90%	208	31.10%	397	59.30%	29	4.30%	0	0.00%	6	0.90%	669
Wheatley	85	18.70%	9	2.00%	268	58.90%	86	18.90%	7	1.50%	0	0.00%	0	0.00%	455
Washington	ES 3	0.80%	0	0.00%	349	91.80%	25	6.60%	2	0.50%	0	0.00%	1	0.30%	380
Jefferson M	S 9	0.90%	80	7.80%	383	37.40%	523	51.00%	24	2.30%	1	0.50%	5	0.50%	1025
Lincoln MS	2	0.30%	22	3.10%	462	65.10%	204	28.70%	17	2.40%	1	0.10%	2	0.30%	710
Memorial 9	h 3	0.50%	38	6.10%	297	48.10%	258	41.70%	21	3.40%	0	0.00%	1	0.20%	618
Memorial F	S 10	0.60%	112	6.80%	866	52.40%	614	37.20%	37	2.20%	2	0.10%	11	0.70%	1652
JJAEP	0	0.00%	0	0.00%	2	40.00%	3	60.00%	0	0.00%	0	0.00%	0	0.00%	5
District	226	2.48%	456	5.01%	4197	46.07%	3909	42.9%	270	3.0%	6	0.1%	46	0.5%	9110
184 FE	2012-13 Am. Ind/Alaskan Asian /Pac Islander Black/African Am. Hispanic White Haw./Pacif Isl.							Ott	ner						
Schools	Count	%	Count	%	Count	%	Count		Count	%	Count	%	Count	%	Total
Adams	17	2.20%	23	4.00%	390	61.10%		25.60%	31	5.70%	0	0.00%	7	1.40%	642
DeQueen I	S 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%		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		0.80%	0	0.00%	337	91.80%	27	6.60%	1	0.50%	0	0.00%	0	0.30%	368
Jefferson M		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 9	_	0.50%	34	6.10%	273	48.10%	226	41.70%	9	3.40%	1	0.00%	2	0.20%	551
Memorial H		0.60%	108	6.80%	822	52.40%	608	37.20%	36	2.20%	2	0.10%	7	0.70%	1602
	0	0.00%	0	0.00%	1	40.00% 46.31%	2	60.00%	0	0.00%	0	0.00%	0 45	0.00%	3
JJAEP	161	1.76%	432	4.73%	4229		4001	43.8%	258	2.8%	6	0.1%		0.5%	9132

#### PAISD STUDENTS BY SCHOOLS (2011-2013)





#### **Student Performance Summary**

- The Superintendent of Schools joins the Board of Trustees in commending our students, parents, and staff for their combined efforts in reaching goals set for the district. Overall, the Preliminary data shows improvement in many subject areas, especially in Mathematics and Science. The new STAAR program has been challenging to understand and implement, but our teachers and instructional personnel have risen to the occasion and delivered more rigorous instruction using the CSCOPE curriculum. As with any assessment, areas of both strength and weakness are identified. The curriculum supervisors, principals, and instructional personnel continue to analyze the assessment data to identify areas of need to be addressed in professional development and with adjustments to the curriculum, as needed.
- District initiatives used for better teacher and student performance in the 2012-13 school year also included data-driven instruction, additional student support, instructional leadership training, Saturday and after school student tutorials, increased opportunities that focus on staff development, enhancements in use of technology for instruction, improvements in student management techniques, and Professional Learning Communities, to name a few.
- It should also be noted that Port Arthur Independent School District met the standard in 2012-13 in the state accountability system.

#### District Benchmark Data – TAKS 2013

# District-Wide TAKS Results for 2013 (Preliminary Percent Meeting Standards)

Subject	Exit Level Grade 11		
	2012	2013	
ELA	81%	81%	
Mathematics	83%	83%	
Social Studies	95%	95%	
Science	87%	87%	

(Met Standard: ELA = 70%, Math = 65%, Social Studies = 70%, Science = 60%)

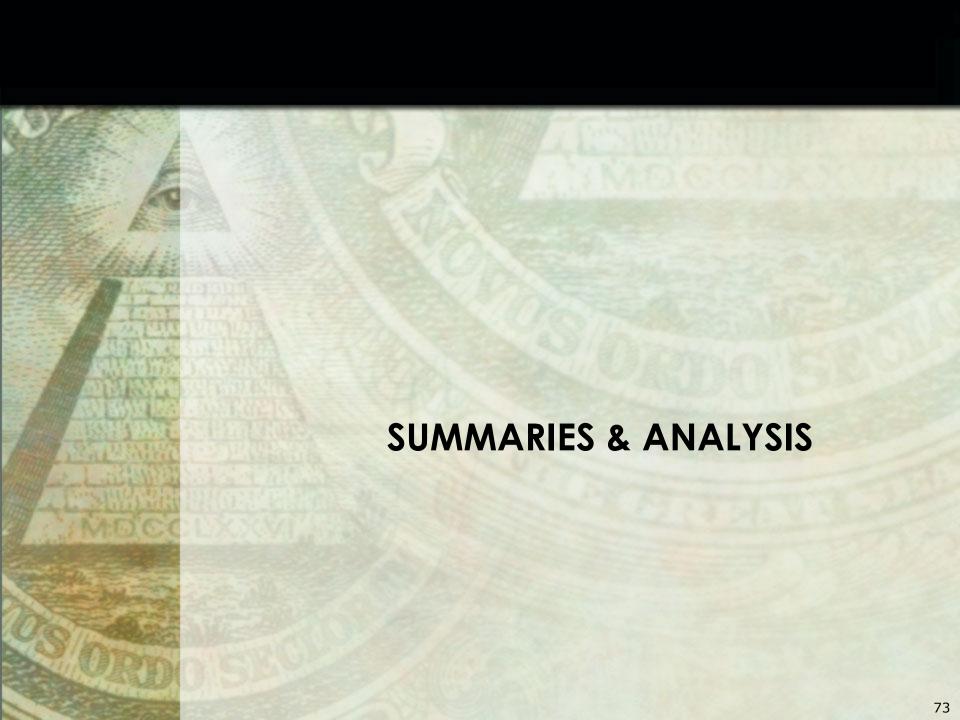
#### District Benchmark Data – STAAR 2013

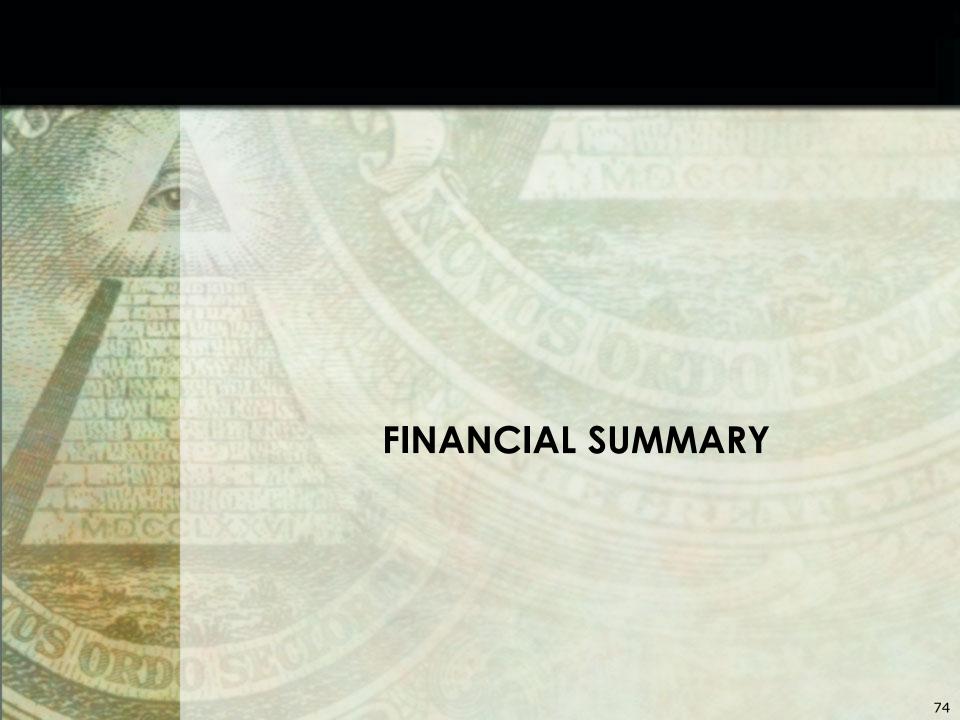
### STAAR End of Course Summary-2012 & 2013 Spring & Summer Administrations (Percent Meeting Phase-In Level II: Satisfactory)

Subject	2012 (Spring & Summer)	2013 (Spring only to date)		
English I: Writing	46%	44%		
English I: Reading	57%	57%		
English II: Writing	na	31%		
English II: Reading	na	59%		
Algebra I	73%	67%		
Biology	80%	73%		
U.S. History	na	Small sample		

#### **STAAR Grades 3-8 Preliminary Spring 2013**

	3rd Grade		4th Grade		5th Grade				
	Reading	Math	Reading	Math	Writing	Reading	Math	Science	
District	63%	54%	54%	50%	59%	79%	78%	60%	
	6th Grade		7th Grade		8th Grade				
	Reading	Math	Reading	Math	Writing	Reading	Math	Science	S. Studies
District	56%	67%	70%	67%	66%	84%	80%	72%	60%





### 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.)



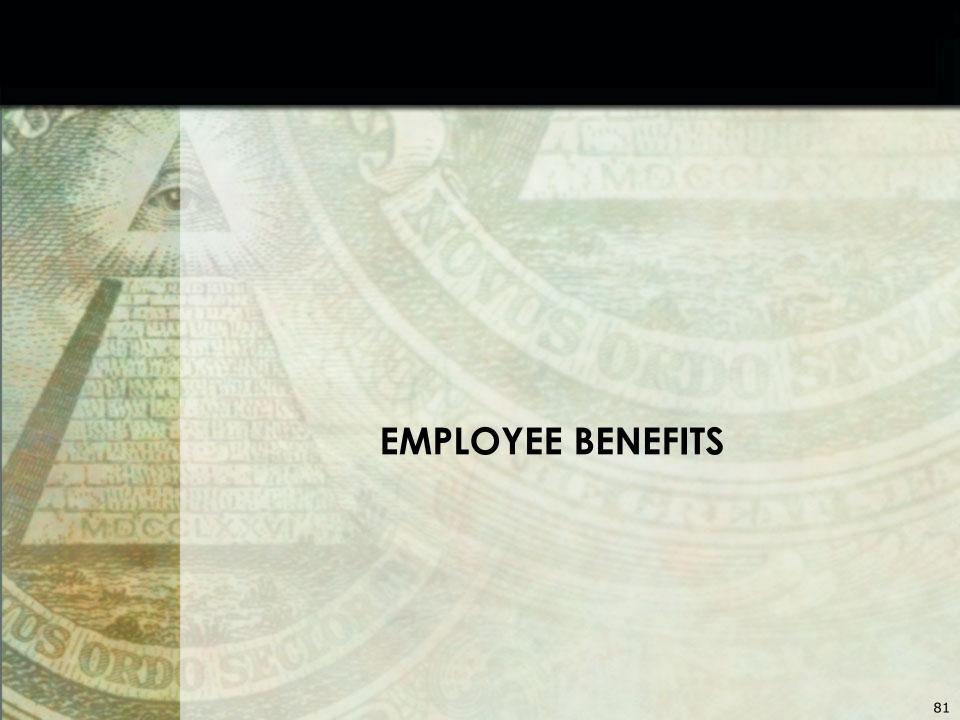
- Maintenance and Operations The governing board of an independent school district, on behalf of each common school district under its jurisdiction, may levy, assess, and collect annual ad valorem taxes for the further maintenance of public schools in the district, subject to Section 45.003.
- Interest 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 Summary**

#### Retirement:

All employees working 12 hours or more each week are eligible for Teacher Retirement System (TRS) of Texas. The employees covered by TRS pay into the system 6.4% of their earnings. The state contributes 6.8% of earnings effective September 1, 2012.

### 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 \$113,700 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

New Employees Local Days

State Days 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 and the employee may enroll in a Flex Spending Account (FSA). These plans are subject to provision of Section 125 of the Internal Revenue Service.



# **Transportation Process**

- The Port Arthur Independent School District (PAISD) provides bus transportation to and from school as a courtesy service for all eligible students residing in the District. The Texas Education Agency (TEA) prescribes the conditions governing school bus operations and partially funds the services by allotting the District a given amount for eligible students transported.
- TEA statues define eligible students as those residing in the District at least two (2) miles from the campus they attend, as measured by the nearest practical public road, which may or may not be the road used by school bus. The District also defines "hazardous areas" within two-mile range in the District that are eligible.
- Many students begin their school day boarding one of the District's 75 school buses 8 of those 75 buses are Wheatley's buses. The District buses log in excess of 725,000 miles per year on routes and extracurricular 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**



- Director, Office Staff (Secretary), dispatcher, route supervisor, administrative manager
- Bus Drivers-38
- Bus Aides-17
- Auxiliary Bus Drivers-16
- Auxiliary Bus Aides-7
- Mechanics-3

### Daily Student Transportation:

- 4,200 Students Transported Daily
- 50 Routes

399,167 Total miles traveled 2012-2013

## Transportation Information (Cont'd.)

#### **Buses:**

- 52 Standard Buses
- 15 Special Needs Buses
- 8 Head Start Buses
- 58 Buses with Air Conditioning

#### **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**

		100 ST			
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Regular	Cost	Cost	Cost	Cost	Cost
6100/Routes	\$1,788,746	\$1,541,333	\$1,484,223	\$1,759,516	\$1,901,723
6200/Extra-Co	\$149,040	\$149,040	\$74,145	\$138,611	\$74,025
6300/Non-School	\$430,750	\$410,750	\$284,650	\$296,330	\$287,086
6400/Other	\$41,213	\$41,780	\$38,400	\$54,940	\$65,013
6600	\$23,000	\$23,000		\$208,394	\$193,394
Total	\$2,432,749	2,165,903	\$1,881,418	\$2,457,790	\$2,521,240
Special Ed.	Cost	Cost	Cost	Cost	Cost
6100/Routes	\$497,542	\$726,625	\$471,463	\$480,106	\$456,243
6200/Extra-Co	\$8,700	\$8,700	\$6,000	\$5,220	\$5,220
6300/Non-School	\$77,500	\$77,500	\$59,500	\$57,615	\$57,615
6400/Other	\$17,250	\$17,250	\$17,000	\$23,500	\$23,500
6600					
Total	\$600,992	830,075	\$553,963	\$566,441	\$542,578
Yearly Totals	\$3,033,741	2,995,978	2,435,381	3,024,231	3,063,817
LATRICPAL	STEP TO THE				
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Buses	Regular	Regular	Regular	Regular	Regular

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Buses	Regular	Regular	Regular	Regular	Regular
A - Cutaway				3	3
C - Conventional	49	49	47	67	67
D - Transit	5	5	5	5	5
Total	54	54	52	75	75



# **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	<b>EXPENDITURES</b>	
2008 – 2009*	61,972	1,720,620	Actual
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	121,744	1,370,076	As of 8/20/13

<sup>\*</sup> During the 2008–2009 school year, Hurricane Ike caused the district to miss games.

## Athletics Department (Cont'd.)

The following is the price scale of admissions adopted by the 21-5A 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	

<sup>\*</sup>Senior Citizens with Titan Cards have free admission to all athletic events.

Interscholastic athletics is an integral part of the total secondary school educational program. Its purpose is to provide educational experiences not otherwise available in the academic program, which will develop learning situations in the areas of knowledge, skills and emotional patterns and will contribute to the development for better citizens. Emphasis is upon teaching "through" athletics in addition to teaching the skills of athletics.

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 Programs offer wholesome, nutrient – dense foods. We emphasize fruit, vegetables, whole grains, low-fat dairy, lean meats, plant based proteins and limit sodium, sugar and saturated fat and we strive to build healthy student minds and bodies by serving high quality, nutritious, enjoyable and economical meals. It operates under the United States Department of Agriculture (USDA) regulations through the Texas Department of Agriculture. The Department operates a refrigerated truck and a van, truck to transport commodities from the central warehouse to individual school. Revenue is derived from government reimbursement, USDA donated commodities, paid student meals, a la carte sales, adult paid meals, and catering. We are a proudly self supporting entity that covers utilities, insurance, payroll and equipment and maintenance parts cost. More than four million dollars are spent on labor, food, supplies, and facilities.

SCHOOL YEAR	REVENUE	EXPENSE
2003-2004	\$ 4,673,313.25	\$ 4,676,836.87
2004-2005	\$ 4,743,920.54	\$ 4,799,960.61
2005-2006	\$ 4,046,717.88	\$ 4,374,780.85
2006-2007	\$ 4,420,770.64	\$ 4,568,216.96
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 (as of August 20, 2013)	\$ 5,160,343.00	\$ 5,295,500.00

### **Child Nutrition Program**

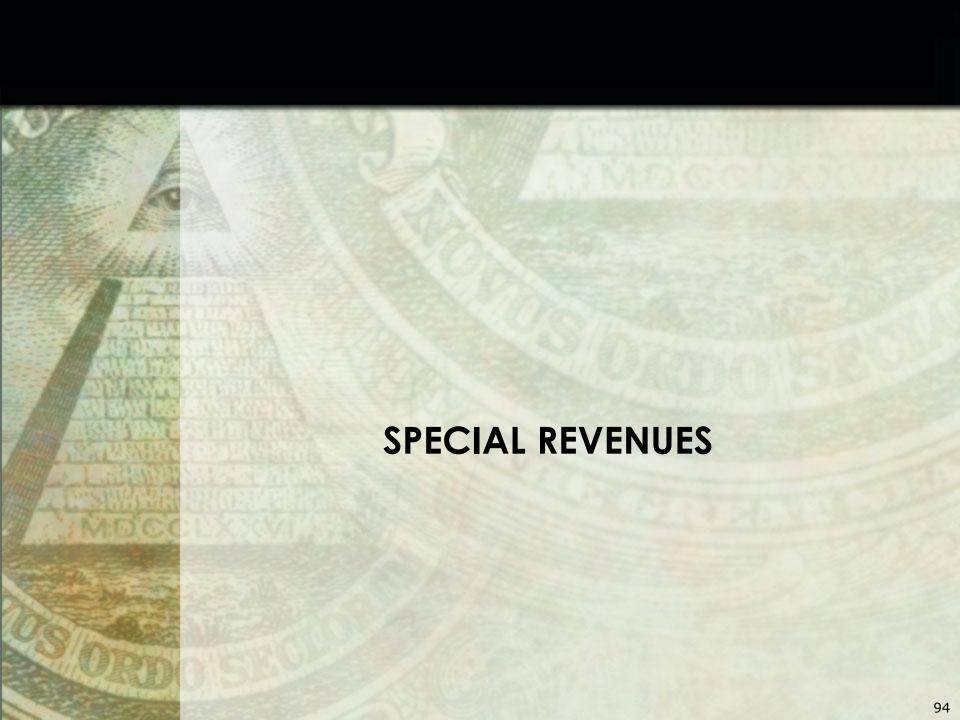
During the past school year, we were the only district in Region 5 to serve over two million meals and snacks at no charge to all students. The Child Nutrition department is the only district in Region 5 to receive **9 Silver Awards** for the National Healthy US School Challenge and will tentatively be recognized by First Lady, Michelle Obama in 2014.

For the 2012-2013 school year, the Child Nutrition Department:

- continued to comply with all federal, state, and local regulations
- passed federal and state audits during the fall and summer "CRE"
- decreased workplace accidents
- served as mentor to two 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 2013-2014 school year.

BREAKFA	AST	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		
		VISITOR	\$3.50	

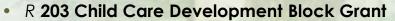


# Special Revenue – By Funds

١.		CONTRACTOR OF THE	300000000000000000000000000000000000000			
211000	FUND #	TITLE	2011-12 SPECIAL REVENUES	P	2012-13 ROJECTED SPECIAL REVENUES	2013-14 PROJECTED SPECIAL REVENUES
ì	203	READINESS AND EMERGENCY MANAGEMENT	\$ 282,273.00		GRANT ENDS 08/31/12	GRANT ENDS 08/31/12
	205	HEAD START	\$ 3,005,993.00	\$	2,421,853.00	\$ 2,421,853.00
	211	TITLE I	\$ 4,661,184.00	\$	4,103,898.00	\$ 4,103,898.00
2	211 SI	TITLE I SCHOOL IMPROVEMENT PROGRAM	\$ 106,439.00	\$	169,140.00	GRANT ENDS 09/30/13
	211 ES	TITLE I SCHOOL IMPROVEMENT EFFECTIVE STRATEGIES	\$ 151,575.00	\$	220,875.00	GRANT ENDS 09/30/13
4	212	MIGRANT (TITLE I, PART C)	\$ 371,199.00	\$	497,448.00	\$ 497,448.00
ŧ	220	ADULT ED	\$ 136,692.00	\$	156,532.00	\$ 156,532.00
Ī	223	TANF	\$ 30,744.00	\$	31,398.00	\$ 31,398.00
	224	IDEA B FORMULA	\$ 3,080,998.00	\$	3,268,679.00	\$ 3,268,679.00
7	225	IDEA B PRESCHOOL	\$ 55,626.00	\$	56,385.00	\$ 56,385.00
ł	244	CARL PERKINS	\$ 145,382.00	\$	154,224.00	\$ 154,224.00
	255	TITLE II, PART A (TEACHER/PRIN. TRAINING)	\$ 1,578,533.00	\$	1,415,654.00	\$ 1,415,654.00
j	263	TITLE III (LIMITED ENGLISH PROFICIENT)	\$ 117,083.00	\$	153,035.00	\$ 153,035.00
ı	287	EDUCATION JOBS FUND	\$ 1,546,529.00		GRANT ENDS 09/30/12	GRANT ENDS 09/30/12
ì	381	ADULT ED	\$ 33,738.00	\$	34,956.00	\$ 34,956.00
١	404 SI	STUDENT SUCCESS INTIATIVE GRANT	GRANT ENDS 08/31/11	\$	40,368.00	\$ 40,368.00
ł	404 AG	ALGEBRA READINESS	\$ 235,000.00		GRANT ENDS 05/31/12	GRANT ENDS 05/31/12
2	404 AG	ALGEBRA READINESS CYCLE 1 INCREASE FUNDING	\$ 65,000.00		GRANT ENDS 05/31/12	GRANT ENDS 05/31/12
	409	COLLABORATIVE DROPOUT REDUCTION PILOT	\$ 229,493.00		GRANT ENDS 05/31/12	GRANT ENDS 05/31/12
		TOTAL	\$ 15,833,481.00	\$	12,724,445	\$ 12,334,430

PLEASE NOTE: Special Revenues for 2013-14 may increase or decrease from the amounts awarded for 2012-13, or may not be awarded.

### **Federal Grants**



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).

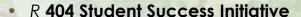
 R 287-288 Federally Funded Special Revenue Funds – Locally Defined (Convert to Fund 289 for PEIMS)

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

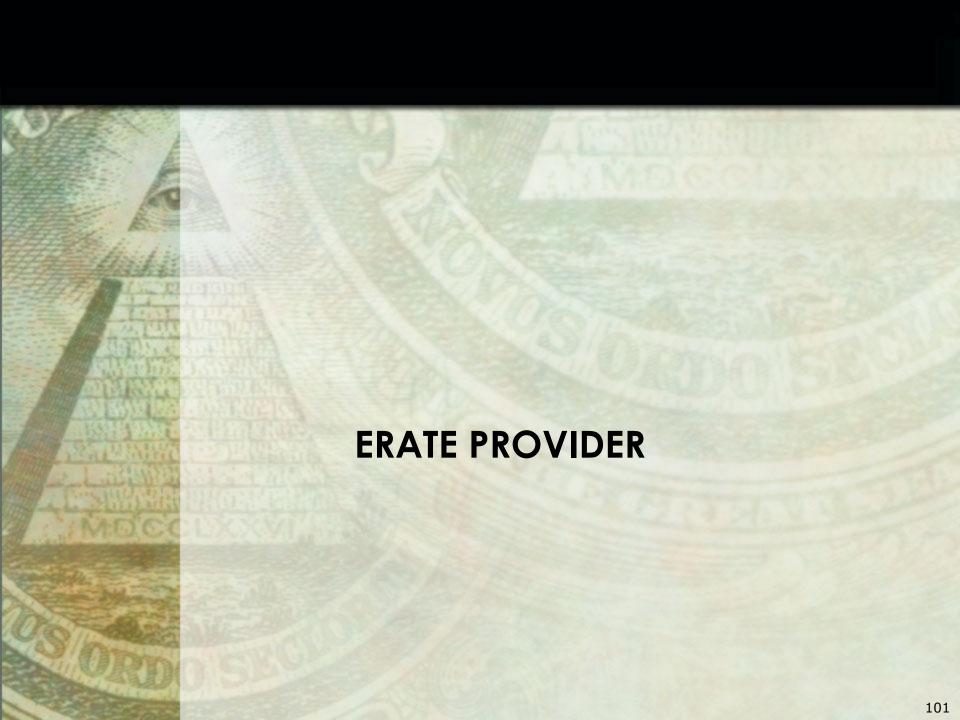
This fund classification is to be used to account, on a project basis, for funds granted to provide or support programs for adult education and literacy services to adults 16 and above, who do not have a high school diploma and are out of school. Funds can be used for same purposes as federal adult education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

### **State Grants**



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.



## 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.

**Step 1 – Technology Plan:** The process begins with the school district creating a technology plan and having 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.

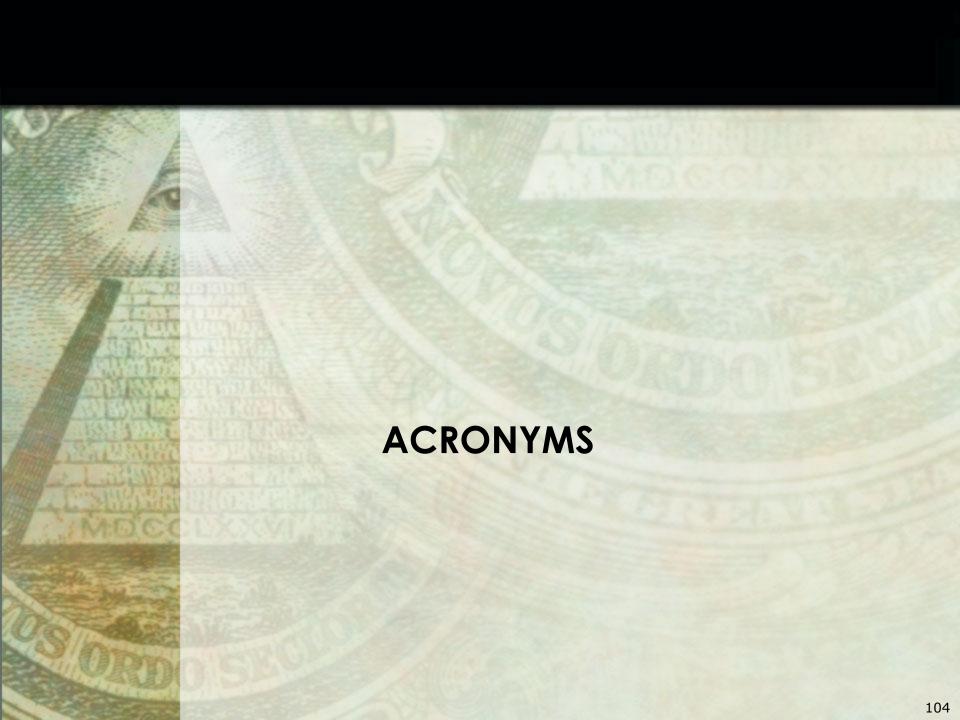
**Step 5 – Application Review:** E-Rate review team evaluates the submitted Form 471. E-Rate will send out a Funding Commitment Decision Letter if the application is approved.

**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**





## **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