

La Porte Independent School District

1002 San Jacinto St.
La Porte, Texas 77571

2012-2013 ADOPTED BUDGET



Every Student's Success is our # 1 Priority



La Porte Independent School District

La Porte, Texas

Proposed Budget 2012-2013

(July 1, 2012 to June 30, 2013)

Board of Trustees

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Introductory Section



La Porte Independent School District

Budget Assumptions

2012-2013

We are not adopting the tax rate with the budget due to uncertainty in base.

HCAD's Estimated Taxable Value for 2012:	\$ 6,110,927,969	4/26/2012
Updated Preliminary Values:	\$ 4,667,948,527	5/11/2012
Amount used for budgeting purposes:	\$ 5,850,000,000	
Assuming 100% collection rate		

Projected enrollment	7,853
Projected Average Daily Attendance	7,358
Projected Weighted Average Daily Attendance	9,304

Budget for 2011-2012 \$3,270,055 decrease to fund balance

Actual Projected for 2011-2012 \$2,000,015

Net Revenue Reduction from State	2011-2012	\$ 2,889,283
	2012-2013	5,090,853
	Total	<u>\$ 7,980,136</u>

Fund 429	\$ 4,633,466
Projected Fund Balance 199	\$ 33,111,005

This budget includes a 3% raise.

La Porte Independent School District
Budget and Tax Rate Adoption Calendar
Fiscal Year 2012-2013

January 2012						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2012						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

March 2012						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

April 2012						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

May 2012						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

June 2012						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Date	Activity	Area of Responsibility
2/7/12	Review/Discuss proposed budget calendar and process for 2012-2013	Cabinet
2/28/12	Board Workshop - Review/Discuss proposed budget calendar and process for 2012-13	School Board, Administration
3/8/12	Distribute Budget Planning Packages to Budget Mgrs	Budget Managers
3/8/12	Mandatory Training	Budget Managers
3/9/12		
3/22/12	Superintendent's Staff Meeting Development of Planning Assumptions: √ Budget Process & Guidelines √ Student Enrollment Projections √ Staffing/Positions Guidelines	Cabinet, Principals, Directors
4/6/12	Campus/Departmental Continuation Budgets due to Business Office	Budget Managers
4/10/12	Campus/Dept Continuation Budgets Enrollment Trends and Historical Financial Data	Cabinet
4/17/12	Revenue Projections Expenditure & Fund Balance Projections Increase/Decrease Proposals	Cabinet
4/24/12	Board Workshop - Discussion and Review of Overall Proposed Budget	School Board, Administration
5/22/12	Board Workshop - Discussion and Review of Overall Proposed Budget	School Board, Administration
6/2/12	Chief appraiser certifies estimate of taxable values	Chief Appraiser
5/31/12	Notice of Budget Adoption published in Houston Chronicle	CFO
6/5/12	Consolidated Budget Review	Cabinet
6/12/12	Board Workshop - Proposed Budget Final Review	School Board, Administration
6/19/12	Board Workshop - Public Hearing on Proposed Budget Budget Adoption Tax Rate Adoption September, 2012	School Board, Administration

Note: Calendars are Highlighted for Budget Workshop Dates

**La Porte Independent School District
Board Goals and District Performance Objectives
Budget 2012-2013**

Board Goal #1

Increase achievement and success for every student through rigorous, broad-based academic programs and expanded opportunities

1. Increase the percentage of all students and student subgroups in grades 3-11 who meet the STAAR/TAKS passing standard to 90%
2. Increase the percentage of all students and student subgroups in grades 3-11 who achieve STAAR/TAKS "Commended" performance to 30%.
3. Increase the number of students in all student groups and the achievement results in all student groups to a rate above the state average on college readiness indicators.
4. Achieve Gold Performance Acknowledgement status as prescribed by the Texas Education Agency, where 30% of students in 9th - 12th grade are enrolled in Advanced Courses or Dual Enrollment.
5. Increase the high school completion rate of all student groups to 99%.
6. Continue comprehensive implementation of CSCAPE (District Curriculum).
7. Review the research on career academies, career clusters, career pathways, smaller learning communities, and early college high school.
8. Develop and implement a written career plan aligned with the 4 year graduation plan for every 8th grade student. Plans will identify a post secondary academic and vocational goal.
9. LPISD will identify funds to support every student eligible to take a certification exam from a career and technology career pathway.
10. Continue exploration of and funding for elementary fine arts/strings program.
11. Recommend and provide secondary math and science focused interventions.
12. Increase the proportion or number of underrepresented student sub groups in the GT program by 25% or more a year until equitable representation is reached.
13. Develop and implement GT enrichment activities and resources into the core curriculum.
14. Increase the percent of Gifted and Talented (GT) students completing the Distinguished Achievement Program (DAP) to 75% and the Recommended High School Program (RHSP) to 100%.
15. Initiate and achieve 100% formal participation in the Texas Students Performance Standards Project for G/T project-based learning.
16. Improve effectiveness of supplemental programs funded through special revenues (i.e. Title, Federal, State Compensatory Education) as determined by TEA accountability processes and local program evaluations. PBMAS changes yearly using increasing accountability standards and methods used in calculating state data for stages.

**La Porte Independent School District
Board Goals and District Performance Objectives
Budget 2012-2013**

Board Goal #1 (Continued)

Increase achievement and success for every student through rigorous, broad-based academic programs and expanded opportunities

17. Increase the TAKS passing rate by 20% for students with special needs who receive grade level TAKS instruction.
18. Decrease special education referrals for grades K-12 by 25% by implementing Early Intervention Training (EIT) strategies and Response to Intervention (RTI).
19. Increase the linguistic and academic success of English Language Learners (ELLs) on TELPAS (Texas English Language Proficiency Assessment System) as measured on the Annual Measurable Achievement Objectives (AMAOS) district report.
20. Develop and implement a plan which summarizes the process for technology purchases, and the strategy for cost effective use of technology in the instructional environment.
21. Integrate the Technology Applications TEKS into the core curriculum as evidenced by all students incorporating technology projects in each core area annually.
22. Improve the district mentoring program on all campuses by identifying students and ensuring that 100% of the students receive mentoring services.

Board Goal # 2

Provide a safe, secure and disciplined learning environment

1. Develop and implement a plan to improve district management of crisis situations.
2. Improve the safety and security of district facilities as evidenced by 100% correction rate of all documented critical discrepancies identified on Safety and Security Audits.
3. Increase the safety and security of students utilizing district transportation as evidenced by a 10% reduction of transportation incident reports per year.
4. Reduce campus reported gang activities by 25% each year.
5. Reduce the number of drug related offenses by 10% per year.
6. Increase student participation in campus discipline processes by 5% per year to reduce discipline referrals by 10% per year in targeted categories.
7. Reduce the incidents of bullying by 10% per year.
8. Conduct a semi-annual review of discipline data to assess equity in DAEP placements and consistency in discipline reporting and implementation of consequences. Develop an improvement plan if needed.
9. Improve the safety and security of students by reporting all cases of suspected child abuse as required by TEC 38.0041.

**La Porte Independent School District
Board Goals and District Performance Objectives
Budget 2012-2013**

Board Goal # 3

Attract, develop and retain excellent staff

1. 100% of teachers meet the standard for "highly qualified teachers." (Highly Qualified Recruitment and Retention Plan)
2. Reduce employee turnover to a rate that is 1% below the state average turnover rate of 15% or less.
3. Increase effectiveness of mentoring programs for new staff by 50% as measured by an annual staff survey.
4. Increase the number of staff satisfied with benefits by 50% as measured by an annual staff survey.
5. Maintain a competitive salary schedule as demonstrated by comparisons to surrounding districts.

Board Goal # 4

Promote family engagement and active involvement of the community in the education of our students

1. Develop and implement a plan to increase the involvement of parents of pre-school children and empty nesters in school activities.
2. Increase parent, staff and community satisfaction with the academic focus in the district by 20%.
3. Increase by 20% the number of parents attending one or more academic activities at each secondary campus
4. Increase by 10% the number of parent volunteers at each campus
5. Increase satisfaction with transition efforts between campus levels.
6. Increase parent satisfaction with the communication and interaction with campus and district staff.

Board Goal # 5

Ensure and demonstrate efficient and effective use of district resources

1. Develop and implement a transportation fleet replacement and preventive maintenance program.
2. Change training from annually to monthly in the areas of transportation safety and driving skills.
3. Develop and implement a plan to adequately staff the transportation department.
4. Provide additional measures to increase safety and security for students and drivers.
5. Increase reimbursable meal participation by 10%.
6. Develop and implement a replacement schedule for equipment used in Child Nutrition Services.
7. Provide training to campuses regarding the Texas Public School Nutrition Policy.
8. Develop and implement a maintenance fleet replacement schedule.
9. Increase efficiency and effectiveness of maintenance and custodial services as measured by an annual survey of customer satisfaction.
10. Investigate adequate ratio of custodial staff to building square footage.

**La Porte Independent School District
Board Goals and District Performance Objectives
Budget 2012-2013**

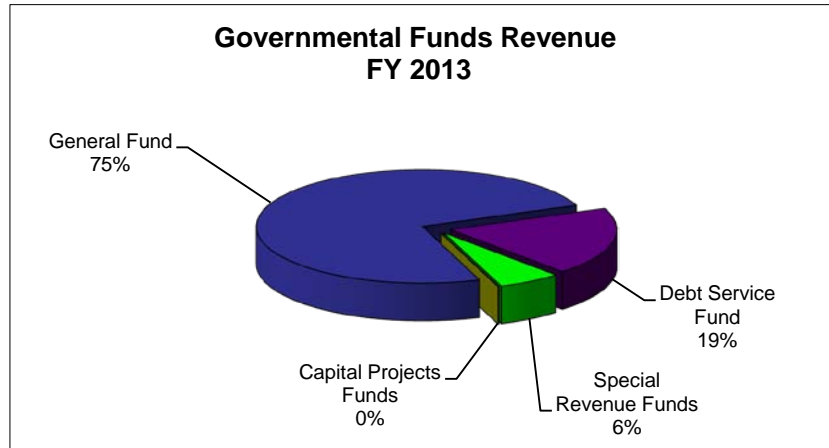
Board Goal # 5 (continued)

Ensure and demonstrate efficient and effective use of district resources

11. Acquisition, installation and implementation of new human resource/business software.
12. Development and documentation of standard operating procedures.
13. Improve district efficiency through the expanded use of electronic payments to vendors.
14. Increase budgeting skills and knowledge of appropriate use of public funds for all budget managers through training and evaluation.
15. Professional staff will demonstrate required technology competencies as measured by 100% mastery of the SBEC Technology Applications Standards and district teacher productivity software.
16. Improve and increase technical support of both academic and business processes/functions.
17. Support and improve infrastructure to meet the academic and business needs of the district as approved in the 2005 bond program.

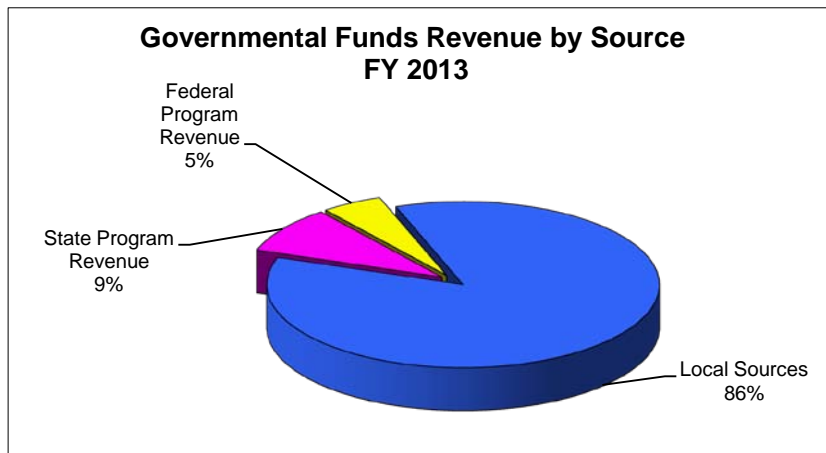
**La Porte Independent School District
Governmental Funds Revenue
2012-2013**

The following presents a comparison of revenue for all Governmental Funds. Governmental Funds include the General, Special Revenue, Debt Service, and Capital Projects Funds. Most of the Districts basic services are included in Governmental Funds.



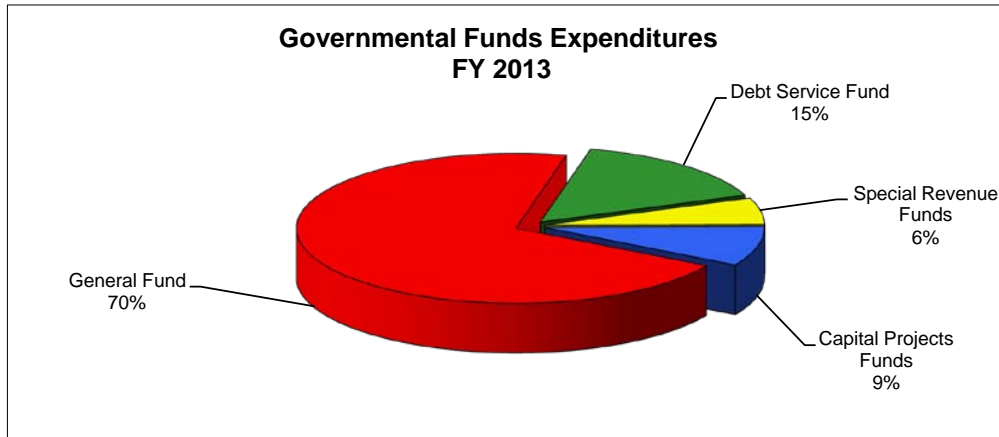
Total Governmental Funds Revenue - Budget FY 2013

Description	Total Revenue	Local Sources	State Program Revenue	Federal Program Revenue
General Fund	\$ 70,703,850	\$ 61,585,000	\$ 8,643,850	\$ 475,000
Debt Service Fund	18,437,500	18,437,500		
Special Revenue Funds	5,799,543	1,475,300	23,000	4,301,243
Capital Projects Funds	50,000	50,000		
Total Revenue	\$ 94,990,893	\$ 81,547,800	\$ 8,666,850	\$ 4,776,243



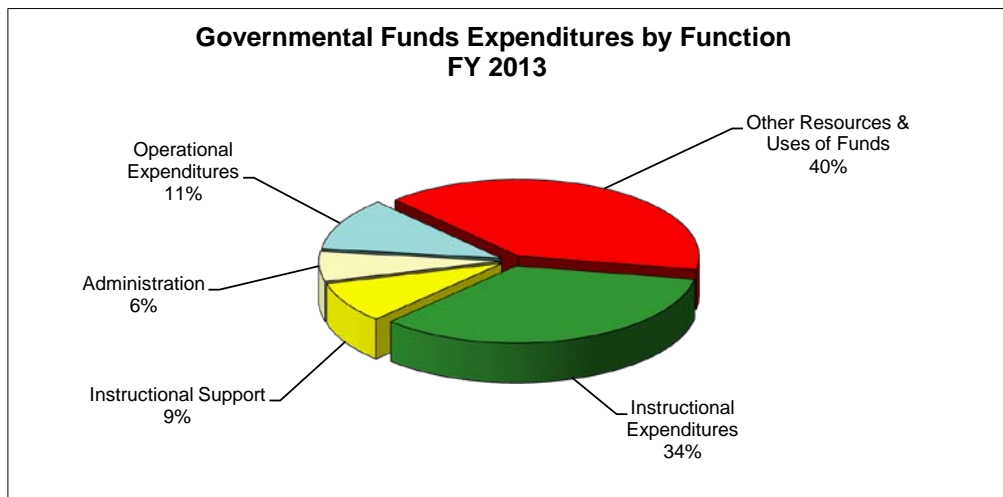
**La Porte Independent School District
Governmental Funds Expenditures
2012-2013**

General Fund expenditures dominate Governmental Fund activities. However, since the district has a continuing need to fund capital projects and/or capital replacements, the Capital Projects Fund has a major impact on expenditures. New facilities and renovations are funded through taxpayer authorized bond issues that are managed through the Capital Project Funds.



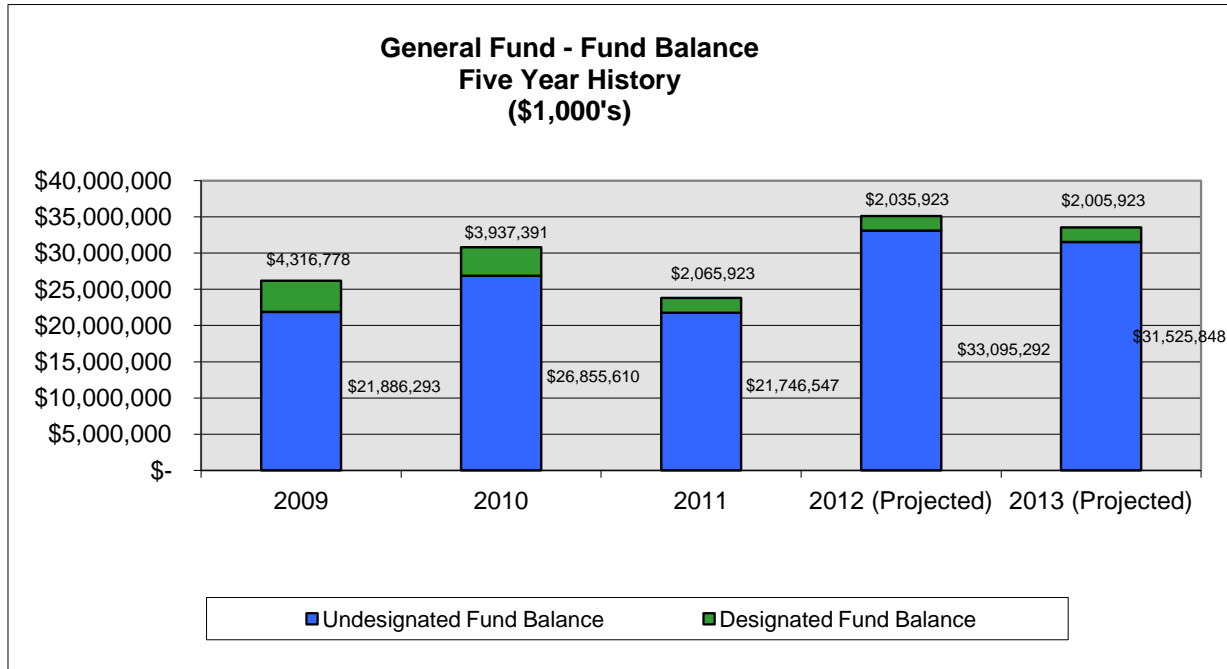
Total Governmental Funds Expenditures - Budget FY 2013

Description	Total Expenditures	General Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds
Instructional Expenditures	\$ 37,595,172	\$ 35,812,076	\$ -	\$ 1,783,096	
Instructional Support	9,376,072	8,923,984		452,088	
Administration	6,861,577	2,905,211		3,956,366	
Operational Expenditures	12,052,661	12,052,661			
Other Resources & Uses of Funds	43,409,888	17,212,828	16,883,933		9,313,127
	<u>\$ 109,295,370</u>	<u>\$ 76,906,760</u>	<u>\$ 16,883,933</u>	<u>\$ 6,191,550</u>	<u>\$ 9,313,127</u>



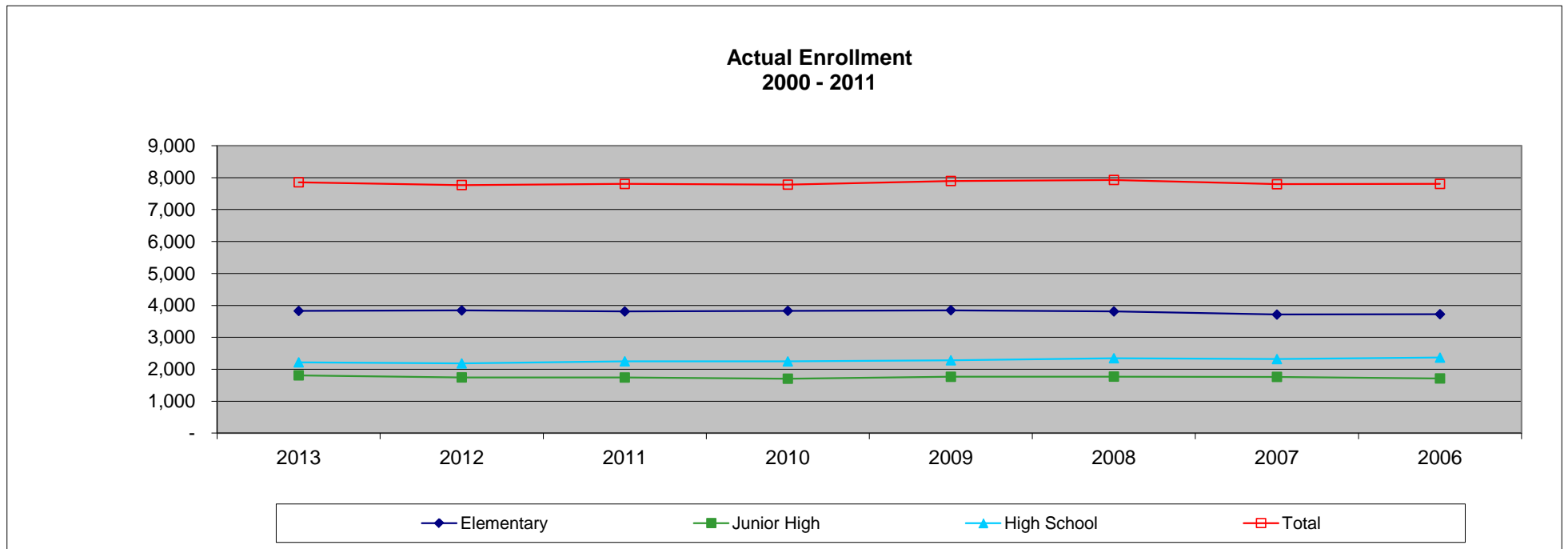
La Porte Independent School District
General Fund - Projected Fund Balance
2012-2013

The District has an undesignated fund balance projection of \$31.525 million. This is equal to approximately 6 months operating expenditures and represents adequate undesignated reserves to meet the challenges it could face given unfavorable market conditions or during an active hurricane season.



**La Porte Independent School District
Student Enrollment
2012-2013**

Campus	2012/2013 Projected Enrollment	2011/2012 Enrollment	2010/2011 Actual Enrollment	2008/2009 Actual Enrollment	2007/2008 Actual Enrollment	2006/2007 Actual Enrollment	2005/2006 Actual Enrollment	2004/2005 Actual Enrollment	2003/2004 Actual Enrollment	2002/2003 Actual Enrollment	2001/2002 Actual Enrollment	2000/2001 Actual Enrollment
La Porte HS	2154	2,121	2,183	2,159	2,195	2,277	2,233	2,277	2,208	2,252	2,188	2,151
DeWalt HS	63	61	67	88	86	69	86	88	84	86	87	91
La Porte JH	561	566	553	543	594	622	620	624	631	641	648	647
Lomax JH	608	628	581	585	612	563	531	551	528	526	550	612
Baker 6th Grade	641	551	608	577	559	586	611	538	570	585	607	560
Secondary Total	4027	3,927	3,992	3,952	4,046	4,117	4,081	4,078	4,021	4,090	4,080	4,061
Bayshore	559	561	532	345	375	453	397	482	446	511	587	614
College Park	485	487	474	479	503	478	761	746	636	587	636	559
Heritage	639	642	647	703	636	539	N/A	N/A	N/A	N/A	N/A	N/A
La Porte	523	525	522	592	579	558	650	638	660	635	590	543
Lomax	546	548	534	579	583	594	600	571	585	610	610	702
Reid	492	494	515	527	534	553	550	522	541	550	568	568
Rizzuto	582	584	585	604	638	635	754	765	724	695	680	691
Elementary Total	3826	3,841	3,809	3,829	3,848	3,810	3,712	3,724	3,592	3,588	3,671	3,677
District Total	7853	7,768	7,801	7,781	7,894	7,927	7,793	7,802	7,613	7,678	7,751	7,738
Student Increase Over Prior Year	85	(33)	20	(113)	(33)	134	(9)	189	(65)	(73)	13	108



**La Porte Independent School District
Enrollment Projections**

Year (Oct)	EE	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	K-12	Total	Growth	Percent
2006/07	203	620	580	614	581	548	575	611	558	599	632	610	565	527	7620	7823		
2007/08	270	549	671	557	622	598	552	586	627	568	637	583	602	520	7672	7942	119	1.5%
2008/09	263	599	603	649	561	607	581	559	598	608	615	569	578	530	7657	7920	-22	-0.3%
2009/10	299	563	643	578	640	552	588	579	540	579	656	570	548	512	7548	7847	-73	-0.9%
2010/11	311	537	597	594	563	649	562	609	578	559	663	578	511	506	7506	7817	-30	-0.4%
2011/12	313	577	576	598	575	568	634	551	615	579	584	599	558	441	7455	7768	-49	-0.6%
2012/13	313	565	601	580	610	584	573	641	548	621	610	536	574	497	7540	7853	85	1.1%
2013/14	313	558	588	580	578	616	587	603	635	542	666	554	523	509	7539	7852	-1	0.0%
2014/15	313	575	583	585	576	579	614	617	592	640	573	610	538	459	7541	7854	2	0.0%
2015/16	313	579	590	575	586	580	585	597	617	597	679	524	599	476	7584	7897	43	0.5%
2016/17	313	588	605	591	581	586	586	580	591	618	635	619	512	530	7622	7935	38	0.5%
2017/18	313	586	610	602	593	587	590	598	557	595	655	585	603	466	7627	7940	5	0.1%
2018/19	313	599	609	607	605	600	594	587	605	559	632	599	572	555	7723	8036	96	1.2%
2019/20	313	611	622	599	608	611	594	595	579	603	594	579	568	517	7680	7993	-43	-0.5%
2020/21	313	615	636	620	602	614	621	598	610	590	640	546	564	518	7774	8087	94	1.2%
2021/22	313	624	644	636	622	608	617	622	602	607	626	587	538	514	7847	8160	73	0.9%

source: Bob Templeton

Yellow Box = Largest grade per year
Green Box = Second largest grade

Large 5th grade class heading toward secondary grades which will cause growth
bubble working thru Junior High then High School.

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Summary of 2012-13 Adopted Budget

	2011-12 Total for Major Fund Groups	General Fund	Debt Service Fund	Food Service Fund	2012-13 Total for Major Fund Groups	2011-12 Projection Per Student	2012-13 Projection Per Student
Local Revenue	\$ 83,606,017	\$ 61,585,000	\$ 18,437,500	\$ 1,475,300	\$ 81,497,800	\$ 10,799	\$ 10,378
State Revenue	18,488,911	8,643,850		23,000	8,666,850	2,388	1,104
Federal Revenue	3,591,370	475,000		2,066,059	2,541,059	464	324
Total Revenues	105,686,298	70,703,850	18,437,500	3,564,359	92,705,709	13,651	11,805
Instruction:							
Instruction	33,418,262	34,839,314			34,839,314	4,316	4,436
Instrctn'l Resources & Media	644,919	684,300			684,300	83	87
Staff Development	311,587	288,462			288,462	40	37
Total - Instructional Expenditures	34,374,768	35,812,076	-	-	35,812,076	4,440	4,560
Instructional Support:							
Instructional Administration	969,022	1,039,429			1,039,429	125	132
Campus Administration	3,580,946	3,720,829			3,720,829	463	474
Guidance & Counseling	1,865,286	1,894,209			1,894,209	241	241
Social Work Services	167,281	170,476			170,476	22	22
Health Services	757,598	809,251			809,251	98	103
Cocurricular Activities	1,255,635	1,220,190			1,220,190	162	155
Community Services	66,503	69,600			69,600	9	9
Total - Instructional Support	8,662,271	8,923,984	-	-	8,923,984	1,119	1,136
Administrative:							
General Administration	2,786,788	2,905,211			2,905,211	360	370
Total - Administration	2,786,788	2,905,211	-	-	2,905,211	360	370
Operations:							
Student Transportation	2,817,906	2,844,861			2,844,861	364	362
Food Service	3,962,656			3,892,702	3,892,702	512	496
Plant Maintenance & Operations	7,373,022	7,169,859		63,664	7,233,523	952	921
Security Services	542,875	545,602			545,602	70	69
Data Processing	1,287,359	1,492,339			1,492,339	166	190
Total - Operational Expenditures	15,983,818	12,052,661	-	3,956,366	16,009,027	2,065	2,039
Other Resources & Uses of Funds							
Debt Services	17,912,747		16,883,933		16,883,933	2,314	2,150
Contracted Instructional Services	17,430,126	15,556,168			15,556,168	2,251	1,981
Shared Service Arrangements	11,280	12,040			12,040	1	2
Juvenile Justice Alt Ed	19,620	19,620			19,620	3	2
Payments to Tax Increment Fund	934,600	950,000			950,000	121	121
Tax Appraisal & Collection	655,170	675,000			675,000	85	86
Total - Other Resources & Uses of Funds	36,963,543	17,212,828	16,883,933	-	34,096,761	4,774	4,342
Total Expenditures	98,771,188	76,906,760	16,883,933	3,956,366	97,747,059	12,758	12,447
Other Financing Sources (Uses)							
Other Sources	47,733,485	4,633,466			4,633,466	6,166	590
Other Uses	(51,297,093)				-		
Total Other Financing Sources (Uses)	(3,563,608)	4,633,466	-	-	4,633,466	(460)	590
Impact on Fund Balance	3,351,502	(1,569,444)	1,553,567	(392,007)	(407,884)		
Fund Balance - Beginning	36,042,297	20,542,416	9,848,421	702,936	31,093,773		
Fund Balance - Ending	\$ 39,393,799	\$ 18,972,972	\$ 11,401,988	\$ 310,929	\$ 30,685,889		
Estimated Students in Enrollment						7,742	7,853

Section I - General Fund



GENERAL FUND

The General Fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The General Fund utilizes the modified accrual basis of accounting. The local governing body has wide discretion in the use of funds as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources.

La Porte ISD
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2012-13 Adopted Budget

GENERAL FUND - SUMMARY

		2010-11 Actual*	2011-12 Amended Budget*	2011-12 Estimated Actual*	2012-13 Adopted Budget	Delta to 2011-12 Est Actual
Codes Revenues:						
5700	Local Revenue	\$ 61,419,251	\$ 59,711,317	\$ 63,171,055	\$ 61,585,000	\$ (1,586,055)
5800	State Revenue	10,733,691	12,669,561	18,465,435	8,643,850	(9,821,585)
5900	Federal Revenue	770,963	261,000	1,438,690	475,000	(963,690)
	Total Revenues	72,923,905	72,641,878	83,075,180	70,703,850	(12,371,330)
Expenditures:						
Operating						
11	Instruction	35,766,678	34,535,752	33,418,262	34,839,314	1,421,052
12	Instrctn'l Resources & Media	801,806	755,712	644,919	684,300	39,381
13	Staff Development	290,570	354,286	311,587	288,462	(23,125)
21	Instructional Administration	1,013,600	1,061,706	969,022	1,039,429	70,407
23	Campus Administration	3,826,018	3,866,520	3,580,946	3,720,829	139,883
31	Guidance & Counseling	1,983,502	1,918,403	1,865,286	1,894,209	28,923
32	Social Work Services	184,084	182,196	167,281	170,476	3,195
33	Health Services	833,817	868,615	757,598	809,251	51,653
34	Student Transportation	2,978,589	2,578,191	2,817,906	2,844,861	26,955
36	Cocurricular Activities	1,445,235	1,227,307	1,255,635	1,220,190	(35,445)
41	General Administration	3,032,676	3,135,070	2,786,788	2,905,211	118,423
51	Plant Maint & Operations	4,783,405	7,334,683	7,309,885	7,169,859	(140,026)
52	Security Services	615,219	590,308	542,875	545,602	2,727
53	Data Processing	1,140,741	1,256,910	1,287,359	1,492,339	204,980
61	Community Services	69,447	71,755	66,503	69,600	3,097
Intergovernmental						
91	Contracted Instructional Services					
	Between Public Schools	15,406,248	14,275,331	17,430,126	15,556,168	(1,873,958)
93	Shared Service Agreement	18,043	11,280	11,280	12,040	760
95	Juvenile Justice Alt Ed	20,790	20,790	19,620	19,620	-
97	Payments to Tax Increment Fund	1,110,264	1,221,290	934,600	950,000	15,400
99	Tax Appraisal & Collection	644,788	645,828	655,170	675,000	(7,602)
	Total Expenditures	75,965,520	75,911,933	76,832,648	76,906,760	46,680
Other Financing Sources (Uses)						
7915	Other Sources			3,040,289	4,633,466	1,593,177
8911	Other Uses	(1,525)				-
7080	Total Other Financing Sources (Uses)	(1,525)	-	3,040,289	4,633,466	
1200	Impact on Fund Balance	(3,043,139)	(3,270,055)	9,282,821	(1,569,444)	(10,852,265)
0100	Fund Balance - Beginning 199	26,855,610	23,812,471	23,812,471	33,095,292	9,282,821
3000	Fund Balance - Ending 6/30/09	\$ 23,812,471	\$ 20,542,416	\$ 33,095,292	\$ 31,525,848	\$ (1,569,444)

**La Porte Independent School District
General Fund Tax Rate and Revenue Summary
Net of Recapture Costs**

	2010-2011	2011-2012	2012-2013	
	Actual	Amended Budget	Estimated Actual	Adopted Budget
Projected Tax Rate	\$1.04	\$1.04	\$1.04	\$0.00
Projected Taxable Values	\$ 5,641,609,504	\$5,983,976,678	\$ 5,850,000,000	(\$133,976,678)

LOCAL REVENUES:

Property Taxes, Current Year	\$ 59,340,158	\$ 58,686,317	\$ 61,628,931	\$ 60,440,000	\$ (1,188,931)
Property Taxes, Previous Years	506,857	500,000	432,852	400,000	(32,852)
Less: Recapture Costs	(15,406,248)	(14,275,331)	(17,430,126)	(15,556,168)	1,873,958
Net Local M&O Revenue	44,440,767	44,910,986	44,631,657	45,283,832	652,175
Penalties, Interest & Other Taxes	371,946	300,000	300,661	275,000	(25,661)
Tuition & Fees	27,886	15,000	15,329	11,000	(4,329)
Investment Earnings	123,843	80,000	90,790	80,000	(10,790)
Miscellaneous Local Revenue	936,796	25,000	546,758	285,000	(261,758)
Athletic Revenues	111,765	105,000	155,735	94,000	(61,735)
Total Local Revenue	46,013,003	45,435,986	45,740,930	46,028,832	287,902

STATE REVENUES

Available School Fund Entitlement	2,374,445	1,914,057	1,790,616	3,041,074	1,250,458
Foundation School Fund	4,926,557	7,507,376	5,299,048	2,367,770	(2,931,278)
Miscellaneous State Revenue	8,024		8,258,246		(8,258,246)
TRS On Behalf Payments	2,846,972	2,675,599	2,545,143	2,676,000	130,857
High School Allotment	577,693	572,529	572,382	559,006	(13,376)
State Revenue - Other than TEA					-
Total State Revenue	10,733,691	12,669,561	18,465,435	8,643,850	(9,821,585)

FEDERAL REVENUES

SHARS Revenue	704,837	250,000	1,377,571	425,000	(952,571)
Other Federal Revenues	66,126	11,000	61,119	50,000	(11,119)
Total Federal Revenue	770,963	261,000	1,438,690	475,000	(963,690)

TOTAL ALL REVENUES

\$ 57,517,657	\$ 58,366,547	\$ 65,645,055	\$ 55,147,682	\$ (10,497,373)
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	2010	2011	Estimated
<u>Major Property Category</u>	<u>Taxable Value</u>	<u>Taxable Value</u>	<u>Taxable Value</u>
Residential & Rural Improved	\$ 1,066,493,456	\$ 1,069,765,858	\$ 1,079,228,971
Apartments	60,424,004	69,832,834	67,657,901
Commercial	697,922,619	708,602,266	715,994,816
Vacant Land	188,618,215	182,889,571	209,722,751
Industrial	2,343,523,850	2,200,522,382	2,529,879,920
Utility	99,842,012	95,817,268	96,530,217
Commercial Personal	448,938,398	447,372,569	455,283,080
Industrial Personal	901,264,385	864,577,044	852,663,101
All Other Property	4,001,452	3,535,357	4,295,718
Projected Taxable Value	\$ 5,811,028,391	\$ 5,642,915,149	\$ 6,011,256,475

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2012-13 Adopted Budget

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2010-2011 Actual*	2011-2012 Amended Budget*	2011-2012 Estimated Actual*	2012-2013 Adopted Budget	Delta to 2011-2012 Est Actual
Revenues:					
5700 Local Revenue	\$ 61,419,251	\$ 59,711,317	\$ 63,171,055	\$ 61,585,000	\$ (1,586,055)
5800 State Revenue	10,733,691	12,669,561	18,465,435	8,643,850	(9,821,585)
5900 Federal Revenue	770,963	261,000	1,438,690	475,000	(963,690)
Total Revenues	72,923,905	72,641,878	83,075,180	70,703,850	(12,371,330)
Expenditures:					
Operating					
6100 Payroll Costs	33,678,900	33,009,088	32,073,884	33,406,772	1,332,888
6200 Professional/Contracted Serv	1,147,935	512,730	455,036	591,963	136,927
6300 Supplies & Materials	812,262	892,402	773,497	746,353	(27,144)
6400 Other Operating Costs	117,611	121,532	115,845	94,226	(21,619)
6600 C/O Furn, Equip & Software	9,970				-
11 Instruction	35,766,678	34,535,752	33,418,262	34,839,314	1,421,052
6100 Payroll Costs	684,600	640,270	535,887	580,625	44,738
6200 Professional/Contracted Serv	339	318	50	1,100	1,050
6300 Supplies & Materials	115,060	114,124	108,357	101,075	(7,282)
6400 Other Operating Costs	1,807	1,000	625	1,500	875
12 Instrctn'l Resources & Media	801,806	755,712	644,919	684,300	39,381
6100 Payroll Costs	148,873	194,671	166,133	174,321	8,188
6200 Professional/Contracted Serv	38,372	35,131	29,405	26,475	(2,930)
6300 Supplies & Materials	10,678	37,688	30,620	27,075	(3,545)
6400 Other Operating Costs	92,647	86,796	85,429	60,591	(24,838)
13 Staff Development	290,570	354,286	311,587	288,462	(23,125)
6100 Payroll Costs	941,819	986,855	908,509	975,934	67,425
6200 Professional/Contracted Serv	22,585	27,780	17,459	22,580	5,121
6300 Supplies & Materials	22,018	15,052	11,542	11,516	(26)
6400 Other Operating Costs	27,178	32,019	31,512	29,399	(2,113)
21 Instructional Administration	1,013,600	1,061,706	969,022	1,039,429	70,407
6100 Payroll Costs	3,701,749	3,767,922	3,490,287	3,630,368	140,081
6200 Professional/Contracted Serv	46,616	2,165	1,199	1,705	506
6300 Supplies & Materials	31,647	43,683	37,840	35,450	(2,390)
6400 Other Operating Costs	46,006	52,750	51,620	53,306	1,686
23 Campus Administration	3,826,018	3,866,520	3,580,946	3,720,829	139,883
6100 Payroll Costs	1,903,516	1,769,811	1,740,409	1,760,882	20,473
6200 Professional/Contracted Serv	4,014	1,000	375	5,400	5,025
6300 Supplies & Materials	56,900	131,141	108,272	108,617	345
6400 Other Operating Costs	19,072	16,451	16,230	19,310	3,080
31 Guidance & Counseling	1,983,502	1,918,403	1,865,286	1,894,209	28,923

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2010-2011 Actual*	2011-2012 Amended Budget*	2011-2012 Estimated Actual*	2012-2013 Adopted Budget	Delta to 2011-2012 Est Actual
6100 Payroll Costs	107,002	102,526	89,695	91,456	1,761
6200 Professional/Contracted Serv	75,383	77,070	75,747	77,070	1,323
6300 Supplies & Materials	529	1,200	440	1,200	760
6400 Other Operating Costs	1,170	1,400	1,399	750	(649)
32 Social Work Services	184,084	182,196	167,281	170,476	3,195
6100 Payroll Costs	812,208	848,328	741,612	790,894	49,282
6200 Professional/Contracted Serv	6,125	1,728	1,728	2,050	322
6300 Supplies & Materials	14,634	17,397	13,184	14,987	1,803
6400 Other Operating Costs	850	1,162	1,074	1,320	246
33 Health Services	833,817	868,615	757,598	809,251	51,653
6100 Payroll Costs	2,442,721	2,002,462	2,298,446	2,304,805	6,359
6200 Professional/Contracted Serv	75,463	72,000	59,209	74,000	14,791
6300 Supplies & Materials	554,576	551,729	523,819	510,729	(13,090)
6400 Other Operating Costs	(94,171)	(48,000)	(63,568)	(44,673)	18,895
34 Student Transportation	2,978,589	2,578,191	2,817,906	2,844,861	26,955
6100 Payroll Costs	871,821	723,619	769,734	746,887	(22,847)
6200 Professional/Contracted Serv	126,062	121,919	117,072	134,871	17,799
6300 Supplies & Materials	269,028	233,791	221,229	186,889	(34,340)
6400 Other Operating Costs	178,324	147,978	147,600	151,543	3,943
36 Cocurricular Activities	1,445,235	1,227,307	1,255,635	1,220,190	(35,445)
6100 Payroll Costs	2,161,059	2,181,530	1,924,832	2,001,247	76,415
6200 Professional/Contracted Serv	631,004	655,824	633,403	638,610	5,207
6300 Supplies & Materials	52,674	39,172	31,151	39,854	8,703
6400 Other Operating Costs	187,939	258,544	197,402	225,500	28,098
41 General Administration	3,032,676	3,135,070	2,786,788	2,905,211	118,423
6100 Payroll Costs	2,578,854	2,101,515	2,286,825	2,240,216	(46,609)
6200 Professional/Contracted Serv	822,553	3,267,005	3,098,471	3,177,232	78,761
6300 Supplies & Materials	307,943	342,655	301,511	340,000	38,489
6400 Other Operating Costs	1,074,055	1,623,508	1,623,078	1,412,411	(210,667)
51 Plant Maint & Operations	4,783,405	7,334,683	7,309,885	7,169,859	(140,026)
6100 Payroll Costs	172,169	134,722	90,440	82,416	(8,024)
6200 Professional/Contracted Serv	441,863	453,486	452,171	461,286	9,115
6300 Supplies & Materials	1,187	2,100	264	1,900	1,636
6400 Other Operating Costs					-
52 Security Services	615,219	590,308	542,875	545,602	2,727
6100 Payroll Costs	1,032,409	1,085,979	1,115,897	1,323,819	207,922
6200 Professional/Contracted Serv	32,680	58,756	58,740	61,870	3,130
6300 Supplies & Materials	50,326	60,851	60,792	55,950	(4,842)
6400 Other Operating Costs	10,683	10,537	11,144	10,700	(444)
6600 C/O Furn, Equip & Software	14,643	40,787	40,786	40,000	(786)
53 Data Processing	1,140,741	1,256,910	1,287,359	1,492,339	204,980

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2010-2011 Actual*	2011-2012 Amended Budget*	2011-2012 Estimated Actual*	2012-2013 Adopted Budget	Delta to 2011-2012 Est Actual
6100 Payroll Costs		355			-
6200 Professional/Contracted Serv	51,770	60,120	60,000	60,080	80
6300 Supplies & Materials	11,779	4,450	1,254	4,350	3,096
6400 Other Operating Costs	5,898	6,830	5,249	5,170	(79)
61 Community Services	69,447	71,755	66,503	69,600	3,097
6100 Payroll Costs	51,237,700	49,549,653	48,232,590	50,110,642	1,878,052
6200 Professional/Contracted Serv	3,522,764	5,347,032	5,060,065	5,336,292	276,227
6300 Supplies & Materials	2,311,241	2,487,435	2,223,772	2,185,945	(37,827)
6400 Other Operating Costs	1,669,069	2,312,507	2,224,639	2,021,053	(203,586)
6600 Capital Outlay	24,613	40,787	40,786	40,000	(786)
Total Operating Expenditures	58,765,387	59,737,414	57,781,852	59,693,932	1,912,080
Intergovernmental					
91 Recapture Costs	15,406,248	14,275,331	17,430,126	15,556,168	(1,873,958)
93 Shared Service Agreement	18,043	11,280	11,280	12,040	760
95 Juvenile Justice Alt Ed	20,790	20,790	19,620	19,620	-
97 Payments to Tax Increment Fund	1,110,264	1,221,290	934,600	950,000	15,400
99 Tax Appraisal & Collection	644,788	645,828	655,170	675,000	19,830
Total Expenditures	75,965,520	75,911,933	76,832,648	76,906,760	58,712
Other Financing Sources (Uses):					
7990 Other Sources			3,040,289	4,633,466	1,593,177
8990 Other Uses	(1,525)				-
Total Other Sources & Uses	(1,525)	-	3,040,289	4,633,466	1,593,177
Impact on Fund Balance	(3,043,139)	(3,270,055)	9,282,821	(1,569,444)	(10,836,865)
Fund Balance - Beginning 199	26,855,610	23,812,471	23,812,471	33,095,292	9,282,821
Fund Balance - Beginning 429	-	-	-	-	-
Fund Balance - Ending	\$ 23,812,471	\$ 20,542,416	\$ 33,095,292	\$ 31,525,848	\$ (1,554,044)

Section II - Debt Service Fund



DEBT SERVICE FUND

The Debt Service Fund is a governmental fund with budgetary control that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness including warrants, notes, and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred. This fund utilizes the modified accrual basis of accounting.

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2012-13 Adopted Budget

DEBT SERVICE FUND

	2010-2011 Actual	2011-2012 Amended Budget	2011-2012 Estimated Actual	2012-2013 Adopted Budget	Delta to 2011-2012 Est Actual
I & S Tax Rate:	\$0.2850	\$0.3150		\$0.3150	\$0.0000
Taxable Values	\$ 5,641,609,504	\$5,983,976,678		\$5,850,000,000	\$ (133,976,678)

REVENUES:

Property Taxes, Current Year	\$ 16,250,792	\$ 16,303,427	\$ 18,592,682	\$ 18,302,500	\$ (290,182)
Delinquent Tax Collections	227,846	176,345	176,345	125,000	(51,345)
Investment Earnings	21,995	19,870	19,870	10,000	(9,870)
Total Revenues	16,500,633	16,499,642	18,788,897	18,437,500	(351,397)

EXPENDITURES:

Bond Principal Payment	7,290,000	7,725,000	7,725,000	8,210,000	485,000
Bond Interest Payment	9,565,232	9,862,654	9,787,163	8,653,933	(1,133,230)
Bond Fees	3,300	20,000	400,584	20,000	(380,584)
Total Expenditures	16,858,532	17,607,654	17,912,747	16,883,933	(1,028,814)

OTHER SOURCES & USES:

Other Sources			44,693,196		(44,693,196)
Other Uses			(51,297,093)		51,297,093
Total Other Sources & Uses	-	-	(6,603,897)	-	6,603,897

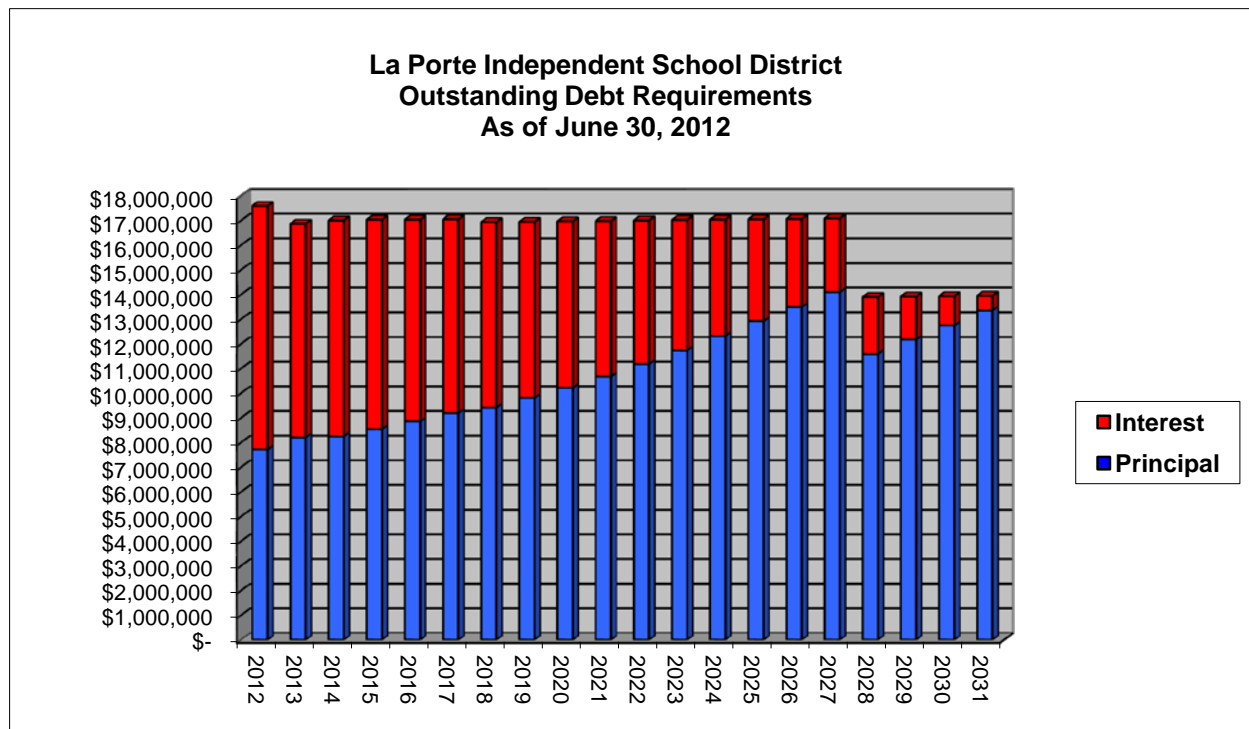
Impact on Fund Balance	(357,899)	(1,108,012)	(5,727,747)	1,553,567	
Fund Balance - Beginning	11,314,332	10,956,433	10,956,433	5,228,686	
Fund Balance - Ending	\$ 10,956,433	\$ 9,848,421	\$ 5,228,686	\$ 6,782,253	

Bonded Indebtedness	Total Debt Outstanding	Principal Due 2012-2013	Interest Due 2012-2013	Interest Due 2013
Unlimited Tax Schoolhouse Bonds, Series 2005	5,525,000	1,200,000	213,556	191,056
Unlimited Tax & Refunding Bonds, Series 2005A	9,920,000	1,125,000	461,894	439,394
Unlimited Tax Schoolhouse Bonds, Series 2008	60,935,000	890,000	2,943,076	2,928,613
Unlimited Tax Schoolhouse Bonds, Series 2008A	19,360,000	910,000	856,852	841,495
Unlimited Tax Schoolhouse Bonds, Series 2009	28,510,000	895,000	1,192,666	1,179,241
Unlimited Tax Schoolhouse Bonds, Series 2010REF	17,910,000	2,330,000	665,944	630,994
Unlimited Tax Schoolhouse Bonds, Series 2010A	7,120,000	650,000	193,762	187,262
Unlimited Tax Schoolhouse Bonds, Series 2010B (BABS)	18,880,000		786,218	786,218
Unlimited Tax Refunding Bonds Series 2012	40,685,000	210,000	1,339,967	1,696,450
Totals	\$ 208,845,000	\$ 8,210,000	\$ 8,653,935	\$ 8,880,723

**La Porte Independent School District
Statement of Outstanding Debt Requirements
As of June 30, 2012**

FYE 6/30	Principal Amount	Interest	Total Outstanding Debt Requirements
2012	7,725,000	9,862,654	17,587,654
2013	8,210,000	8,653,933	16,863,933 ⁽¹⁾
2014	8,255,000	8,748,929	17,003,929
2015	8,545,000	8,489,491	17,034,491
2016	8,860,000	8,175,229	17,035,229
2017	9,195,000	7,857,260	17,052,260
2018	9,425,000	7,509,147	16,934,147
2019	9,815,000	7,128,159	16,943,159
2020	10,220,000	6,748,790	16,968,790
2021	10,685,000	6,291,450	16,976,450
2022	11,185,000	5,821,059	17,006,059
2023	11,735,000	5,290,752	17,025,752
2024	12,320,000	4,719,004	17,039,004
2025	12,925,000	4,124,617	17,049,617
2026	13,495,000	3,573,914	17,068,914
2027	14,100,000	2,988,813	17,088,813
2028	11,590,000	2,306,394	13,896,394
2029	12,180,000	1,739,050	13,919,050
2030	12,750,000	1,180,525	13,930,525
2031	13,355,000	596,600	13,951,600
Total	\$ 216,570,000	\$ 111,805,770	328,375,770

(1) Includes \$75,491.11 of accrued interest from the Series 2012 Unlimited Tax Refunding Bonds.



Section III - Food Service Fund



FOOD SERVICE FUND
(National School Breakfast and Lunch Program)

The Food Service Fund is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). This fund is considered a Special Revenue Fund since it meets the following criteria:

- * User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for the meals.
- * The General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements and user fees.
- * The school district does not intend for the Food Service Fund to be self-sustaining.

This fund may have a fund balance not to exceed three months of operations, and fund balances are to be used exclusively for allowable child nutrition program purposes.

**La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2012-13 Adopted Budget**

FOOD SERVICE FUND

	2010-2011	2011-2012	2012-2013	Delta to
	Actual	Amended Budget	Estimated Actual	2011-2012 Est Actual
Revenues:				
5700 Local Revenues	\$ 1,849,713	\$ 1,505,300	\$ 1,646,065	\$ 1,475,300
5800 State Revenues	23,477	23,746	23,476	23,000
5900 Federal Revenues	2,247,364	2,066,059	2,152,680	2,066,059
Total Revenues	4,120,554	3,595,105	3,822,221	3,564,359
Expenditures:				
35 Food Service				
6100 - Payroll & Benefits	1,809,986	1,770,645	1,695,138	1,680,839
6200 - Contracted Services	18,244	65,936	46,738	46,596
6300 - Supplies & Materials	1,915,326	2,080,198	1,992,047	2,131,823
6400 - Travel & Other Misc	8,757	17,500	12,000	17,000
6600 - Capital Outlay	71,795	168,008	216,733	16,444
	3,824,108	4,102,287	3,962,656	3,892,702
51 6200 - Contracted Services	62,578	63,275	63,137	63,664
Total Expenditures	3,886,686	4,165,562	4,025,793	3,956,366
7990 Other Resources				
8990 Other Uses				
Total Resources & Uses	-	-	-	-
Impact on Fund Balance	233,868	(570,457)	(203,572)	(392,007)
Fund Balance - Beginning	1,039,525	1,273,393	1,273,393	1,069,821
Fund Balance - Ending	\$ 1,273,393	\$ 702,936	\$ 1,069,821	\$ 677,814

Section IV - Capital Projects Funds



CAPITAL PROJECTS FUNDS

A Capital Projects Fund is a governmental fund that must be used to account, on a project basis, for projects financed by the proceeds from bond issues, or for capital projects otherwise mandated to be accounted for in the fund. The Capital Projects Fund utilizes the modified accrual basis of accounting. Capital Projects Fund budgets do not require annual Board of Trustee adoption and are typically approved by the governing body on a project-length basis. However, regardless of the legal requirements, the district includes these funds as part of the annual financial reports and the Board of Trustees are kept apprised of their status on a regular basis during the fiscal year.

LA PORTE INDEPENDENT SCHOOL DISTRICT
Statement of Revenues, Expenditures and Unspent Project Funds
CAPITAL PROJECT BUDGETS (FUND 648)
2012-2013 Adopted Budget

Proj #	Account Description	Adopted Budget 2012-2013	Project Budget	Budget for Future Years
Revenues:				
	Earnings from Investments	50,000	6,320,466	
	Bond Proceeds (Net) & Other Revenue		203,185,000	
	Donations			
YS	Science Donation		8,000	
5B	Baseball Donation		20,837	
5K	LPHS Stadium Donation		90,000	
	High School Flood Insurance Payment		215,482	
IKE	Hurricane Ike Insurance Payments		502,878	
IKE	Hurricane Ike FEMA Payments		203,171	
	Total Revenues	50,000	210,545,834	-
Project Expenditures:				
XX XY	Project Management/Consulting		3,527,362	
1C	Technology Center		6,070,244	
1M	Misc Construction-LPHS/Stadium	1,698,961	1,935,266	
5F	Ag Operations Center		15,357,964	
YB/5B	Baseball Field Renovations		1,702,778	
5K	LPHS Stadium / Concrete Park Lot		7,037,499	
5T	High School Theatre Renovations		7,329,086	
5A	La Porte High School (Pkg 1)		7,552,977	
5D/5C	La Porte High School (Pkg 2)		9,670,295	
5E	La Porte High School PE Center		6,375,613	
5J	JROTC Building Renovations		1,194,002	
5W	DeWalt Alternative School Renovations		806,513	
8A	Junior High Renovations		996,976	
6C	La Porte Junior High Addition / Renovations		7,313,933	
6B	Lomax JH Addition & Renovations		9,681,724	
6A/6B	Baker 6th Grade Renovations		7,053,449	
YE	Heritage Elementary School		15,217,022	
8F	Bayshore Elementary (Existing)		272,319	
8D	Demolition Package		288,760	
9C	Lomax Elementary School		2,431,903	
9B	Reid Elementary School		7,087,694	
9D	Rizzuto Elementary School		7,980,821	
9E	College Park Elementary Renovations		2,315,411	
9F	Bayshore Elementary		20,101,766	
9G	La Porte Elementary Renovations		1,019,015	
9J	DeWalt Parking Lot		202,557	
9K	Lomax Elementary Parking Lot		142,339	
9L	5th Street Rebuild		350,986	
9M	Miscellaneous Construction Costs		37,006	
3A/3D	Transportation	94,685	1,232,000	
4A	Land Acquisition		6,158,069	
7A	Roofing Package		3,044,064	
YM	Administration Roof		1,028,932	
Var	Technology Department	2,800,000	18,255,288	1,744,000
	Student Technology Initiative	2,616,906	5,000,000	
YX	Facility Maintenance	2,102,575	16,700,000	1,648,651
XZ	Contingency - Construction		8,074,201	8,074,201
	Total Expenditures	9,313,127	210,545,834	11,466,852
	Fund Balance	20,729,979	-	11,466,852
	Unspent Project Funds	11,466,852	-	-

Section V - Other Special Revenue Funds



OTHER SPECIAL REVENUE FUNDS

Special Revenue Funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds utilize the modified accrual basis of accounting. Other Special Revenue Fund budgets (except for the Food Service Fund) do not require Board of Trustee adoption or approval for routine budget amendments during the year. However, regardless of the legal requirements, these budgets are included as managerial level budgets and the Board of Trustees are kept apprised of their status periodically during the fiscal year.

La Porte Independent School District
Summary of Revenues & Expenditures - Special Revenue Funds
2012-2013 Adopted Budget Planning Amounts

		211	224	225	244	255	263	272	289	Total
		ESEA Title I Part A	IDEA Part B Formula	IDEA Part B Preschool	Voc Ed Basic Grant	Title II Part A	Title III, Language Enhancement	Medicaid Admin Claims	LEP Summer School	All
REVENUES:										
5700	Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	State Revenues									
5900	Federal Revenues	718,820	1,129,420	30,046	68,594	197,106	58,198	30,000	3,000	2,235,184
	Total Revenues	718,820	1,129,420	30,046	68,594	197,106	58,198	30,000	3,000	2,235,184
EXPENDITURES:										
11	Instruction	718,820	724,438	30,046	63,594		58,198	30,000	3,000	1,628,096
12	Instrctn'l Resources/Media									-
13	Staff Development				5,000	150,000				155,000
21	Instructional Administration		27,284							27,284
23	Campus Administration					47,106				47,106
31	Guidance & Counseling		377,698							377,698
32	Social Work Services									-
33	Health Services									-
34	Student Transportation									-
35	Food Services									-
36	Cocurricular Activities									-
41	General Administration									-
51	Plant Maintenance									-
52	Security									-
53	Data Processing									-
61	Community Services									-
93	Shared Serv Arrangement									-
	Total Expenditures	\$ 718,820	\$ 1,129,420	\$ 30,046	\$ 68,594	\$ 197,106	\$ 58,198	\$ 30,000	\$ 3,000	\$ 2,235,184

Appendices



NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The La Porte Independent School District will hold a public meeting at 7:00 pm, June 19, 2012 in 1002 San Jacinto, La Porte, Texas 77571. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$1.040000/\$100 (proposed rate for maintenance and operations)				
School Debt Service Tax	\$0.290000/\$100 (proposed rate to pay bonded indebtedness)				
Approved by Local Voters					
<u>Comparison of Proposed Budget with Last Year's Budget</u>					
The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.					
Maintenance and operations	-1.30 % decrease				
Debt Service	-4.22 % decrease				
Total expenditures	-1.85 % decrease				
<u>Total Appraised Value and Total Taxable Value</u> (as calculated under Section 26.04, Tax Code)					
	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>			
Total appraised value* of all property	\$7,482,876,824	\$8,198,135,808			
Total appraised value* of new property***	\$119,222,349	\$116,978,551			
Total taxable value**** of all property	\$5,642,915,149	\$6,110,927,969			
Total taxable value**** of new property***	\$89,906,812	\$87,196,348			
*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.					
*** "New property" is defined by Section 26.012(17), Tax Code.					
**** "Taxable value" is defined by Section 1.04(10), Tax Code.					
<u>Bonded Indebtedness</u>					
Total amount of outstanding and unpaid bonded indebtedness* \$208,845,000					
**Outstanding principal.					
<u>Comparison of Proposed Rates with Last Year's Rates</u>					
	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.040000	\$0.315000*	\$1.355000	\$5,272	\$771
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.040000	\$0.314826*	\$1.354826	\$6,227	\$898
Proposed Rate	\$1.040000	\$0.290000*	\$1.330000	\$6,183	\$898
*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.					
The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.					
<u>Comparison of Proposed Levy with Last Year's Levy on Average Residence</u>					
	<u>Last Year</u>	<u>This Year</u>			
Average Market Value of Residences	\$125,742	\$124,240			
Average Taxable Value of Residences	\$82,828	\$81,880			
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.355000	\$1.330000			
Taxes Due on Average Residence	\$1,122.32	\$1,089.00			
Increase (Decrease) in Taxes	\$-33.32				
Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.					
Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.330322. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.330322.					
<u>Fund Balances</u>					
The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.					
Maintenance and Operations Fund Balance(s)	\$33,111,005				
Interest & Sinking Fund Balance(s)	\$5,228,686				

	A	B	D	E	F	G	H	I	J	
1	District Name:	LA PORTE ISD								SB 1: 11-12: 14-15
2	County-District No.:	101-916	< (ENTER # with dash, i.e., 001-902)							Release 7
3	Run Date:	8/30/2012								5/22/2012
4	Date Prepared:	6/6/2012	< (ENTER date prepared if desired)							
5										
6										
7	Template for Estimating Total State Aid									
8	by Omar Garcia, BOSC, Inc.									
9										
10	This template is designed to calculate revenue under SB 1 as passed by the 82nd Session of the Texas Legislature, 1st Called Session,									
11	and is based on my current understanding of SB 1 and the provisions of previous laws HB1 and HB 3646.									
12	MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.									
13										
14										
15	Funding Elements									
16	Students									
17	Refined ADA (PreK - 12)	7,263.220	7,358.000	7,358.000	7,358.000	7,358.000	7,358.000	7,358.000	7,358.000	
18	High School Refined ADA (Grades 9 thru 12 only)	2,032.750	2,088.000	2,088.000	2,088.000	2,088.000	2,088.000	2,088.000	2,088.000	
19	Special Education Instructional Arrangement FTEs:									
20	Homebound (Code 01)	0.410	0.410	0.410	0.410	0.410	0.410	0.410	0.410	
21	Hospital Class (Code 02)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
22	Speech Therapy (Code 00)	9.620	9.620	9.620	9.620	9.620	9.620	9.620	9.620	
23	Resource Room (Code 41.42)	105.770	105.770	105.770	105.770	105.770	105.770	105.770	105.770	
24	S/C Mild/Mod/Severe (Code 43, 44, & 45)	31.230	31.230	31.230	31.230	31.230	31.230	31.230	31.230	
25	Off Home Campus (Codes 91-98)	3.550	3.550	3.550	3.550	3.550	3.550	3.550	3.550	
26	VAC (Code 08)	2.630	2.630	2.630	2.630	2.630	2.630	2.630	2.630	
27	State Schools (Code 30)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
28	Nonpublic Contracts	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
29	Res Care & Treatment (Code 81-89)	1.710	1.710	1.710	1.710	1.710	1.710	1.710	1.710	
31	Mainstream ADA	297.240	297.240	297.240	297.240	297.240	297.240	297.240	297.240	
32	Career & Technology FTEs	256.800	256.800	256.800	256.800	256.800	256.800	256.800	256.800	
33	Advanced Career & Technology FTEs	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
36	Compensatory Ed Enrollment	3,814.000	3,828.000	3,828.000	3,828.000	3,828.000	3,828.000	3,828.000	3,828.000	
37	FTEs of Pregnant Students	2.760	2.760	2.760	2.760	2.760	2.760	2.760	2.760	
39	Bilingual ADA	530.970	530.970	530.970	530.970	530.970	530.970	530.970	530.970	
40	G & T Enrollment	693.500	786.000	786.000	786.000	786.000	786.000	786.000	786.000	
41	Public Ed Grant Student ADA	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
43	Staff	2011-12	2012-13	2013-14	2013-14	2013-14	2013-14	2013-14	2014-15	
44	# of Full-time Employees (excluding admin & teachers, etc)	407	410	410	410	410	410	410	410	
45	# of Part-time Employees (excluding administrators)	156	156	156	156	156	156	156	156	
46		2010 TAX	2011 TAX	2012 TAX	2012 TAX	2012 TAX	2012 TAX	2012 TAX	2013 TAX	
47	Property Values	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	
48	State Certified Property Value ("T2" value)	5,977,133,370	6,104,767,259	0	0	0	0	0	0	
49	State Certified Property Value ("T8" value)		6,104,767,259	0	0	0	0	0	0	
50										
51	Tax Rates and Collections	2011-12	2012-13	2013-14	2013-14	2013-14	2013-14	2013-14	2014-15	
52	M&O Adopted Tax Rate	1.0400	1.0400	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
53	M&O Tax Collections @ Adopted M&O Rate	62,061,783	60,840,000	0	0	0	0	0	0	
54	M&O Taxes Attributed to Change in Optional Homestead Exemption	0	0	0	0	0	0	0	0	
55	I&S Adopted Tax Rate	0.3155	0.2900	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
56	I&S Tax Collections	18,700,334	16,965,000	0	0	0	0	0	0	
57	Other Data									
58	Transportation Allocation	629,640	629,640	629,640	629,640	629,640	629,640	629,640	629,640	
59	Texas School for the Deaf Students	0.000	0.000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
60	Texas School for the Blind Students	1.000	1.000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
61	Total Tax Levy	80,641,960	77,805,000	0	0	0	0	0	0	
62	Reduction for WADA Sold	0	0	0	0	0	0	0	0	
63	Charge for Advanced Placement Testing	0	0	0	0	0	0	0	0	
65	Charge for Spec. Ed. Projects	0	0	0	0	0	0	0	0	
66	Q. Chapter 41 District? - if yes, change to Y	y	y	y	y	y	y	y	y	
67	Q. First-Time Chapter 41 district? (beginning with 2006-07 or later)	n	n	n	n	n	n	n	n	
68	Q. Was approval granted to use .95195 instead of .9239 RPAF?	n								
69	Tuition Paid If Less Than 12 Grades	0	0	0	0	0	0	0	0	
70	Bond Payment	17,587,654	16,863,933	0	0	0	0	0	0	
71	# WADA Sold to a Chapter 41 District	0	0	0	0	0	0	0	0	
74	Supplemental TIF Payment From TEA	0	0	0	0	0	0	0	0	
75	RPAF Adjustment		0	0	0	0	0	0	0	
76	Chapter 41 Data	2011-12	2012-13	2013-14	2013-14	2013-14	2013-14	2013-14	2014-15	
77	Enrollment	7,768	7,853	7,853	7,853	7,853	7,853	7,853	7,853	
78	# of Non-Resident Students Who Are Charged Tuition	0	0	0	0	0	0	0	0	
79	County Appraisal District (CAD) Cost	638,528	655,170	655,170	655,170	655,170	655,170	655,170	655,170	
80	CAD Cost Paid by Partner's, if applicable	0	0	0	0	0	0	0	0	
81	# of Resident Students Being Educated by Another District									
82	for which the District is Paying Tuition	0	0	0	0	0	0	0	0	
83	Amount of Tuition Paid per Student	0	0	0	0	0	0	0	0	
84	Effective M&O Tax Rate / Notice Data		2012-13							
85	# of TRS Members		1,067.00							
86	# of Full-time Employees Participating in Health Insurance Program		812.00							
87	Projected Tax Collection Rate		1.0000							
88	2012 Total Taxable Value		5,850,000,000							
89	Certified Excess 2011 Debt Collections		0							
90	TRE Cents Approved by the District's Voters (enter as .09, .13, etc)		0.0000							

	A	B	D	E	F	G	H	I	J
91	Data Automatically Loaded		2011-12		2012-13		2013-14		2014-15
92	M&O Compressed Rate		1.0000		1.0000		1.0000		1.0000
93	Highest Grade Taught		12		12		12		12
94	Square Miles		56		56		56		56
95	Miles From Nearest HS		0		0		0		0
96	Unadjusted Cost of Education Index		1.150		1.150		1.150		1.150
97	2005-06 M&O Adopted Tax Rate		1.5000						
99	2008-09 WADA		9,774.5520						
106	2009-10 Transportation Allotment		564,929						
107	2009-10 New Instructional Facilities Allotment (NIFA)		42,422						
109	2010-11 Adopted M&O Tax Rate		1.0400						
110	2010-11 Total Refined ADA		7,235.544						
111	2010-11 Adjusted Total Refined ADA		7,235.544						
112	2010-11 I&S Tax Collections		16,384,905						
113	2010-11 EDA Local Share		7,341,747						
114	2010-11 IFA Local Share for Bonded Debt		0						
115	2009 CPTD Value		6,149,593.891						
116	2009-10 Adjusted HB 1 Revenue per WADA		5,525.441						
117	Chapter 41 Data:								
118	1992-93 M&O Tax Collections		14,927,545						
119	1992-93 CED Distribution		19,417,505						
120	1992-93 Chapter 36 WADA		8,212.0000						
121	1991 CPTD Property Value		2,950,398,018						
123									
124									
125									

2012-13 Summary of Finances
LA PORTE ISD
101-916

Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	7,358.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report)	6,946.280
3.	Special Education FTEs (Link to Detail Report)	154.920
4.	Career & Technology FTEs	256.800
5.	Advanced Career & Technology FTEs	0.000
6.	High School ADA	2,088.000
7.	Weighted ADA (WADA) (Link to Detail Report)	9,304.097
8.	Prior Year Refined ADA	7,263.220
9.	Texas School for the Blind and Visually Impaired ADA	1.000
10.	Texas School for the Deaf ADA	0.000
Staff		
11.	Full-time Staff (not MSS)	410
12.	Part-time Staff (not MSS)	156
Property Values		
13.	2012 (current tax year) Locally Certified Property Value	Not Needed
14.	2011 (prior tax year) State Certified Property Value ("T2" value)	6,104,767,259
Tax Rates and Collections		
15.	2005 Adopted M&O Tax Rate	1.5000
16.	2012 (current tax year) Compressed M&O Tax Rate	1.0000
17.	Average Tax Collection Rate	Not Needed
18.	2012-13 (current tax year) M&O Tax Rate	1.0400
19.	2012-13 (current school year) M&O Tax Collections (Link to Detail Report)	\$60,840,000
20.	2012-13 (current school year) I&S Tax Collections	\$16,965,000
21.	2012-13 Total Tax Collections	\$77,805,000
22.	2012-13 (current school year) Total Tax Levy	\$77,805,000
Funding Components		
23.	Adjusted Allotment (Link to Detail Report)	\$5,272
24.	Revenue at Compressed Rate (RACR) per WADA	\$5,232
25.	Cost of Education Index (CEI)	1.150
26.	Adjusted CEI	1.150
27.	Per Capita Rate	\$418.695

Tier I Allotments		
Program Intent Codes - Allotments		
28.	11-Regular Program Allotment	\$35,888,372
29.	23-Special Education Adjusted Allotment (Spend 52% of Amount)	\$4,273,419
30.	22-Career & Technology Allotment (Spend 58% of Amount)	\$1,827,697
31.	21-Gifted & Talented Adjusted Allotment (Spend 55% of Amount)	\$232,748
32.	24-Compensatory Education Allotment (Spend 52% of Amount)	\$4,071,310
33.	25-Bilingual Education Allotment (Spend 52% of Amount)	\$279,927
34.	11-Public Education Grant	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$0
36.	99-Transportation Allotment	\$629,640
37.	31-High School Allotment	\$574,200
38.	Total Cost of Tier I (Link to Tier I Detail Report)	\$47,777,313
39.	Less: Local Fund Assignment	\$61,047,673
40.	State Share of Tier I	(\$13,270,359)
41.	Per Capita Distribution from the Available School Fund (ASF)	\$3,041,074
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$3,615,274
43.	Tier II (Link to Tier II Detail Report)	\$0
44.	Other Programs (Link to Detail Report)	\$2,352,576
45.	Less: Total ASF (\$247.475 * Prior Year ADA)	(\$3,041,074)
46.	Total FSP Operating Fund	\$2,926,776
State Aid by Funding Source		
Fund Code/Object Code - Funding Source		
47.	199/5812 - Foundation School Fund	\$2,926,776
48.	199/5811 - Available School Fund - State Portion	\$3,041,074
49.	599/5829 - EDA (Link to Detail Report)	\$0
50.	599/5829 - Instructional Facilities Allotment (Bonds) (Link to Detail Report)	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	TOTAL 2012-13 FSP/ASF STATE AID	\$5,967,850

ADDITIONAL INFO:

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:	
M&O Rev From State (no Fund 599) (includes TIF & tuition reimbursement, if applicable)	\$5,967,850
M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$42,943,832
M&O Rev From Local Taxes (for first \$.06 above compressed rate; no recapture)	\$2,340,000
M&O Rev From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)	\$0
2012-13 TOTAL STATE/LOCAL M&O REVENUE	\$51,251,681
Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0
2012-13 NET TOTAL STATE/LOCAL M&O REVENUE	\$51,251,681

2012-13 Cost of Recapture - Level 1
LA PORTE ISD
101-916

Level 1 (\$476,500) Cost of Recapture		Based on Data Entry	
		Option 3	Option 4
1.	1992-93 M&O Tax Collections	\$14,927,545	\$14,927,545
2.	1992-93 CED Distribution	\$19,417,505	\$19,417,505
3.	1992-93 Chapter 36 WADA	8,212.0000	8,212.0000
4.	1991 State Certified Property Value	\$2,950,398,018	\$2,950,398,018
5.	2012-13 M&O Tax Collections	\$58,500,000	\$58,500,000
6.	2012-13 Adopted M&O Tax Rate	\$1.0400	\$1.0400
6a.	2012-13 Compressed M&O Rate	\$1.0000	\$1.0000
7.	2012-13 Chapter 41 WADA	9,304.0970	9,304.0970
8.	2011 State Certified Property Value Adjusted for Decline, if any	\$6,104,767,259	\$6,104,767,259
9.	2012-13 ASF Amount	\$3,041,074	\$3,041,074
10.	Transfers Out, for Which Tuition is Paid	0	0
11.	Tuition Paid per Student	\$0	\$0
12.	New Instructional Facilities Allotment (NIFA)	\$0	\$0
Type of Calculation			
Hold Harmless Tax Rate			
13.	1992-92 Total M&O Tax Revenue	\$34,345,050	\$34,345,050
14.	WADA Ratio (Current Year to 1992-93)	1.1330	1.1330
15.	1992-93 M&O Revenue Adjusted for WADA	\$38,912,528	\$38,912,528
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$35,871,454	\$35,871,454
17.	1992-93 Effective M&O Tax Rate	0.0151	0.0151
18.	2012-13 Hold Harmless Effective Tax Rate	0.0151	0.0151
Tax Base at Equalized Level			
19.	Tax Base at Equalized Level	\$4,433,402,221	\$4,433,402,221
Tax Base at Hold Harmless Level			
20.	1992-93 Hold Harmless Tax Base	\$2,381,981,386	N/A
21.	Hold Harmless Tax Base Retained per WADA	\$256,014	N/A
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$415,718	N/A
23.	Adjusted Tax Base at Hold Harmless Level	\$3,867,884,059	N/A
24.	Tax Base Retained	\$4,433,402,221	\$4,433,402,221
25.	Excess Tax Base	\$1,671,365,039	\$1,671,365,039
26.	Proportional Tax Base Reduction	0.2738	0.2738
Cost of Buying WADA Before Cost Discounts			
27.	Cost Before Any Discounts	\$16,016,148	\$16,016,148
28.	Additional WADA Needed to Equalize Wealth	3,507.5866	3,507.5866
29.	Cost per WADA: per 41.093 of the TEC (Est Min = \$2,780)	\$4,566	\$4,566
30.	WADA Credit for Tuition Paid	0.0000	0.0000
31.	WADA Credit for NIFA	0.0000	0.0000
32.	WADA Needed to be Purchased	3,507.5866	3,507.5866
33.	Adjusted Cost After WADA Credit	\$16,016,148	\$16,016,148
Potential Cost Discounts			
Early Agreement Credit			
34.	4% of Cost Before Discounts	\$640,646	N/A
35.	\$80 * Each WADA Needed to Equalize Wealth	\$280,607	N/A
36.	Credit Amount	\$280,607	N/A

Credit for CAD Costs				
37.	2012-13 CAD Cost	\$655,170		\$655,170
38.	2012-13 Cost Before Discounts	\$16,016,148		\$16,016,148
39.	2012-13 M&O Tax Collections	\$58,500,000		\$58,500,000
40.	2012-13 Credit Amount	\$179,373		\$0
41.	CAD Credit Balance From Prior Years	\$0		\$0
42.	Unclaimed Historical CAD Credit	\$0		\$0
43.	Total CAD Credit Amount	\$179,373		\$0
Estimated Final Costs				
44.	Cost With No Discounts	\$16,016,148		\$16,016,148
45.	Final Discounted Cost	\$15,556,168		\$16,016,148
46.	Final Cost per WADA	\$4,435		\$4,566
Final Cost Calculation of Chapter 41 WADA				
47.	2012-13 Chapter 42 WADA	9,304.0970		9,304.0970
48.	2012-13 Non-Resident Students Charged Tuition	0		0
49.	2012-13 Enrollment	7,853		7,853
Type of Calculation				
Resident Student Adjustment				
50.	2012-13 Non-Resident Students Charged Tuition	0		0
51.	Chapter 42 WADA to Enrollment Ratio	1.1848		1.1848
52.	Non-Residents Converted to WADA	9,304.0970		9,304.0970
Chapter 41 WADA				
53.	TEA Calculation of 2012-13 Chapter 41 WADA	9,304.0970		9,304.0970

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2012-13 Cost of Recapture - Level 3
LA PORTE ISD
101-916

Level 3 (\$319,500) Cost of Recapture		Based on Data Entry	
		Option 3	Option 4
1.	1992-93 M&O Tax Collections	\$14,927,545	\$14,927,545
2.	1992-93 CED Distribution	\$19,417,505	\$19,417,505
3.	1992-93 Chapter 36 WADA	8,212.0000	8,212.0000
4.	1991 State Certified Property Value	\$2,950,398,018	\$2,950,398,018
5.	2012-13 M&O Tax Collections	\$0	\$0
6.	2012-13 Adopted M&O Tax Rate	\$1.0400	\$1.0400
6a.	2012-13 Compressed M&O Rate	\$1.0000	\$1.0000
7.	2012-13 Chapter 41 WADA	9,304.0970	9,304.0970
8.	2011 State Certified Property Value Adjusted for Decline, if any	\$6,104,767,259	\$6,104,767,259
9.	2012-13 ASF Amount	\$3,041,074	\$3,041,074
10.	Transfers Out, for Which Tuition is Paid	0	0
11.	Tuition Paid per Student	\$0	\$0
12.	New Instructional Facilities Allotment (NIFA)	\$0	\$0
Type of Calculation			
Hold Harmless Tax Rate			
13.	1992-92 Total M&O Tax Revenue	\$34,345,050	\$34,345,050
14.	WADA Ratio (Current Year to 1992-93)	1.1330	1.1330
15.	1992-93 M&O Revenue Adjusted for WADA	\$38,912,528	\$38,912,528
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$35,871,454	\$35,871,454
17.	1992-93 Effective M&O Tax Rate	0.0151	0.0151
18.	2012-13 Hold Harmless Effective Tax Rate	0.0151	0.0151
Tax Base at Equalized Level			
19.	Tax Base at Equalized Level	\$2,972,658,992	\$2,972,658,992
Tax Base at Hold Harmless Level			
20.	1992-93 Hold Harmless Tax Base	\$2,381,981,386	N/A
21.	Hold Harmless Tax Base Retained per WADA	\$256,014	N/A
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$288,118	N/A
23.	Adjusted Tax Base at Hold Harmless Level	\$2,680,674,289	N/A
24.	Tax Base Retained	\$2,972,658,992	\$2,972,658,992
25.	Excess Tax Base	\$3,132,108,268	\$3,132,108,268
26.	Proportional Tax Base Reduction	0.5131	0.5131
Cost of Buying WADA Before Cost Discounts			
27.	Cost Before Any Discounts	\$0	\$0
28.	Additional WADA Needed to Equalize Wealth	0.0000	0.0000
29.	Cost per WADA: per 41.093 of the TEC (Est Min = \$35.57)	\$0	\$0
30.	WADA Credit for Tuition Paid	0.0000	0.0000
31.	WADA Credit for NIFA	0.0000	0.0000
32.	WADA Needed to be Purchased	0.0000	0.0000
33.	Adjusted Cost After WADA Credit	\$0	\$0
Potential Cost Discounts			
Early Agreement Credit / Efficiency Credit			
34.	4% of Cost Before Discounts	\$0	N/A
35.	\$80 * Each WADA Needed to Equalize Wealth	\$0	N/A
36.	Credit Amount	\$0	N/A
Credit for CAD Costs			
37.	2012-13 CAD Cost	\$655,170	\$655,170
38.	2012-13 Cost Before Discounts	\$0	\$0
39.	2012-13 M&O Tax Collections	\$0	\$0
40.	2012-13 Credit Amount	\$0	\$0
41.	CAD Credit Balance From Prior Years	\$0	\$0
42.	Unclaimed Historical CAD Credit	\$0	\$0
43.	Total CAD Credit Amount	\$0	\$0

Estimated Final Costs				
44.	Cost With No Discounts		\$0	\$0
45.	Final Discounted Cost		\$0	\$0
46.	Final Cost per WADA		\$0	\$0
Final Cost Calculation of Chapter 41 WADA				
47.	2012-13 Chapter 42 WADA		9,304.0970	9,304.0970
48.	2012-13 Non-Resident Students Charged Tuition		0	0
49.	2012-13 Enrollment		7,853	7,853
Type of Calculation				
Resident Student Adjustment				
50.	2012-13 Non-Resident Students Charged Tuition		0	0
51.	Chapter 42 WADA to Enrollment Ratio		1.1848	1.1848
52.	Non-Residents Converted to WADA		9,304.0970	9,304.0970
Chapter 41 WADA				
53.	TEA Calculation of 2012-13 Chapter 41 WADA		9,304.0970	9,304.0970

2011 - 2012 COMBINED STUDENT ADA / FTE COUNT BY TRACKS FROM SUPT'S REPORT

Six Weeks:	1st	2nd	3rd	4th	5th	6th	Totals	COMPENSATORY EDUCATION:
Combined Total Refined ADM	7,587.30	7,600.48	7,597.64	7,594.83	7,600.44	7,583.87	7,594.09	0.00
Combined Total Refined ADA	7,352.88	7,283.02	7,266.65	7,246.30	7,217.19	7,213.29	7,263.22	

Combined Refined ADA for Grades 9 through 12	1st	2nd	3rd	4th	5th	6th	Average
	2,096.86	2,056.29	2,043.92	2,013.44	1,994.58	1,991.39	2,032.75

SPECIAL EDUCATION COMBINED FTE's FROM SUPT'S REPORT

	1st	2nd	3rd	4th	5th	6th	Average
	FTE's	FTE's	FTE's	FTE's	FTE's	FTE's	FTE's
Speech (00)	10.17	9.84	9.63	9.47	9.36	9.22	9.62
Homebound (01)	0.49	0.47	0.38	0.35	0.39	0.39	0.41
Hospital Class (02)							0.00
VAC (08)	1.58	1.68	2.71	2.58	3.00	4.25	2.63
State Schools (30)							0.00
Resource Room (41)	75.29	75.32	79.19	82.32	83.41	88.12	80.61
Resource Room (42)	23.95	25.29	24.45	26.21	26.38	24.67	25.16
Mild/Mod/Severe (43)	8.23	6.87	6.80	6.40	4.69	4.66	6.28
Mild/Mod/Severe (44)	18.65	19.12	20.17	20.16	21.72	22.68	20.42
Full Time E/C Sp. Ed. (45)	4.15	3.04	2.97	4.26	5.91	6.84	4.53
Care & Treatment (81-89)	1.46	1.85	2.15	0.67	1.97	2.18	1.71
Off Home Campus (91-98)	3.76	3.39	3.83	4.10	3.46	2.77	3.55
Nonpublic Contract FTEs							0.00
							154.92

Combined Mainstream							Average ADA
Refined ADA:	302.79	300.42	296.56	292.34	293.30	298.03	297.24

VOCATIONAL COMBINED FTE'S FROM SUPT'S REPORT

	1st	2nd	3rd	4th	5th	6th	Average
	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
One-hour class (V1)	113.55	110.96	111.03	110.12	111.44	110.91	111.34
Two-hour class (V2)	93.01	91.65	91.40	95.99	92.72	91.15	92.65
Three-hour class (V3)	44.97	42.02	41.28	36.30	36.58	37.09	39.70
Four-hour class (V4)	10.16	6.92	7.01	9.27	7.96	7.84	8.19
Five-hour class (V5)	3.68	3.78	3.73	4.58	4.72	5.10	4.27
Six-hour class (V6)	0.17			0.75	0.85	0.82	0.65
Totals:	265.53	255.33	254.46	257.01	254.27	252.91	256.80

COMBINED GIFTED & TALENTED STUDENT COUNT							COUNT	5% Max
Average ADA	654.00	656.00	675.00	692.00	718.00	766.00	693.50	363.16

COMBINED ESL/BILINGUAL DAYS							ADA
Refined ADA	496.96	545.75	541.83	533.80	535.98	531.51	530.97

COMBINED PREGNANT RELATED SERVICES ADA / FTE							ADA	FTE's
Refined ADA	10.10	10.92	9.60	9.00	7.39	9.45	9.41	2.76

For Districts participating in the Optional Flexible School Year Program, a "heads up" on audit issues. Students that are enrolled in any of the special programs that generate weighted funding are expected to continue to receive services in those programs for OFSY to continue receiving the weighted funding.

As noted in the Student Attendance Accounting Handbook, the funding indicator should be turned off when services are no longer provided. Special Program areas include CTE, SP. ED., ESL/Bi Lingual and G/T. For example, if a CTE student is in TAKS Remediation Classes and is no longer being provided Career & Technical Education services then his Career & Technical Education Funding Indicator should be turned off for this time period while he is under the Optional Flexible Year Program.

Be sure to enter each six weeks by tracks to reflect difference number of days attended in "Flex. Year".

Budget Summary Report for LA PORTE ISD

2011 - 12 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$33,418,262	\$4,302
12	Instructional Resources, Media Services	\$644,919	\$83
13	Curriculum Development & Staff Development	\$311,587	\$40
95	Payment to Juvenile Justice AEP	\$19,620	\$3
	Total:	\$34,394,388	\$4,428
Instructional Support			
21	Instructional Leadership	\$969,022	\$125
23	School Leadership	\$3,580,946	\$461
31	Guidance & Counseling, Evaluation	\$1,865,286	\$240
32	Social Work Services	\$167,281	\$22
33	Health Services	\$757,598	\$98
36	Co-curricular/ Extra-curricular Activities	\$1,255,635	\$162
	Total	\$8,595,768	\$1,107
Central Administration			
41	General Administration	\$2,786,788	\$359
District Operations			
51	Plant Maintenance & Operations	\$7,373,022	\$949
52	Security and Monitoring	\$542,875	\$70
53	Data Processing	\$1,287,359	\$166
34	Student Transportation	\$2,817,906	\$363
35	Food Services	\$3,962,656	\$510
	Total:	\$15,983,818	\$2,058
Debt Service			
71	Debt Service	\$17,912,747	\$2,306
Other			
61	Community Service	\$66,503	\$9
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$17,430,126	\$2,244
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$11,280	\$1
97	Payments to Tax Increment Funds	\$934,600	\$120
99	Inter-government charges not Defined in Other codes	\$655,170	\$84
	Total:	\$19,097,679	\$2,459

2012 - 13 Adopted Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$34,839,314	\$4,436
12	Instructional Resources, Media Services	\$684,300	\$87
13	Curriculum Development & Staff Development	\$288,462	\$37
95	Payment to Juvenile Justice AEP	\$19,620	\$2
	Total:	\$35,831,696	\$4,563
Instructional Support			
21	Instructional Leadership	\$1,039,429	\$132
23	School Leadership	\$3,720,829	\$474
31	Guidance & Counseling, Evaluation	\$1,894,209	\$241
32	Social Work Services	\$170,476	\$22
33	Health Services	\$809,251	\$103
36	Co-curricular/ Extra-curricular Activities	\$1,220,190	\$155
	Total	\$8,854,384	\$1,128
			\$0
Central Administration			\$0
41	General Administration	\$2,905,211	\$370
District Operations			
51	Plant Maintenance & Operations	\$7,233,523	\$921
52	Security and Monitoring	\$545,602	\$69
53	Data Processing	\$1,492,339	\$190
34	Student Transportation	\$2,844,861	\$362
35	Food Services	\$3,892,702	\$496
	Total:	\$16,009,027	\$2,039
Debt Service			
71	Debt Service	\$16,883,933	\$2,150
Other			
61	Community Service	\$69,600	\$9
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$15,556,168	\$1,981
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$12,040	\$2
97	Payments to Tax Increment Funds	\$950,000	\$121
99	Inter-government charges not Defined in Other codes	\$675,000	\$86
	Total:	\$17,262,808	\$2,198