

La Porte Independent School District

1002 San Jacinto St.
La Porte, Texas 77571

2013-2014 ADOPTED BUDGET

June 11, 2013



Every Student's Success is our # 1 Priority



La Porte Independent School District

La Porte, Texas

Adopted Budget 2013-2014

(July 1, 2013 to June 30, 2014)

Board of Trustees

Kathy Green, President
Lee Wallace, Vice President
Dee Anne Thomson, Secretary
Craig Hulcy, Trustee
David Janda, Trustee
Lois Rogerson, Trustee
Charlcya Wheeler, Trustee

Lloyd W. Graham, Superintendent of Schools
Rhonda Cumbie, Chief Financial Officer
Linda Wadleigh, Deputy Superintendent
Mike Clausen, Assistant Superintendent

Introductory Section

The following document represents the financial plan for La Porte Independent School District for the 2013-2014 fiscal year. The budgets for the general fund, the food service fund and the debt service fund must be included in the official district budget. These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates. This budget provides the financial resources necessary to offer a competitive compensation package to our employees, maintain our existing facilities, and provide the funds necessary to support our twelve existing campuses.



La Porte Independent School District

Executive Summary

2013-2014

The adopted budget includes the following assumptions:

Adoption of tax rate as recommended	Maintenance & Operations	\$	1.040
	Debt Service	\$	0.290
	Total Rate	\$	<u>1.330</u>

Assumes 100% collection to include delinquency and penalty and interest

HCAD's Estimated Taxable Value for 2013 \$ 6,547,685,619

Adopted debt service tax rate includes \$2,000,000 fund balance increase for accelerated retirement of future payments.

Projected enrollment	7,750
Projected Average Daily Attendance	7,220
Projected Weighted Average Daily Attendance	9,313

Personnel / Payroll

General Pay Increase

Staff that have met expectations and have 1 year of TRS service with La Porte ISD will receive the general pay increase.

10-month teachers, librarians, nurses, counselors, and diagnosticians will receive \$3,000 or equivalent percent for additional days worked.

All other staff will receive 5% of midpoint of their respective pay scale.

Starting teacher salary will increase \$2,700 to \$48,950.

All staff that met expectations and have less than 1 year of TRS service with La Porte ISD will receive 3% of midpoint shift in the pay scales.

Additional Professional Staff

Reduce 1 Assistant Principal at La Porte High School.

Partial Restoration of positions absorbed subsequent to state funding cuts of the 2011 legislative sessions

Assistant Principal at La Porte Junior High and Lomax Junior High.

4 core teachers at La Porte High School.

2 district-wide content specialists.

2 additional CTE teachers, Pursuant to HB 5 and its change in graduation plans

Additional Information

Upper limits of pay scale may be exceeded this year.

Compensation plan restructure for 2014-2015.

Recapture cost

Local Revenue is reflected net of \$17,659,996 for estimated recapture costs (Option 3) for the 2013-14

Financial Information

Information regarding the District's financial activities may be obtained from the La Porte ISD Business Office or by contacting the Chief Financial Officer at cumbier@lpsd.org

La Porte Independent School District
Budget and Tax Rate Adoption Calendar
Fiscal Year 2013-2014

January 2013						
S	M	T	W	Th	F	S
1	2	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 2013						
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		

March 2013						
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 2013						
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 2013						
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 2013						
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
1/23/13	Review/Discuss proposed budget calendar and process for 2013-2014	Cabinet
2/4/13	Distribute Budget Planning Packages to Budget Mgrs	Budget Managers
2/4/13	Mandatory Training	Budget Managers
2/6 & 2/7		Cabinet, Principals, Directors
2/7/13	Superintendent's Staff Meeting Development of Planning Assumptions: √ Budget Process & Guidelines √ Student Enrollment Projections √ Staffing/Positions Guidelines	
3/18/13	Campus/Departmental Continuation Budgets due to Business Office	Budget Managers
3/22/13	Campus/Dept Continuation Budgets Enrollment Trends and Historical Financial Data	Cabinet
3/22/13	Revenue Projections Expenditure & Fund Balance Projections Increase/Decrease Proposals	Cabinet
4/23/13	Board Workshop - Discussion and Review of Overall Proposed Budget	School Board, Administration
4/26/13	Chief appraiser certifies estimate of taxable values	Chief Appraiser
5/23/13	Notice of Budget Adoption published in Houston Chronicle	CFO
	Consolidated Budget Review	Cabinet
5/21/13	Board Workshop - Proposed Budget Final Review	School Board, Administration
6/11/13	Board Workshop - Public Hearing on Proposed Budget Budget Adoption	School Board, Administration

Note: Calendars are Highlighted for School Board Meetings

**La Porte Independent School District
Board Goals and District Performance Objectives
Budget 2013-2014**

Board Adopted March 2012

Board Goal #1

Increase student 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 Level III Advanced/Commended performance to 30%.
3. Increase both the number of students and the achievement results in all student groups to exceed the state average on college readiness indicator such as ACT, SAT, and PSAT.
4. Increase both the number of students in 9-12th grade receiving credit for Advanced Courses or Dual Enrollment to 30%.
5. Increase the high school completion rate of all student groups to 99%.
6. Continue comprehensive implementation of CSCAPE (District Curriculum).
7. Increase positive participation in the district wide performing and visual arts program.
8. Promote college and career readiness for all students.
9. Implement a comprehensive Gifted and Talented program that provides an enriched educational experiences for GT students.
10. 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.
11. Develop and implement a plan for the effective use of technology in the instructional environment.
12. Integrate the Technology Applications TEKS into the core curriculum as evidenced by all students incorporating technology projects in each core area annually.

Board Goal # 2

Provide a safe, secure and disciplined learning environment.

1. Revise 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.

**La Porte Independent School District
Board Goals and District Performance Objectives
Budget 2013-2014**

Board Adopted March 2012

Board Goal # 2 (Continued)

Provide a safe, secure and disciplined learning environment.

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.
10. Increase awareness of the needs of students with food allergies.

Board Goal # 3

Attract, develop, and retain excellent staff.

1. La Porte Independent School District will attract, develop, and retain excellent staff in response to the district's needs.
2. Remain externally competitive with respect to employee salaries and sensitive to internal equity.

Board Goal # 4

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

1. Increase community involvement in the district.
2. Improve district web site to allow easier access to information by parents, educators, community members, job seekers, and potential residents.
3. Increase parent communication to promote awareness of and involvement in our schools.

Board Goal # 5

Ensure and demonstrate efficient and effective use of district resources.

1. 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. Continue to replace kitchen equipment as needed.
6. Expand School Breakfast Program
7. Expand school lunch options
8. Train Child Nutrition managers on new inventory software.
9. Determine adequate ratio of labor hours and meals produced for each kitchen.
10. Increase efficiency and effectiveness of maintenance and custodial services.

**La Porte Independent School District
Board Goals and District Performance Objectives
Budget 2013-2014**

Board Adopted March 2012

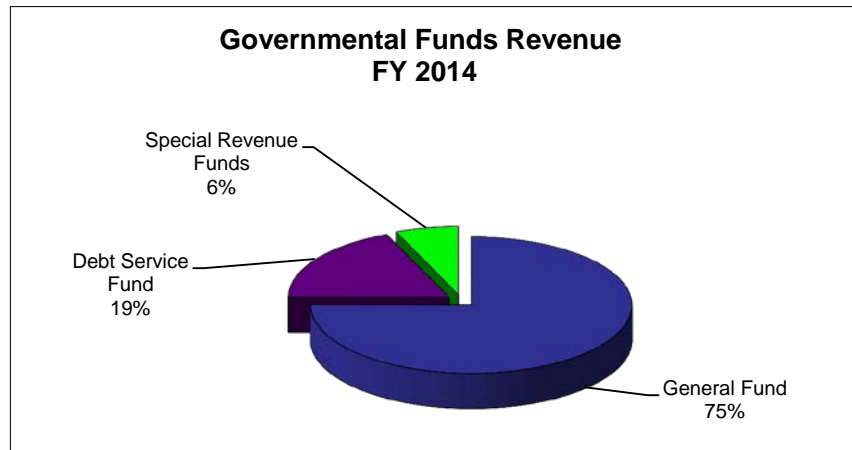
Board Goal # 5 (continued)

Ensure and demonstrate efficient and effective use of district resources.

11. Investigate adequate ratio of custodial staff to building square footage.
12. Development and implementation of procedures and training for scanning into efinance source documents.
13. Improve district efficiency through the expanded use of electronic payments to vendors.
14. Professional staff will demonstrate required technology competencies as measured by 100% mastery of the SBEC Technology Applications Standards and district teacher productivity software.
15. Improve and increase technical support of both academic and business processes/functions.
16. Support and improve infrastructure to meet the academic and business needs of the district as approved in the 2005 bond program.

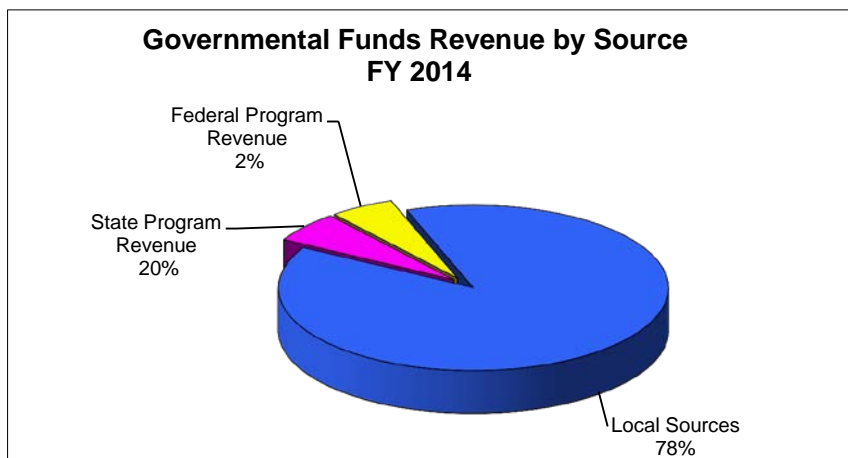
**La Porte Independent School District
Governmental Funds Revenue
2013-2014**

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 District's basic services are included in Governmental Funds.



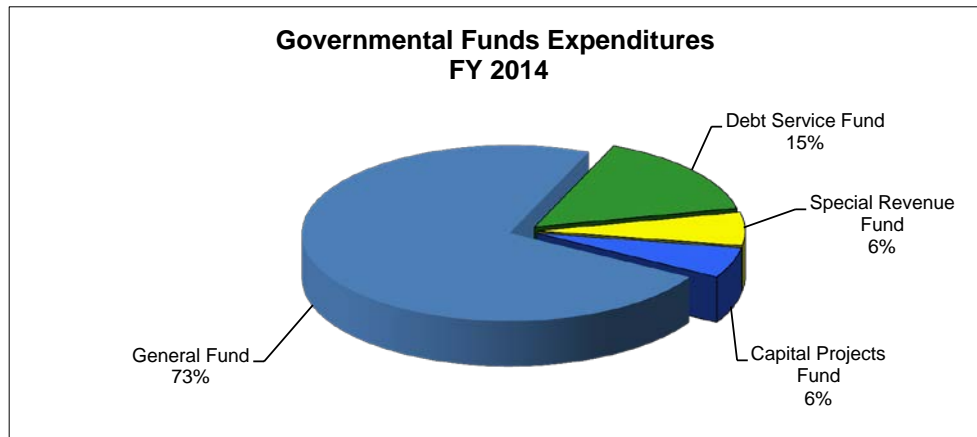
Total Governmental Funds Revenue - Budget FY 2014

Description	Total Revenue	Local Sources	State Program Revenue	Federal Program Revenue
General Fund	\$ 76,665,551	\$ 70,096,310	\$ 5,719,241	\$ 850,000
Debt Service Fund	19,013,288	19,013,288		
Special Revenue Funds	6,475,292	1,436,500	394,410	4,644,382
Total Revenue	<u>\$ 102,154,131</u>	<u>\$ 90,546,098</u>	<u>\$ 6,113,651</u>	<u>\$ 5,494,382</u>



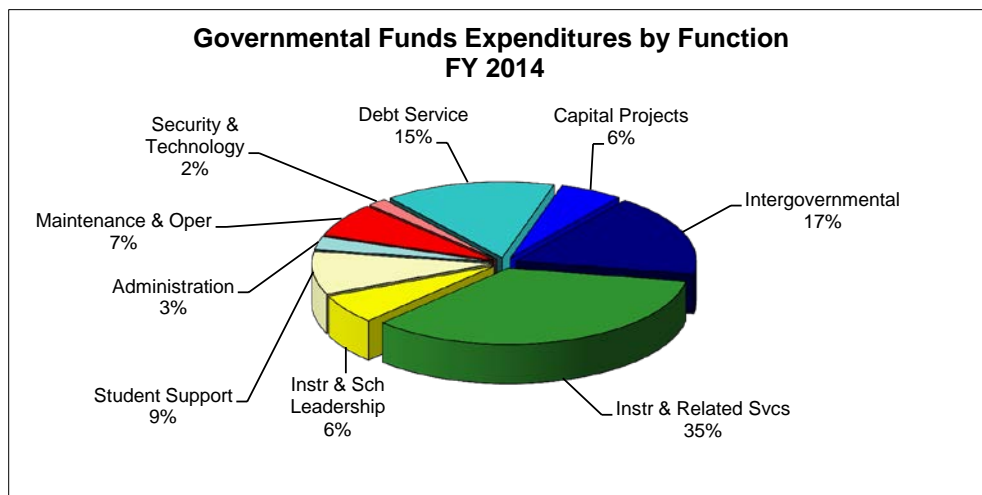
**La Porte Independent School District
Governmental Funds Expenditures
2013-2014**

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.



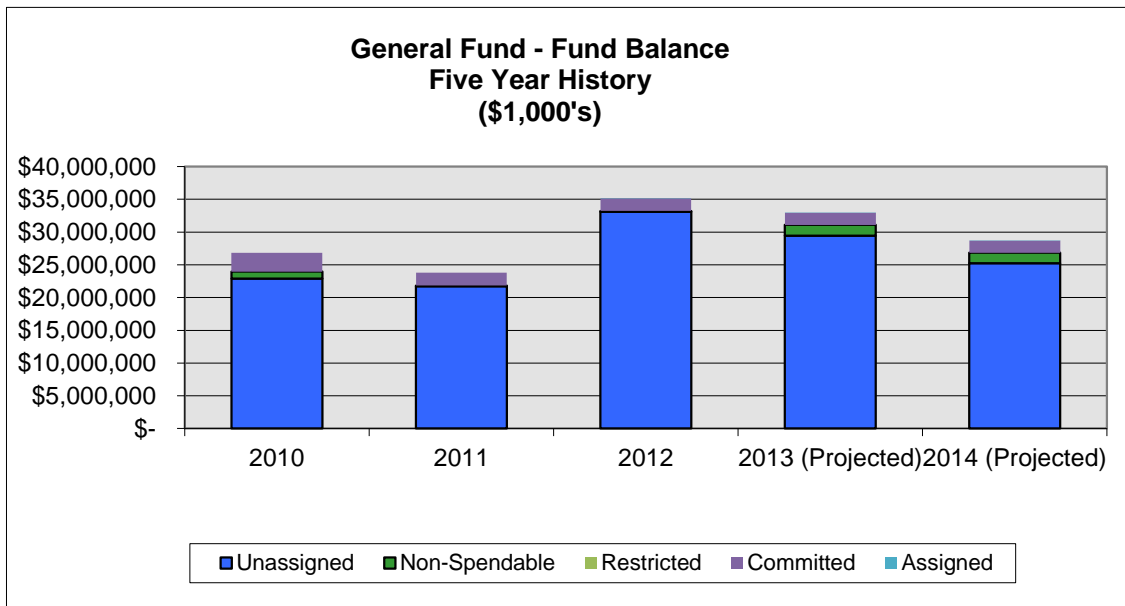
Total Governmental Funds Expenditures - Budget FY 2014

Description	Total Expenditures	General Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds
Instr & Related Svcs	\$ 38,318,748	\$ 36,077,179	\$ -	\$ 2,241,569	
Instr & Sch Leadership	6,864,170	6,507,028		357,142	
Student Support	10,118,460	6,000,485		4,117,975	
Administration	3,079,509	3,079,509			
Maintenance & Oper	8,017,777	8,017,777			
Security & Technology	1,952,145	1,952,145			
Debt Service	17,023,929		17,023,929		
Capital Projects	6,276,170				\$ 6,276,170
Intergovernmental	19,412,881	19,327,381		85,500	
	\$ 111,063,789	\$ 80,961,504	\$ 17,023,929	\$ 6,802,186	\$ 6,276,170



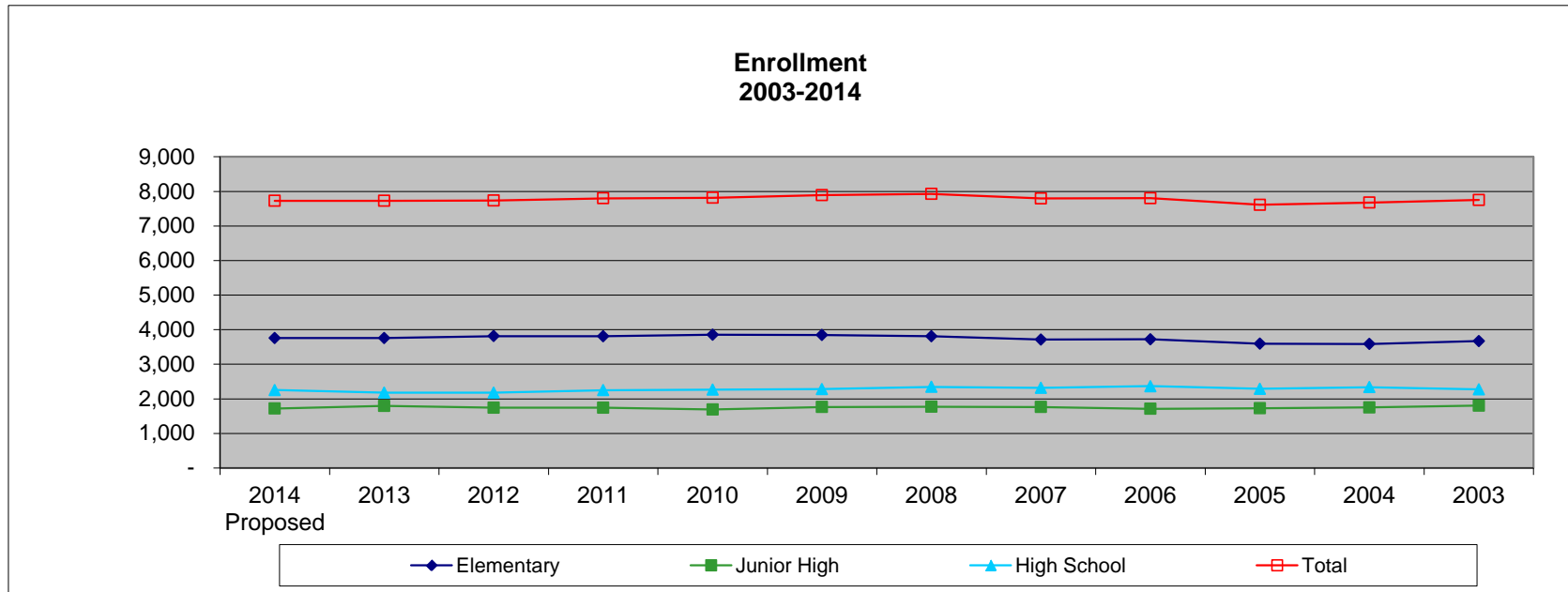
La Porte Independent School District
General Fund - Projected Fund Balance
2013-2014

The District has an undesignated fund balance projection of \$28.7 million. This is equal to approximately 3.5 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. The district is currently in an increasing tax base and stable enrollment environment and will continue to try to make decisions to protect an adequate fund balance in the future.



**La Porte Independent School District
Student Enrollment
2013-2014**

Campus	2013/2014 Projected Enrollment	2012/2013 Enrollment as of 1/31/2013	2011/2012 Actual Enrollment	2010/2011 Actual Enrollment	2009/2010 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
La Porte HS	2,188	2,131	2,109	2,183	2,192	2,195	2,277	2,233	2,277	2,208	2,252	2,188
DeWalt HS	66	46	70	67	77	86	69	86	88	84	86	87
La Porte JH	538	538	560	553	535	594	622	620	624	631	641	648
Lomax JH	627	627	635	581	578	612	563	531	551	528	526	550
Baker 6th Grade	553	630	550	608	579	559	586	611	538	570	585	607
Secondary Total	3,972	3,972	3,924	3,992	3,961	4,046	4,117	4,081	4,078	4,021	4,090	4,080
Bayshore	575	575	543	532	340	375	453	397	482	446	511	587
College Park	471	471	479	474	493	503	478	761	746	636	587	636
Heritage	623	623	633	647	698	636	539	N/A	N/A	N/A	N/A	N/A
La Porte	507	507	530	522	588	579	558	650	638	660	635	590
Lomax	523	523	540	534	591	583	594	600	571	585	610	610
Reid	489	489	497	515	537	534	553	550	522	541	550	568
Rizzuto	570	570	593	585	610	638	635	754	765	724	695	680
Elementary Total	3,758	3,758	3,815	3,809	3,857	3,848	3,810	3,712	3,724	3,592	3,588	3,671
District Total	7,730	7,730	7,739	7,801	7,818	7,894	7,927	7,793	7,802	7,613	7,678	7,751
Student Increase Over Prior Year	-	(9)	(62)	(17)	(76)	(33)	134	(9)	189	(65)	(73)	13



La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Summary of 2013-14 Adopted Budget

	2012-2013 Total for Major Fund Groups	General Fund	Debt Service Fund	Food Service Fund	2013-2014 Total for Major Fund Groups	2012-2013 Projection Per Student	2013-14 Projection Per Student
Local Revenue	\$ 84,326,976	\$ 70,096,310	\$ 19,013,288	\$ 1,436,500	\$ 90,546,098	\$ 10,881	\$ 11,683
State Revenue	7,036,825	5,719,241	-	23,000	5,742,241	908	741
Federal Revenue	3,303,231	850,000	-	2,333,000	3,183,000	426	411
TOTAL REVENUES	94,667,032	76,665,551	19,013,288	3,792,500	99,471,339	12,215	12,835
Instruction:							
Instruction	32,517,304	35,250,917	-	-	35,250,917	4,196	4,549
Instrctn'l Resources & Media	459,418	496,978	-	-	496,978	59	64
Staff Development	302,368	329,284	-	-	329,284	39	42
Total - Instructional Expenditures	33,279,090	36,077,179	-	-	36,077,179	4,294	4,655
Instructional Support:							
Instructional Administration	1,084,242	1,221,754	-	-	1,221,754	140	158
Campus Administration	3,603,744	3,986,509	-	-	3,986,509	465	514
Guidance & Counseling	1,839,893	1,995,465	-	-	1,995,465	237	257
Social Work Services	169,399	194,442	-	-	194,442	22	25
Health Services	699,687	760,953	-	-	760,953	90	98
Cocurricular Activities	1,216,672	1,298,765	-	-	1,298,765	157	168
Community Services	59,586	69,600	-	-	69,600	8	9
Total - Instructional Support	8,673,223	9,527,488	-	-	9,527,488	1,119	1,229
Administrative:							
General Administration	2,819,431	3,079,509	-	-	3,079,509	364	397
Total - Administration	2,819,431	3,079,509	-	-	3,079,509	364	397
Operations:							
Student Transportation	2,887,183	2,980,025	-	-	2,980,025	373	385
Food Service	3,883,896	-	-	4,055,387	4,055,387	501	523
Plant Maintenance & Operations	7,926,724	8,017,777	-	62,588	8,080,365	1,023	1,043
Security Services	526,723	548,754	-	-	548,754	68	71
Data Processing	1,387,765	1,403,391	-	-	1,403,391	179	181
Total - Operational Expenditures	16,612,291	12,949,947	-	4,117,975	17,067,922	2,144	2,202
Other Resources & Uses of Funds							
Debt Services	16,883,933	-	17,023,929	-	17,023,929	2,179	2,197
Contracted Instructional Services	16,180,000	17,659,996	-	-	17,659,996	-	-
Shared Service Arrangements	12,765	12,765	-	-	12,765	-	-
Juvenile Justice Alt Ed	19,620	19,620	-	-	19,620	-	-
Payments to Tax Increment Fund	900,000	950,000	-	-	950,000	-	-
Tax Appraisal & Collection	675,000	685,000	-	-	685,000	-	-
Total - Other Resources & Uses of Funds	34,671,318	19,327,381	17,023,929	-	36,351,310	4,474	4,690
TOTAL EXPENDITURES, OTHER RESOURCES/USES OF FUNDS	96,055,353	80,961,504	17,023,929	4,117,975	102,103,408	12,394	13,175
Impact on Fund Balance	(1,388,321)	(4,295,953)	1,989,359	(325,475)	(2,632,069)		
Fund Balance - Beginning	41,964,931	33,009,608	6,189,509	1,377,493	40,576,610		
Fund Balance - Ending	\$ 40,576,610	\$ 28,713,655	\$ 8,178,868	\$ 1,052,018	\$ 37,944,541		
Estimated Students in Enrollment						7,750	7,750

Section I - General Fund



GENERAL FUND

The general fund is the District's primary operating fund. It accounts for all financial transactions not properly included in other funds. The principal sources of revenue include local property taxes and state aid. Expenditures include all costs associated with the daily operations of the District except for specific programs funded by the federal or state government, food service, debt service, and capital projects. The fund balance of the general fund 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.



La Porte ISD
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2013-14 Adopted Budget

GENERAL FUND - SUMMARY

		2011-2012 Actual	2012-2013 Amended Budget	2012-2013 Estimated Actual	2013-2014 Adopted Budget	Delta to 2012-2013 Est Actual
Codes Revenues:						
5700	Local Revenue	\$ 63,147,811	\$ 61,585,000	\$ 64,891,911	\$ 70,096,310	\$ 5,204,399
5800	State Revenue	18,811,647	8,643,850	7,013,349	5,719,241	(1,294,108)
5900	Federal Revenue	1,237,971	975,000	1,150,551	850,000	(300,551)
	Total Revenues	83,197,429	71,203,850	73,055,811	76,665,551	3,609,740
Expenditures:						
Operating						
11	Instruction	32,194,360	34,597,736	32,517,304	35,250,917	2,733,613
12	Instrctn'l Resources & Media	627,715	584,700	459,418	496,978	37,560
13	Staff Development	293,336	345,004	302,368	329,284	26,916
21	Instructional Administration	961,555	1,102,464	1,084,242	1,221,754	137,512
23	Campus Administration	3,578,325	3,725,660	3,603,744	3,986,509	382,765
31	Guidance & Counseling	1,762,887	1,890,783	1,839,893	1,995,465	155,572
32	Social Work Services	162,440	170,476	169,399	194,442	25,043
33	Health Services	736,445	749,050	699,687	760,953	61,266
34	Student Transportation	2,724,758	2,881,861	2,887,183	2,980,025	92,842
36	Cocurricular Activities	1,255,432	1,227,792	1,216,672	1,298,765	82,093
41	General Administration	2,706,835	2,900,801	2,819,431	3,079,509	260,078
51	Plant Maint & Operations	7,053,684	7,904,859	7,873,224	8,017,777	144,553
52	Security Services	541,958	555,602	526,723	548,754	22,031
53	Data Processing	1,278,325	1,492,339	1,387,765	1,403,391	15,626
61	Community Services	43,222	64,080	59,586	69,600	10,014
Intergovernmental						
91	Contracted Instructional Services					
	Between Public Schools	17,321,383	15,556,168	16,180,000	17,659,996	1,479,996
93	Shared Service Agreement	10,396	12,765	12,765	12,765	-
95	Juvenile Justice Alt Ed	19,620	19,620	19,620	19,620	-
97	Payments to Tax Increment Fund	934,600	950,000	900,000	950,000	50,000
99	Tax Appraisal & Collection	655,091	675,000	675,000	685,000	(7,602)
	Total Expenditures	74,862,367	77,406,760	75,234,024	80,961,504	5,709,878
Other Financing Sources (Uses)						
7915	Transfers in	3,040,289	4,633,466	-	-	-
8911	Transfers out	-	-	-	-	-
7080	Total Other Financing Sources (Uses)	3,040,289	4,633,466	-	-	-
1200	Impact on Fund Balance	11,375,351	(1,569,444)	(2,178,213)	(4,295,953)	(2,117,740)
0100	Fund Balance - Beginning 199	23,812,470	35,187,821	35,187,821	33,009,608	(2,178,213)
3000	Fund Balance - Ending 6/30/09	\$ 35,187,821	\$ 33,618,377	\$ 33,009,608	\$ 28,713,655	\$ (4,295,953)

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

	2011-2012 Actual	2012-2013 Amended Budget	2012-2013 Estimated Actual	2013-2014 Adopted Budget	Delta to Est Actual
Adopted Tax Rate	\$1.04		\$1.04	\$1.04	\$0.00
Projected Taxable Values	\$6,011,256,475		\$6,111,742,479	\$6,547,685,619	\$435,943,140
LOCAL REVENUES:					
Property Taxes, Current Year	\$ 61,530,398	\$ 60,440,000	\$ 63,020,000	\$ 67,695,930	\$ 4,675,930
Property Taxes, Previous Years	368,277	400,000	405,000	400,000	(5,000)
Less: Recapture Costs	(17,321,383)	(15,556,168)	(16,180,000)	(17,659,996)	(1,479,996)
Net Local M&O Revenue	44,577,292	45,283,832	47,245,000	50,435,934	3,190,934
Penalties, Interest & Other Taxes	362,274	275,000	235,000	200,000	(35,000)
Tuition & Fees	20,509	11,000	36,180	11,000	(25,180)
Investment Earnings	114,904	80,000	103,000	100,000	(3,000)
Miscellaneous Local Revenue	595,579	285,000	858,123	1,567,180	709,057
Athletic Revenues	155,870	94,000	134,608	122,200	(12,408)
Total Local Revenue	\$ 45,826,428	\$ 46,028,832	\$ 48,611,911	\$ 52,436,314	\$ 3,824,403
STATE REVENUES					
Available School Fund Entitlement	1,790,616	3,041,074	3,254,262	2,021,799	(1,232,463)
Foundation School Fund	6,737,635	2,926,776	1,692,680	821,966	(870,714)
Miscellaneous State Revenue	8,258,246	-	-	-	-
TRS On Behalf Payments	2,025,150	2,676,000	2,066,407	2,875,476	809,069
High School Allotment	-	-	-	-	-
State Revenue - Other than TEA	-	-	-	-	-
Total State Revenue	\$ 18,811,647	\$ 8,643,850	\$ 7,013,349	\$ 5,719,241	\$ (1,294,108)
FEDERAL REVENUES					
ROTC Reimbursement Revenues	-	-	-	-	-
SHARS Revenue	1,126,620	925,000	1,096,828	800,000	(296,828)
Other Federal Revenues	111,351	50,000	53,723	50,000	(3,723)
Total Federal Revenue	\$ 1,237,971	\$ 975,000	\$ 1,150,551	\$ 850,000	\$ (300,551)
TOTAL ALL REVENUES	\$ 65,876,046	\$ 55,647,682	\$ 56,775,811	\$ 59,005,555	\$ 2,229,744

2013 Certified Estimated Taxable Property Value

	2011	2012	Estimated 2013
Major Property Category	<u>Taxable Value</u>	<u>Taxable Value</u>	<u>Taxable Value</u>
Residential & Rural Improved	\$ 1,079,228,971	\$ 1,055,575,844	\$ 1,068,985,319
Apartments	67,657,901	69,288,147	81,303,657
Commercial	715,994,816	766,417,745	939,324,204
Vacant Land	209,722,751	216,431,855	237,923,758
Industrial	2,529,879,920	2,590,453,760	2,682,439,121
Utility	96,530,217	99,861,131	92,581,012
Commercial Personal	455,283,080	456,614,936	501,234,280
Industrial Personal	852,663,101	852,855,210	939,934,708
All Other Property	4,295,718	4,243,851	3,959,560
Projected Taxable Value	\$ 6,011,256,475	\$ 6,111,742,479	\$ 6,547,685,619

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2013-14 Adopted Budget

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2011-2012 Actual	2012-2013 Amended Budget	2012-2013 Estimated Actual	2013-2014 Adopted Budget	Delta to 2012-2013 Est Actual
Revenues:					
5700 Local Revenue	\$ 63,147,811	\$ 61,585,000	\$ 64,891,911	\$ 70,096,310	\$ 5,204,399
5800 State Revenue	18,811,647	8,643,850	7,013,349	5,719,241	(1,294,108)
5900 Federal Revenue	1,237,971	975,000	1,150,551	850,000	(300,551)
Total Revenues	83,197,429	71,203,850	73,055,811	76,665,551	3,609,740
Expenditures:					
Operating					
6100 Payroll Costs	30,856,035	33,197,384	31,408,952	33,871,835	2,462,883
6200 Professional/Contracted Serv	444,346	552,327	462,724	554,289	91,565
6300 Supplies & Materials	785,861	724,186	525,541	699,697	174,156
6400 Other Operating Costs	108,118	123,839	120,087	125,096	5,009
6600 C/O Furn, Equip & Software	-	-	-	-	-
11 Instruction	32,194,360	34,597,736	32,517,304	35,250,917	2,733,613
6100 Payroll Costs	520,382	480,625	383,584	399,353	15,769
6200 Professional/Contracted Serv	-	500	200	1,100	900
6300 Supplies & Materials	106,958	101,749	74,558	95,600	21,042
6400 Other Operating Costs	375	1,826	1,076	925	(151)
12 Instrctn'l Resources & Media	627,715	584,700	459,418	496,978	37,560
6100 Payroll Costs	167,427	203,130	195,610	184,138	(11,472)
6200 Professional/Contracted Serv	28,379	44,327	27,661	41,667	14,006
6300 Supplies & Materials	30,494	21,158	4,868	16,976	12,108
6400 Other Operating Costs	67,036	76,389	74,229	86,503	12,274
13 Staff Development	293,336	345,004	302,368	329,284	26,916
6100 Payroll Costs	905,937	1,027,508	1,028,279	1,147,798	119,519
6200 Professional/Contracted Serv	17,495	20,601	5,501	22,918	17,417
6300 Supplies & Materials	12,269	15,017	12,069	13,959	1,890
6400 Other Operating Costs	25,854	39,338	38,393	37,079	(1,314)
21 Instructional Administration	961,555	1,102,464	1,084,242	1,221,754	137,512
6100 Payroll Costs	3,489,491	3,626,703	3,528,822	3,867,970	339,148
6200 Professional/Contracted Serv	1,214	5,282	3,835	12,024	8,189
6300 Supplies & Materials	37,584	32,965	19,482	34,020	14,538
6400 Other Operating Costs	50,036	60,710	51,605	72,495	20,890
23 Campus Administration	3,578,325	3,725,660	3,603,744	3,986,509	382,765
6100 Payroll Costs	1,672,083	1,760,882	1,720,535	1,868,989	148,454
6200 Professional/Contracted Serv	375	1,400	-	1,400	1,400
6300 Supplies & Materials	79,574	110,727	101,714	107,992	6,278
6400 Other Operating Costs	10,855	17,774	17,644	17,084	(560)
31 Guidance & Counseling	1,762,887	1,890,783	1,839,893	1,995,465	155,572

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2011-2012 Actual	2012-2013 Amended Budget	2012-2013 Estimated Actual	2013-2014 Adopted Budget	Delta to 2012-2013 Est Actual
6100 Payroll Costs	89,335	91,456	91,879	95,422	3,543
6200 Professional/Contracted Serv	71,178	76,620	75,770	96,620	20,850
6300 Supplies & Materials	440	1,650	1,000	1,650	650
6400 Other Operating Costs	1,487	750	750	750	-
32 Social Work Services	162,440	170,476	169,399	194,442	25,043
6100 Payroll Costs	720,741	726,589	686,482	743,651	57,169
6200 Professional/Contracted Serv	1,728	1,699	1,649	1,425	(224)
6300 Supplies & Materials	13,135	12,690	6,961	14,427	7,466
6400 Other Operating Costs	841	8,072	4,595	1,450	(3,145)
33 Health Services	736,445	749,050	699,687	760,953	61,266
6100 Payroll Costs	2,263,768	2,304,805	2,315,893	2,387,756	71,863
6200 Professional/Contracted Serv	47,048	79,347	77,500	74,000	(3,500)
6300 Supplies & Materials	496,868	536,501	532,882	560,769	27,887
6400 Other Operating Costs	(82,926)	(38,792)	(39,092)	(42,500)	(3,408)
6600 C/O Furn, Equip & Software	-	-	-	-	-
34 Student Transportation	2,724,758	2,881,861	2,887,183	2,980,025	92,842
6100 Payroll Costs	773,126	746,887	763,612	773,825	10,213
6200 Professional/Contracted Serv	115,339	133,902	119,736	197,682	77,946
6300 Supplies & Materials	216,795	192,505	181,970	174,954	(7,016)
6400 Other Operating Costs	150,172	147,003	143,859	152,304	8,445
6600 C/O Furn, Equip & Software	-	7,495	7,495	-	(7,495)
36 Cocurricular Activities	1,255,432	1,227,792	1,216,672	1,298,765	89,588
6100 Payroll Costs	1,922,708	2,001,247	1,977,709	2,126,887	149,178
6200 Professional/Contracted Serv	546,447	632,326	563,576	681,300	117,724
6300 Supplies & Materials	31,361	34,919	29,014	33,344	4,330
6400 Other Operating Costs	206,319	232,309	249,132	237,978	(11,154)
6600 C/O Furn, Equip & Software	-	-	-	-	-
41 General Administration	2,706,835	2,900,801	2,819,431	3,079,509	260,078
6100 Payroll Costs	2,284,018	2,275,216	2,257,006	2,414,540	157,534
6200 Professional/Contracted Serv	2,852,607	3,186,219	2,917,899	3,042,752	124,853
6300 Supplies & Materials	294,517	324,885	306,691	339,985	33,294
6400 Other Operating Costs	1,622,542	2,118,539	2,391,628	2,220,500	(171,128)
6600 C/O Furn, Equip & Software	-	-	-	-	-
51 Plant Maint & Operations	7,053,684	7,904,859	7,873,224	8,017,777	144,553
6100 Payroll Costs	87,308	92,416	79,256	86,400	7,144
6200 Professional/Contracted Serv	454,386	460,286	446,167	459,454	13,287
6300 Supplies & Materials	264	1,900	300	1,900	1,600
6400 Other Operating Costs	-	1,000	1,000	1,000	-
52 Security Services	541,958	555,602	526,723	548,754	22,031
6100 Payroll Costs	1,111,034	1,323,819	1,264,347	1,244,871	(19,476)
6200 Professional/Contracted Serv	58,332	61,720	55,450	56,470	1,020
6300 Supplies & Materials	58,829	76,100	53,058	75,450	22,392
6400 Other Operating Costs	11,954	13,700	14,910	11,600	(3,310)
6600 C/O Furn, Equip & Software	38,176	17,000	-	15,000	15,000
53 Data Processing	1,278,325	1,492,339	1,387,765	1,403,391	626

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2011-2012 Actual	2012-2013 Amended Budget	2012-2013 Estimated Actual	2013-2014 Adopted Budget	Delta to 2012-2013 Est Actual
6100 Payroll Costs	-	-	-	-	-
6200 Professional/Contracted Serv	38,910	55,590	55,590	60,080	4,490
6300 Supplies & Materials	1,254	4,295	249	4,350	4,101
6400 Other Operating Costs	3,058	4,195	3,747	5,170	1,423
61 Community Services	43,222	64,080	59,586	69,600	10,014
6100 Payroll Costs	46,863,393	49,858,667	47,701,966	51,213,435	3,511,469
6200 Professional/Contracted Serv	4,677,784	5,312,146	4,813,258	5,303,181	489,923
6300 Supplies & Materials	2,166,203	2,191,247	1,850,357	2,175,073	324,716
6400 Other Operating Costs	2,175,721	2,806,652	3,073,563	2,927,434	(146,129)
6600 Capital Outlay	38,176	24,495	7,495	15,000	7,505
Total Operating Expenditures	55,921,277	60,193,207	57,446,639	61,634,123	4,187,484
Intergovernmental					
91 Recapture Costs	17,321,383	15,556,168	16,180,000	17,659,996	1,479,996
93 Shared Service Agreement	10,396	12,765	12,765	12,765	-
95 Juvenile Justice Alt Ed	19,620	19,620	19,620	19,620	-
97 Payments to Tax Increment Fund	934,600	950,000	900,000	950,000	50,000
99 Tax Appraisal & Collection	655,091	675,000	675,000	685,000	10,000
Total Expenditures	74,862,367	77,406,760	75,234,024	80,961,504	5,677,480
Other Financing Sources (Uses):					
7990 Other Sources	3,040,289	4,633,466	-	-	-
8990 Other Uses	-	-	-	-	-
Total Other Sources & Uses	3,040,289	4,633,466	-	-	-
Impact on Fund Balance	11,375,351	(1,569,444)	(2,178,213)	(4,295,953)	(2,067,740)
Fund Balance - Beginning 199	23,812,470	35,187,821	35,187,821	33,009,608	(2,178,213)
Fund Balance - Ending	\$ 35,187,821	\$ 33,618,377	\$ 33,009,608	\$ 28,713,655	\$ (4,245,953)

Section II - Debt Service Fund



DEBT SERVICE FUND

The debt service fund accounts for payments of principal, interest, and related fees on the district's general obligation bonds. A separate bank account must be kept for this fund. Under Texas law, only these debt service payments can be charged to this fund. Revenue is received from a designated allocation of the property tax rate.



La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2013-14 Adopted Budget

DEBT SERVICE FUND

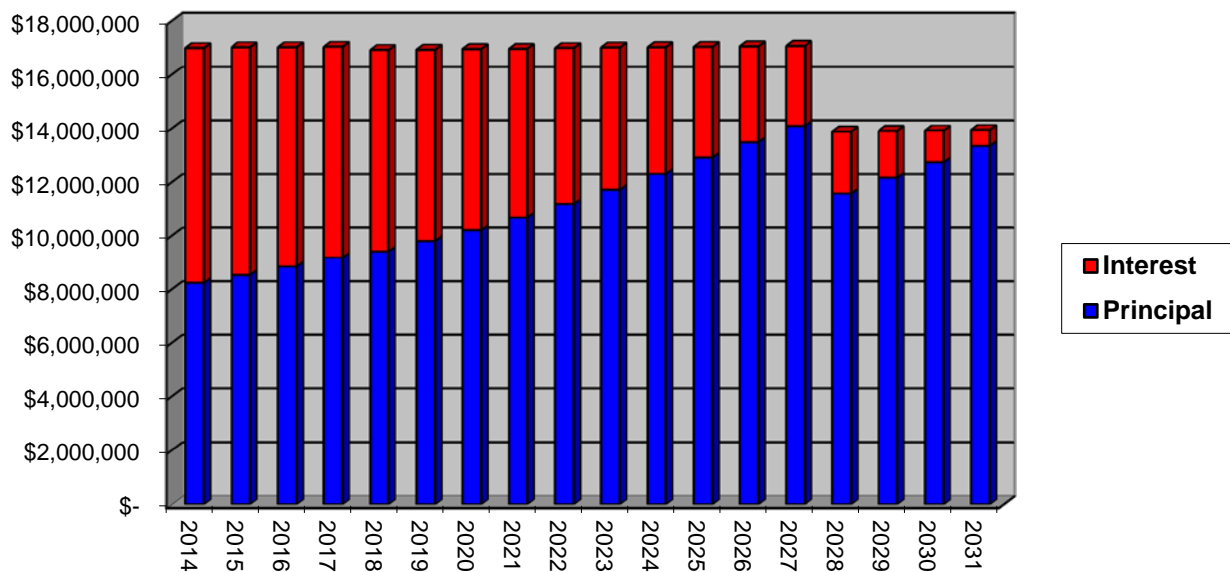
	2011-2012 Actual	2012-2013 Amended Budget	2012-2013 Estimated Actual	2013-2014 Adopted Budget	Delta to 2012-2013 Est Actual
I & S Tax Rate:	\$0.3150	\$0.290		\$0.290	\$0.0000
Taxable Values	\$ 6,011,256,475	\$6,111,742,479		\$6,547,685,619	\$ 435,943,140
REVENUES:					
Property Taxes, Current Year	\$ 18,648,675	\$ 18,302,500	\$ 17,600,000	\$ 18,738,288	\$ 1,138,288
Delinquent Tax Collections	173,342	125,000	182,000	250,000	68,000
Investment Earnings	22,634	10,000	7,000	25,000	18,000
Total Revenues	18,844,651	18,437,500	17,789,000	19,013,288	1,224,288
EXPENDITURES:					
Bond Principal Payment	7,725,000	8,210,000	8,210,000	8,255,000	45,000
Bond Interest Payment	9,787,163	8,653,933	8,653,933	8,748,929	94,996
Bond Fees	400,582	20,000	20,000	20,000	-
Total Expenditures	17,912,745	16,883,933	16,883,933	17,023,929	139,996
OTHER SOURCES & USES:					
Other Sources	44,693,196	-	-	-	-
Other Uses	51,297,093	-	-	-	-
Total Other Sources & Uses	(6,603,897)	-	-	-	-
Impact on Fund Balance	(5,671,991)	1,553,567	905,067	1,989,359	1,084,292
Fund Balance - Beginning	10,956,433	5,284,442	5,284,442	6,189,509	905,067
Fund Balance - Ending	\$ 5,284,442	\$ 6,838,009	\$ 6,189,509	\$ 8,178,868	1,989,359

Bonded Indebtedness	Total Debt Outstanding	Principal Due 2013-2014	Interest Due 2013-2014	Interest Due 2014-2015
Unlimited Tax Schoolhouse Bonds, Series 2005	4,325,000	1,190,000	168,557	123,932
Unlimited Tax & Refunding Bonds, Series 2005A	8,795,000	1,295,000	416,894	365,094
Unlimited Tax & Refunding Bonds, Series 2008	60,045,000	1,290,000	2,914,150	2,869,000
Unlimited Tax Schoolhouse Bonds, Series 2008A	18,450,000	945,000	826,138	793,064
Unlimited Tax Schoolhouse Bonds, Series 2009	27,615,000	920,000	1,165,816	1,138,216
Unlimited Tax Schoolhouse Bonds, Series 2010REF	15,580,000	1,955,000	596,044	552,056
Unlimited Tax Schoolhouse Bonds, Series 2010A	6,470,000	660,000	180,762	167,562
Unlimited Tax Schoolhouse Bonds, Series 2010B (BABS)	18,880,000		786,218	786,218
Unlimited Tax Refunding Bonds Series 2012	40,475,000		1,694,350	1,694,350
Totals	\$ 200,635,000	\$ 8,255,000	\$ 8,748,929	\$ 8,489,492

**La Porte Independent School District
Statement of Outstanding Debt Requirements**

FYE 6/30	Principal Amount	Interest	Total Outstanding Debt Requirements
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	\$ 200,635,000	\$ 93,289,183	293,924,183

**La Porte Independent School District
Outstanding Debt Requirements**



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
2013-14 Adopted Budget**

FOOD SERVICE FUND

		2011-2012	2012-2013		2013-2014	Delta to
		Actual	Amended	Estimated	Adopted	2012-2013
			Budget	Actual	Budget	Est Actual
Revenues:						
5700	Local Revenues	\$ 1,767,598	\$ 1,475,300	\$ 1,646,065	\$ 1,436,500	\$ (209,565)
5800	State Revenues	24,090	23,000	23,476	23,000	(476)
5900	Federal Revenues	2,339,079	2,066,059	2,152,680	2,333,000	180,320
	Total Revenues	4,130,767	3,564,359	3,822,221	3,792,500	(29,721)
Expenditures:						
35	Food Service					
	6100 - Payroll & Benefits	1,696,475	1,680,839	1,617,104	1,640,887	23,783
	6200 - Contracted Services	42,549	56,596	42,490	52,500	10,010
	6300 - Supplies & Materials	1,943,073	2,121,823	2,063,701	2,342,000	278,299
	6400 - Travel & Other Misc	12,494	17,000	13,825	20,000	6,175
	6600 - Capital Outlay	168,009	147,734	146,776	-	(146,776)
		3,862,600	4,023,992	3,883,896	4,055,387	171,491
51	6200 - Contracted Services	48,892	63,664	53,500	62,588	9,088
	Total Expenditures	3,911,492	4,087,656	3,937,396	4,117,975	180,579
7990	Other Resources	-	-	-	-	-
8990	Other Uses	-	-	-	-	-
	Total Resources & Uses	-	-	-	-	-
	Impact on Fund Balance	219,275	(523,297)	(115,175)	(325,475)	(210,300)
	Fund Balance - Beginning	1,273,393	1,492,668	1,492,668	1,377,493	(115,175)
	Fund Balance - Ending	\$ 1,492,668	\$ 969,371	\$ 1,377,493	\$ 1,052,018	\$ (325,475)

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 Trustees 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)
2013-2014 Adopted Budget

Proj		Estimated Budget	Project	Budget for
#	Account Description	2013-2014	Budget	Future Years
Revenues:				
	Earnings from Investments		6,356,516	
	Bond Proceeds (Net) & Other Revenue		203,120,688	
	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	-	210,517,572	-
Project Expenditures:				
1C	Technology Center		6,070,244	
1M	Misc Construction - LPHS/Stadium	110,005	5,935,266	
2M	Misc Construction - Rizzuto Re-roof	4,054	72,200	
3A/3D	Transportation	65,738	1,232,000	
4A	Land Acquisition		6,158,069	
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	
5F	Ag Operations Center		15,357,964	
5J	JROTC Building Renovations		1,194,002	
5K	LPHS Stadium / Concrete Park Lot		7,037,499	
5T	High School Theatre Renovations		7,329,086	
5W	DeWalt Alternative School Renovations		806,513	
6A/6B	Baker 6th Grade Renovations		7,053,449	
6B	Lomax JH Addition & Renovations		9,681,724	
6C	La Porte Junior High Addition / Renovations		7,313,933	
7A	Roofing Package		3,044,064	
8A	Junior High Renovations		996,976	
8D	Demolition Package		340,892	
8F	Bayshore Elementary (Existing)		272,319	
9B	Reid Elementary School		7,087,694	
9C	Lomax Elementary School		2,431,903	
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	290	363,486	
9M	Miscellaneous Construction Costs		37,006	
Var	Technology Department	1,800,000	18,255,288	1,581,042
XX XY	Project Management/Consulting		3,527,362	
XZ	Contingency - Construction		3,909,107	3,909,107
YB/5B	Baseball Field Renovations		1,702,778	
YE	Heritage Elementary School		15,217,022	
YM	Administration Roof		1,028,932	
YX	Facility Maintenance	2,078,362	16,700,000	
YJ	Student Technology Initiative	2,217,721	5,000,000	
	Total Expenditures	6,276,170	210,517,572	5,490,149
	Fund Balance	11,766,319	-	5,490,149
	Unspent Project Funds	5,490,149	-	-

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 Trustees adoption or approval for routine budget amendments during the year. However, regardless of the legal requirements, these budgets are included as managerial level budgets.



**La Porte Independent School District
Summary of Revenues & Expenditures - Special Revenue Funds
2013-2014 Adopted Budget**

		211	224	225	244	255	263	289	404	410	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	LEP Summer School	Student Success Initiative	Textbook Fund	All
5700	Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	State Revenues								19,410	352,000	371,410
5900	Federal Revenues	711,000	1,232,263	31,965	71,643	200,353	61,158	3,000			2,311,382
	Total Revenues	711,000	1,232,263	31,965	71,643	200,353	61,158	3,000	19,410	352,000	2,682,792
	EXPENDITURES:										
11	Instruction	711,000	852,763	33,384	66,643		61,158	3,000	19,410	352,000	2,099,358
12	Instrctn'l Resources/Media										-
13	Staff Development				5,000	137,211					142,211
21	Instructional Administration		15,000								15,000
23	Campus Administration					63,142					63,142
31	Guidance & Counseling		279,000								279,000
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		85,500								85,500
	Total Expenditures	\$ 711,000	\$ 1,232,263	\$ 33,384	\$ 71,643	\$ 200,353	\$ 61,158	\$ 3,000	\$ 19,410	\$ 352,000	\$ 2,684,211

[illegible]

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 11, 2013 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	8.84 % increase				
Debt Service	6.09 % increase				
Total expenditures	8.32 % increase				
<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	\$8,441,918,554	\$8,894,156,397			
Total appraised value* of new property***	\$133,291,976	\$126,010,009			
Total taxable value**** of all property	\$6,214,139,629	\$6,547,034,229			
Total taxable value**** of new property***	\$92,756,615	\$98,116,908			
*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* \$200,635,000					
*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	\$0.290000*	\$1.330000	\$6,183	\$898
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.040000	\$0.290000*	\$1.330000	\$6,745	\$921
Proposed Rate	\$1.040000	\$0.290000*	\$1.330000	\$6,745	\$921
*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	\$123,313	\$126,336			
Average Taxable Value of Residences	\$81,075	\$82,401			
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.330000	\$1.330000			
Taxes Due on Average Residence	\$1,078.30	\$1,095.93			
Increase (Decrease) in Taxes		\$17.63			
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 \$1.339311. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.339311.					
<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)	\$33,009,608				
Interest & Sinking Fund Balance(s)	\$6,144,842				



Harris County Appraisal District

13013 Northwest Freeway
Houston TX 77040
Telephone: (713) 812-5800

P.O. Box 920975
Houston TX 77292-0975
Information Center: (713) 957-7800

Board of Directors
Glenn E. Peters, *Chair*
Toni Trumbull, *Secretary*
Ed Heathcott
Ray Holtzapple
Lawrence Marshall
Mike Sullivan
Chief Appraiser
Jim Robinson

Office of Chief Appraiser

April 30, 2013

Chief Deputy & Chief Legal Officer
Sands L. Stiefer
Assistant Chief Appraisers
Roland Altinger
Guy Griscom
Chief Information Officer
Al Garcia
Director of Information & Assistance
Bonnie Hebert
Taxpayer Liaison Officer
Teresa S. Terry

Ms Katherine Powell
Assessor Collector
La Porte ISD
P O Box 1849
La Porte TX 77572-1849

Dear Assessor:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for your unit for 2013. While this estimate is based on information currently available to us, some of the data needed for accuracy is not yet available. For example, in the area of business and industrial personal property, the extended date for property owners to file their annual renditions is May 15, and some will delay their filing until the good cause deadline of June 1.

While we have taken our best estimate of potential hearing loss into account, protests for 2013 are in the process of being received and reductions made in the ARB protest hearing process during the next several months could cause a further reduction in value. Also, if fewer protests are filed, your value could possibly be higher.

Your final taxable value will also be impacted by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, and possible post-ARB appeals through binding arbitration, appeals to district court, or appeals to the State Office of Administrative Hearings.

Given these limitations, the estimated 2013 taxable value for the taxing unit identified above is:

\$6,547,034,229

The enclosed summary report gives a breakdown of this estimate by property category.

Please do not hesitate to contact your HCAD jurisdiction coordinator or my office if you have questions regarding this estimate or other matters affecting appraisal district operations.

Sincerely,

Jim Robinson, CFE, RPA
Chief Appraiser

La Porte ISD
2013 Certified Estimate of Taxable Value



Major Property Category	Projected 2013 Taxable Value	Percent Change	2012 Taxable Value
Residential & Rural Improved	1,068,985,319	0.0058	1,062,807,900
Apartments	81,303,657	0.0537	77,157,745
Commercial	938,672,814	0.2404	756,762,211
Vacant Land	237,923,758	0.1196	212,510,794
Industrial	2,682,439,121	0.0480	2,559,473,941
Utility	92,581,012	-0.0381	96,247,884
Commercial Personal	501,234,280	0.0214	490,740,200
Industrial Personal	939,934,708	-0.0220	961,052,343
All Other Property	3,959,560	-0.0366	4,110,092

Projected 2013 Taxable Value	6,547,034,229	0.0524	6,220,863,110
-------------------------------------	----------------------	---------------	----------------------

Projected 2013 Taxable Value Range

Accuracy +/- 3% (In Billions)	6.351	To	6.743
--------------------------------------	--------------	-----------	--------------

Report Date: April 30, 2013
2012 Roll Date: March 08, 2013

Harris County Appraisal District
Truth in Taxation Data



ISD: La Porte

	2013	2012
Average Market Value of Residences:	\$126,336	\$123,313
Average Taxable Value of Residences:	\$82,401	\$81,075

Total Appraised Value of All Property:	\$8,894,156,397	\$8,441,918,554
Total Appraised Value of New Property:	\$126,010,009	\$133,291,976
Total Taxable Value of All Property:	\$6,547,034,229	\$6,214,139,629
Total Taxable Value of New Property:	\$92,756,615	\$98,116,908

Last Year Losses Due To Substantial Error Corrections	\$3,614,326
--	-------------

Data as of April 25, 2013

2013 PRELIMINARY VALUE

STATE OF TEXAS
PROPERTY TAX CODE, SECTION 26.01 (C)
COUNTY OF CHAMBERS

PRELIMINARY APPRAISED VALUE FOR

LAPORTE IS D

2013 PRELIMINARY TAXABLE VALUE 651,390

I, MITCH McCULLOUGH, CHIEF APPRAISER FOR THE CHAMBERS COUNTY APPRAISAL DISTRICT, HEREBY CERTIFY THAT THE ABOVE IS THE 2013 PRELIMINARY VALUE.

April 23, 2013
Date



MITCH McCULLOUGH, CHIEF APPRAISER
CHAMBERS COUNTY APPRAISAL DISTRICT

RECEIVED BY _____

DATE _____

	A	B	G	H
1	District Name:	LA PORTE ISD		
2	County-District No.:	101-916		
3	Run Date:	6/17/2013		
4	Date Prepared:	6/10/2013		
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 83rd Session of the Texas Legisla			
11	and is based on my current understanding of SB 1 and the provisions of previous laws HB1, HB 3646, and SB			
12	MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.			
13				
14				
15	Funding Elements			2013-14
16	Students			Data Entry
17	Refined ADA (PreK - 12)			7,220.710
18	High School Refined ADA (Grades 9 thru 12 only)			2,116.240
19	Special Education Instructional Arrangement FTEs:			
20	Homebound (Code 01)			0.290
21	Hospital Class (Code 02)			0.000
22	Speech Therapy (Code 00)			8.830
23	Resource Room (Code 41,42)			120.890
24	S/C Mild/Mod/Severe (Code 43, 44, & 45)			36.900
25	Off Home Campus (Codes 91-98)			3.150
26	VAC (Code 08)			2.670
27	State Schools (Code 30)			0.000
28	Nonpublic Contracts			0.000
29	Res Care & Treatment (Code 81-89)			2.300
31	Mainstream ADA			266.420
32	Career & Technology FTEs			360.000
33	Advanced Career & Technology FTEs			0.000
36	Compensatory Ed Enrollment			3,843.500
37	FTEs of Pregnant Students			2.910
39	Bilingual ADA			551.820
40	G & T Enrollment			838.000
41	Public Ed Grant Student ADA			0.000
43	Staff			2013-14
44	# of Full-time Employees (excluding admin & teachers, etc)			406
45	# of Part-time Employees (excluding administrators)			148
46				
47	Property Values			2012 TAX YEAR
48	State Certified Property Value ("T2" value)			6,403,342,084
49	State Certified Property Value ("T8" value)			6,403,342,084
50				
51	Tax Rates and Collections			2013-14
52	M&O Adopted Tax Rate			1.0400
53	M&O Tax Collections @ Adopted M&O Rate			68,095,930
54	M&O Taxes Attributed to Change in Optional Homestead Exemption			0
55	I&S Adopted Tax Rate			0.2900
56	I&S Tax Collections			19,003,936
57	Other Data			
58	Transportation Allocation			656,811
59	Texas School for the Deaf Students			0.0000
60	Texas School for the Blind Students			0.0000
61	Total Tax Levy			83,636,157
62	Charge for Adv Placement Testing (enter as positive or negative #)			0
63	Charge for Spec. Ed. Projects (enter as positive or negative #)			0
64	Tuition Paid If Less Than 12 Grades			0
65	Bond Payment			19,003,936
66	State Aid Reduction for WADA Sold (enter as negative #)			0
67	Supplemental TIF Payment From TEA			0
68	Additional Aid for Frozen Levy Lost			0
69	Tax Credit for Tax Code, Chapter 313 Value Limitations			0
70	Other Adjustments for M&O Tax Collections			0
71	Tuition Allotment (42.106)			0
73	2012-13 RPAF Adjustment (can be positive or negative amount)			
74	LPE Current Foundation School Fund Allocation (see Column U)			0
75	Foundation School Fund Adjustments to Date (see Column U)			0
76	Chapter 41 Data			2013-14
77	Q. Chapter 41 District? - if yes, change to Y			y
78	Q. First-Time Chapter 41 district? (beginning with 2006-07 or later)			N
79	Enrollment			7,723
80	# of Non-Resident Students Who Are Charged Tuition			0
81	County Appraisal District (CAD) Cost			655,170
82	CAD Cost Paid by Partner's, if applicable			0
83	# of Resident Students Being Educated by Another District			0
84	for which the District is Paying Tuition			0
85	Amount of Tuition Paid per Student			0
86	ASATR Credit Against Recapture (enter as negative #)			0
87	Q. Was the least expensive Option chosen? (\$476,500 level)			y
88	Q. Was the least expensive Option chosen? (\$319,500 level)			y

	A	B	C	G	H
89	Effective M&O Tax Rate / Notice Data				2013-14
90	# of TRS Members				0.00
91	# of Full-time Employees Participating in Health Insurance Program				723.00
92	Projected Tax Collection Rate				1.0000
93	2013 Total Taxable Value				6,288,432,891
94	Certified Excess 2012 Debt Collections				0
95	TRE Cents Approved by the District's Voters (enter as .09, .13, etc)				0.0000
96	Data Automatically Loaded				2013-14
97	M&O Compressed Rate				1.0000
98	Highest Grade Taught				12
99	Square Miles				56
100	Miles From Nearest HS				0
101	Unadjusted Cost of Education Index				1.150
102	2005-06 M&O Adopted Tax Rate				
103	2007 CPTD Value ("T4")				
104	2008-09 WADA				
105	2008-09 Tuition Paid (if less than 12 grades)				
106	2008-09 I&S Tax Collections				
107	2008-09 EDA Local Share				
108	2008-09 IFA Local Share for Bonded Debt				
109	2009-10 Total Refined ADA				
110	2009-10 Adjusted Total Refined ADA				
111	2009-10 Transportation Allotment				
112	2009-10 New Instructional Facilities Allotment (NIFA)				
113	2008 CPTD Value ("T2")				
114	2010-11 Adopted M&O Tax Rate				
115	2010-11 Total Refined ADA				
116	2010-11 Adjusted Total Refined ADA				
117	2010-11 I&S Tax Collections				
118	2010-11 EDA Local Share				
119	2010-11 IFA Local Share for Bonded Debt				
120	2009 CPTD Value				
121	2011-12 Total Refined ADA				
122	2009-10 Adjusted HB 1 Revenue per WADA				
123	Chapter 41 Data:				
124	1992-93 M&O Tax Collections				

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA. "LPE" data is not on this report.

SB 1: 12-13 : 16-18

Release 1
5/29/2013

2013-14 Summary of Finances
LA PORTE ISD
101-916

Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	7,220.710
2.	Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report)	6,685.680
3.	Special Education FTEs (Link to Detail Report)	175.030
4.	Career & Technology FTEs	360.000
5.	Advanced Career & Technology FTEs	0.000
6.	High School ADA	2,116.240
7.	Weighted ADA (WADA) (Link to Detail Report)	9,354.575
8.	Prior Year Refined ADA	7,220.710
9.	Texas School for the Blind and Visually Impaired ADA	0.000
10.	Texas School for the Deaf ADA	0.000
Staff		
11.	Full-time Staff (not MSS)	406
12.	Part-time Staff (not MSS)	148
Property Values		
13.	2013 (current tax year) Locally Certified Property Value	Not Needed
14.	2012 (prior tax year) State Certified Property Value ("T2" value)	6,403,342,084
Tax Rates and Collections		
15.	2005 Adopted M&O Tax Rate	1.5000
16.	2013 (current tax year) Compressed M&O Tax Rate	1.0000
17.	Average Tax Collection Rate	Not Needed
18.	2013-14 (current tax year) M&O Tax Rate	1.0400
19.	2013-14 (current school year) M&O Tax Collections (Link to Detail Report)	\$68,095,930
20.	2013-14 (current school year) I&S Tax Collections	\$19,003,936
21.	2013-14 Total Tax Collections	\$87,099,866
22.	2013-14 (current school year) Total Tax Levy	\$83,636,157
Funding Components		
23.	Adjusted Allotment (Link to Detail Report)	\$5,477
24.	Revenue at Compressed Rate (RACR) per WADA	\$5,390
25.	Cost of Education Index (CEI)	1.150
26.	Adjusted CEI	1.150
27.	Per Capita Rate	\$280.000

Tier I Allotments		
	Program Intent Codes - Allotments	
28.	11-Regular Program Allotment	\$36,617,469
29.	23-Special Education Adjusted Allotment (Spend 52% of Amount)	\$4,578,104
30.	22-Career & Technology Allotment (Spend 58% of Amount)	\$2,661,822
31.	21-Gifted & Talented Adjusted Allotment (Spend 55% of Amount)	\$237,287
32.	24-Comp Ed Allotment (Spend 52% of Amount) (no Detail Report included)	\$4,248,581
33.	25-Bilingual Education Allotment (Spend 52% of Amount)	\$302,232
34.	11-Public Education Grant	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$0
36.	99-Transportation Allotment (no Detail Report included)	\$656,811
37.	31-High School Allotment	\$581,966
38.	Total Cost of Tier I (Link to Tier I Detail Report)	\$49,884,272
39.	Less: Local Fund Assignment	\$64,033,421
40.	State Share of Tier I	(\$14,149,149)
41.	Per Capita Distribution from the Available School Fund (ASF)	\$2,021,799
Foundation School Program (FSP) State Funding		
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$2,603,765
43.	Tier II (Link to Tier II Detail Report)	\$0
44.	Other Programs (Link to Detail Report)	\$240,000
45.	Less: Total Available School Fund (\$280 * Prior Year ADA)	(\$2,021,799)
46.	Total FSP Operating Fund	\$821,966
State Aid by Funding Source		
	Fund Code/Object Code - Funding Source	
47.	199/5812 - Foundation School Fund	\$821,966
48.	199/5811 - Available School Fund	\$2,021,799
49.	599/5829 - EDA (Link to Detail Report)	\$0
50.	599/5829 - Instructional Facilities Allotment (Bond) (Link to Detail Report)	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	TOTAL 2013-14 FSP/ASF STATE AID	\$2,843,765

FSP Allocations and Adjustments Report (Link to Detail Report)	
--	--

ADDITIONAL INFO: (Not on TEA's Summary of Finances)

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:	
M&O Rev From State (no Fund 599) (includes TIF & tuition reimbursement, if applicable)	\$2,843,765
M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$47,816,860
M&O Rev From Local Taxes (for first \$.06 above compressed rate; no recapture)	\$2,619,074
M&O Rev From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)	\$0
Additional M&O Rev Resulting From ASATR Credit Against Recapture	\$0
2013-14 TOTAL STATE/LOCAL M&O REVENUE	\$53,279,699
Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0
2013-14 NET TOTAL STATE/LOCAL M&O REVENUE	\$53,279,699

SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:	
Recapture at the \$495000 Level	\$17,659,996
Recapture at the \$319500 Level	\$0
Total 2013-14 Recapture	\$17,659,996
Less: ASATR Credit Against Recapture	\$0
Total 2013-14 Recapture Payments To TEA	\$17,659,996

2013-14 Cost of Recapture - Level 1
LA PORTE ISD
101-916

Cost of Recapture Equalized Wealth Level = (\$495000)		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.	2013-14 M&O Tax Collections	\$65,476,856	\$65,476,856
6.	2013-14 Adopted M&O Tax Rate	\$1.0400	\$1.0400
6a.	2013-14 Compressed M&O Rate	\$1.0000	\$1.0000
7.	2013-14 Chapter 41 WADA	9,354.5750	9,354.5750
8.	2012 State Certified Property Value Adjusted for Decline, if any	\$6,403,342,084	\$6,403,342,084
9.	2013-14 ASF Amount	\$2,021,799	\$2,021,799
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)	1.1391	1.1391
15.	1992-93 M&O Revenue Adjusted for WADA	\$39,123,642	\$39,123,642
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$37,101,843	\$37,101,843
17.	1992-93 Effective M&O Tax Rate	0.0133	0.0133
18.	2013-14 Hold Harmless Effective Tax Rate	0.0150	0.0150
Tax Base at Equalized Level			
19.	Tax Base at Equalized Level	\$4,630,514,625	\$4,630,514,625
Tax Base at Hold Harmless Level			
20.	1992-93 Hold Harmless Tax Base	\$2,473,456,197	N/A
21.	Hold Harmless Tax Base Retained per WADA	\$264,411	N/A
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$444,883	N/A
23.	Adjusted Tax Base at Hold Harmless Level	\$4,161,688,205	N/A
24.	Tax Base Retained	\$4,630,514,625	\$4,630,514,625
25.	Excess Tax Base	\$1,772,827,459	\$1,772,827,459
26.	Proportional Tax Base Reduction	0.2769	0.2769
Cost of Buying WADA Before Cost Discounts			
27.	Cost Before Any Discounts	\$18,127,904	\$18,127,904
28.	Additional WADA Needed to Equalize Wealth	3,581.4696	3,581.4696
29.	Cost per WADA: per 41.093 of the TEC (Est Min = \$2,780)	\$5,062	\$5,062
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	3,581.4696	3,581.4696
33.	Adjusted Cost After WADA Credit	\$18,127,904	\$18,127,904
Potential Cost Discounts			
Early Agreement Credit			
34.	4% of Cost Before Discounts	\$725,116	N/A
35.	\$80 * Each WADA Needed to Equalize Wealth	\$286,518	N/A
36.	Credit Amount	\$286,518	N/A

Credit for CAD Costs				
37.	2013-14 CAD Cost	\$655,170		\$655,170
38.	2013-14 Cost Before Discounts	\$18,127,904		\$18,127,904
39.	2013-14 M&O Tax Collections	\$65,476,856		\$65,476,856
40.	2013-14 Credit Amount	\$181,390		\$0
41.	CAD Credit Balance From Prior Years	\$0		\$0
42.	Unclaimed Historical CAD Credit	\$0		\$0
43.	Total CAD Credit Amount	\$181,390		\$0
Estimated Final Costs				
44.	Cost With No Discounts	\$18,127,904		\$18,127,904
45.	Final Discounted Cost	\$17,659,996		\$18,127,904
46.	Final Cost per WADA	\$4,931		\$5,062
Final Cost Calculation of Chapter 41 WADA				
47.	2013-14 Chapter 42 WADA	9,354.5750		9,354.5750
48.	2013-14 Non-Resident Students Charged Tuition	0		0
49.	2013-14 Enrollment	7,723		7,723
Type of Calculation				
Resident Student Adjustment				
50.	2013-14 Non-Resident Students Charged Tuition	0		0
51.	Chapter 42 WADA to Enrollment Ratio	1.2113		1.2113
52.	Non-Residents Converted to WADA	0.0000		0.0000
Chapter 41 WADA				
53.	TEA Calculation of 2013-14 Chapter 41 WADA	9,354.5750		9,354.5750

[Link Back to ASATR Report](#) [Report-ASATR1314](#)

2013-14 Cost of Recapture - Level 3
LA PORTE ISD
101-916

Cost of Recapture Equalized Wealth Level = (\$319500)		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.	2013-14 M&O Tax Collections	\$0	\$0
6.	2013-14 Adopted M&O Tax Rate	\$1.0400	\$1.0400
6a.	2013-14 Compressed M&O Rate	\$1.0000	\$1.0000
7.	2013-14 Chapter 41 WADA	9,354.5750	9,354.5750
8.	2012 State Certified Property Value Adjusted for Decline, if any	\$6,403,342,084	\$6,403,342,084
9.	2013-14 ASF Amount	\$2,021,799	\$2,021,799
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)	1.1391	1.1391
15.	1992-93 M&O Revenue Adjusted for WADA	\$39,123,642	\$39,123,642
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$37,101,843	\$37,101,843
17.	1992-93 Effective M&O Tax Rate	0.0133	0.0133
18.	2013-14 Hold Harmless Effective Tax Rate	0.0150	0.0150
Tax Base at Equalized Level			
19.	Tax Base at Equalized Level	\$2,988,786,713	\$2,988,786,713
Tax Base at Hold Harmless Level			
20.	1992-93 Hold Harmless Tax Base	\$2,473,456,197	N/A
21.	Hold Harmless Tax Base Retained per WADA	\$264,411	N/A
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$297,568	N/A
23.	Adjusted Tax Base at Hold Harmless Level	\$2,783,619,752	N/A
24.	Tax Base Retained	\$2,988,786,713	\$2,988,786,713
25.	Excess Tax Base	\$3,414,555,372	\$3,414,555,372
26.	Proportional Tax Base Reduction	0.5332	0.5332
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			
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.	2013-14 CAD Cost	\$655,170	\$655,170
38.	2013-14 Cost Before Discounts	\$0	\$0
39.	2013-14 M&O Tax Collections	\$0	\$0
40.	2013-14 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.	2013-14 Chapter 42 WADA	9,354.5750		9,354.5750
48.	2013-14 Non-Resident Students Charged Tuition	0		0
49.	2013-14 Enrollment	7,723		7,723
Type of Calculation				
Resident Student Adjustment				
50.	2013-14 Non-Resident Students Charged Tuition	0		0
51.	Chapter 42 WADA to Enrollment Ratio	1.2113		1.2113
52.	Non-Residents Converted to WADA	0.0000		0.0000
Chapter 41 WADA				
53.	TEA Calculation of 2013-14 Chapter 41 WADA	9,354.5750		9,354.5750

District Totals: 101916

La Porte ISD

Minimum Days Taught: 168

Reporting Period: 1,2,3,4,5,6

Grade	Total Days Membership (B)	Total Days Absent (C)	Total Days Present (D)	Inelig Days Present (E)	Elig Days Present (F)	Elig Days Bilingual/ESL (G)	Elig Days Pregnancy Rel (H)	Elig Days Sp. Ed. Main (I)	Gifted / Talented	ADA % (Q)
EE	5182.00	524.00	4658.00	0.00	4658.00	0.00	0.00	64.00	0.00	89.89%
PK	22339.00	1559.50	20779.50	424.50	20355.00	3698.00	0.00	0.00	0.00	93.02%
KG	102537.00	4548.00	97989.00	0.00	97989.00	10386.00	0.00	172.00	33.00	95.56%
01	104129.00	3602.00	100527.00	0.00	100527.00	13187.00	0.00	0.00	54.00	96.54%
02	101709.00	3687.00	98022.00	0.00	98022.00	15543.00	0.00	303.00	39.00	96.37%
03	101560.00	3402.00	98158.00	0.00	98158.00	12631.00	0.00	987.00	67.00	96.65%
04	102254.00	3637.00	98617.00	0.00	98617.00	13612.00	0.00	1738.00	73.00	96.44%
05	96905.00	3373.00	93532.00	30.00	93502.00	7987.00	0.00	2227.00	72.00	96.52%
06	110929.00	4305.00	106624.00	0.00	106624.00	5124.00	0.00	4239.00	76.00	96.12%
07	96418.00	4271.00	92147.00	0.00	92147.00	5060.00	0.00	7685.00	56.00	95.57%
08	109270.00	5276.00	103994.00	0.00	103994.00	3345.00	0.00	6954.00	68.00	95.17%
09	111821.00	6501.00	105320.00	57.00	105263.00	4128.00	225.00	7876.00	79.00	94.16%
10	91731.00	5758.00	85973.00	157.00	85816.00	1852.00	280.00	4670.00	75.00	93.72%
11	96677.00	6110.00	90567.00	0.00	90567.00	684.00	410.00	5276.00	82.00	93.68%
12	88477.00	7271.00	81206.00	0.00	81206.00	439.00	817.00	4957.00	64.00	91.78%
Totals	1341938.00	63824.50	1278113.50	668.50	1277445.00	97676.00	1732.00	47148.00	838.00	95.24%

Vocational Code	Eligible Days	Contact Hour Value	Total Eligible Contact Hours	FTE
0	0.00	0	0.00	0.00
1	115470.00	1	115470.00	108.85
2	47593.00	2	95186.00	89.72
3	16495.00	3	49485.00	46.86
4	3028.00	4	12112.00	11.36
5	1068.00	5	5340.00	5.15
6	0.00	6	0.00	0.00
Total:	183654.00		277593.00	261.94 *

Instructional Setting	Eligible Days	Contact Hours	Excess Hours	FTE
00 No Instructional Setting	37377.00	9344.250	0.000	8.83
01 Homebound	314.00	314.000	0.000	0.29
08 Vocational Adjustment Class/Program	505.00	2777.500	0.000	2.67
41 Resource Room/Services - Less Than 21%	32461.00	92619.073	186.926	86.98
42 Resource Room/Serv - At Least 21% And Less Than 50%	12686.00	36269.274	0.000	33.91
43 Self-Cont, Mild/Mod/Sev, Reg Camp - >= 50% & <= 60%	2166.00	6192.594	0.000	5.74
44 Self-Cont., Mild/Mod/Sev, Reg Campus - More Than 60%	8842.00	25278.951	0.327	23.92
45 Full-Time Early Childhood Special Education Setting	2702.00	7725.018	0.000	7.24
81 Residential Care And Treatment Facility - Mainstream	370.00	1593.000	442.000	1.54
82 Res Care And Treatment - Res Room/Serv - < 21%	113.00	565.000	56.500	0.50
83 Res Care & Treatment-Res Room/Serv - >= 21% And < 50	83.00	253.000	203.500	0.26
97 Off Home Campus - Community Class	789.00	3353.250	0.000	3.15
Totals:	98408.00	186284.910	889.253	175.03

*Any Instructional setting codes not shown in listing are not assigned within the campus/district.

Bil/ESL Refined ADA (J)	SpEd Main Refined ADA (K)	Preg Rel Refined ADA	Pregnancy Rel FTE (L)	Career Tech Ed FTE (M)	Special Ed FTE (N)	Special Prog FTE	Reg Prog Refined ADA (O)	Refined ADA (P)
551.82	266.42	9.92	2.91	261.94	175.02	436.95	6783.76	7220.71

*Amount used for CTE in budget 360 based on course selections pursuant to HB 5 and its change in graduation plans.

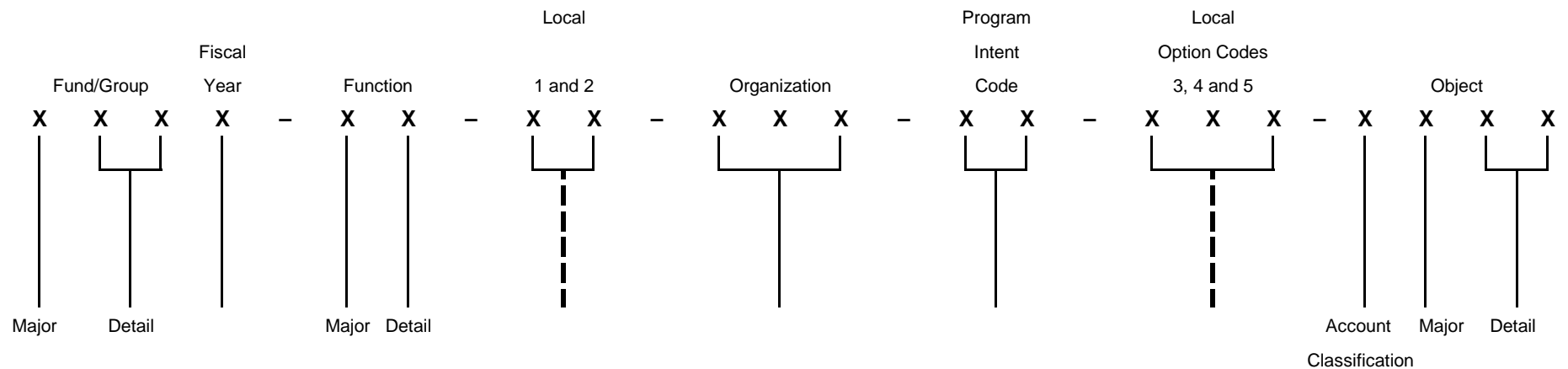
Budget Summary Report for LA PORTE ISD

2012 - 13 Actual 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
Central Administration			
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

2013 - 14 Proposed Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$35,250,917	\$4,549
12	Instructional Resources, Media Services	\$496,978	\$64
13	Curriculum Development & Staff Development	\$329,284	\$42
95	Payment to Juvenile Justice AEP	\$19,620	\$3
	Total:	\$36,096,799	\$4,658
Instructional Support			
21	Instructional Leadership	\$1,221,754	\$158
23	School Leadership	\$3,986,509	\$514
31	Guidance & Counseling, Evaluation	\$1,995,465	\$257
32	Social Work Services	\$194,442	\$25
33	Health Services	\$760,953	\$98
36	Co-curricular/ Extra-curricular Activities	\$1,298,765	\$168
	Total	\$9,457,888	\$1,220
			\$0
Central Administration			\$0
41	General Administration	\$3,079,509	\$397
District Operations			
51	Plant Maintenance & Operations	\$8,080,365	\$1,043
52	Security and Monitoring	\$548,754	\$71
53	Data Processing	\$1,403,391	\$181
34	Student Transportation	\$2,980,025	\$385
35	Food Services	\$4,055,387	\$523
	Total:	\$17,067,922	\$2,202
Debt Service			
71	Debt Service	\$17,023,929	\$2,197
Other			
61	Community Service	\$69,600	\$9
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$17,659,996	\$2,279
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$12,765	\$2
97	Payments to Tax Increment Funds	\$950,000	\$123
99	Inter-government charges not Defined in Other codes	\$685,000	\$88
	Total:	\$19,377,361	\$2,500

La Porte Independent School District Budget Planning Manual Fiscal Year July 1, 2013 to June 30, 2014 Account Code Structure

- » Created by TEA
- » FAR Module (Financial Accounting & Reporting) contains all account codes:
<http://www.tea.state.tx.us/index4.aspx?id=1222> select "Module 1 Financial Accounting and Reporting (FAR)"
- » Account codes are uniform throughout the state, except for locally defined codes



Fund
Codes:
(1XX-8XX)
Account
Group:
(9XX)

Fiscal
Year
Code
(0-9)

Function
Codes:
(11-99)

Sub-Object
Codes
(00-ZZ)

Organization
Codes (001-999)

Program
Intent
Codes
(11-99)

Budget
Manager
Codes
(000-999)

Object Codes:
Assets (1XXX)
Liabilities (2XXX)
Fund Equity (3XXX)
Clearing Accts 4XXX)
Revenues (5XXX)
Expenditures (6XXX)
Other Resources,
Non-Operating Rev
Transfers In (7XXX)
Other Uses,
Non-Operating Exp
Transfers Out (8XXX)

_____ Indicates a mandatory code for State reporting purposes

----- Indicates a code that may be used at local option

La Porte Independent School District
Budget Planning Manual
Fiscal Year July 1, 2013 to June 30, 2014

Fund	Title
100-199 General Fund	
1994	General Fund
200-379 Special Revenue (Federal Funds)	
2114	ESEA, Title I, Part A - Improving Basic Programs
2244	IDEA - Part B, Formula
2254	IDEA - Part B, Preschool
2264	IDEA - Part B, Discretionary
2374	ESEA Title IV - Safe and Drug-Free Schools
2404	National School Breakfast and Lunch Program
2444	Career and Technical - Basic Grant
2554	ESEA, Title II, Part A - Teacher and Principal Training and Recruiting
2634	Title III
2894	Title VI Part A Summer School LEP
380-459 Special Revenue (State Funds)	
3974	Advanced Placement
4044	Student Success Initiative
4104	State Textbook Fund
4294	License Plate Program
460-499 Special Revenue (Local Funds)	
4614	Campus Activity Funds
4804	Aerospace Academy
4814	Education Foundation Grants
4824	School Health Advisory Council
4834	Local Grants/Donations
500-599 Debt Service Funds	
5114	Debt Service Fund
600-699 Capital Projects Funds	
6488	Capital Projects Fund Bond Authorization 2005
6994	Capital Projects Fund Tax Increment
750-799 Internal Service Funds	
7524	Print Shop (Internal Service Fund)
7534	Workers Compensation Insurance (Internal

Fund	Title
800-859 Trust Funds (Fiduciary Fund Types)	
8064	LPHS General Scholarship Fund
8074	DeWalt General Scholarship
8164	Academic Scholarship
8174	Apple Corp Scholarship
8184	Coca Cola Scholarship
8194	Ella Cline Scholarship
8204	Gus Groos Scholarship
8214	Jack Pemberton Scholarship
8224	Judi Roush Dunn Scholarship
8234	Marlene Huber Scholarship
8244	Milan Svambera Scholarship
8254	Susie Weiser Scholarship
8264	VFW Scholarship
8274	Pepsi Scholarship
860-899 Agency Funds (Fiduciary Fund Types)	
8634	Payroll Clearing Fund
8644	Accounts Payable Clearing Fund
8654	Student Activity Funds
8764	Crime stoppers (Locally Defined Agency Funds)
900-902 General Capital Assets and Long-Term Debt	
9014	General Capital Assets
9024	Long-Term Debt

La Porte Independent School District
Budget Planning Manual
Fiscal Year July 1, 2013 to June 30, 2014

Function	Title
00	Undefined (Used with Revenue Accounts Only)
1X Instructional and Instructional Related Services	
11	Instruction
12	Instructional Resources and Media Services (Library)
13	Curriculum Development and Instructional Staff Development
2X Instructional and School Leadership	
21	Instructional Leadership
23	School Leadership
3X Student Support Services	
31	Guidance, Counseling and Evaluation Services
32	Social Work Services
33	Health Services
34	Student (Pupil) Transportation
35	Food Services
36	Extracurricular Activities
4X Administrative Support Services	
41	General Administration
5X Support Services - Non-Student Based	
51	Facilities Maintenance and Operations
52	Security and Monitoring Services
53	Data Processing Services
6X Ancillary Services	
61	Community Services
7X Debt Service	
71	Debt Service
8X Capital Outlay	
81	Facilities Acquisition and Construction
9X Intergovernmental Charges	
91	Contracted Instructional Services Between Public Schools
92	Incremental Costs Associated with Chapter 41, Texas Education Code, Purchase or Sale of WADA
93	Payments to Fiscal Agent/Member Districts of Shared Services Arrangements
95	Payments to Juvenile Justice Alternative Education Program
97	Payments to Tax Increment Fund
99	Other Governmental Charges

La Porte Independent School District
Budget Planning Manual
Fiscal Year July 1, 2013 to June 30, 2014
Sub Object Codes Sorted by Code

Sub Object	Description	Sub Object	Description	Sub Object	Description
00	GENERAL	67	WELDING TRADES	9L	LPHS 5TH STREET REBUILD
01	ART	68	PRODUCTION AGRICULTURE	9M	MISC BOND CONSTRUCTION
02	ENGLISH / LANGUAGE ARTS	70	AUTO BODY REPAIR	A0	MILAN SVAMBERA SCHOLRSHIP
03	CAMPUS NEWSPAPERS	82	ACADEMIC DECATHLON	A1	ACADEMIC SCHOLARSHIP
04	YEARBOOK	83	GOLF	A2	ELL CLINE SCHOLARSHIP
05	TECHNOLOGY	87	CROSS COUNTRY	A3	GUS GROOS SCHOLARSHIP
06	DRAMA	88	POWER LIFTING	A4	JUDI ROUSH DUNN SCHOLRSHIP
07	THESPIANS	89	FOOTBALL	A5	JACK PEMBERTON SCHLRSHIP
08	FOREIGN LANGUAGE	90	TENNIS	A6	MARLENE HUBER MEM.SCHLRSP
09	COOP SUPPLIES	91	VOLLEYBALL	A7	HAROLD BARCLAY SCHOLARSHP
10	ESC10 IMA TECH LENDING PG	92	SOCCER	A8	APPLE CORPS SCHOLARSHIP
11	IA VOCATIONAL DRAFTING	93	SWIMMING	A9	SUSIE WEISER SCHOLARSHIP
12	HISTORY & SCIENCE FAIR	94	BASKETBALL	AC	ATHLETIC CAMP
13	JOURNALISM	95	BASEBALL	AG	AGRICULTURE
14	IA VOCATIONAL WOODWORKING	96	SOFTBALL	AI	ATTENDANCE INCENTIVE
15	PRE-KINDERGARTEN	97	TRACK	AM	ACCELERATED MATH INIT
17	MATH	98	FILM	AR	ACCELERATED READING INI
18	MUSIC	99	TRAINING SUPPLIES	AT	ALTERNATIVE CERT FOR TEA
19	PAPER & XEROX SUPPLIES	1C	DISTRICT TECHNOLOGY CNTR	AV	AVID TUTORS
20	PHYSICAL EDUCATION	1M	MISC CONST-LPHS/STADIUM	BC	BUSINESS CAREERS
21	READING MATERIALS	2C	CONSTRUCTION FOR	BL	BOWLING CLUB
23	SCIENCE	2M	MISC CONST-RIZZUTO REROOF	BM	LPE BP BILINGUAL MATERIALS
24	TEACHING AIDS & MATERIALS	3D	TRANSPORTATION	BP	BULLDOG PRODUCTIONS
25	SOCIAL STUDIES	4A	LAND ACQUISITION S2005A	BY	BAYSHORE ELEMENTARY
26	CENTRAL PRINTING	5A	LPHS RENOVATIONS PKG 1	CA	CATERING
27	HONORS COURSES	5B	BASEBALL FIELD RENOVATION	CC	COCA COLA
31	EMPLOYEE RELATIONS	5C	LPHS PARK LOT/FIELD HOUSE	CI	CAREER IN TEACHING
32	PUBLIC RELATIONS	5D	LPHS RENOVATIONS PKGE 2	D1	CRIME STOPPERS
34	SANITATION SERVICES	5E	LPHS PE CENTER	DC	LPHS DUPONT COMPUTER GRANT
36	NUTRITION EDUCATION	5F	SUPPORT SERVICES	DE	DUAL ENROLLMENT
37	PEST CONTROL	5G	FIFTH GRADE	DF	USDA COMMOD DELIVERY FEE
38	PAPER/PLASTIC	5J	JROTC BUILDING RENOVATION	DI	LXE DUPONT IPOD TOUCH GRANT
42	CUSTODIANS	5K	LPHS STADIUM RENOVATIONS	DL	DUAL LANGUAGE
43	GROUNDS MAINTENANCE	5T	LPHS - THEATRE RENOVATION	DP	LCL GRANT DUPONT DRAFT TABLE
44	GENERAL MAINTENANCE	5W	DEWALT ALTERNATIVE SCHOOL	DW	DISTRICT WIDE PK
45	COMPUTERS	6A	BAKER 6TH MAINT PKGE	DY	DYSLEXIA
46	PLUMBING	6B	BAKER 6TH RENOVATIONS	E0	GRANT-10
47	ELECTRICAL	6C	LA PORTE JUNIOR ADD/RENV	E1	GRANT-1
48	HVAC	6D	BAKER 6TH GR RENOVATIONS	E2	GRANT-2
50	ROOFING	7A	ROOFING PACKAGE	E3	GRANT-3
51	UNIFORMS	8D	OLD FACILITY DEMOLITION	E4	GRANT-4
53	FIRE ALARMS	8F	BAYSHORE ELEM (EXISTING)	E5	GRANT-5
56	PROJECT LEAP	9B	REID ELEMENTARY SCHOOL	E6	GRANT-6
58	VOCATIONAL HOMEMAKING	9C	LOMAX ELEMENTARY SCHOOL	E7	GRANT-7
59	HOMEMAKING FOODS	9D	RIZZUTO ELEMENTARY SCH	E8	GRANT-8
60	VOE	9E	COLLEGE PARK ELEM RENV	E9	GRANT-9
61	VOC HOMEMAKING USEFUL	9F	BAYSHORE ELEM (NEW SCH)	EA	GRANT-A
63	CVAE/ICT COOP SUPPLIES	9G	LA PORTE ELEM RENOVATIONS	EB	GRANT-B
64	CVAE HOME COMMUNITY FOODS	9H	COLLEGE PARK ELEMENTARY	EC	GRANT-C
65	CVAE HOME / COMMUNITY	9J	DEWALT PARKING	ED	SUMMER SPECIAL ED
66	AUTO MECHANICS	9K	LOMAX ELEMENTARY PARKING	EE	GRANT-E

La Porte Independent School District
Budget Planning Manual
Fiscal Year July 1, 2013 to June 30, 2014
Sub Object Codes Sorted by Code

Sub Object	Description	Sub Object	Description	Sub Object	Description
EF	GRANT-F	JY	SCHOLARSHIP - FACULTY	PT	ATHLETIC PLAYOFF
EG	GRANT-G	KD	SCHOOL STORE	RI	LPE READING IS FUN GRANT
EH	GRANT-H	KG	EKG GRANT	RS	RESERVED-ST MNDT'D SETASD
EJ	GRANT-J	KH	G/T SAT	RT	BAKER PPG ART SUPPLY GRANT
EK	GRANT-K	KI	SCIENCE	SC	STATE COMPENSATORY ED
EL	ELEMENTARY	KO	COMMUNITY EDUCATION	SD	STAFF DEVELOPMENT
EM	GRANT-M	KS	FLOWER FUND	SE	SUMMER ELEMENTARY SCHOOL
EN	GRANT-N	KX	PICTURE FUND	SH	SUMMER HIGH SCHOOL
EP	GRANT-P	KY	RE-CYCLE/EARTH SAVE FUND	SJ	SUMMER JUNIOR HIGH SCHOOL
EQ	GRANT-Q	LA	LAUNDRY	SL	SUMMER LEP SCHOOL
ER	GRANT-R	LB	FACULTY FUND	SO	SPECIAL OLYMPICS
ES	GRANT-S	LD	VOC AUTO MECHANIC PARTS	SR	STAFF RETREAT
ET	GRANT-T	LF	VOC AUTO PAINT PARTS	ST	STRENGTH & CONDITIONING
EU	GRANT-U	LG	BAKER LIBRARY BOOK GRANT	TC	TECHNOLOGY CAMP
EV	GRANT-V	LL	LITERACY LIBRARY	TE	TEXAS ESSENENTIAL KNOWLED
EW	GRANT-W	LN	VOCATIONAL DECA CLUB	TK	TAKS
EX	GRANT-X	LO	VOCATIONAL DRAFTING CLUB	TL	TEEN LEADERSHIP
EY	GRANT-Y	LP	VOC FFA CLUB	TO	PTO DONATION JRE
EZ	GRANT-Z	LS	LIFE SKILLS	TR	TRUTH
FA	FELLOWSHIP-CHRISTIAN ATHL	MA	VOC WELDING PARTS	TW	LXE TEXAS WILDLIFE GRANT
FC	FINE ARTS CAMP	MB	VOC WOODWORKING CLUB	TX	TEXTBOOK CUSTODIAN
GA	ART FEES	ME	CPE COUGAR FUND	UE	SHATTERED DREAMS
GB	BOYS ATHLETICS	MF	DONATION FUND	VF	VFW SCHOLARSHIP
GC	AWARDS RECEPTION	MJ	PTO BUS TRIPS	VP	VOUCHER PROGRAM
GF	GOLF CART	MK	CPE HOME READERS	VR	504-VOCATIONAL REHAB ACT
GK	DESKTOP PUBLISHING	MM	MONEY MANAGEMENT	WM	WAL MART LIBRARY GRANT BAKER
GO	EXAM FEES	MP	LPHS POH MARITIME ACADEMY	X1	PUBLIC ANNOUNCEMENT SYSTEM
GW	INDUSTRIAL ARTS	NE	OTHER THAN ELEMENTARY	XG	LPE EXXON MATH/SCIENCE GRANT
GZ	LIBRARY FINES	NG	INSTRUMENT/UNIFORMS FEE	XH	SPECIAL SERVICE EXXON HEALTH
HB	HOMEBOUND INSTRUCTION	NM	AP PSYCHOLOGY	XX	PROJECT MANAGEMENT
HD	LA PORTE HEAD START	NP	PEMBERTON PLANETARIUM MAI	XY	PROJECT CONSULTING SERVIC
HF	SCHOOL SUPPLIES	NQ	CONCESSIONS ATHLETICS	XZ	BUILDERS CONTINGENCY
HI	STUDENT COUNCIL	NV	PE ACTIVITY - HS	YA	BUSINESS-FINANCE SOFTWARE
HJ	SUMMER SCHOOL FEES	OH	MATH DEPT	YB	BASEBALL FIELD RENOVATION
HK	TEXTBOOKS FEES	OI	CAREER TECH	YC	CURRICULUM FINE ARTS
HM	YEARBOOK SALES	OK	VENDING MACHINES	YD	DESKTOPS
HN	PARTNERS IN EDUCATION	ON	STUDENT FEES	YE	ELEMENTARY SCHOOL S2005A
HP	HEPATITIS B VACCINE	OR	BAYSHORE OLYMPICS	YF	LAB FURNITURE
HT	JUNIOR ACHIEVEMENT	OT	ENVIRONMENTAL IMPROVEMENT	YH	CABLING
HV	LIBRARY ACTIVITY FUND	OV	PE UNIFORM FEES	YI	CURRICULUM SOFTWARE
HZ	LOCK FUND	P1	ATHLETIC PLAYOFF GAME 1	YJ	STUDENT LAPTOP INITIATIVE
IK	HURRICANE IKE	P2	ATHLETIC PLAYOFF GAME 2	YL	CURRICULUM LIBRARY BOOKS
IM	SCHOOL IMPROVEMENT PROGRM	P3	ATHLETIC PLAYOOF GAME 3	YM	ADMIN ROOF S2005A
IP	INSURANCE-PARTICIPATION	P4	ATHLETIC PLAYOFF GAME 4	YN	NETWORK
IQ	HONOR ROLL	PA	PAINT	YP	PRINTERS
IT	INSTRUCTIONAL TECHNOLOGY	PC	FOOD SERVICE OTHER SUPP	YS	SCIENCE-BOND S2005A
IY	IYG GRANT	PD	POLICE DEPARTMENT CRIME	YT	TECHNOLOGY DEPT S2005A
JF	GIRLS ATHLETICS	PG	PRE-KINDERGARTEN GRANT	YU	TECHNOLOGY KRONOS UPGRADE
JH	BOOK FAIR	PK	PRE-KINDERGARTEN	YV	TECHNOLOGY MISCELLANEOUS
JO	FUND RAISER	PL	PLATO	YW	WIRELESS
JW	ROTC CLUB	PP	PRACTICAL PARENTING/PEP	YX	OTHER USES S2005A
JX	SCHOLARSHIP FUND	PS	PEPSI SCHOLARSHIP	ZZ	CONTINGENCY

La Porte Independent School District
Budget Planning Manual
Fiscal Year July 1, 2013 to June 30, 2014

Organization Code	Description
001-040 High School Campuses	
001	LA PORTE HIGH SCHOOL
002	DEWALT HIGH SCHOOL
009	HIGH POINT ALT SCHOOL
032	JUVENILE JUSTICE ALT.ED.P
041-100 Junior High/Middle School	
041	LA PORTE JR HIGH
042	BAKER JR HIGH
043	LOMAX JR HIGH
101-698 Elementary School Campuses	
101	JENNIE REID ELEMENTARY
102	HERITAGE ELEMENTARY
103	LA PORTE ELEMENTARY
104	BAYSHORE ELEMENTARY
105	COLLEGE PARK ELEMENTARY
106	LOMAX ELEMENTARY
107	RIZZUTO ELEMENTARY
699 Summer School Organization	
699	SUMMER SCHOOL CAMPUS
700 Organization Units Administrative	
701	SUPERINTENDENT'S OFFICE
702	BOARD OF TRUSTEES
703	TAX APPRAISAL/COLLECTION
750	GENERAL ADMINISTRATION
900 Undefined Organizational Units	
999	DISTRICT WIDE SERVICES

La Porte Independent School District
Budget Planning Manual
Fiscal Year July 1, 2013 to June 30, 2014

Program Intent Codes	Description
00	REVENUES
1X Basic Services	
11	Basic Educational Service
2X, 3X Enhanced Services	
21	Gifted and Talented
22	Career and Technical
23	Services to Students with Disabilities (Special Education)
24	Accelerated Education
25	Bilingual Education and Special Language Programs
26	Nondisciplinary Alternative Education Programs - AEP Services
28	Disciplinary Alternative Education Program - DAEP Basic Services
29	Disciplinary Alternative Education Program - DAEP State Compensatory Education Supplemental Costs
30	Title I, Part A School wide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students
31	High School Allotment
32	Pre Kindergarten
9X Other	
91	Athletics and Related Activities
99	Undistributed

La Porte Independent School District
Budget Planning Manual
Fiscal Year July 1, 2013 to June 30, 2014

Budget Manager Code	Budget	Budget Manager
000	PAYROLL ACCOUNTS	Business/HR
010	LA PORTE HIGH SCHOOL	Todd Schoppe
011	LA PORTE JUNIOR HIGH	Cynthia Anderson
012	BAKER 6TH GRADE	Camilla Whitlock
013	LOMAX JR HIGH	Danette Tilley
014	JENNIE REID	Patty Herrera-Johnson
015	HERITAGE ELEMENTARY	Grisel Wallace
016	LA PORTE ELEMENTARY	Angie Garza-Viator
017	BAYSHORE ELEMENTARY	Vickie Gentile
018	COLLEGE PARK	Vicki Defee
019	LOMAX ELEMENTARY	Alicia Upchurch
020	RIZZUTO ELEMENTARY	Deanna Narcisse
021	DE WALT ALTERNATIVE SCHL	Debbie Stewart
023	CAREER AND TECHNICAL ED	Debbie Seibert
024	BAND	Matthew Burke
025	CHOIR	Matthew Burke
026	ORCHESTRA	Matthew Burke
027	CHATOS	Matthew Burke
028	FINE ARTS	Matthew Burke
029	CHEERLEADING	Wesley Wallace
030	SUPERINTENDENT	Lloyd Graham
031	BUSINESS OFFICE	Rhonda Cumbie
032	PERSONNEL OFFICE	Isela Montes
034	MAINTENANCE/CAPITAL PROJ	Corey Marlar
035	TRANSPORTATION	Corey Marlar
036	BOYS ATHLETICS	Jeff LaReau
037	GIRLS ATHLETICS	Jeff LaReau
038	HIGH SCHOOL ALLOTMENT	David Knowles/Linda Wadleigh
039	SPECIAL PROGRAMS	April Fox
040	STATE/FED PROGRAMS	Vonn Murray
041	SECONDARY EDUCATION	David Knowles
042	ELEMENTARY EDUCATION	Jewel Whitfield
043	TECHNOLOGY	Eddie Hill
044	COMMUNICATIONS/PUBLIC/PIO	Terri Cook
045	INSTRUCTIONAL TECHNOLOGY	Eddie Hill
047	DEPUTY SUPERINTENDENT	Linda Wadleigh
054	SCHOOL NUTRITION	Yvonne Bennett
061	ASSISTANT SUPERINTENDENT	Mike Clausen
090	SUPERINTENDENT-CHAPTER 41	Lloyd Graham

La Porte Independent School District
Budget Planning Manual
Fiscal Year July 1, 2013 to June 30, 2014

Account	Description	Account	Description
6100 Payroll Costs		6320 Textbooks and Other Reading Materials	
6110 Teachers and Other Professional Personnel		6321	Textbooks
6112	Salaries / Wages - Substitute Teachers	6325	Reading Materials
6118	Extra Pay - Professionals	6326	Subscriptions
6119	Salaries / Wages - Teachers/Professionals	6329	Reading Materials
6120 Support Personnel		6330 Testing Materials	
6121	Extra Duty & OT - Support Staff	6339	Testing Materials
6122	Salaries Support Staff Substitutes	6340 Food Service and Other Resale Items	
6128	Salaries / Wages - Part-time & Substitutes	6341	Food
6129	Salaries / Wages - Support Staff	6342	Non-Food
6130 Employee Allowances		6343	Food Items for Sale
6137	Sick Leave Payoff	6344	USDA Commodities
6138	Vacation Payoff	6348	Food Supplies - Locally Defined
6139	Employee Allowances	6349	Food Service Supplies - Misc
6140 Employee Benefits		6390 Supplies and Materials - General	
6141	Social Security / Medicare	6395	Supplies - Audio / Visual
6142	Group Health and Life Insurance	6396	Supplies - Computer
6143	Workers' Compensation	6397	Freight & Postage
6144	TRS On-Behalf Payments	6398	Central Printing
6145	Unemployment Compensation	6399	General Supplies (6399.EA for Employee Appreciation)
6146	TRS Care / Statutory Minimum Payments	6400 Other Operating Costs	
6149	Disability	6410 Travel, Subsistence and Stipends	
6200 Professional and Contracted Services		6411.IS	Travel & Subsistence - Employee Only, In State
6210 Professional Services		6411.OS	Travel & Subsistence - Employee Only, Out of State
6211	Legal Services	6412.IS	Travel & Subsistence - Students, In State
6212	Audit Services	6412.OS	Travel & Subsistence - Students, Out of State
6213	Tax & Appraisal Collection	6419.IS	Travel & Subsistence - Non-Employees, In State
6218	Contract Serv/Tchr/Xduty	6419.OS	Travel & Subsistence - Non-Employees, Out of State
6219	Professional Services	6420 Insurance and Bonding Costs	
6220 Tuition and Transfer Payments		6425	Property Insurance
6221	Staff Tuition & Related Fees - Higher Ed	6427	Bonding Expenses
6222	Student Tuition - Public Schools	6429	Insurance / Other Liability
6223	Student Tuition - Other Than to Public Sch	6430 Election Costs	
6224	Student Attendance Credits	6439	Election Costs
6229	Tuition & Transfer Payments	6490 Miscellaneous Operating Costs	
6230 Education Service Center Services		6492	Payments to Fiscal Agents
6239	Education Service Center Services	6494	Reclass Transportation Expenditures
6240 Contracted Maintenance and Repair Services		6495	Dues
6244	Contracted Maintenance & Repair	6498	Awards
		Miscellaneous Operating Costs (6499.EA for Employee Appreciation)	
6245	Contracted Maintenance & Repair	6499	Employee Appreciation)
6248	Contracted Maint & Repair Bldg/Grounds	6500 Debt Service	
6249	Contracted Maintenance & Repair	6510 Debt Principal	
6250 Utilities		6511	Bond Principal
6255	Utilities - Water / Trash Disposal	6520 Interest Expenditures/Expenses	
6256	Utilities - Telephone, Fax & Pagers	6521	Interest on Bonds
6257	Utilities - Electricity	6524	Amortz of Bond/Other Debt
6258	Utilities - Gas	6525	Amortization Prem/Discount on Bonds
6260 Rentals - Operating Leases		6590 Other Debt Service Expenditures/Expenses	
6264	Rentals / Operating Leases - Xerox	6599	Other Debt Service Fees
6269	Rentals / Operating Leases	6600 Capital Outlay - Land, Buildings and Equipment	
6290 Miscellaneous Contracted Services		6610 Land Purchase and Improvement	
6291	Consulting Services	6619	Land Purchase / Improvement
6299	Miscellaneous Contracted Services	6620 Building Purchase, Construction or Improvements	
6300 Supplies and Materials		6625	Bldg Construction - Professional Serv
6310 Supplies and Materials for Maintenance and/or		6626	Bldg Construction - Design & Fees
6311	Gasoline & Other Fuels for Vehicles & Buses	6629	Bldg Purchase/Construction/Improv
6315	Supplies - Custodial	6630 Furniture and Equipment	
6316	Supplies - Electrical / HVAC / MEP	6631	Vehicles
6317	Supplies - Tires / Tubes	6639	Furniture, Equipment & Software
6318	Supplies - Oil / Grease	6660 Library Books and Media	
6319	Supplies - Maintenance & Operations	6669	Library Books & Media