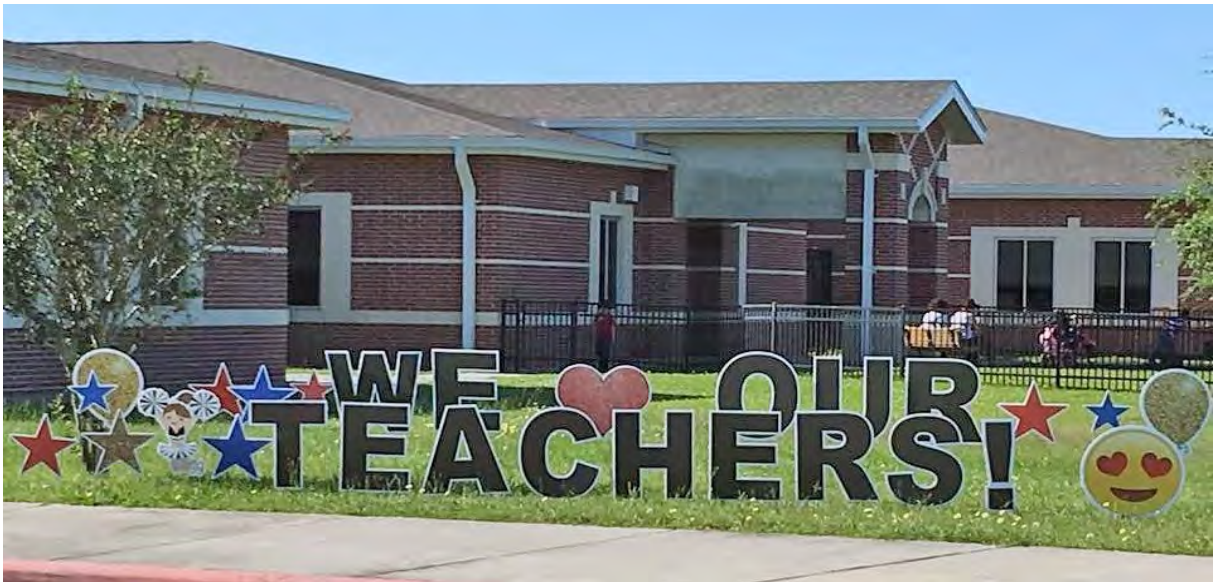


La Porte Independent School District

1002 San Jacinto St.
La Porte, Texas 77571

2018-2019 ADOPTED BUDGET



Effective
July 1, 2018 - June 30, 2019

Every Student's Success is our # 1 Priority



La Porte Independent School District

Adopted Budget 2018-2019

Effective: July 1, 2018 to June 30, 2019

Issued by Finance Office

Rhonda Cumbie
Chief Financial Officer

Thad Lasater
Director of Finance

Scott Kohler
Accountant

La Porte Independent School District

1002 San Jacinto Street

La Porte, Texas 77571

www.lpisd.org

Introductory Section

The following document represents the financial plan for La Porte Independent School District for the 2018-2019 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.



La Porte Independent School District

Principal Officials

BOARD OF TRUSTEES

Board of Trustees	Length of Service	Term Expires	Occupation
Ms. Dee Anne Thomson President	8 Years	2019	Customer Service Supervisor
Mr. David Janda Vice President	6 Years	2021	Teacher
Ms. Lois Rogerson Secretary	5 Years	2020	Retired Teacher
Ms. Kathy Green Trustee	14 Years	2020	Training Coordinator
Mr. Dennis Slate Trustee	1 Year	2020	Retired
Mr. Lee Wallace Trustee	8 Years	2021	HSSE Tech
Ms. Charlcya Wheeler Trustee	14 Years	2019	Retired

ADMINISTRATIVE OFFICIALS

Official	Length of Service	Position
Mr. Lloyd W. Graham	10 Years	Superintendent of Schools
Ms. Rhonda Cumbie	10 Years	Chief Financial Officer
Dr. Linda Wadleigh	18 Years	Deputy Superintendent
Mr. Mike Clausen	49 Years	Deputy Superintendent
Ms. Danette Tilley	14 Years	Executive Director, Secondary Education
Ms. Jewel Whitfield	18 Years	Executive Director, Elementary Education
Ms. Cynthia Anderson	14 Years	Executive Director, Special Programs
Dr. Vonn Murray	12 Years	Executive Director, State/Federal Programs & Assessment
Ms. Angela Garza-Viator	20 Years	Executive Director, Human Resources

La Porte Independent School District

Executive Summary

2018-2019

The 2018-2019 adopted budget includes the following assumptions:

Tax rate as recommended	Maintenance & Operations	\$ 1.170
	Debt Service	0.210
	Total Rate	<u>\$ 1.380</u>

Assumes 100% collection to include delinquency and penalty and interest

HCAD's Estimated Taxable Value for 2018:	\$ 9,988,456,388
Chambers County Estimated Taxable Value for 2018:	659,130
Total Estimated Taxable Value for Debt Service	<u>9,989,115,518</u>
Chapter 313 Abatement	1,083,013,408
Adjusted Taxable Value for Maintenance & Operations	<u>\$ 8,906,102,110</u>

Recapture for 2019 budget uses 2017 CPTD property values and 2018 local property tax roll value. A year in which the certified value does not increase means an overall decrease in funding illustrated by an increase in recapture.

Projected enrollment	7,496
Projected Average Daily Attendance	7,003
Projected Weighted Average Daily Attendance	9,262

The District's funding is based on weighted average daily attendance which is average daily attendance weighted for instructional needs of each individual child. The District's enrollment and average daily attendance were severely impacted by Hurricane Ike and was made worse by the impact of Hurricane Harvey. For FY 2018 the District's ADA was 7,003 as compared to 7,440 before Hurricane Ike and 7,182 before Hurricane Harvey.

Personnel / Payroll

TRS Changes

TRS Active Care rates increased. Last year for the Active Care II plan there was a 5%; 2.25% for Active Care Select; no increase for Active Care High Deductible. For 2018-19, Active Care II plan has 9.5% increase and the plan is being phased out, Plan II is only available to those currently on Plan II. TRS Select increased 5% and TRS High Deductible increased 4.5%

Adopted Budget Staffing

The budget as proposed to the board of trustees did not include a general pay increase, however, the budget adopted by the board of trustees includes a 2% general pay increase.

Recapture cost Local Revenue is reflected net of \$44,689,195 for estimated recapture costs (Option 3) for the 2018-19 school year.

Financial Information

www.lpisd.org

Budget Documents

Audit Reports

Check Registers

Tax Rate Information

Debt Information

La Porte Independent School District
Budget and Tax Rate Planning and Adoption Calendar
Fiscal Year 2018-2019

State law states the budget must be prepared by June 19 and adopted by June 30.
La Porte Independent School District has a fiscal year of July 1 to June 30.

January 2018						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2018						
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 2018						
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 2018						
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 2018						
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 2018						
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	Area of Responsibility	Activity
January 2018	1/15/2018	Cabinet	Development of Planning Assumptions
	1/29/2018	Cabinet	Preliminary Budget Planning 2018-2019
February 2018	2/12/2018	Cabinet, Principals, Directors	Student Enrollment Projections
	2/19/2018	Cabinet, Principals, Directors	Staffing/Positions Guidelines
	Various	Budget Managers	Mandatory Budget Training
	Various	Budget Managers	Mandatory Budget Training
March 2018	3/9/2018	Budget Managers	Campus/Departmental Budgets data entry must be done
	3/20/2018	Budget Managers	Campus/Department signed Budget due to Business Office
	3/26/2018	Cabinet	Budget Review, Enrollment Trends, Historical Financial Data
	3/26/2018	Cabinet	Revenue, Expenditure, and Fund Balance Projections
April 2018	4/10/2018	School Board/Administration	Board to Set Board Budget Meetings and Budget Assumptions
	4/25/2018	Chief Appraiser	Chief Appraiser certifies estimates of taxable values
May and June 2018	5/31/2018	Chief Financial Officer	Notice of Budget Adoption published in Bay Area Observer (publish 6/7/18)
	5/22/2018	School Board/Administration	Board Meeting-Discussion and Review of Tax Rate Adoption
	6/12/2018		Budget Assumptions
	6/19/2018	School Board/Administration	Board Workshop-Public Hearing on Proposed Budget, Budget Adoption,

Note: Calendars are highlighted for board meeting/workshops.

**La Porte Independent School District
Board Goals and District Performance Objectives from 2017-2018 DIP
Budget 2018-2019**

Board Goal #1

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

1. Increase the performance of all students and student subgroups on STAAR in grades 3-11 to 93% at Approaches Grade Level, 61% at Meets Grade Level, and 27% at Masters Grade Level. (Student Achievement Scores taken from Texas Higher Education Coordinating Board 60x30TX plan)
2. Increase the performance and participation of all students and student subgroups for College, Career and Military Ready (CCMR) to include SAT, ACT, or TSIA, Dual Credit, AP Exams, College Prep Course, Associates Degree; Industry Certifications, Enlisting in US Armed Forces. (Measures/targets will be determined by the Commissioner TBA.)
3. Develop and implement a plan for the effective use of technology in the instructional environment.
4. Integrate the Technology Applications TEKS into the core curriculum as evidenced by all students incorporating technology projects in each core area annually.
5. Implement a comprehensive Gifted and Talented program that provides enriched educational experiences for GT students.
6. Increase productive participation in the district wide performing and visual arts programs.

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 by assuring near 100% functionality of bus video cameras and providing annual student behavior management training of all drivers and safety observers, as documented by maintenance and training records, and records of bus discipline offenses.
4. Address campus gang behavior within the Behavior Intervention Program by utilizing an experienced gang behavior consultant, mediator and relevant best practices, as evidenced by the number of gang behavior interventions, mediations and PEIMS records of gang-related offenses.
5. Reduce the number of drug-related offenses by utilizing drug resistance education, random drug testing, and recommended medical impairment assessment instrument to deter and detect drug-related offenses on district campuses, as evidenced by PEIMS records of drug offenses.
6. Reduce incidences and/or minimize the impact of bullying by utilizing bully-prevention education and assertive campus bullying prevention plans, as evidenced by PEIMS records of bullying offenses.
7. Conduct a semi-annual review of discipline data to assess equity in DAEP placements and consistency in discipline reporting and implementation of consequences.

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.

**La Porte Independent School District
Board Goals and District Performance Objectives from 2017-2018 DIP
Budget 2018-2019**

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.
4. Promote La Porte ISD to prospective residents and those in other communities.
5. Make use of social media to communicate with LPISD parents and community members.

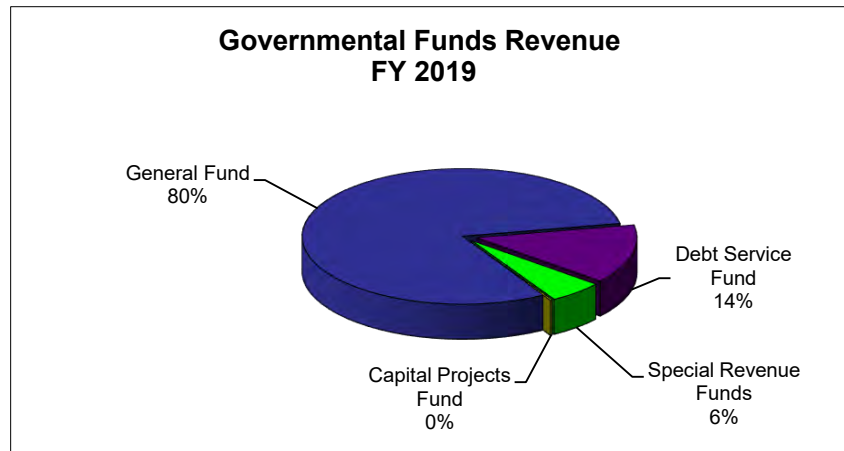
Board Goal # 5

Ensure and demonstrate efficient and effective use of district resources.

1. Fully utilize the transportation inventory system to properly track transportation parts and supplies in an effort to provide maintenance and repairs in a timely manner.
2. Change training from annually to monthly in the areas of transportation safety and driving skills.
3. Increase the safety and security of students utilizing district transportation by replacing 25% of the obsolete bus video surveillance systems with SD Card Technology.
4. Implement plan to recruit bus drivers and monitor staff to fill vacancies
5. Provide additional measures to increase safety and security for students and drivers.
6. Annually evaluate kitchen equipment on all campuses and replace substandard equipment.
7. Implement plan to recruit kitchen staff to fill vacancies.
8. Continue to provide employees with professional development opportunities to meet USDA Professional Standards requirements.
9. Increase student meal participation.
10. Increase efficiency and effectiveness of maintenance and custodial services.
11. Investigate adequate ratio of custodial staff to building square footage.
12. Implement an electronic contract management system.
13. Implement a student/campus activity funds manual.
14. Support and improve infrastructure to meet the academic and business needs of the district as approved in the 2014 bond program.

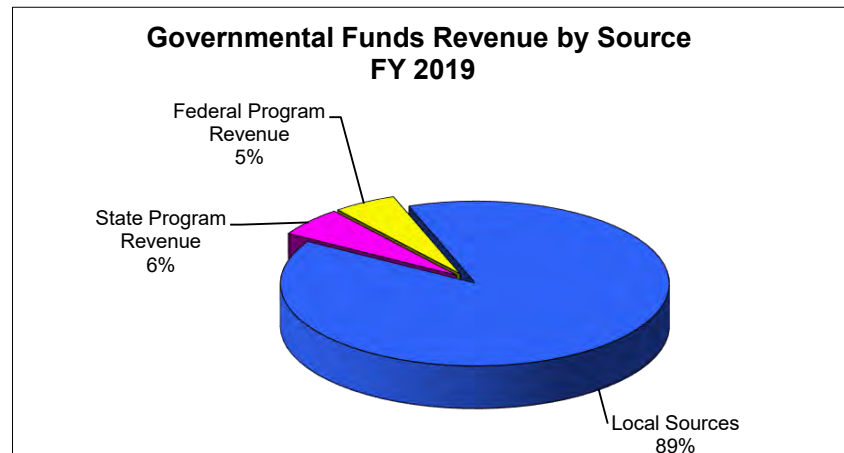
**La Porte Independent School District
Governmental Funds Revenue
2018-2019**

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.



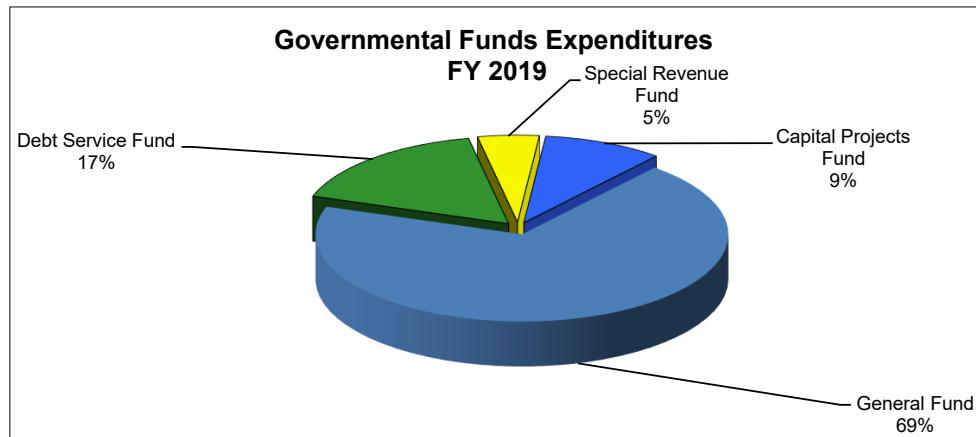
Total Governmental Funds Revenue - Budget FY 2019

Description	Total Revenue	Local Sources	State Program Revenue	Federal Program Revenue
General Fund	\$ 118,018,081	\$ 108,370,130	\$ 8,381,951	\$ 1,266,000
Debt Service Fund	20,655,000	20,655,000	-	-
Special Revenue Funds	8,000,161	1,525,000	24,000	6,451,161
Capital Projects Fund	300,000	300,000	-	-
Total Revenue	<u>\$ 146,973,242</u>	<u>\$ 130,850,130</u>	<u>\$ 8,405,951</u>	<u>\$ 7,717,161</u>



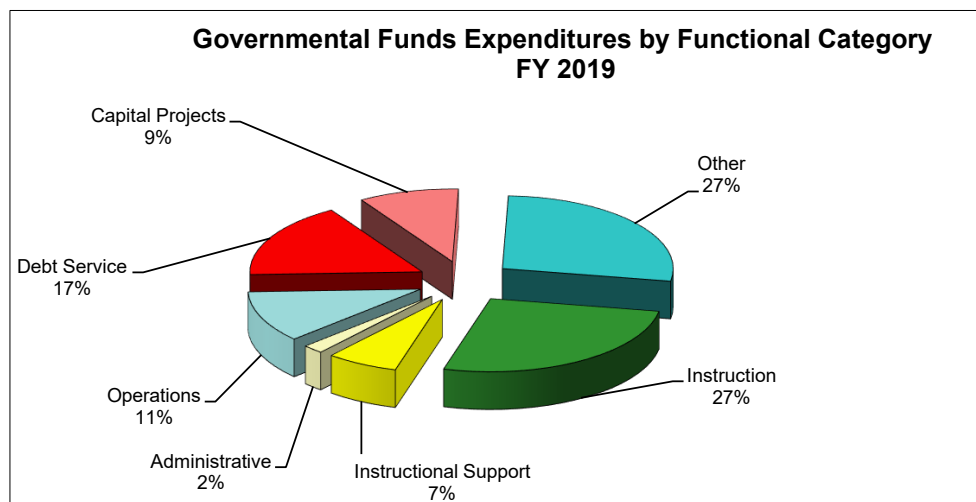
La Porte Independent School District Governmental Funds Expenditures 2018-2019

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.



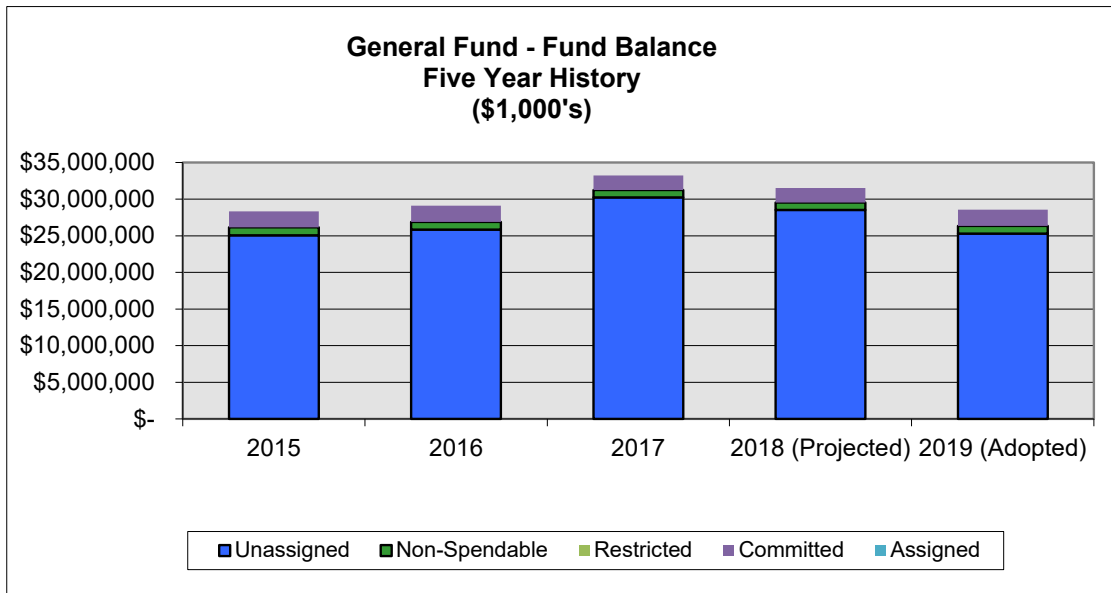
Total Governmental Funds Expenditures - Budget FY 2019

Description	Total Expenditures	General Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds
Instruction	\$ 46,617,752	\$ 43,254,997	\$ -	\$ 3,362,755	\$ -
Instructional Support	11,788,948	11,394,998		393,950	
Administrative	3,391,644	3,391,644			
Operations	19,889,905	15,323,201		4,566,704	
Debt Service	29,347,200	-	29,347,200		
Capital Projects	16,492,291	-	-	-	16,492,291
Other	47,697,507	47,590,507		107,000	
	\$ 175,225,247	\$ 120,955,347	\$ 29,347,200	\$ 8,430,409	\$ 16,492,291



La Porte Independent School District
General Fund - Projected Fund Balance
2018-2019

The District has an undesignated fund balance projection of \$26.8 million. This is equal to approximately 4 months operating expenditures net of recapture 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 a 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
Projected Enrollment by Campus**

Campus	2018/2019 Projected Enrollment	2017/2018 as of 5-24-2018	2016/2017 Actual Enrollment	2015/2016 Actual Enrollment	2014/2015 Actual Enrollment	2013/2014 Actual Enrollment	2012/2013 Actual Enrollment	2011/2012 Actual Enrollment	2010/2011 Actual Enrollment	2009/2010 Actual Enrollment	2008/2009 Actual Enrollment
La Porte HS	2,044	2,044	2,219	2,266	2,119	2,190	2,168	2,109	2,183	2,192	2,195
DeWalt HS	100	100	58	48	59	63	56	70	67	77	86
La Porte JH	567	567	584	550	553	555	536	560	553	535	594
Lomax JH	608	608	594	612	626	608	611	635	581	578	612
Baker 6th Grade	547	547	576	580	567	532	625	550	608	579	559
Secondary Total	3,866	3,866	4,031	4,056	3,924	3,948	3,996	3,924	3,992	3,961	4,046
Bayshore	575	575	562	533	510	530	577	543	532	340	375
College Park	453	453	467	478	507	461	462	479	474	493	503
Heritage	519	519	547	553	558	599	610	633	647	698	636
La Porte	547	547	545	540	479	488	502	530	522	588	579
Lomax	488	488	513	532	540	517	519	540	534	591	583
Reid	456	456	470	462	505	483	484	497	515	537	534
Rizzuto	592	592	578	584	609	586	579	593	585	610	638
Elementary Total	3,630	3,630	3,682	3,682	3,708	3,664	3,733	3,815	3,809	3,857	3,848
District Total	7,496	7,496	7,713	7,738	7,632	7,612	7,729	7,739	7,801	7,818	7,894
Student Increase Over Prior Year	-	(217)	(25)	106	20	(117)	(10)	(62)	(17)	(76)	(33)
Refined Average Daily Attendance	7,003.250	7,003.250	7,182.861	7,242.041	7,128.492	7,129.209	7,217.869	7,260.558	7,235.544	7,269.846	7590.439*
Weighted Average Daily Attendance	9,261.540	9,261.540	9,417.010	9,469.187	9,316.832	9,268.249	9,177.043	8,801.357	9,302.456	9,484.870	9774.552*

*2008/2009 Refined ADA and WADA reflect the hold harmless numbers made possible by HB 4102 in the wake of Hurricane Ike, not the districts actual ADA.

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Summary of 2018-2019 Adopted Budget

	2017-2018 Total for Major Fund Groups	General Fund	Debt Service Fund	Food Service Fund	2018-2019 Total for Major Fund Groups	2017-2018 Projection Per Student	2018-2019 Projection Per Student
Local Revenue	\$ 134,566,798	\$ 108,370,130	\$ 20,655,000	\$ 1,525,000	\$ 130,550,130	\$ 17,952	\$ 17,416
State Revenue	7,479,768	8,381,951		24,000	8,405,951	998	1,121
Federal Revenue	3,926,894	1,266,000		2,587,456	3,853,456	524	514
TOTAL REVENUES	145,973,460.00	118,018,081	20,655,000	4,136,456	142,809,537	19,474	19,051
Instruction:							
11 Instruction	39,852,562	42,016,819	-	-	42,016,819	5,317	5,605
12 Instrctn'l Resources & Media	450,127	452,511			452,511	60	60
13 Staff Development	763,128	726,267			726,267	102	97
95 Juvenile Justice Alt Ed	19,800	59,400			59,400	3	8
Total - Instruction	41,085,617	43,254,997	-	-	43,254,997	5,481	5,770
Instructional Support:							
21 Instructional Administration	842,818	927,378	-	-	927,378	112	124
23 Campus Administration	4,291,710	4,497,502			4,497,502	573	600
31 Guidance & Counseling	2,535,301	2,927,493			2,927,493	338	391
32 Social Work Services	231,422	313,966			313,966	31	42
33 Health Services	857,062	910,295			910,295	114	121
36 Cocurricular Activities	1,458,870	1,818,364			1,818,364	195	243
Total - Instructional Support	10,217,183	11,394,998	-	-	10,622,527	1,363	1,379
Administrative:							
41 General Administration	2,978,760	3,391,644	-	-	3,391,644	397	452
Total - Administration	2,978,760	3,391,644	-	-	3,391,644	397	452
Operations:							
34 Student Transportation	2,807,383	3,146,492	-	-	3,146,492	375	420
35 Food Service	4,205,501	-		4,510,704	4,510,704	561	602
51 Plant Maintenance & Operations	7,806,009	8,539,436		56,000	8,595,436	1,041	1,147
52 Security Services	1,276,459	2,066,559			2,066,559	170	276
53 Data Processing	1,580,842	1,570,714			1,570,714	211	210
Total - Operations	17,676,194	15,323,201	-	4,566,704	19,889,905	2,358	2,653
Debt Service:							
71 Debt Services	35,159,767	-	29,347,200	-	29,347,200	4,690	3,915
Total - Debt Service	35,159,767	-	29,347,200	-	29,347,200	4,690	3,915
Other							
61 Community Services	25,284	44,600	-	-	44,600	3	6
91 Contracted Instructional Services	31,237,688	44,689,195			44,689,195	4,167	5,962
93 Shared Service Arrangements	108,101	155,998			155,998	14	21
97 Payments to Tax Increment Fund	2,054,938	1,700,714			1,700,714	274	227
99 Tax Appraisal & Collection	964,114	1,000,000			1,000,000	129	133
Total - Other	34,390,125	47,590,507	-	-	106,284,907	4,588	14,179
TOTAL EXPENDITURES, OTHER RESOURCES/USES OF FUNDS	141,507,646	120,955,347	29,347,200	4,566,704	154,869,251	18,878	20,660
Impact on Fund Balance	4,465,814	(2,937,266)	(8,692,200)	(430,248)	(12,059,714)		
Fund Balance - Beginning	45,138,592	31,507,084	18,338,139	951,713	50,796,935		
Fund Balance - Ending	\$ 49,604,406	\$ 28,569,818	\$ 9,645,939	\$ 521,465	\$ 38,737,221		
Estimated Students in Enrollment						7,496	7,496

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
2018-2019 Adopted Budget

GENERAL FUND - SUMMARY

		2016-2017 Actual	2017-2018 Amended Budget	2017-2018 Estimated Actual	2018-2019 Adopted Budget	Delta to 2017-2018 Est Actual
Codes Revenues:						
5700	Local Revenue	\$ 97,623,840	\$ 97,967,445	\$ 97,773,410	\$ 108,370,130	\$ 10,596,720
5800	State Revenue	7,097,589	6,748,874	6,753,482	8,381,951	1,628,469
5900	Federal Revenue	1,515,693	1,329,000	1,341,465	1,266,000	(75,465)
	Total Revenues	106,237,122	106,045,319	105,868,357	118,018,081	12,149,724
Expenditures:						
Operating						
11	Instruction	39,852,562	41,087,094	41,040,442	42,016,819	976,377
12	Instrctn'l Resources & Media	450,127	460,555	443,183	452,511	9,328
13	Staff Development	763,128	728,165	698,336	726,267	27,931
21	Instructional Administration	842,818	933,212	880,096	927,378	47,282
23	Campus Administration	4,291,710	4,433,985	4,390,082	4,497,502	107,420
31	Guidance & Counseling	2,535,301	2,861,484	2,846,427	2,927,493	81,066
32	Social Work Services	231,422	305,163	277,742	313,966	36,224
33	Health Services	857,062	906,924	898,570	910,295	11,725
34	Student Transportation	2,807,383	2,964,617	2,923,368	3,146,492	223,124
36	Cocurricular Activities	1,458,870	1,825,753	1,786,566	1,818,364	31,798
41	General Administration	2,978,760	3,327,045	3,288,539	3,391,644	103,105
51	Plant Maint & Operations	7,765,509	8,181,316	8,131,231	8,539,436	408,205
52	Security Services	1,276,459	1,483,293	1,437,517	2,066,559	629,042
53	Data Processing	1,580,842	1,550,062	1,518,084	1,570,714	52,630
61	Community Services	25,284	44,600	38,157	44,600	6,443
Intergovernmental						
91	Contracted Instructional Services					
	Between Public Schools	31,237,688	35,037,809	34,651,299	44,689,195	10,037,896
93	Shared Service Agreement	108,101	111,516	111,516	155,998	44,482
95	Juvenile Justice Alt Ed	19,800	19,800	19,800	59,400	39,600
97	Payments to Tax Increment Fund	2,054,938	1,430,000	1,235,121	1,700,714	465,593
99	Tax Appraisal & Collection	964,114	994,000	993,774	1,000,000	6,226
	Total Expenditures	102,101,878	108,686,393	107,609,850	120,955,347	13,345,497
Other Financing Sources (Uses)						
7915	Transfers in	6,300	8,313	8,313	-	(8,313)
8911	Transfers out	-	(204)	(204)	-	204
7080	Total Other Financing Sources (Uses)	6,300	8,109	8,109	-	(8,109)
1200	Impact on Fund Balance	4,141,544	(2,632,965)	(1,733,384)	(2,937,266)	(1,203,882)
0100	Fund Balance - Beginning 199	29,098,923	33,240,467	33,240,467	31,507,084	(1,733,384)
3000	Fund Balance - Ending 6/30	\$ 33,240,467	\$ 30,607,502	\$ 31,507,084	\$ 28,569,818	\$ (2,937,266)

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

	2016-2017 Actual	2017-2018 Amended Budget	2017-2018 Estimated Actual	2018-2019 Adopted Budget	Delta to Est Actual
Tax Rate	\$1.04		\$1.04	\$1.17	\$0.00
Taxable Values	\$ 8,168,361,975	\$ 8,816,626,809		\$ 8,906,102,109	\$89,475,300
LOCAL REVENUES:					
Property Taxes, Current Year	\$ 83,605,751	\$ 88,867,089	\$ 88,867,089	\$ 102,907,742	\$ 14,040,653
Property Taxes, Previous Years	245,488	246,791	246,791	246,791	-
Less: Recapture Costs	(31,237,688)	(35,037,809)	(34,651,299)	(44,689,195)	(10,037,896)
Net Local M&O Revenue	52,613,551	54,076,071	54,462,581	58,465,338	4,002,757
Penalties, Interest & Other Taxes	1,425,502	671,110	671,110	500,000	(171,110)
Tuition & Fees	19,432	17,000	16,730	14,240	(2,490)
Investment Earnings	268,684	595,848	595,848	500,000	(95,848)
Miscellaneous Local Revenue	11,914,529	6,925,692	7,281,927	4,104,357	(3,177,570)
Athletic Revenues	144,454	93,915	93,915	97,000	3,085
Total Local Revenue	\$ 66,386,152	\$ 62,379,636	\$ 63,122,111	\$ 63,680,935	\$ 558,824
STATE REVENUES					
Available School Fund Entitlement	2,862,610	1,437,516	1,483,739	3,131,709	1,647,970
Foundation School Fund	985,308	1,643,503	2,016,888	1,963,915	(52,973)
Miscellaneous State Revenue	15,281	-	-	-	-
TRS On Behalf Payments	2,993,778	3,055,766	3,055,766	3,086,327	30,561
State Revenue - Other than TEA	240,612	197,089	197,089	200,000	2,911
Total State Revenue	\$ 7,097,589	\$ 6,333,874	\$ 6,753,482	\$ 8,381,951	\$ 1,628,469
FEDERAL REVENUES					
ROTC Reimbursement Revenues	64,302	66,000	66,000	66,000	-
SHARS Revenue	1,278,145	1,200,000	1,275,465	1,200,000	(75,465)
Other Federal Revenues	173,245	-	-	-	-
Total Federal Revenue	\$ 1,515,692	\$ 1,266,000	\$ 1,341,465	\$ 1,266,000	\$ (75,465)
TOTAL ALL REVENUES	\$ 74,999,433	\$ 69,979,510	\$ 71,217,058	\$ 73,328,886	\$ 2,111,828

Certified Estimated Taxable Property Value			
	2016	2017	<i>Estimated</i> 2018
Major Property Category	<u>Taxable Value</u>	<u>Taxable Value</u>	<u>Taxable Value</u>
Residential & Rural Improved	\$ 1,316,157,945	\$ 1,470,953,925	\$ 1,530,703,466
Apartments	98,838,630	118,148,820	122,152,697
Commercial	1,375,842,438	1,634,301,830	1,732,186,723
Vacant Land	247,417,564	253,614,066	238,132,133
Industrial	4,330,016,599	4,569,503,641	4,563,837,456
Utility	127,168,725	147,540,531	148,612,413
Commercial Personal	679,903,465	644,720,541	654,234,037
Industrial Personal	1,261,009,075	1,054,323,201	993,014,307
All Other Property	4,658,824	5,874,532	5,583,155
Chambers County	659,140	659,130	659,130
Projected Taxable Value I&S	9,441,672,405	9,899,640,217	9,989,115,517
Chapter 313 Abatement	1,273,310,430	1,083,013,408	1,083,013,408
Projected Adjusted Taxable Value M&O	\$ 8,168,361,975	\$ 8,816,626,809	\$ 8,906,102,109

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2018-2019 Adopted Budget

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2016-2017 Actual	2017-2018 Amended Budget	2017-2018 Estimated Actual	2018-2019 Adopted Budget	Delta to 2017-2018 Est Actual
Revenues:					
5700 Local Revenue	\$ 97,623,840	\$ 97,967,445	\$ 97,773,410	\$ 108,370,130	\$ 10,596,720
5800 State Revenue	7,097,589	6,748,874	6,753,482	8,381,951	1,628,469
5900 Federal Revenue	1,515,693	1,329,000	1,341,465	1,266,000	(75,465)
Total Revenues	106,237,122	106,045,319	105,868,357	118,018,081	12,149,724
Expenditures:					
Operating					
6100 Payroll Costs	38,331,690	39,399,059	39,370,407	40,049,891	679,484
6200 Professional/Contracted Serv	680,954	744,426	744,426	861,426	117,000
6300 Supplies & Materials	759,400	822,686	822,686	999,157	176,471
6400 Other Operating Costs	80,518	120,923	102,923	106,345	3,422
11 Instruction	39,852,562	41,087,094	41,040,442	42,016,819	976,377
6100 Payroll Costs	386,813	407,519	392,218	402,793	10,575
6200 Professional/Contracted Serv	-	-	-	200	200
6300 Supplies & Materials	63,314	53,036	50,965	49,518	(1,447)
6400 Other Operating Costs	-	-	-	-	-
12 Instrctn'l Resources & Media	450,127	460,555	443,183	452,511	9,328
6100 Payroll Costs	619,757	558,318	528,489	552,367	23,878
6200 Professional/Contracted Serv	30,463	36,095	36,095	35,932	(163)
6300 Supplies & Materials	5,814	14,857	14,857	17,100	2,243
6400 Other Operating Costs	107,094	118,895	118,895	120,868	1,973
13 Staff Development	763,128	728,165	698,336	726,267	27,931
6100 Payroll Costs	749,495	803,967	750,851	776,151	25,300
6200 Professional/Contracted Serv	35,554	39,751	39,751	76,500	36,749
6300 Supplies & Materials	16,487	42,221	42,221	30,053	(12,168)
6400 Other Operating Costs	41,282	47,273	47,273	44,674	(2,599)
21 Instructional Administration	842,818	933,212	880,096	927,378	47,282
6100 Payroll Costs	4,217,336	4,359,786	4,315,883	4,394,946	79,063
6200 Professional/Contracted Serv	1,827	205	205	420	215
6300 Supplies & Materials	18,611	17,906	17,906	35,501	17,595
6400 Other Operating Costs	53,936	56,088	56,088	66,635	10,547
23 Campus Administration	4,291,710	4,433,985	4,390,082	4,497,502	107,420
6100 Payroll Costs	2,427,815	2,689,162	2,674,105	2,746,866	72,761
6200 Professional/Contracted Serv	7,783	8,200	8,200	58,400	50,200
6300 Supplies & Materials	87,637	141,081	141,081	104,847	(36,234)
6400 Other Operating Costs	12,066	23,041	23,041	17,380	(5,661)
31 Guidance & Counseling	2,535,301	2,861,484	2,846,427	2,927,493	81,066

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2016-2017 Actual	2017-2018 Amended Budget	2017-2018 Estimated Actual	2018-2019 Adopted Budget	Delta to 2017-2018 Est Actual
6100 Payroll Costs	103,863	119,660	92,239	94,779	2,540
6200 Professional/Contracted Serv	121,362	179,820	179,820	209,630	29,810
6300 Supplies & Materials	4,945	3,911	3,911	7,057	3,146
6400 Other Operating Costs	1,252	1,772	1,772	2,500	728
32 Social Work Services	231,422	305,163	277,742	313,966	36,224
6100 Payroll Costs	843,075	890,273	881,919	889,845	7,926
6200 Professional/Contracted Serv	2,413	3,173	3,173	2,800	(373)
6300 Supplies & Materials	10,955	12,408	12,408	15,650	3,242
6400 Other Operating Costs	619	1,070	1,070	2,000	930
33 Health Services	857,062	906,924	898,570	910,295	11,725
6100 Payroll Costs	2,447,327	2,430,351	2,389,102	2,600,492	211,390
6200 Professional/Contracted Serv	62,182	72,734	72,734	69,000	(3,734)
6300 Supplies & Materials	415,061	507,379	507,379	523,000	15,621
6400 Other Operating Costs	(117,187)	(66,741)	(66,741)	(46,000)	20,741
6600 C/O Furn, Equip & Software	-	20,894	20,894	-	(20,894)
34 Student Transportation	2,807,383	2,964,617	2,923,368	3,146,492	223,124
6100 Payroll Costs	973,445	1,273,160	1,233,973	1,254,174	20,201
6200 Professional/Contracted Serv	116,493	158,612	158,612	171,383	12,771
6300 Supplies & Materials	189,437	176,645	176,645	168,699	(7,946)
6400 Other Operating Costs	179,495	212,086	212,086	224,108	12,022
6600 C/O Furn, Equip & Software		5,250	5,250		
36 Cocurricular Activities	1,458,870	1,825,753	1,786,566	1,818,364	37,048
6100 Payroll Costs	2,229,692	2,380,097	2,341,591	2,404,262	62,671
6200 Professional/Contracted Serv	496,207	633,126	633,126	619,344	(13,782)
6300 Supplies & Materials	30,417	36,558	36,558	57,610	21,052
6400 Other Operating Costs	222,444	277,264	277,264	310,428	33,164
41 General Administration	2,978,760	3,327,045	3,288,539	3,391,644	103,105
6100 Payroll Costs	3,155,849	3,203,932	3,153,847	3,179,931	26,084
6200 Professional/Contracted Serv	2,662,917	2,904,469	2,904,469	2,892,430	(12,039)
6300 Supplies & Materials	352,451	408,568	408,568	429,018	20,450
6400 Other Operating Costs	1,594,292	1,637,431	1,637,431	2,038,057	400,626
6600 C/O Furn, Equip & Software		26,916	26,916	-	(26,916)
51 Plant Maint & Operations	7,765,509	8,181,316	8,131,231	8,539,436	408,205
6100 Payroll Costs	778,873	921,403	875,927	1,431,497	555,570
6200 Professional/Contracted Serv	451,786	553,790	553,790	621,782	67,992
6300 Supplies & Materials	44,800	7,100	6,800	12,280	5,480
6400 Other Operating Costs	1,000	1,000	1,000	1,000	-
52 Security Services	1,276,459	1,483,293	1,437,517	2,066,559	629,042
6100 Payroll Costs	1,548,102	1,511,914	1,479,936	1,517,614	37,678
6200 Professional/Contracted Serv	6,024	5,680	5,680	7,500	1,820
6300 Supplies & Materials	10,588	15,927	15,927	24,598	8,671
6400 Other Operating Costs	16,128	16,541	16,541	21,002	4,461
53 Data Processing	1,580,842	1,550,062	1,518,084	1,570,714	52,630

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2016-2017 Actual	2017-2018 Amended Budget	2017-2018 Estimated Actual	2018-2019 Adopted Budget	Delta to 2017-2018 Est Actual
6100 Payroll Costs	-	-	-	-	-
6200 Professional/Contracted Serv	22,806	41,443	35,000	35,500	500
6300 Supplies & Materials	376	200	200	2,030	1,830
6400 Other Operating Costs	2,102	2,957	2,957	7,070	4,113
61 Community Services	25,284	44,600	38,157	44,600	6,443
6100 Payroll Costs	58,813,132	60,948,601	60,480,487	62,295,608	1,815,121
6200 Professional/Contracted Serv	4,698,771	5,381,524	5,375,081	5,662,247	287,166
6300 Supplies & Materials	2,010,293	2,260,483	2,258,112	2,476,118	218,006
6400 Other Operating Costs	2,195,041	2,449,600	2,431,600	2,916,067	484,467
6600 C/O Furn, Equip & Software	-	53,060	53,060	-	(53,060)
Total Operating Expenditures	67,717,237	71,093,268	70,598,340	73,350,040	2,751,700
Intergovernmental					
91 Recapture Costs	31,237,688	35,037,809	34,651,299	44,689,195	10,037,896
93 Shared Service Agreement	108,101	111,516	111,516	155,998	44,482
95 Juvenile Justice Alt Ed	19,800	19,800	19,800	59,400	39,600
97 Payments to Tax Increment Fund	2,054,938	1,430,000	1,235,121	1,700,714	465,593
99 Tax Appraisal & Collection	964,114	994,000	993,774	1,000,000	6,226
Total Expenditures	102,101,878	108,686,393	107,609,850	120,955,347	13,345,497
Other Financing Sources (Uses):					
7990 Other Sources	6,300	8,313	8,313	-	(8,313)
8990 Other Uses	-	(204)	(204)	-	204
Total Other Sources & Uses	6,300	8,109	8,109	-	(8,109)
Impact on Fund Balance	4,141,544	(2,632,965)	(1,733,384)	(2,937,266)	(1,203,882)
Fund Balance - Beginning 199	29,098,923	33,240,467	33,240,467	31,507,084	(1,733,384)
Fund Balance - Ending	\$ 33,240,467	\$ 30,607,502	\$ 31,507,084	\$ 28,569,818	\$ (2,937,266)

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
2018-2019 Adopted Budget

DEBT SERVICE FUND

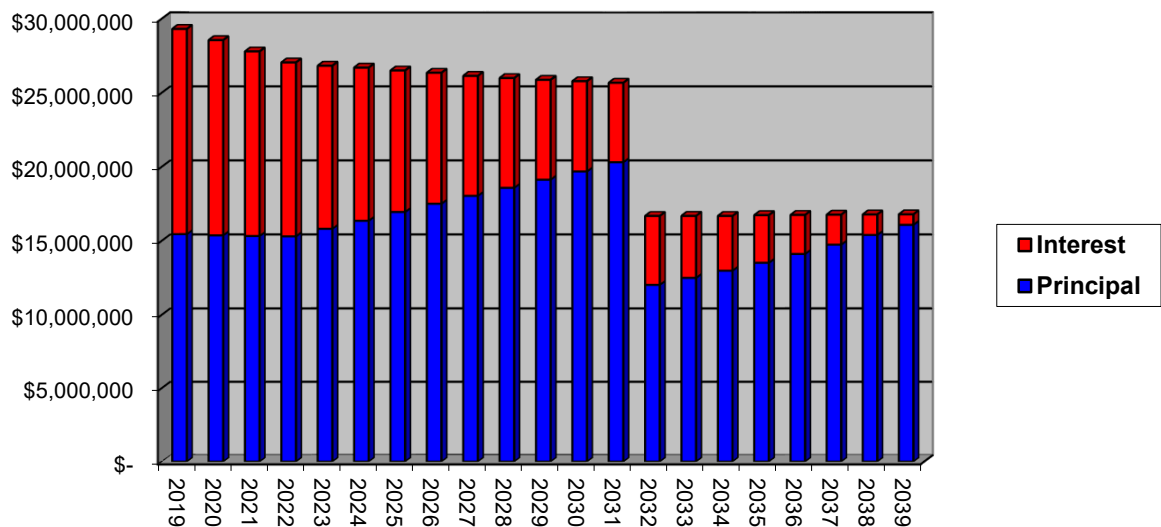
	2016-2017 Actual	2017-2018 Amended Budget	2017-2018 Estimated Actual	2018-2019 Adopted Budget	Delta to 2017-2018 Est Actual
I & S Tax Rate:	\$0.3800	\$0.340		\$0.210	(\$0.1300)
Taxable Values	\$ 9,441,672,405		9,899,640,217	9,989,115,517 * \$	89,475,300
REVENUES:					
Property Taxes, Current Year	\$ 35,073,992	\$ 33,791,943	\$ 32,796,969	\$ 20,380,000	\$ (12,416,969)
Delinquent Tax Collections	319,133	200,000	307,366	200,000	(107,366)
Investment Earnings	80,267	20,000	152,167	75,000	
State Revenues	360,386	-	290,309	-	(290,309)
Total Revenues	35,833,778	34,011,943	33,546,811	20,655,000	(12,814,644)
EXPENDITURES:					
Bond Principal Payment	20,355,000	15,530,000	15,530,000	15,465,000	(65,000)
Bond Interest Payment	14,796,017	14,554,292	14,554,292	13,862,200	(692,092)
Bond Fees	8,750	20,000	8,000	20,000	12,000
Total Expenditures	35,159,767	30,104,292	30,092,292	29,347,200	(745,092)
OTHER SOURCES & USES:					
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Total Other Sources & Uses	-	-	-	-	-
Impact on Fund Balance	674,012	3,907,651	3,454,519	(8,692,200)	(12,146,719)
Fund Balance - Beginning	14,209,608	14,883,620	14,883,620	18,338,139	3,454,519
Fund Balance - Ending	\$ 14,883,620	\$ 18,791,271	\$ 18,338,139	\$ 9,645,939	(8,692,200)

Bonded Indebtedness	Total Debt Outstanding	Principal Due 2018-2019	Interest Due 2018-2019	Interest Due 2019-2020
Unlimited Tax Schoolhouse Bonds, Series 2010REF	3,200,000	2,495,000	152,950	28,200
Unlimited Tax Schoolhouse Bonds, Series 2010A	3,030,000	735,000	110,175	91,800
Unlimited Tax Schoolhouse Bonds, Series 2010B (BABS)	18,880,000	-	786,217	786,217
Unlimited Tax Refunding Bonds Series 2012	39,390,000	1,160,000	1,661,800	1,638,600
Unlimited Tax School Building Bonds Series 2014	85,410,000	2,530,000	3,883,475	3,801,250
Unlimited Tax Refunding Bonds Series 2014	2,770,000	100,000	90,450	86,450
Unlimited Tax Refunding Bonds Series 2015	64,870,000	3,150,000	2,742,313	2,584,813
Unlimited Tax School Building Bonds, Series 2015	59,765,000	3,125,000	2,313,394	2,157,144
Unlimited Tax Refunding Bonds Series 2016	21,370,000	1,185,000	873,176	813,925
Unlimited Tax School Building Bonds, Series 2016	36,765,000	985,000	1,248,250	1,199,000
Totals	\$ 335,450,000	\$ 15,465,000	\$ 13,862,200	\$ 13,187,399

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

FYE 6/30	Principal Amount	Interest	Total Outstanding Debt Requirements
2019	15,465,000	13,862,200	29,327,200
2020	15,385,000	13,187,399	28,572,399
2021	15,340,000	12,466,599	27,806,599
2022	15,315,000	11,747,021	27,062,021
2023	15,825,000	11,017,726	26,842,726
2024	16,370,000	10,344,053	26,714,053
2025	16,960,000	9,558,954	26,518,954
2026	17,520,000	8,847,133	26,367,133
2027	18,050,000	8,106,682	26,156,682
2028	18,595,000	7,413,156	26,008,156
2029	19,145,000	6,742,806	25,887,806
2030	19,700,000	6,095,444	25,795,444
2031	20,325,000	5,366,256	25,691,256
2032	12,035,000	4,658,081	16,693,081
2033	12,510,000	4,186,781	16,696,781
2034	12,995,000	3,696,831	16,691,831
2035	13,530,000	3,218,506	16,748,506
2036	14,125,000	2,636,075	16,761,075
2037	14,755,000	2,024,050	16,779,050
2038	15,410,000	1,383,650	16,793,650
2039	16,095,000	707,400	16,802,400
Total	\$ 335,450,000	\$ 147,266,803	482,716,803

**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 unpaid student accounts as of year end.

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
2018-2019 Adopted Budget**

FOOD SERVICE FUND

	2016-2017	2017-2018	2018-2019	Delta to
	Actual	Amended Budget	Estimated Actual	2017-2018 Est Actual
Revenues:				
5700 Local Revenues	\$ 1,469,566	\$ 1,609,500	\$ 1,060,016	\$ 1,525,000
5800 State Revenues	21,793	23,000	21,335	24,000
5900 Federal Revenues	2,411,201	2,574,413	2,593,262	2,587,456
Total Revenues	3,902,560	4,206,913	3,674,613	4,136,456
Expenditures:				
35 Food Service				
6100 - Payroll & Benefits	1,811,691	1,879,200	1,758,537	1,927,900
6200 - Contracted Services	21,250	74,922	66,175	45,500
6300 - Supplies & Materials	2,357,884	2,421,573	2,258,406	2,501,804
6400 - Travel & Other Misc	14,676	24,000	15,810	26,500
6600 - Capital Outlay	-	62,362	60,918	9,000
	4,205,501	4,462,057	4,159,846	4,510,704
51 6200 - Contracted Services	40,500	57,800	49,674	56,000
Total Expenditures	4,246,001	4,519,857	4,209,520	4,566,704
7990 Other Resources	-	-	-	-
8990 Other Uses	-	-	-	-
Total Resources & Uses	-	-	-	-
Impact on Fund Balance	(343,441)	(312,944)	(534,907)	(430,248)
Fund Balance - Beginning	1,830,061	1,486,620	1,486,620	951,713
Fund Balance - Ending	\$ 1,486,620	\$ 1,173,676	\$ 951,713	\$ 521,465
				\$ (430,248)

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 649)
2018-2019 Adopted Budget

Proj #	Account Description	Amended Budget	Prior Years Total	2018-2019 Estimated Budget	Remaining Budget
REVENUES:					
	Earnings from Investments	1,599,327	1,299,327	300,000	-
	Bond Proceeds (Net) & Other Revenue	260,000,000	230,000,000	-	30,000,000
00	TOTAL REVENUES	261,599,327	231,299,327	300,000	30,000,000
EXPENDITURES:					
9C	Lomax Elementary Rebuild	24,036,763	24,036,763	-	-
6D	Baker 6th Grade Rebuild	30,534,157	30,534,157	-	-
5L,5M	La Porte High School Rebuild	103,973,658	98,136,488	5,837,170	-
6C,9G	La Porte Junior High, La Porte Elementary	19,023,233	19,023,233	-	-
9O,9E	Lomax Junior High, College Park Elementary	13,875,595	13,875,595	-	-
9P,9N, 9B, 9D, 5W	Bayshore, Heritage, Reid, Rizzuto, DeWalt	6,555,921	3,108,150	45,000	3,402,771
	Safety and Security Upgrades Districtwide	5,000,000	-	5,000,000	-
Y	Technology	23,174,000	10,245,612	2,170,703	10,757,685
M	Maintenance	24,826,000	12,179,175	2,187,418	10,459,407
T	Transportation	5,000,000	1,399,470	500,000	3,100,530
F	Fine Arts	4,000,000	790,690	200,000	3,009,310
	Contingency	1,600,000	757,635	552,000	290,365
	TOTAL EXPENDITURES	261,599,327	214,086,968	16,492,291	31,020,068
	Balance Forward			17,212,359	1,020,068
	UNSPENT PROJECT FUNDS	-	17,212,359	1,020,068	-

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
2018-2019 Adopted Budget

		211	224	225	289	244	255	263	289	410	Total
		ESEA Title I Part A	IDEA Part B Formula	IDEA Part B Preschool	Title IV Part A SSAEP	Voc Ed Basic Grant	Title II Part A	Title III, Language Enhancement	LEP Summer School	Textbook Fund	All
REVENUES:											
5700	Local Revenues	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	State Revenues									-	-
5900	Federal Revenues	832,744	1,312,338	31,237	20,263	71,156	171,923	64,374	4,000	1,355,670	3,863,705
	Total Revenues	832,744	1,312,338	31,237	20,263	71,156	171,923	64,374	4,000	1,355,670	3,863,705
EXPENDITURES:											
11	Instruction	832,744	839,896	30,237	20,263	66,156		64,374	4,000	1,355,670	3,213,340
12	Instrctn'l Resources/Media										-
13	Staff Development					5,000	144,415				149,415
21	Instructional Administration		12,000								12,000
23	Campus Administration						27,508				27,508
31	Guidance & Counseling		353,442								353,442
32	Social Work Services										-
33	Health Services			1,000							1,000
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		107,000								107,000
	Total Expenditures	\$ 832,744	\$ 1,312,338	\$ 31,237	\$ 20,263	\$ 71,156	\$ 171,923	\$ 64,374	\$ 4,000	\$ 1,355,670	\$ 3,863,705

LPISD Grant Status

Estimated Estimated Estimated Estimated Estimated Estimated Estimated Estimated Estimated Estimated

Appendices



NOTICE OF PUBLIC MEETING TO DISCUSS PROPOSED TAX RATE

The LPISD will hold a public meeting at 7:00 pm, June 12, 2018 in La Porte ISD Administration Building Board Room, 1002 San Jacinto, La Porte Texas 77571. The purpose of this meeting is to discuss the school district's tax rate that will be adopted. Public participation in the discussion is invited.

The school district has elected to adopt a tax rate before receiving the certified appraisal roll from the chief appraiser(s) of the appraisal district(s) and before adopting a budget. In accordance with Texas Tax Code, Section 26.05(g), the chief appraiser(s) of the appraisal district(s) in which the school district participates has (have) certified to the assessor for the school district an estimate of the taxable value of property in the school district as provided by the Texas Tax Code, Section 26.01(e). In accordance with the Texas Education Code, Section 44.004(j), following adoption of the tax rate, the school district will publish notice and hold another public meeting before the school district adopts a budget.

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	\$1.17000/\$100 (proposed rate for maintenance and operations)				
School Debt Service Tax	\$0.21000/\$100 (proposed rate to pay bonded indebtedness)				
Approved by Local Voters					
<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	\$12,554,893,850	\$12,668,329,201			
Total appraised value*** of new property****	\$877,846,106	\$260,415,607			
Total taxable value***** of all property	\$9,899,640,217	\$9,989,115,518			
Total taxable value***** of new property*****	\$692,181,553	\$205,337,676			
*All values identified are based on estimate(s) of taxable value received pursuant to Section 26.01(e), Tax Code.					
*** 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* \$335,450,000					
*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	\$1.04000	\$0.34000*	\$1.38000	\$12,459	\$342
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.04240	\$0.29359*	\$1.21698	\$11,681	\$591
Proposed Rate	\$1.17000	\$0.21000*	\$1.38000	\$11,683	\$584
*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	\$169,404	\$170,890			
Average Taxable Value of Residences	\$107,001	\$110,961			
Last Year's Rate Versus Proposed Rate per \$100	\$1.38000	\$1.38000			
Taxes Due on Average Residence	\$1,476.61	\$1,531.26			
Increase (Decrease) in Taxes		\$54.65			
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 \$1.38000. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.38000.					
<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)	\$28,613,503				
Interest & Sinking Fund Balance(s)	\$11,073,228				

RESOLUTION NO. 2018-09
RESOLUTION TO ADOPT TAX RATE
AND LEVYING AD VALOREM TAXES FOR THE
LA PORTE INDEPENDENT SCHOOL DISTRICT
FOR THE YEAR 2018

WHEREAS, the Superintendent of Schools and The Board of Trustees find that, after reviewing all sources of revenues, it is necessary that the Board adopt the tax rate for all purposes at One Dollar, Thirty-Eight Cents (\$1.38) per One Hundred Dollars (\$100) of assessed property valuations to operate the school system during the current year and for the bonded indebtedness of the school district, and

WHEREAS, the Superintendent recommends and the Board finds that the school district tax rate should be set and taxes levied based on One Dollar, Thirty-Eight Cents (\$1.38) per One Hundred Dollars (\$100) of assessed property valuations, One Dollar and Seventeen Cents (\$1.17) being for the current maintenance and operations of the schools and Twenty-One Cents (\$0.21) for payment of interest on outstanding bonded indebtedness and to provide for Sinking Fund requirements, and

WHEREAS, THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 11.73 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$130.00, and

WHEREAS, the District is authorized by state law to adopt, without holding a tax ratification election, a maintenance and operations tax rate that exceeds the District's statutory rollback rate for the tax year following a declared natural disaster if increased expenditure of money is necessary to respond to the disaster, and

WHEREAS, the Governor of Texas requested federal disaster assistance for the area in which La Porte ISD is located in response to Hurricane Harvey in 2017,

THEREFORE, BE IT RESOLVED THAT:

1. All of the above paragraphs are incorporated and made a part of this resolution, and
2. The school tax rate for the La Porte Independent School District for the year 2018 shall be \$1.38, and that the rate is set One Dollar and Seventeen Cents (\$1.17) per One Hundred Dollars (\$100) of assessed property valuations for Maintenance and Operations of the school district, and Twenty-One Cents (\$0.21) per One Hundred Dollars (\$100) of assessed property valuations to pay interest on outstanding bonded indebtedness and provide for Sinking Fund requirements, a total tax rate of One Dollar, Thirty-Eight Cents (\$1.38) per One Hundred Dollars (\$100) of assessed valuation of taxable property, such ad valorem taxes to be levied on all taxable property situated in the District for all purposes, during the year 2018, and the Tax Assessor/Collector designated for the District is authorized and directed to assess and collect school taxes on the basis of this rate for the 2018 tax year,
3. Pursuant to Section 26.08(a) of the Texas Tax Code, the Board adopts this tax rate for 2018 without the need for a tax ratification election because the Board finds that the District has been and will continue to be required to make increased expenditures to respond to Hurricane Harvey.

IN CERTIFICATION THEREOF:

Signed: Dee Anne Thomson
Dee Anne Thomson, Board President

Attest: Lois Rogerson
Lois Rogerson, Board Secretary

Memorandum

To: Lloyd Graham, Superintendent
La Porte Independent School District

From: Thomas A. Sage, Hunton Andrews Kurth LLP

Date: May 8, 2018

Subject: School District Authority to Adopt Increased Tax Rate After a Natural Disaster Under Texas Tax Code 26.08

You have asked us to advise La Porte Independent School District (the “District”) on whether the District is required to hold an election or take any action prior to adopting an increased tax rate in the year following Hurricane Harvey. Under Section 26.08, Texas Tax Code, the District may adopt an increased 2018 tax rate without first holding an election to approve the increased tax rate or taking any other action in the year following a natural disaster.

This provision of the Texas Tax Code provides that, following a natural disaster such as a hurricane, when increased expenditure of money is necessary to respond to the disaster, a school district may adopt a tax rate for the year following the year in which the disaster occurred that exceeds the district's rollback tax rate without holding an election, as long as the governor has requested federal disaster assistance for the area in which the school district is located.

On August 23, 2017, in the wake of Hurricane Harvey, the Texas Governor declared a disaster area for Chambers and Harris Counties and requested federal disaster assistance. The District is located in Chambers and Harris Counties. In order for the District to respond to the impact of this natural disaster, the Legislature has permitted the District to adopt a tax rate for 2018 (the year following the year in which Hurricane Harvey occurred) that exceeds the District's rollback tax rate without first holding an election or taking any other action.

I hope that this memorandum provides a useful summary for you and please do not hesitate to contact me (713.220.3833) if you have any further questions or concerns related to this matter.

From: Philip Fraissinet <pfraissinet@thompsonhorton.com>
Sent: Tuesday, June 12, 2018 11:27 AM
To: LYND, RUTH <lyndr@lpisd.org>
Cc: Chris Gilbert <cgilbert@thompsonhorton.com>
Subject: RE: La Porte ISD / Hurricane Harvey Tax Levy

Dear Mr. Graham:

You have asked me to review a memorandum from Mr. Tom Sage (of Hunton, Andrews, Kurth LLP) regarding the ability of the La Porte Independent School District ("La Porte ISD" or "District") to adopt an M&O tax rate that exceeds the District's roll-back rate without holding a tax ratification election ("TRE"). I agree with Mr. Sage's advice to the District on this matter.

Generally, adoption of a maintenance and operations tax rate ("M&O" rate) that exceeds the District's roll-back rate (which in this instance is \$1.04 per \$100 of taxable property value in the District) triggers the requirement for a tax ratification election at which voters in the District would either approve or disapprove the adopted rate. There is an exception in the law that provides that a school district may adopt a tax-rate that exceeds its roll-back rate for one year following a declared disaster (such as a hurricane) without holding a TRE election ("disaster exception"). When increased expenditures are necessary because of a disaster, such as a hurricane, in the tax year following the year in which the disaster occurred, the school district is not required to conduct an election on the tax rate even if the adopted rate exceeds the roll-back rate. The District must be located in an area for which the governor has requested federal disaster assistance in order for this exception to apply. This exception is for one year only, absent another subsequent declared disaster. If a district utilizes the exception to adopt a higher tax rate for a year without conducting an election, then the general rule requiring an election would not be applicable for that one year.

There are no special procedures for utilizing this exception, but the same deadlines applicable to the District's adoption of its budget and tax rate would still apply, which are as follows:

District receives certified values:	Usually late July (July 25 deadline)
Deadline to adopt budget	August 31
Deadline to adopt tax rate	60 days from receipt of certified values

When the Board adopts the tax rate, I recommend that it also adopt a resolution that specifies it is relying on the exception and that makes findings to support the requirements of the exception. For example, the resolution could specify the types of additional damages incurred by the district because of the disaster. This would provide support against any challenge to the adoption of the tax rate and create a presumption of validity.

Please let me know if you have any further questions on this matter.

Philip Fraissinet, Partner | [Vcard](#) |
3200 Southwest Freeway, Suite 2000
Houston, Texas 77027
T:713.554.6743 | M: 832.453.3660 | F:713.583.9668
pdf@thompsonhorton.com | www.thompsonhorton.com



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NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET

The LaPorte ISD will hold a public meeting at 7:00 pm, June 19, 2018 in Administration Board Room, 1002 San Jacinto, La Porte, Texas.

The purpose of this meeting is to discuss the school district's budget that will be adopted. Public participation in the discussion is invited.

Comparison of Proposed Budget with Last Year's Budget

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	5.00 % increase
Debt Service	-2.00 % decrease
Total expenditures	3.00 % increase



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



Office of Chief Appraiser

April 30, 2018

Ms. Charlene Piggott
Assessor Collector
La Porte ISD
P O Box 2805
Baytown TX 77522-2805

Re: 2018 Certified Estimates

Board of Directors

Pete Pape, Chairman
Glenn E. Peters, Secretary
Wanda Adams, *Assistant Secretary*
Ann Harris Bennett, *Ex-Officio Director*
(*Tax Assessor-Collector*)
Al Odom, Director
Jim Robinson, Director
Mike Sullivan, Director

Chief Appraiser

Roland Altinger
Deputy Chief Appraiser
Jason Cunningham
Taxpayer Liaison Officer
Teresa S. Terry

Dear Ms. Piggott:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2018. 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 1, and some will delay their filing until the good cause deadline of May 16.

While we have taken our best estimate of potential hearing loss into account, protests for 2018 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 2018 taxable value for the taxing unit identified above is:

\$9,988,456.388

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,

Roland Altinger
Chief Appraiser



APPRAISAL DISTRICT FOR CHAMBERS COUNTY

2018 PRELIMINARY VALUE

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

PRELIMINARY APPRAISED VALUE FOR

LA PORTE ISD

2018 PRELIMINARY VALUE 659,130

I, MITCH McCULLOUGH, CHIEF APPRAISER FOR THE CHAMBERS COUNTY APPRAISAL DISTRICT, HEREBY CERTIFY THAT THE ABOVE IS THE 2018 PRELIMINARY VALUE AS OF APRIL 26, 2018.

April 26, 2018
Date

MITCH McCULLOUGH, CHIEF APPRAISER
CHAMBERS COUNTY APPRAISAL DISTRICT

RECEIVED BY _____

DATE _____



Commissioner Mike Morath

1701 North Congress Avenue • Austin, Texas 78701-1494 • 512 463-9734 • 512 463-9838 FAX • tea.texas.gov

June 5, 2018

#101-916

Mr. Lloyd Graham, Superintendent
La Porte Independent School District
1002 San Jacinto St
La Porte, TX 77571-6496

Re: Chapter 41 Intent

Dear Mr. Graham:

Thank you for informing us of the La Porte Independent School District's intent to exercise Option 3 in order to equalize its wealth for the 2018-2019 school year.

Please be advised that a signed Option 3 **Agreement for the Purchase of Attendance Credits** must be received by September 1, 2018, in order for the district to qualify for the early agreement credit.

The district may proceed with its tax rate adoption process.

Please refer to the *Manual for Districts Subject to Wealth Equalization* for information regarding other fiscal, procedural, and administrative requirements for Chapter 41 districts. Questions should be addressed to Kim Wall by email at kim.wall@tea.texas.gov or by phone at (512) 463-4809.

Sincerely,

July 6, 2018

TO THE ADMINISTRATOR ADDRESSED:

Subject: Local Share of the Foundation School Program Cost

The adoption of an ad valorem property tax rate is a local decision made by locally elected school district board members. However, as required by state law under Texas Education Code (TEC) §42.252(d), a school district must raise its total local share of the Foundation School Program to be eligible to receive foundation school fund payments. As provided by TEC §42.252(a), the local share determination requires a tax rate for each hundred dollars of valuation equal to the product of the state compression percentage, as determined under §42.2516, multiplied by the lesser of \$1.50, or the maintenance and operations (M&O) tax rate adopted by the district for the 2005 tax year.

This letter serves to inform school districts that beginning with the 2018–2019 school year, the Texas Education Agency will ensure that all school districts are raising their required local share of the foundation school program before flowing foundation school fund payments.

Therefore, for a school district to be eligible to receive foundation school fund payments for the 2018–2019 school year, the adopted M&O tax rate should be equal to or greater than the level described under TEC §42.252(a). The TEA will not flow foundation school fund payments to school districts whose adopted M&O tax rates are below the required level. Distribution of available school fund payments, however, would continue without interruption. Additionally, any recapture payments owed by school districts as required under Chapter 41 of the TEC should also continue without interruption.

TEA is committed to providing all taxpayers, property owners, and school districts with accurate and transparent information regarding these matters as quickly as possible and to complying with statutory obligations under Texas law. This information is being provided to describe the effect on state funds under current law that ensues from a local decision to adopt a specific tax rate. Please contact Al McKenzie at (512) 463-9186 or al.mckenzie@tea.texas.gov with any questions.

Regards,

Leo Lopez, RTSBA
Associate Commissioner for School Finance

October 9, 2017

To the Administrator Addressed:

Subject: Commissioner's adjustment to average daily attendance (ADA) for school districts and charter schools experiencing declines in enrollment because of Hurricane Harvey for the 2017–2018 school year.

This letter provides guidance to school districts and charter schools that are eligible for an adjustment to ADA under Texas Education Code (TEC) Sec. 42.0025(d), which provides that the commissioner may adjust the ADA of a school district in which a disaster, flood, extreme weather condition, fuel curtailment, or other calamity has a significant effect on the district's attendance.

Background

During the 2017–2018 school year, many school districts and charter schools may experience losses in ADA due to Hurricane Harvey. As a reminder, in the TEA's *To the Administrator Addressed* letter dated September 12, 2017, the TEA indicated it would continue to make full payments to all school districts and charter schools based on their individual Legislative Payment Estimates (LPE) found on the Summary of Finances regardless of actual enrollment. In addition, charter schools experiencing enrollment losses and needing to stabilize LPE payments were encouraged to contact TEA staff to seek those arrangements.

Because average daily attendance (ADA) is a major component in determining Foundation School Program (FSP) funds, a loss of ADA would normally result in: (1) a loss of FSP funds for affected school districts during the September 2018 FSP settle-up process, or (2) an increase in recapture obligations.

Commissioner's Adjustments to ADA

To mitigate against these changes in FSP funding for the 2017–2018 school year, the commissioner of education is exercising his authority under Texas Education Code (TEC) Sec. 42.005(d) to adjust ADA for affected districts during the 2017–2018 school year, effectively holding districts harmless for a loss of ADA from the storm. **This is a one-time adjustment that will only be made for the 2017–2018 school year.** Please note that the availability of this ADA adjustment does not supersede existing requirements related to minimum minutes and/or days of instruction and/or operation.

The commissioner will hold affected districts and charters harmless to a projected ADA number calculated using a three-year average trend from the 2014–2015 through 2016–2017 school years, unless this projection is both 15% higher and 100 ADA higher than the 2017-2018 LPE projections. In the latter case, 2017-2018 LPE will be used. This calculation is included in the attached spreadsheet.

Eligibility

The TEA has established the following criteria for school districts and charter schools in counties included in the Governor's Disaster Declaration to be eligible for an ADA adjustment:

1. The school district or charter school has had damage to at least one campus which has resulted in a disruption of instruction lasting 2 or more weeks, **OR**
2. The school district or charter school had instructional facilities that were closed for the 9 or 10 hurricane related waiver days, and
3. The school district or charter school must complete the Governor's Commission to Rebuild Texas Worksheet by October 27, 2017.

Additional factors will be considered on a case by case basis.

Verifying Eligibility

Please see the attachment that details the list of school districts and charter schools that have been preliminarily identified or already verified as being eligible for this ADA adjustment given the criteria above. This list has been created using the most current information on file, but the TEA will verify eligibility as information is submitted. It is entirely possible that the TEA has excluded districts that should be on the attached list. If your school system meets either criteria 1 or 2 above and is not on the list, please contact Sara.Kohn@tea.texas.gov or (512) 463-8891 to be included. The list of districts and charters eligible will be updated on our Hurricane Harvey Resources website as verifications occur.

TEA will review submitted missed school day waivers or other written notifications to verify eligibility for criteria #2. For help with waiver submissions or to submit separate written notification of closure, please contact Leah Martin at Leah.Martin@tea.texas.gov or (512) 463-8597.

Districts or charters who do not meet eligibility for either criteria 1 or 2 above can contact us for consideration on a case by case basis. This may be appropriate, for example, in areas where there was significant loss of housing. Please contact Sara.Kohn@tea.texas.gov or (512) 463-8891 for more information.

Rebuild Texas Worksheets

TEA will review the Rebuild Texas worksheets and other written notifications to verify eligibility for the above criteria #1.

Districts have previously been asked by TEA (through their regional service centers) to supply certain facility damage information, primarily focused on basic information about campus costs. The Rebuild Texas Worksheet is meant to replace and expand upon the prior request, to include all costs associated with the Hurricane. The prior information request is no longer needed.

Guidance to fill out the Rebuild Texas Worksheet is available at: https://tea.texas.gov/Rebuild_Texas_Instructions/. This includes examples and basic instructions. We can also provide direct help filling it out. Please contact Candy Stoltz at Candace.Stoltz@tea.texas.gov or (512) 463-9286 for assistance completing the Worksheet.

Once completed, Rebuild Texas Worksheets should be submitted to RebuildTexas@tamus.edu.

To contact us for any other questions about this matter, please contact me at (512) 463-9179 or at Leo.Lopez@tea.texas.gov or Al McKenzie, Director of State Funding at (512) 463-9186 or at Al.McKenzie@tea.texas.gov.

Regards,

Leo Lopez, RTSBA
Associate Commissioner for School Finance

Attachments

[ADA Adjustment Preliminary List \(PDF\)](#)

[ADA Adjustment Preliminary List \(EXCEL\)](#)

CDN	DISTRICT NAME	COUNTY	2017-2018 ADA PROJECTED USING 3- YR TREND*	1. VERIFIED: Damage resulting in disruption of instruction for 2 or more weeks	2. VERIFIED: Closed for the 9 or 10 hurricane related waiver days	3. VERIFIED: Submitted Rebuild Texas Worksheet	4. Eligibility Fully Verified+
237902	HEMPSTEAD ISD	WALLER COUNTY (237)	1,469	NOT YET	NO	NOT YET	NOT YET
084903	HIGH ISLAND ISD	GALVESTON COUNTY (084)	136	NOT YET	NO	YES	NOT YET
084908	HITCHCOCK ISD	GALVESTON COUNTY (084)	1,484	N/A	YES	YES	YES
101912	HOUSTON ISD	HARRIS COUNTY (101)	193,827	N/A	YES	YES	YES
101925	HUFFMAN ISD	HARRIS COUNTY (101)	3,226	NOT YET	NO	YES	NOT YET
146905	HULL-DAISETTA ISD	LIBERTY COUNTY (146)	426	N/A	YES	YES	YES
101913	HUMBLE ISD	HARRIS COUNTY (101)	40,060	N/A	YES	YES	YES
120905	INDUSTRIAL ISD	JACKSON COUNTY (120)	1,138	NOT YET	NO	YES	NOT YET
205903	INGLESIDE ISD	SAN PATRICIO COUNTY (205)	2,020	N/A	YES	YES	YES
121904	JASPER ISD	JASPER COUNTY (121)	2,227	NOT YET	NO	YES	NOT YET
128901	KARNES CITY ISD	KARNES COUNTY (128)	999	NOT YET	NO	NOT YET	NOT YET
101914	KATY ISD	HARRIS COUNTY (101)	74,595	N/A	YES	YES	YES
128902	KENEDY ISD	KARNES COUNTY (128)	729	NOT YET	NO	NOT YET	NOT YET
121905	KIRBYVILLE CISD	JASPER COUNTY (121)	1,456	N/A	YES	YES	YES
101915	KLEIN ISD	HARRIS COUNTY (101)	50,011	NOT YET	NO	YES	NOT YET
100903	KOUNTZE ISD	HARDIN COUNTY (100)	1,039	N/A	YES	YES	YES
125906	LA GLORIA ISD	JIM WELLS COUNTY (125)	120	NOT YET	NO	NOT YET	NOT YET
101916	LA PORTE ISD	HARRIS COUNTY (101)	7,210	YES	NO	YES	YES
079901	LAMAR CISD	FORT BEND COUNTY (079)	30,149	N/A	YES	YES	YES
146906	LIBERTY ISD	LIBERTY COUNTY (146)	2,009	NOT YET	NO	YES	NOT YET
181908	LITTLE CYPRESS-MAURICEVILLE CISD	ORANGE COUNTY (181)	3,159	N/A	YES	YES	YES
100907	LUMBERTON ISD	HARDIN COUNTY (100)	3,715	N/A	YES	YES	YES
158904	MATAGORDA ISD	MATAGORDA COUNTY (158)	142	NOT YET	NO	YES	NOT YET
062906	MEYERSVILLE ISD	DEWITT COUNTY (062)	108	NO	NO	YES	NOT ELIGIBLE
143902	MOULTON ISD	LAVACA COUNTY (143)	270	NOT YET	NO	NOT YET	NOT YET
123905	NEDERLAND ISD	JEFFERSON COUNTY (123)	4,996	N/A	YES	YES	YES
079906	NEEDVILLE ISD	FORT BEND COUNTY (079)	3,177	N/A	YES	YES	YES
176902	NEWTON ISD	NEWTON COUNTY (176)	940	NOT YET	NO	YES	NOT YET
062902	NORDHEIM ISD	DEWITT COUNTY (062)	129	NOT YET	NO	NOT YET	NOT YET
235904	NURSERY ISD	VICTORIA COUNTY (235)	93	NOT YET	NO	YES	NOT YET
205905	ODEM-EDROY ISD	SAN PATRICIO COUNTY (205)	900	NOT YET	NO	YES	NOT YET
084802	ODYSSEY ACADEMY INC*	GALVESTON COUNTY (084)	1,005	NOT YET	NO	YES	NOT YET
181905	ORANGFIELD ISD	ORANGE COUNTY (181)	1,680	N/A	YES	YES	YES
158905	PALACIOS ISD	MATAGORDA COUNTY (158)	1,352	NOT YET	NO	YES	NOT YET
101917	PASADENA ISD	HARRIS COUNTY (101)	51,878	N/A	YES	YES	YES
020908	PEARLAND ISD	BRAZORIA COUNTY (020)	21,115	NOT YET	NO	YES	NOT YET
015801	POR VIDA ACADEMY	BEXAR COUNTY (015)	184	N/A	YES	NOT YET	NOT YET
178908	PORT ARANSAS ISD	NUECES COUNTY (178)	521	N/A	YES	YES	YES
123907	PORT ARTHUR ISD	JEFFERSON COUNTY (123)	7,738	N/A	YES	YES	YES
123908	PORT NECHES-GROVES ISD	JEFFERSON COUNTY (123)	4,847	N/A	YES	YES	YES
101806	RAUL YZAGUIRRE SCHOOL FOR SUC	HARRIS COUNTY (101)	1,282	YES	NO	NO	YES
196903	REFUGIO ISD	REFUGIO COUNTY (196)	686	N/A	YES	YES	YES
045903	RICE CISD	COLORADO COUNTY (045)	1,288	NOT YET	NO	YES	NOT YET
237905	ROYAL ISD	WALLER COUNTY (237)	2,219	NOT YET	NO	YES	NOT YET
128903	RUNGE ISD	KARNES COUNTY (128)	257	NOT YET	NO	YES	NOT YET
123913	SABINE PASS ISD	JEFFERSON COUNTY (123)	348	N/A	YES	YES	YES
084909	SANTA FE ISD	GALVESTON COUNTY (084)	4,518	N/A	YES	YES	YES
015827	SCHOOL OF SCIENCE AND TECHNOL	BEXAR COUNTY (015)	1,439	N/A	YES	YES	YES
015831	SCHOOL OF SCIENCE AND TECHNOL	BEXAR COUNTY (015)	1,724	N/A	YES	YES	YES
101924	SHELDON ISD	HARRIS COUNTY (101)	8,621	N/A	YES	YES	YES
143903	SHINER ISD	LAVACA COUNTY (143)	609	NOT YET	NO	NOT YET	NOT YET
100904	SILSBEE ISD	HARDIN COUNTY (100)	2,712	N/A	YES	YES	YES
013905	SKIDMORE-TYNAN ISD	BEE COUNTY (013)	790	NOT YET	NO	NOT YET	NOT YET
101838	SOUTHWEST SCHOOL	HARRIS COUNTY (101)	1,497	N/A	YES	YES	YES
101920	SPRING BRANCH ISD	HARRIS COUNTY (101)	32,604	N/A	YES	YES	YES
101919	SPRING ISD	HARRIS COUNTY (101)	33,195	N/A	YES	YES	YES
229905	SPURGER ISD	TYLER COUNTY (229)	360	N/A	YES	YES	YES
079910	STAFFORD MSD	FORT BEND COUNTY (079)	3,396	NOT YET	NO	YES	NOT YET
020906	SWEENEY ISD	BRAZORIA COUNTY (020)	1,971	N/A	YES	YES	YES
143905	SWEET HOME ISD	LAVACA COUNTY (143)	141	NOT YET	NO	YES	NOT YET
205907	TAFT ISD	SAN PATRICIO COUNTY (205)	1,000	N/A	YES	YES	YES
146907	TARKINGTON ISD	LIBERTY COUNTY (146)	1,740	NOT YET	NO	YES	NOT YET
123803	TEKOA ACADEMY OF ACCELERATED	JEFFERSON COUNTY (123)	450	YES	NO	YES	YES

*For districts or charters where the three-year trend results in an ADA more than 100 above 2017-18 LPE and an ADA more than 15% higher than 2017-18 LPE, 2017-18 LPE is used instead.

+ Based upon status in Verification 1, 2, 3 or on an exception basis.

District Totals:			101916		La Porte ISD					
Minimum Days Taught:			153		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	3735.00	388.00	3347.00	149.00	3198.00	0.00	0.00	0.00	0.00	89.61%
PK	17650.00	1326.00	16324.00	0.00	16324.00	2364.50	0.00	0.00	0.00	92.49%
KG	78012.00	3884.00	74128.00	0.00	74128.00	8921.00	0.00	91.00	18.00	95.02%
01	83911.00	3647.00	80264.00	0.00	80264.00	8834.00	0.00	528.00	40.00	95.65%
02	88472.50	3604.50	84868.00	0.00	84868.00	11003.00	0.00	435.00	38.00	95.93%
03	92527.00	3752.00	88775.00	0.00	88775.00	11045.00	0.00	412.00	59.00	95.94%
04	94261.00	3514.00	90747.00	0.00	90747.00	11624.00	0.00	1071.00	70.00	96.27%
05	93830.00	3732.00	90098.00	0.00	90098.00	8523.00	0.00	1500.00	79.00	96.02%
06	87003.00	3759.00	83244.00	0.00	83244.00	10401.00	0.00	4572.00	66.00	95.68%
07	93000.00	4765.00	88235.00	0.00	88235.00	6167.00	0.00	5730.00	49.00	94.88%
08	93586.00	4749.00	88837.00	0.00	88837.00	5687.00	0.00	6381.00	83.00	94.93%
09	102475.00	6723.00	95752.00	80.00	95672.00	6086.00	29.00	6401.00	77.00	93.44%
10	80743.00	5055.00	75688.00	189.00	75499.00	1298.00	26.00	4784.00	68.00	93.74%
11	89424.00	6468.00	82956.00	74.00	82882.00	1851.00	38.00	5430.00	63.00	92.77%
12	76378.00	6754.00	69624.00	0.00	69624.00	2278.00	305.00	6069.00	45.00	91.16%
Totals	1175007.50	62120.50	1112887.00	492.00	1112395.00	96082.50	398.00	43404.00	755.00	94.71%

Vocational Code	Eligible Days	Contact Hour Value	Total Eligible Contact Hours	FTE
0	0.00	0	0.00	0.00
1	160677.00	1	160677.00	168.54
2	60379.00	2	120758.00	127.09
3	21691.00	3	65073.00	68.49
4	3991.00	4	15964.00	16.79
5	452.00	5	2260.00	2.44
6	0.00	6	0.00	0.00
Total:	247190.00		364732.00	383.35

Instructional Setting	Eligible Days	Contact Hours	Excess Hours	FTE
00 No Instructional Setting	36977.00	9244.250	0.000	9.76
01 Homebound	43.00	43.000	0.000	0.05
08 Vocational Adjustment Class/Program	703.00	3866.500	0.000	4.03
41 Resource Room/Services - Less Than 21%	30783.00	88008.597	0.000	92.28
42 Resource Room/Serv - At Least 21% And Less Than 50%	8843.50	25090.869	192.698	26.14
43 Self-Cont, Mild/Mod/Sev, Reg Camp - >= 50% & <= 60%	2638.00	7542.042	0.000	7.81
44 Self-Cont., Mild/Mod/Sev, Reg Campus - More Than 60%	16142.50	46151.408	0.000	48.53
45 Full-Time Early Childhood Special Education Setting	1013.50	2897.597	0.000	3.04
81 Residential Care And Treatment Facility - Mainstream	290.00	1595.000	0.000	1.64
97 Off Home Campus - Community Class	1100.00	4675.000	0.000	4.68
Totals:	98533.50	189114.262	192.698	197.96

*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)
602.9	272.22	2.44	0.71	383.34	197.96	581.29	6421.95	7003.24

La Porte Independent School District
Supplementary Information Enrollment Trends

	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
First Day of School	7,439	7,533	7,371	7,418	7,477	7,504	7,254
Day after Labor Day	7,794	7,718	7,620	7,660	7,755	7,658	7,421
Last Day of School	7,715	7,694	7,632	7,658	7,690	7,679	7,496

A	B	D	E	F	G	H	EL
1	District Name:	LA PORTE ISD					
2	County-District No.:	101-916					
3	Run Date:	6/26/2018					
4	Date Prepared:	6/5/2018					
5							
6							
7	Template for Estimating Total State Aid - Property of BOK Financial Services, Inc.						
8	by Omar Garcia, BOK Financial Services, Inc.						
9							
10	This template is designed to calculate revenue based on the school finance provisions enacted by the 85th Session of the Texas Legislature						
11	and is based on my current understanding of those provisions and of previous laws. TEA is the official source for determining state aid.						
12	MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.						
13							
14			NO MORE		NO MORE		
15			Ce ASATR		ASATR		
16	Funding Elements		2017-18		2018-19		
17	Students		Data Entry		Data Entry		
18	Refined ADA (PreK - 12)		7,003,240		7,003,240		
19	High School Refined ADA (Grades 9 thru 12 only)		1,986,200		1,986,200		
20	Special Education Instructional Arrangement FTEs:						
21	Homebound (Code 01)		0.050		0.050		
22	Hospital Class (Code 02)		0.000		0.000		
23	Speech Therapy (Code 00)		9.760		9.760		
24	Resource Room (Code 41.42)		92.280		92.280		
25	S/C Mild/Mod/Severe (Code 43, 44, & 45)		59.380		59.380		
26	Off Home Campus (Codes 91-98)		4.680		4.680		
27	VAC (Code 08)		4.030		4.030		
28	State Schools (Code 30)		0.000		0.000		
29	Nonpublic Contracts		0.000		0.000		
30	Res Care & Treatment (Code 81-89)		1.640		1.640		
31	Mainstream ADA		272.220		272.220		
32	Career & Technology FTEs		383.350		383.350		
33	Advanced Career & Technology FTEs		0.000		0.000		
34	Compensatory Ed Enrollment		4,542.000		4,542.000		
35	FTEs of Pregnant Students		2.440		2.440		
36	Bilingual ADA		398.000		398.000		
37	G & T Enrollment		755.000		755.000		
38	Public Ed Grant Student ADA		0.000		0.000		
39	New Instructional Facility Allotment (NIFA) ADA		950.000		0.000		
40	Staff		2017-18		2018-19		
41	# of Full-time Employees (excluding admin & teachers, etc)		437.750		437.750		
42	# of Part-time Employees (excluding administrators)		137.250		137.250		
43			2016 TAX		2017 TAX YR		
44	Property Values - (Loaded thru 17-18)		YEAR		PRELIMS		
45	State Certified Property Value ("T2" value) @ \$25K Exemption		8,388,847,824		8,958,137,307		
46	State Certified Property Value ("T8" value) @ \$25K Exemption						
47	State Certified Property Value ("T1" value) @ \$15K Exemption		8,490,438,212		9,060,506,423		
48	State Certified Property Value ("T7" value) @ \$15K Exemption						
49	State Certified Property Value ("T4" value) @ \$25K Exemption		8,225,016,889		8,779,954,821		
50	State Certified Property Value ("T10" value) @ \$25K Exemption		9,414,446,539		9,861,561,441		
51	State Certified Property Value ("T3" value) @ \$15K Exemption		8,326,607,277		8,882,323,937		
52	State Certified Property Value ("T9" value) @ \$15K Exemption		9,516,036,927		9,963,930,557		
53							
54	Tax Rates and Collections		2017-18		2018-19		
55	M&O Adopted Tax Rate		1.0400		1.1700		
56	M&O Tax Collections @ Adopted M&O Rate		87,878,759		101,453,819		
57	M&O Taxes Distributed to TIF Arrangement		0		0		
58	M&O Taxes Attributed to Change in Optional Homestead Exemption		0		0		
59	I&S Adopted Tax Rate		0.3400		0.2100		
60	I&S Tax Collections		29,044,279		20,709,279		
61	Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)		0		0		
62	Other Data						
63	Transportation Allocation		693,966		693,966		
64	Texas School for the Deaf Students		0.0000		0.0000		
65	Texas School for the Blind Students		1.0180		1.0180		
66	Total Tax Levy		0		0		
67	Charge for Adv Placement Tests (enter as positive or negative #)		0		0		
68	Charge for Early Child Intervention (enter as positive or negative #)		0		0		
69	Tuition Paid If Less Than 12 Grades		0		0		
70	Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes		27,193,431		26,722,081		
71	State Aid Reduction for WADA Sold (enter as negative #)		0		0		
72	Supplemental TIF Payment From TEA		0		0		
73	Other Adjustments for M&O Tax Collections		0		0		
74	Tuition Allotment (42.106)		0		0		
75	Q. Was approval granted to use .95195 instead of .9239 RPAF?						
76	2012-13 RPAF Adjustment (if negative, enter as negative #)						
77	Additional State Aid for Property Value Decline		0		0		
78	LPE Current Foundation School Fund Allocation (see Column Q)		1,311,306		0		
79	Foundation School Fund Adjustments to Date (see Column Q)		(16,885,000)		0.000		
80	Chapter 41 Data		2017-18		2018-19		
81	Q. Chapter 41 District? - if yes, change to Y		N		N		
82	Q. First-Time Chapter 41 district? (beginning with 2006-07 or later)		N		N		
83	Enrollment		7,500		7,500		
84	# of Non-Resident Students Who Are Charged Tuition		0		0		
85	County Appraisal District (CAD) Cost		993,774		1,000,000		
86	CAD Cost Paid by Partner's, if applicable		0		0		
87	# of Resident Students Being Educated by Another District		0		0		
88	for which the District is Paying Tuition		0		0		
89	Q. Was the least expensive Option chosen? (Level 1)		Y		Y		
90	Q. Was the least expensive Option chosen? (\$319,500 level)		Y		Y		

2017-18 Summary of Finances
LA PORTE ISD
101-916

2017-18 ASATR Lost (ASATR Repealed Effective 9/1/2017)

0

Funding Elements			From
Students			Data Entry
1.	Refined Average Daily Attendance (ADA)		7,003.240
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	(Link to Detail Report)	6,448.070
3.	Special Education FTEs	(Link to Detail Report)	171.820
4.	Career & Technology FTEs		383.350
5.	Advanced Career & Technology FTEs		0.000
6.	High School ADA		1,986.200
7.	Weighted ADA (WADA)	(Link to Detail Report)	9,261.540
8.	Prior Year Refined ADA		7,182.880
9.	Texas School for the Blind and Visually Impaired ADA		1.018
10.	Texas School for the Deaf ADA		0.000
Staff			
11.	Full-time Staff (not MSS)		437.750
12.	Part-time Staff (not MSS)		137.250
Property Values			
13.	2017 (current tax year) Locally Certified Property Value		Not Needed
14.	2016 (prior tax year) State Certified Property Value ("T2" value)		8,388,847,824
Tax Rates and Collections			
15.	2005 Adopted M&O Tax Rate		1.5000
16.	2017-18 Compressed M&O Tax Rate		1.0000
17.	Average Tax Collection Rate		Not Needed
18.	2017-18 M&O Tax Rate		1.0400
19.	2017-18 M&O Tax Collections	(Link to Detail Report)	\$87,878,759
20.	2017-18 I&S Tax Collections		\$29,044,279
21.	2017-18 Total Tax Collections		\$116,923,038
22.	2017-18 Total Tax Levy		\$0
Funding Components			
23.	Adjusted Allotment	(Link to Detail Report)	\$5,687
24.	Revenue at Compressed Rate (RACR) per WADA		\$5,627
25.	Cost of Education Index (CEI)		1.150
26.	Adjusted CEI		1.150
27.	Per Capita Rate		\$206.566
Tier I Allotments			
Program Intent Codes - Allotments			
28.	11-Regular Program Allotment		\$36,670,174
29.	23-Special Education Adjusted Allotment (Spend 52%)		\$4,731,226
30.	22-Career & Technology Allotment (Spend 58%)		\$2,943,150
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)		\$238,965
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)		\$5,199,513
33.	25-Bilingual Education Allotment (Spend 52%)		\$226,343
34.	11-Public Education Grant		\$0
35.	99-New Instructional Facilities Allotment (NIFA)		\$237,500
36.	99-Transportation Allotment (no Detail Report included)		\$693,966
37.	31-High School Allotment		\$546,205
38.	Total Cost of Tier I	(Link to Tier I Detail Report)	\$51,487,042
39.	Less: Local Fund Assignment		\$83,888,478
40.	State Share of Tier I		(\$32,401,436)
41.	Per Capita Distribution from the Available School Fund (ASF)		\$1,483,739

Foundation School Program (FSP) State Funding		
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$2,267,444
43.	Tier II State Aid (Link to Tier II Detail Report)	\$329,674
44.	Other Programs (Link to Detail Report)	\$903,509
45.	Less: Total Available School Fund (\$206.566 * Prior Year ADA)	(\$1,483,739)
46.	Total FSP Operating Fund	\$2,016,888
State Aid by Funding Source		
	Fund Code/Object Code - Funding Source	
47.	199/5812 - Foundation School Fund	\$2,016,888
48.	199/5811 - Available School Fund	\$1,483,739
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (see HH1718-Calcs tab)	\$290,309
53.	TOTAL 2017-18 FSP/ASF STATE AID	\$3,790,935

	FSP Allocations and Adjustments Report (Link to Detail Report)	
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ADDITIONAL INFO: (Not on TEA's Summary of Finances)

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:		
54.	M&O Rev From State (not including Fund 599)	\$3,500,626
55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$49,847,508
56.	M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture)	\$3,379,952
57.	M&O Rev From Local Taxes (net of any recapture)	\$0
58.	Additional M&O Rev Resulting From ASATR Credit Against Recapture	\$0
59.	2017-18 TOTAL STATE/LOCAL M&O REVENUE	\$56,728,087
60.	Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0
61.	2017-18 NET TOTAL STATE/LOCAL M&O REVENUE	\$56,728,087

SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:		
62.	Recapture at the \$514000 Level	\$34,651,299
63.	Recapture at the \$319500 Level	\$0
64.	Total 2017-18 Recapture (Link to Detail Report)	\$34,651,299
65.	Less: ASATR Credit Against Recapture	\$0
66.	Total 2017-18 Recapture Payments Due TEA	\$34,651,299

2018-19 Summary of Finances
LA PORTE ISD
101-916

2018-19 ASATR Lost (ASATR Repealed Effective 9/1/2017)			\$0
Funding Elements			From
Students			Date Entry
1.	Refined Average Daily Attendance (ADA)		7,003,240
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		6,448,070
3.	Special Education FTEs (Link to Detail Report)		171,820
4.	Career & Technology FTEs		383,350
5.	Advanced Career & Technology FTEs		0.000
6.	High School ADA		1,986,200
7.	Weighted ADA (WADA) (Link to Detail Report)		9,261,540
8.	Prior Year Refined ADA		7,003,240
9.	Texas School for the Blind and Visually Impaired ADA		1.018
10.	Texas School for the Deaf ADA		0.000
Staff			
11.	Full-time Staff (not MSS)		437,750
12.	Part-time Staff (not MSS)		137,250
Property Values			
13.	2018 (current tax year) Locally Certified Property Value		Not Needed
14.	2017 (prior tax year) State Certified Property Value ("T2" value)		8,958,137,307
Tax Rates and Collections			
15.	2005 Adopted M&O Tax Rate		1.5000
16.	2018-19 Compressed M&O Tax Rate		1.0000
17.	Average Tax Collection Rate		Not Needed
18.	2018-19 M&O Tax Rate		1.1700
19.	2018-19 M&O Tax Collections (Link to Detail Report)		\$101,453,819
20.	2018-19 I&S Tax Collections		\$20,709,279
21.	2018-19 Total Tax Collections		\$122,163,098
22.	2018-19 Total Tax Levy		\$0
Funding Components			
23.	Adjusted Allotment (Link to Detail Report)		\$5,687
24.	Revenue at Compressed Rate (RACR) per WADA		\$5,583
25.	Cost of Education Index (CEI)		1.150
26.	Adjusted CEI		1.150
27.	Per Capita Rate		\$447.180
Tier I Allotments			
Program Intent Codes - Allotments			
28.	11-Regular Program Allotment		\$36,670,174
29.	23-Special Education Adjusted Allotment (Spend 52%)		\$4,731,226
30.	22-Career & Technology Allotment (Spend 58%)		\$2,943,150
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)		\$238,965
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)		\$5,199,513
33.	25-Bilingual Education Allotment (Spend 52%)		\$226,343
34.	11-Public Education Grant		\$0
35.	99-New Instructional Facilities Allotment (NIFA)		\$0
36.	99-Transportation Allotment (no Detail Report included)		\$693,966
37.	31-High School Allotment		\$546,205
38.	Total Cost of Tier I (Link to Tier I Detail Report)		\$51,249,542
39.	Less: Local Fund Assignment		\$89,581,373
40.	State Share of Tier I		(\$38,331,831)
41.	Per Capita Distribution from the Available School Fund (ASF)		\$3,131,709

Foundation School Program (FSP) State Funding		
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$3,677,914
43.	Tier II State Aid (Link to Tier II Detail Report)	\$514,201
44.	Other Programs (Link to Detail Report)	\$903,509
45.	Less: Total Available School Fund (\$447.18 * Prior Year ADA)	(\$3,131,709)
46.	Total FSP Operating Fund	1963914.5
State Aid by Funding Source		
	Fund Code/Object Code - Funding Source	
47.	199/5812 - Foundation School Fund	\$1,963,915
48.	199/5811 - Available School Fund	\$3,131,709
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (see HH1819-Calcs tab)	\$214,975
53.	TOTAL 2018-19 FSP/ASF STATE AID	\$5,310,599

	FSP Allocations and Adjustments Report (Link to Detail Report)	
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ADDITIONAL INFO: (Not on TEA's Summary of Finances)

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:		
54.	M&O Rev From State (not including Fund 599)	\$5,095,623
55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$48,031,910
56.	M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture)	\$5,202,760
57.	M&O Rev From Local Taxes (net of any recapture)	\$3,529,954
58.	Additional M&O Rev Resulting From ASATR Credit Against Recapture	\$0
59.	2018-19 TOTAL STATE/LOCAL M&O REVENUE	\$61,860,248
60.	Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0
61.	2018-19 NET TOTAL STATE/LOCAL M&O REVENUE	\$61,860,248

SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:		
62.	Recapture at the \$514000 Level	\$38,680,756
63.	Recapture at the \$319500 Level	\$6,008,439
64.	Total 2018-19 Recapture (Link to Detail Report)	\$44,689,195
65.	Less: ASATR Credit Against Recapture	\$0
66.	Total 2018-19 Recapture Payments Due TEA	\$44,689,195

2017-18 Cost of Recapture - Level 1

LA PORTE ISD

101-916

Cost of Recapture Equalized Wealth Level = (\$514000)		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.	2017-18 M&O Tax Collections	\$84,498,807	\$84,498,807
6.	2017-18 Adopted M&O Tax Rate	\$1.0400	\$1.0400
6a.	2017-18 Compressed M&O Rate	\$1.0000	\$1.0000
7.	2017-18 Chapter 41 WADA	9,261.5400	9,261.5400
8.	2016 State Certified Property Value ("T4" Value)	\$8,225,016,889	\$8,225,016,889
9.	2017-18 ASF Amount	\$1,483,739	\$1,483,739
10.	Transfers Out, for Which Tuition is Paid	0	0
11.	Tuition Paid per Student	\$0	\$0
12.	New Instructional Facilities Allotment (NIFA)	\$237,500	\$237,500
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)	1.1278	1.1278
15.	1992-93 M&O Revenue Adjusted for WADA	\$38,734,541	\$38,734,541
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$37,250,803	\$37,250,803
17.	1992-93 Effective M&O Tax Rate	0.0133	0.0133
18.	2017-18 Hold Harmless Effective Tax Rate	0.0150	0.0150
Tax Base at Equalized Level			
19.	Tax Base at Equalized Level	\$4,760,431,560	\$4,760,431,560
Tax Base at Hold Harmless Level			
20.	1992-93 Hold Harmless Tax Base	\$2,483,386,844	N/A
21.	Hold Harmless Tax Base Retained per WADA	\$268,140	N/A
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$467,329	N/A
23.	Adjusted Tax Base at Hold Harmless Level	\$4,328,188,499	N/A
24.	Tax Base Retained	\$4,760,431,560	\$4,760,431,560
25.	Excess Tax Base	\$3,464,585,329	\$3,464,585,329
26.	Proportional Tax Base Reduction	0.4212	0.4212
Cost of Buying WADA Before Cost Discounts			
27.	Cost Before Any Discounts	\$35,593,036	\$35,593,036
28.	Additional WADA Needed to Equalize Wealth	\$6,740	\$6,740
29.	Cost per WADA per TEC 41.093 (Minimum is Statewide Avg)	\$5,281	\$5,281
30.	WADA Credit for Tuition Paid	0.0000	\$0
31.	WADA Credit for NIFA	0.0000	\$0
32.	WADA Needed to be Purchased	6,740.4384	\$6,740
33.	Adjusted Cost After WADA Credit	\$35,593,036	\$35,593,036
Potential Cost Discounts			
Early Agreement Credit			
34.	4% of Cost Before Discounts	\$1,423,721	N/A
35.	\$80 * Each WADA Needed to Equalize Wealth	\$539,235	N/A
36.	Credit Amount	\$539,235	N/A
Credit for CAD Costs			
37.	2017-18 CAD Cost	\$993,774	\$993,774
38.	2017-18 Cost Before Discounts	\$35,593,036	\$35,593,036
39.	2017-18 M&O Tax Collections	\$84,498,807	\$84,498,807
40.	2017-18 Credit Amount	\$402,503	\$0
41.	CAD Credit Balance From Prior Years	\$0	\$0
42.	Unclaimed Historical CAD Credit	\$0	\$0
43.	Total CAD Credit Amount	\$402,503	\$0
Estimated Final Costs			
44.	Cost With No Discounts	\$35,593,036	\$35,593,036
45.	Final Discounted Cost	\$34,651,299	\$35,593,036
46.	Final Cost per WADA	\$5,141	\$5,281
Final Cost Calculation of Chapter 41 WADA			
47.	2017-18 Chapter 42 WADA	9,261.5400	9,261.5400
48.	2017-18 Non-Resident Students Charged Tuition	0	0
49.	2017-18 Enrollment	7,500	7,500
Type of Calculation			
Resident Student Adjustment			
50.	2017-18 Non-Resident Students Charged Tuition	0	0
51.	Chapter 42 WADA to Enrollment Ratio	1.2349	1.2349
52.	Non-Residents Converted to WADA	0.0000	0.0000
Chapter 41 WADA			
53.	TEA Calculation of 2017-18 Chapter 41 WADA	9,261.5400	9,261.5400

Link Back to ASATR Detail Report [Report-ASATR1718](#)
Or, Link Back to Report-SOF1718 [Report-SOF1718](#)

2017-18 Cost of Recapture - Level 3
LA PORTE ISD
101-916

Cost of Recapture		Based on Data Entry	
Equalized Wealth Level = (\$319500)		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.	2017-18 M&O Tax Collections	\$0	\$0
6.	2017-18 Adopted M&O Tax Rate	\$1.0400	\$1.0400
6a.	2017-18 Compressed M&O Rate	\$1.0000	\$1.0000
7.	2017-18 Chapter 41 WADA	9,261.5400	9,261.5400
8.	2016 State Certified Property Value ("T4" Value)	\$8,225,016,889	\$8,225,016,889
9.	2017-18 ASF Amount	\$1,483,739	\$1,483,739
10.	Transfers Out, for Which Tuition is Paid	0	0
11.	Tuition Paid per Student	\$0	\$0
12.	New Instructional Facilities Allotment (NIFA)	\$237,500	\$237,500
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)	1.1278	1.1278
15.	1992-93 M&O Revenue Adjusted for WADA	\$38,734,541	\$38,734,541
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$37,250,803	\$37,250,803
17.	1992-93 Effective M&O Tax Rate	0.0133	0.0133
18.	2017-18 Hold Harmless Effective Tax Rate	0.0150	0.0150
Tax Base at Equalized Level			
19.	Tax Base at Equalized Level	\$2,959,062,030	\$2,959,062,030
Tax Base at Hold Harmless Level			
20.	1992-93 Hold Harmless Tax Base	\$2,483,386,844	N/A
21.	Hold Harmless Tax Base Retained per WADA	\$268,140	N/A
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$301,764	N/A
23.	Adjusted Tax Base at Hold Harmless Level	\$2,794,795,670	N/A
24.	Tax Base Retained	\$2,959,062,030	\$2,959,062,030
25.	Excess Tax Base	\$5,265,954,859	\$5,265,954,859
26.	Proportional Tax Base Reduction	0.6402	0.6402
Cost of Buying WADA Before Cost Discounts			
27.	Cost Before Any Discounts	\$0	\$0
28.	Additional WADA Needed to Equalize Wealth	\$0	\$0
29.	Cost per WADA per TEC 41.093 (Minimum is Statewide Avg)	\$0	\$0
30.	WADA Credit for Tuition Paid	\$0	\$0
31.	WADA Credit for NIFA	\$0	\$0
32.	WADA Needed to be Purchased	\$0	\$0
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.	2017-18 CAD Cost	\$993,774	\$993,774
38.	2017-18 Cost Before Discounts	\$0	\$0
39.	2017-18 M&O Tax Collections	\$0	\$0
40.	2017-18 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.	2017-18 Chapter 42 WADA	9,261.5400	9,261.5400
48.	2017-18 Non-Resident Students Charged Tuition	0	0
49.	2017-18 Enrollment	7,500	7,500
Type of Calculation			
Resident Student Adjustment			
50.	2017-18 Non-Resident Students Charged Tuition	0	0
51.	Chapter 42 WADA to Enrollment Ratio	1.2349	1.2349
52.	Non-Residents Converted to WADA	0.0000	0.0000
Chapter 41 WADA			
53.	TEA Calculation of 2017-18 Chapter 41 WADA	9,261.5400	9,261.5400

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2018-19 Cost of Recapture - Level 1

LA PORTE ISD

101-916

Cost of Recapture Equalized Wealth Level = (\$514000)		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. 2018-19 M&O Tax Collections		\$86,712,666	\$86,712,666
6. 2018-19 Adopted M&O Tax Rate		\$1.1700	\$1.1700
6a. 2018-19 Compressed M&O Rate		\$1.0000	\$1.0000
7. 2018-19 Chapter 41 WADA		9,261.5400	9,261.5400
8. 2017 State Certified Property Value ("T4" Value)		\$8,779,954,821	\$8,779,954,821
9. 2018-19 ASF Amount		\$3,131,709	\$3,131,709
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)		1.1278	1.1278
15. 1992-93 M&O Revenue Adjusted for WADA		\$38,734,541	\$38,734,541
16. 1992-93 M&O Revenue Adjusted for WADA Less ASF		\$35,602,833	\$35,602,833
17. 1992-93 Effective M&O Tax Rate		0.0000	0.0000
18. 2018-19 Hold Harmless Effective Tax Rate		0.0150	0.0150
Tax Base at Equalized Level			
19. Tax Base at Equalized Level		\$4,760,431,560	\$4,760,431,560
Tax Base at Hold Harmless Level			
20. 1992-93 Hold Harmless Tax Base		\$2,373,522,172	N/A
21. Hold Harmless Tax Base Retained per WADA		\$256,277	N/A
22. Adjusted Hold Harmless Tax Base Retained per WADA		\$470,452	N/A
23. Adjusted Tax Base at Hold Harmless Level		\$4,357,108,559	N/A
24. Tax Base Retained		\$4,760,431,560	\$4,760,431,560
25. Excess Tax Base		\$4,019,523,261	\$4,019,523,261
26. Proportional Tax Base Reduction		0.4578	0.4578
Cost of Buying WADA Before Cost Discounts			
27. Cost Before Any Discounts		\$39,697,650	\$39,697,650
28. Additional WADA Needed to Equalize Wealth		7,820.0842	7,820.0842
29. Cost per WADA per TEC 41.093 (Minimum is Statewide Avg)		\$5,076	\$5,076
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		7,820.0842	7,820.0842
33. Adjusted Cost After WADA Credit		\$39,697,650	\$39,697,650
Potential Cost Discounts			
Early Agreement Credit			
34. 4% of Cost Before Discounts		\$1,587,906	N/A
35. \$80 * Each WADA Needed to Equalize Wealth		\$625,607	N/A
36. Credit Amount		\$625,607	N/A
Credit for CAD Costs			
37. 2018-19 CAD Cost		\$1,000,000	\$1,000,000
38. 2018-19 Cost Before Discounts		\$39,697,650	\$39,697,650
39. 2018-19 M&O Tax Collections		\$86,712,666	\$86,712,666
40. 2018-19 Credit Amount		\$391,288	\$0
41. CAD Credit Balance From Prior Years		\$0	\$0
42. Unclaimed Historical CAD Credit		\$0	\$0
43. Total CAD Credit Amount		\$391,288	\$0
Estimated Final Costs			
44. Cost With No Discounts		\$39,697,650	\$39,697,650
45. Final Discounted Cost		\$38,680,756	\$39,697,650
46. Final Cost per WADA		\$4,946	\$5,076
Final Cost Calculation of Chapter 41 WADA			
47. 2018-19 Chapter 42 WADA		9,261.5400	9,261.5400
48. 2018-19 Non-Resident Students Charged Tuition		0	0
49. 2018-19 Enrollment		7,500	7,500
Type of Calculation			
Resident Student Adjustment			
50. 2018-19 Non-Resident Students Charged Tuition		0	0
51. Chapter 42 WADA to Enrollment Ratio		1.2349	1.2349
52. Non-Residents Converted to WADA		0.0000	0.0000
Chapter 41 WADA			
53. TEA Calculation of 2018-19 Chapter 41 WADA		9,261.5400	9,261.5400

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2018-19 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. 2018-19 M&O Tax Collections		\$9,538,393	\$9,538,393
6. 2018-19 Adopted M&O Tax Rate		\$1.1700	\$1.1700
6a. 2018-19 Compressed M&O Rate		\$1.0000	\$1.0000
7. 2018-19 Chapter 41 WADA		9,261.5400	9,261.5400
8. 2017 State Certified Property Value ("T4" Value)		\$8,779,954,821	\$8,779,954,821
9. 2018-19 ASF Amount		\$3,131,709	\$3,131,709
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)		1.1278	1.1278
15. 1992-93 M&O Revenue Adjusted for WADA		\$38,734,541	\$38,734,541
16. 1992-93 M&O Revenue Adjusted for WADA Less ASF		\$35,602,833	\$35,602,833
17. 1992-93 Effective M&O Tax Rate		0.0000	0.0000
18. 2018-19 Hold Harmless Effective Tax Rate		0.0150	0.0150
Tax Base at Equalized Level			
19. Tax Base at Equalized Level		\$2,959,062,030	\$2,959,062,030
Tax Base at Hold Harmless Level			
20. 1992-93 Hold Harmless Tax Base		\$2,373,522,172	N/A
21. Hold Harmless Tax Base Retained per WADA		\$256,277	N/A
22. Adjusted Hold Harmless Tax Base Retained per WADA		\$292,431	N/A
23. Adjusted Tax Base at Hold Harmless Level		\$2,708,358,336	N/A
24. Tax Base Retained		\$2,959,062,030	\$2,959,062,030
25. Excess Tax Base		\$5,820,892,791	\$5,820,892,791
26. Proportional Tax Base Reduction		0.6630	0.6630
Cost of Buying WADA Before Cost Discounts			
27. Cost Before Any Discounts		\$6,323,719	\$6,323,719
28. Additional WADA Needed to Equalize Wealth		18,218.7568	18,218.7568
29. Cost per WADA per TEC 41.093 (Minimum is Statewide Avg)		\$347	\$347
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		18,218.7568	18,218.7568
33. Adjusted Cost After WADA Credit		\$6,323,719	\$6,323,719
Potential Cost Discounts			
Early Agreement Credit			
34. 4% of Cost Before Discounts		\$252,949	N/A
35. \$80 * Each WADA Needed to Equalize Wealth		\$1,457,501	N/A
36. Credit Amount		\$252,949	N/A
Credit for CAD Costs			
37. 2018-19 CAD Cost		\$1,000,000	\$1,000,000
38. 2018-19 Cost Before Discounts		\$6,323,719	\$6,323,719
39. 2018-19 M&O Tax Collections		\$9,538,393	\$9,538,393
40. 2018-19 Credit Amount		\$62,331	\$0
41. CAD Credit Balance From Prior Years		\$0	\$0
42. Unclaimed Historical CAD Credit		\$0	\$0
43. Total CAD Credit Amount		\$62,331	\$0
Estimated Final Costs			
44. Cost With No Discounts		\$6,323,719	\$6,323,719
45. Final Discounted Cost		\$6,008,439	\$6,323,719
46. Final Cost per WADA		\$330	\$347
Final Cost Calculation of Chapter 41 WADA			
47. 2018-19 Chapter 42 WADA		9,261.5400	9,261.5400
48. 2018-19 Non-Resident Students Charged Tuition		0	0
49. 2018-19 Enrollment		7,500	7,500
Type of Calculation			
Resident Student Adjustment			
50. 2018-19 Non-Resident Students Charged Tuition		0	0
51. Chapter 42 WADA to Enrollment Ratio		1.2349	1.2349
52. Non-Residents Converted to WADA		0.0000	0.0000
Chapter 41 WADA			
53. TEA Calculation of 2018-19 Chapter 41 WADA		9,261.5400	9,261.5400

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	A	B	E	F	G
1	District Name:	LA PORTE ISD			
2	County-District No.:	101-916			
3	Run Date:	7/11/2018			
4	Date Prepared:	6/5/2018			
5					
6					
7	Template for Estimating Total State Aid - Property of BOK Financial Services, Inc.				
8	by Omar Garcia, BOK Financial Services, Inc.				
9					
10	This template is designed to calculate revenue based on the school finance provisions enacted by the 85th Session of the Texas Legislature				
11	and is based on my current understanding of those provisions and of previous laws. TEA is the official source for determining state aid.				
12	MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.				
13					
14			NO MORE ASATR		NO MORE ASATR
15		Funding Elements	2017-18		2018-19
16		Students	Data Entry		Data Entry
17	Refined ADA (PreK - 12)		7,210.000		7,210.000
18	High School Refined ADA (Grades 9 thru 12 only)		1,986.200		1,986.200
19	Special Education Instructional Arrangement FTEs:				
20	Homebound (Code 01)		0.050		0.050
21	Hospital Class (Code 02)		0.000		0.000
22	Speech Therapy (Code 00)		9.760		9.760
23	Resource Room (Code 41,42)		92.280		92.280
24	S/C Mild/Mod/Severe (Code 43, 44, & 45)		59.380		59.380
25	Off Home Campus (Codes 91-98)		4.680		4.680
26	VAC (Code 08)		4.030		4.030
27	State Schools (Code 30)		0.000		0.000
28	Nonpublic Contracts		0.000		0.000
29	Res Care & Treatment (Code 81-89)		1.640		1.640
31	Mainstream ADA		272.220		272.220
32	Career & Technology FTEs		383.350		383.350
33	Advanced Career & Technology FTEs		0.000		0.000
36	Compensatory Ed Enrollment		4,542.000		4,542.000
37	FTEs of Pregnant Students		2.440		2.440
39	Bilingual ADA		398.000		398.000
40	G & T Enrollment		755.000		755.000
41	Public Ed Grant Student ADA		0.000		0.000
42	New Instructional Facility Allotment (NIFA) ADA		950.000		0.000
43	Staff		2017-18		2018-19
44	# of Full-time Employees (excluding admin & teachers, etc)		437.750		437.750
45	# of Part-time Employees (excluding administrators)		137.250		137.250
46			2016 TAX YEAR		2017 TAX YR PRELIMS
47	Property Values - (Loaded thru 17-18)				
48	State Certified Property Value ("T2" value) @ \$25K Exemption		8,388,847,824		8,958,137,307
50	State Certified Property Value ("T1" value) @ \$15K Exemption		8,490,438,212		9,060,506,423
52	State Certified Property Value ("T4" value) @ \$25K Exemption		8,225,016,889		8,779,954,821
53	State Certified Property Value ("T10" value) @ \$25K Exemption		9,414,446,539		9,861,561,441
54	State Certified Property Value ("T3" value) @ \$15K Exemption		8,326,607,277		8,882,323,937
55	State Certified Property Value ("T9" value) @ \$15K Exemption		9,516,036,927		9,963,930,557
56					
57	Tax Rates and Collections		2017-18		2018-19
58	M&O Adopted Tax Rate		1.0400		1.1700
59	M&O Tax Collections @ Adopted M&O Rate		87,878,759		101,453,819
60	M&O Taxes Distributed to TIF Arrangement		0		0
61	M&O Taxes Attributed to Change in Optional Homestead Exemption		0		0
62	I&S Adopted Tax Rate		0.3400		0.2100
63	I&S Tax Collections		29,044,279		20,709,279
64	Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)		0		0
65	Other Data				
66	Transportation Allocation		693,966		693,966
67	Texas School for the Deaf Students		0.0000		0.000
68	Texas School for the Blind Students		1.0180		1.018
69	Total Tax Levy		0		0
70	Charge for Adv Placement Tests (enter as positive or negative #)		0		0
71	Charge for Early Child Intervention (enter as positive or negative #)		0		0
72	Tuition Paid If Less Than 12 Grades		0		0
73	Bond Payment (see Column Q re: QSCB and other Fed. programs)		30,084,292		29,327,199
74	Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes		27,193,431		26,722,081
75	State Aid Reduction for WADA Sold (enter as negative #)		0		0
76	Supplemental TIF Payment From TEA		0		0
78	Tax Credit for Tax Code, Chapter 313 Value Limitations		650,321		650,321
80	Tuition Allotment (42.106)		0		0
83	Additional State Aid for Property Value Decline		0		0
84	LPE Current Foundation School Fund Allocation (see Column Q)		1,311,306		0
85	Foundation School Fund Adjustments to Date (see Column Q)		(16,885)		0
86	Chapter 41 Data		2017-18		2018-19
89	Enrollment		7,500		7,500
90	# of Non-Resident Students Who Are Charged Tuition		0		0
91	County Appraisal District (CAD) Cost		993,774		1,000,000
92	CAD Cost Paid by Partner's, if applicable		0		0
93	# of Resident Students Being Educated by Another District				
94	for which the District is Paying Tuition		0		0
95	Amount of Tuition Paid per Student		0		0
96	Chapter 42 Funding Credit Against Recapture (enter as negative #)		0		0
97	Q. Was the least expensive Option chosen? (Level 1)		Y		Y
98	Q. Was the least expensive Option chosen? (\$319,500 level)		Y		Y

	A	B	E	F	G
99	Effective M&O Tax Rate / Notice Data				2018-19
102	Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)				1.0000
103	2018 Total Taxable Value				0
104	2018 Total I&S Taxable Value (for Chapter 313 districts)				0
105	Certified Excess 2017 Debt Collections				0
106	TRE Cents Approved by the District's Voters (enter as .09, .13, etc)				0.0000
107	Data Automatically Loaded			2017-18	2018-19
108	M&O Compressed Rate			1.0000	1.0000
109	Highest Grade Taught			12	12
110	Square Miles			56	56
111	Miles From Nearest HS			0	0
112	Unadjusted Cost of Education Index			1.150	1.150
113	2005-06 M&O Adopted Tax Rate				
115	2008-09 WADA				
122	2009-10 Transportation Allotment				
123	2009-10 New Instructional Facilities Allotment (NIFA)				
125	2009-10 Adjusted HB 1 Revenue per WADA				
126	2014-15 Total Refined ADA				
127	2013 CPTD "T8" Value				
128	2014-15 I&S Tax Collections				
130	2014-15 Local Share of EDA				
131	2014-15 Local Share Awarded for Bonded Debt				
133	2014-15 M&O Adopted Tax Rate				
134	2015-16 Total Refined ADA				
135	Chapter 41 Data:				
136	1992-93 M&O Tax Collections				
137	1992-93 CED Distribution				
138	1992-93 Chapter 36 WADA				
139	1991 CPTD Property Value				
141					
142					
143					
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145					
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148					
149					
150					
151					

2017-18 Summary of Finances
LA PORTE ISD
101-916

2017-18 ASATR Lost (ASATR Repealed Effective 9/1/2017)			\$0
Funding Elements			From Data Entry
Students			
1.	Refined Average Daily Attendance (ADA)		7,210.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	(Link to Detail Report)	6,654.830
3.	Special Education FTEs	(Link to Detail Report)	171.820
4.	Career & Technology FTEs		383.350
5.	Advanced Career & Technology FTEs		0.000
6.	High School ADA		1,986.200
7.	Weighted ADA (WADA)	(Link to Detail Report)	9,480.608
8.	Prior Year Refined ADA		7,182.880
9.	Texas School for the Blind and Visually Impaired ADA		1.018
10.	Texas School for the Deaf ADA		0.000
Staff			
11.	Full-time Staff (not MSS)		437.750
12.	Part-time Staff (not MSS)		137.250
Property Values			
13.	2017 (current tax year) Locally Certified Property Value		Not Needed
14.	2016 (prior tax year) State Certified Property Value ("T2" value)		8,388,847,824
Tax Rates and Collections			
15.	2005 Adopted M&O Tax Rate		1.5000
16.	2017-18 Compressed M&O Tax Rate		1.0000
17.	Average Tax Collection Rate		Not Needed
18.	2017-18 M&O Tax Rate		1.0400
19.	2017-18 M&O Tax Collections	(Link to Detail Report)	\$87,878,759
20.	2017-18 I&S Tax Collections		\$29,044,279
21.	2017-18 Total Tax Collections		\$116,923,038
22.	2017-18 Total Tax Levy		\$0
Funding Components			
23.	Adjusted Allotment	(Link to Detail Report)	\$5,687
24.	Revenue at Compressed Rate (RACR) per WADA		\$5,616
25.	Cost of Education Index (CEI)		1.150
26.	Adjusted CEI		1.150
27.	Per Capita Rate		\$206.566

Tier I Allotments			
Program Intent Codes - Allotments			
28.	11-Regular Program Allotment		\$37,846,018
29.	23-Special Education Adjusted Allotment (Spend 52%)		\$4,731,226
30.	22-Career & Technology Allotment (Spend 58%)		\$2,943,150
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)		\$246,020
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)		\$5,199,513
33.	25-Bilingual Education Allotment (Spend 52%)		\$226,343
34.	11-Public Education Grant		\$0
35.	99-New Instructional Facilities Allotment (NIFA)		\$237,500
36.	99-Transportation Allotment (no Detail Report included)		\$693,966
37.	31-High School Allotment		\$546,205
38.	Total Cost of Tier I (Link to Tier I Detail Report)		\$52,669,941
39.	Less: Local Fund Assignment		\$83,888,478
40.	State Share of Tier I		(\$31,218,537)
41.	Per Capita Distribution from the Available School Fund (ASF)		\$1,483,739
Foundation School Program (FSP) State Funding			
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)		\$2,267,444
43.	Tier II State Aid (Link to Tier II Detail Report)		\$417,437
44.	Other Programs (Link to Detail Report)		\$903,509
45.	Less: Total Available School Fund (\$206.566 * Prior Year ADA)		(\$1,483,739)
46.	Total FSP Operating Fund		\$2,104,651
State Aid by Funding Source			
Fund Code/Object Code - Funding Source			
47.	199/5812 - Foundation School Fund		\$2,104,651
48.	199/5811 - Available School Fund		\$1,483,739
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)		\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)		\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)		\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (see HH1718-Calcs tab)		\$290,309
53.	TOTAL 2017-18 FSP/ASF STATE AID		\$3,878,698
	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:			
54.	M&O Rev From State (not including Fund 599)		\$3,588,389
55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)		\$50,973,694
56.	M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture)		\$3,379,952
57.	M&O Rev From Local Taxes (net of any recapture)		\$0
58.	Additional M&O Rev Resulting From ASATR Credit Against Recapture		\$0
59.	2017-18 TOTAL STATE/LOCAL M&O REVENUE		\$57,942,036
60.	Less: Credit Balance Due State (See Foundation School Fund balance above)		\$0
61.	2017-18 NET TOTAL STATE/LOCAL M&O REVENUE		\$57,942,036

SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:			
62.	Recapture at the \$514000 Level		\$33,525,112
63.	Recapture at the \$319500 Level		\$0
64.	Total 2017-18 Recapture (Link to Detail Report)		\$33,525,112
65.	Less: ASATR Credit Against Recapture		\$0
66.	Total 2017-18 Recapture Payments Due TEA		\$33,525,112

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.

84th/85th Legislative Session
Release 3
5/1/2018

2018-19 Summary of Finances
LA PORTE ISD
101-916

2018-19 ASATR Lost (ASATR Repealed Effective 9/1/2017)			\$0
Funding Elements			From Date Entry
Students			
1.	Refined Average Daily Attendance (ADA)		7,210.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		6,654.830
3.	Special Education FTEs (Link to Detail Report)		171.820
4.	Career & Technology FTEs		383.350
5.	Advanced Career & Technology FTEs		0.000
6.	High School ADA		1,986.200
7.	Weighted ADA (WADA) (Link to Detail Report)		9,480.608
8.	Prior Year Refined ADA		7,210.000
9.	Texas School for the Blind and Visually Impaired ADA		1.018
10.	Texas School for the Deaf ADA		0.000
Staff			
11.	Full-time Staff (not MSS)		437.750
12.	Part-time Staff (not MSS)		137.250
Property Values			
13.	2018 (current tax year) Locally Certified Property Value		Not Needed
14.	2017 (prior tax year) State Certified Property Value ("T2" value)		8,958,137,307
Tax Rates and Collections			
15.	2005 Adopted M&O Tax Rate		1.5000
16.	2018-19 Compressed M&O Tax Rate		1.0000
17.	Average Tax Collection Rate		Not Needed
18.	2018-19 M&O Tax Rate		1.1700
19.	2018-19 M&O Tax Collections (Link to Detail Report)		\$101,453,819
20.	2018-19 I&S Tax Collections		\$20,709,279
21.	2018-19 Total Tax Collections		\$122,163,098
22.	2018-19 Total Tax Levy		\$0
Funding Components			
23.	Adjusted Allotment (Link to Detail Report)		\$5,687
24.	Revenue at Compressed Rate (RACR) per WADA		\$5,578
25.	Cost of Education Index (CEI)		1.150
26.	Adjusted CEI		1.150
27.	Per Capita Rate		\$447.180
Tier I Allotments			
	Program Intent Codes - Allotments		
28.	11-Regular Program Allotment		\$37,846,018
29.	23-Special Education Adjusted Allotment (Spend 52%)		\$4,731,226
30.	22-Career & Technology Allotment (Spend 58%)		\$2,943,150
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)		\$246,020
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)		\$5,199,513
33.	25-Bilingual Education Allotment (Spend 52%)		\$226,343
34.	11-Public Education Grant		\$0
35.	99-New Instructional Facilities Allotment (NIFA)		\$0
36.	99-Transportation Allotment (no Detail Report included)		\$693,966
37.	31-High School Allotment		\$546,205
38.	Total Cost of Tier I (Link to Tier I Detail Report)		\$52,432,441
39.	Less: Local Fund Assignment		\$89,581,373
40.	State Share of Tier I		(\$37,148,932)
41.	Per Capita Distribution from the Available School Fund (ASF)		\$3,224,168

Foundation School Program (FSP) State Funding

42.	Greater of State Share of Tier I or (ASF+NIFA+HS)		\$3,770,373
43.	Tier II State Aid) (Link to Tier II Detail Report)		\$649,473
44.	Other Programs (Link to Detail Report)		\$903,509
45.	Less: Total Available School Fund (\$447.18 * Prior Year ADA)		(\$3,224,168)
46.	Total FSP Operating Fund		\$2,099,187

State Aid by Funding Source

Fund Code/Object Code - Funding Source			
47.	199/5812 - Foundation School Fund		\$2,099,187
48.	199/5811 - Available School Fund		\$3,224,168
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)		\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)		\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)		\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (see HH1819-Calcs tab)		\$214,975
53.	TOTAL 2018-19 FSP/ASF STATE AID		\$5,538,329

	FSP Allocations and Adjustments Report (Link to Detail Report)		
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ADDITIONAL INFO: (Not on TEA's Summary of Finances)

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:			
54.	M&O Rev From State (not including Fund 599)		\$5,323,354
55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)		\$49,115,494
56.	M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture)		\$5,202,760
57.	M&O Rev From Local Taxes (net of any recapture)		\$3,602,202
58.	Additional M&O Rev Resulting From ASATR Credit Against Recapture		\$0
59.	2018-19 TOTAL STATE/LOCAL M&O REVENUE		\$63,243,810
60.	Less: Credit Balance Due State (See Foundation School Fund balance above)		\$0
61.	2018-19 NET TOTAL STATE/LOCAL M&O REVENUE		\$63,243,810

SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:			
62.	Recapture at the \$514000 Level		\$37,597,172
63.	Recapture at the \$319500 Level		\$5,936,192
64.	Total 2018-19 Recapture (Link to Detail Report)		\$43,533,364
65.	Less: ASATR Credit Against Recapture		\$0
66.	Total 2018-19 Recapture Payments Due TEA		\$43,533,364

2017-18 Cost of Recapture - Level 1
LA PORTE ISD
101-916

Cost of Recapture Equalized Wealth Level = (\$514000)		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.	2017-18 M&O Tax Collections	\$84,498,807	\$84,498,807
6.	2017-18 Adopted M&O Tax Rate	\$1.0400	\$1.0400
6a.	2017-18 Compressed M&O Rate	\$1.0000	\$1.0000
7.	2017-18 Chapter 41 WADA	9,480.6080	9,480.6080
8.	2016 State Certified Property Value ("T4" Value)	\$8,225,016,889	\$8,225,016,889
9.	2017-18 ASF Amount	\$1,483,739	\$1,483,739
10.	Transfers Out, for Which Tuition is Paid	0	0
11.	Tuition Paid per Student	\$0	\$0
12.	New Instructional Facilities Allotment (NIFA)	\$237,500	\$237,500
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)	1.1545	1.1545
15.	1992-93 M&O Revenue Adjusted for WADA	\$39,650,750	\$39,650,750
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$38,167,011	\$38,167,011
17.	1992-93 Effective M&O Tax Rate	0.0133	0.0133
18.	2017-18 Hold Harmless Effective Tax Rate	0.0150	0.0150
Tax Base at Equalized Level			
19.	Tax Base at Equalized Level	\$4,873,032,512	\$4,873,032,512
Tax Base at Hold Harmless Level			
20.	1992-93 Hold Harmless Tax Base	\$2,544,467,388	N/A
21.	Hold Harmless Tax Base Retained per WADA	\$268,387	N/A
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$467,759	N/A
23.	Adjusted Tax Base at Hold Harmless Level	\$4,434,643,162	N/A
24.	Tax Base Retained	\$4,873,032,512	\$4,873,032,512
25.	Excess Tax Base	\$3,351,984,377	\$3,351,984,377
26.	Proportional Tax Base Reduction	0.4075	0.4075
Cost of Buying WADA Before Cost Discounts			
27.	Cost Before Any Discounts	\$34,436,243	\$34,436,243
28.	Additional WADA Needed to Equalize Wealth	6,521.3704	6,521.3704
29.	Cost per WADA per TEC 41.093 (Minimum is Statewide Avg)	\$5,281	\$5,281
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	6,521.3704	6,521.3704
33.	Adjusted Cost After WADA Credit	\$34,436,243	\$34,436,243
Potential Cost Discounts			
Early Agreement Credit			
34.	4% of Cost Before Discounts	\$1,377,450	N/A
35.	\$80 * Each WADA Needed to Equalize Wealth	\$521,710	N/A
36.	Credit Amount	\$521,710	N/A

Credit for CAD Costs			
37.	2017-18 CAD Cost	\$993,774	\$993,774
38.	2017-18 Cost Before Discounts	\$34,436,243	\$34,436,243
39.	2017-18 M&O Tax Collections	\$84,498,807	\$84,498,807
40.	2017-18 Credit Amount	\$389,421	\$0
41.	CAD Credit Balance From Prior Years	\$0	\$0
42.	Unclaimed Historical CAD Credit	\$0	\$0
43.	Total CAD Credit Amount	\$389,421	\$0
Estimated Final Costs			
44.	Cost With No Discounts	\$34,436,243	\$34,436,243
45.	Final Discounted Cost	\$33,525,112	\$34,436,243
46.	Final Cost per WADA	\$5,141	\$5,281
Final Cost Calculation of Chapter 41 WADA			
47.	2017-18 Chapter 42 WADA	9,480.6080	9,480.6080
48.	2017-18 Non-Resident Students Charged Tuition	0	0
49.	2017-18 Enrollment	7,500	7,500
Type of Calculation			
Resident Student Adjustment			
50.	2017-18 Non-Resident Students Charged Tuition	0	0
51.	Chapter 42 WADA to Enrollment Ratio	1.2641	1.2641
52.	Non-Residents Converted to WADA	0.0000	0.0000
Chapter 41 WADA			
53.	TEA Calculation of 2017-18 Chapter 41 WADA	9,480.6080	9,480.6080

[Link Back to ASATR Detail Report](#) [Report-ASATR1718](#)
 Or, [Link Back to Report-SOF1718](#) [Report-SOF1718](#)

2017-18 Cost of Recapture - Level 3
LA PORTE ISD
101-916

Cost of Recapture		Based on Data Entry	
Equalized Wealth Level = (\$319500)		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.	2017-18 M&O Tax Collections	\$0	\$0
6.	2017-18 Adopted M&O Tax Rate	\$1.0400	\$1.0400
6a.	2017-18 Compressed M&O Rate	\$1.0000	\$1.0000
7.	2017-18 Chapter 41 WADA	9,480.6080	9,480.6080
8.	2016 State Certified Property Value ("T4" Value)	\$8,225,016,889	\$8,225,016,889
9.	2017-18 ASF Amount	\$1,483,739	\$1,483,739
10.	Transfers Out, for Which Tuition is Paid	0	0
11.	Tuition Paid per Student	\$0	\$0
12.	New Instructional Facilities Allotment (NIFA)	\$237,500	\$237,500
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)	1.1545	1.1545
15.	1992-93 M&O Revenue Adjusted for WADA	\$39,650,750	\$39,650,750
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$38,167,011	\$38,167,011
17.	1992-93 Effective M&O Tax Rate	0.0133	0.0133
18.	2017-18 Hold Harmless Effective Tax Rate	0.0150	0.0150
Tax Base at Equalized Level			
19.	Tax Base at Equalized Level	\$3,029,054,256	\$3,029,054,256

Tax Base at Hold Harmless Level				
20.	1992-93 Hold Harmless Tax Base	\$2,544,467,388		N/A
21.	Hold Harmless Tax Base Retained per WADA	\$268,387		N/A
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$302,041		N/A
23.	Adjusted Tax Base at Hold Harmless Level	\$2,863,535,521		N/A
24.	Tax Base Retained	\$3,029,054,256		\$3,029,054,256
25.	Excess Tax Base	\$5,195,962,633		\$5,195,962,633
26.	Proportional Tax Base Reduction	0.6317		0.6317
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 TEC 41.093 (Minimum is Statewide Avg)	\$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.	2017-18 CAD Cost	\$993,774		\$993,774
38.	2017-18 Cost Before Discounts	\$0		\$0
39.	2017-18 M&O Tax Collections	\$0		\$0
40.	2017-18 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.	2017-18 Chapter 42 WADA	9,480.6080		9,480.6080
48.	2017-18 Non-Resident Students Charged Tuition	0		0
49.	2017-18 Enrollment	7,500		7,500
Type of Calculation				
Resident Student Adjustment				
50.	2017-18 Non-Resident Students Charged Tuition	0		0
51.	Chapter 42 WADA to Enrollment Ratio	1.2641		1.2641
52.	Non-Residents Converted to WADA	0.0000		0.0000
Chapter 41 WADA				
53.	TEA Calculation of 2017-18 Chapter 41 WADA	9,480.6080		9,480.6080

[Link Back to ASATR Detail Report](#) [Report-ASATR1718](#)

The format of the following Cost of Recapture report mirrors (for the most part) the report generated by TEA. **The \$319,500 recapture level follows the first level report.**

84th/85th Legislative Session

Release 3

5/1/2018

2018-19 Cost of Recapture - Level 1

LA PORTE ISD

101-916

Cost of Recapture Equalized Wealth Level = (\$514000)		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.	2018-19 M&O Tax Collections	\$86,712,666	\$86,712,666
6.	2018-19 Adopted M&O Tax Rate	\$1.1700	\$1.1700
6a.	2018-19 Compressed M&O Rate	\$1.0000	\$1.0000
7.	2018-19 Chapter 41 WADA	9,480.6080	9,480.6080
8.	2017 State Certified Property Value ("T4" Value)	\$8,779,954,821	\$8,779,954,821
9.	2018-19 ASF Amount	\$3,224,168	\$3,224,168
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)	1.1545	1.1545
15.	1992-93 M&O Revenue Adjusted for WADA	\$39,650,750	\$39,650,750
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$36,426,582	\$36,426,582
17.	1992-93 Effective M&O Tax Rate	0.0000	0.0000
18.	2018-19 Hold Harmless Effective Tax Rate	0.0150	0.0150
Tax Base at Equalized Level			
19.	Tax Base at Equalized Level	\$4,873,032,512	\$4,873,032,512
Tax Base at Hold Harmless Level			
20.	1992-93 Hold Harmless Tax Base	\$2,428,438,787	N/A
21.	Hold Harmless Tax Base Retained per WADA	\$256,148	N/A
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$470,215	N/A
23.	Adjusted Tax Base at Hold Harmless Level	\$4,457,919,774	N/A
24.	Tax Base Retained	\$4,873,032,512	\$4,873,032,512
25.	Excess Tax Base	\$3,906,922,309	\$3,906,922,309
26.	Proportional Tax Base Reduction	0.4450	0.4450
Cost of Buying WADA Before Cost Discounts			
27.	Cost Before Any Discounts	\$38,585,580	\$38,585,580
28.	Additional WADA Needed to Equalize Wealth	7,601.0162	7,601.0162
29.	Cost per WADA per TEC 41.093 (Minimum is Statewide Avg)	\$5,076	\$5,076
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	7,601.0162	7,601.0162
33.	Adjusted Cost After WADA Credit	\$38,585,580	\$38,585,580
Potential Cost Discounts			
Early Agreement Credit			
34.	4% of Cost Before Discounts	\$1,543,423	N/A
35.	\$80 * Each WADA Needed to Equalize Wealth	\$608,081	N/A
36.	Credit Amount	\$608,081	N/A

Credit for CAD Costs			
37.	2018-19 CAD Cost	\$1,000,000	\$1,000,000
38.	2018-19 Cost Before Discounts	\$38,585,580	\$38,585,580
39.	2018-19 M&O Tax Collections	\$86,712,666	\$86,712,666
40.	2018-19 Credit Amount	\$380,327	\$0
41.	CAD Credit Balance From Prior Years	\$0	\$0
42.	Unclaimed Historical CAD Credit	\$0	\$0
43.	Total CAD Credit Amount	\$380,327	\$0
Estimated Final Costs			
44.	Cost With No Discounts	\$38,585,580	\$38,585,580
45.	Final Discounted Cost	\$37,597,172	\$38,585,580
46.	Final Cost per WADA	\$4,946	\$5,076
Final Cost Calculation of Chapter 41 WADA			
47.	2018-19 Chapter 42 WADA	9,480.6080	9,480.6080
48.	2018-19 Non-Resident Students Charged Tuition	0	0
49.	2018-19 Enrollment	7,500	7,500
Type of Calculation			
Resident Student Adjustment			
50.	2018-19 Non-Resident Students Charged Tuition	0	0
51.	Chapter 42 WADA to Enrollment Ratio	1.2641	1.2641
52.	Non-Residents Converted to WADA	0.0000	0.0000
Chapter 41 WADA			
53.	TEA Calculation of 2018-19 Chapter 41 WADA	9,480.6080	9,480.6080

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2018-19 Cost of Recapture - Level 3
LA PORTE ISD
101-916

Cost of Recapture		Based on Data Entry	
		Option 3	Option 4
Equalized Wealth Level = (\$319500)			
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.	2018-19 M&O Tax Collections	\$9,538,393	\$9,538,393
6.	2018-19 Adopted M&O Tax Rate	\$1.1700	\$1.1700
6a.	2018-19 Compressed M&O Rate	\$1.0000	\$1.0000
7.	2018-19 Chapter 41 WADA	9,480.6080	9,480.6080
8.	2017 State Certified Property Value ("T4" Value)	\$8,779,954,821	\$8,779,954,821
9.	2018-19 ASF Amount	\$3,224,168	\$3,224,168
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)	1.1545	1.1545
15.	1992-93 M&O Revenue Adjusted for WADA	\$39,650,750	\$39,650,750
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$36,426,582	\$36,426,582
17.	1992-93 Effective M&O Tax Rate	0.0000	0.0000
18.	2018-19 Hold Harmless Effective Tax Rate	0.0150	0.0150
Tax Base at Equalized Level			
19.	Tax Base at Equalized Level	\$3,029,054,256	\$3,029,054,256

Tax Base at Hold Harmless Level			
20.	1992-93 Hold Harmless Tax Base	\$2,428,438,787	N/A
21.	Hold Harmless Tax Base Retained per WADA	\$256,148	N/A
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$292,283	N/A
23.	Adjusted Tax Base at Hold Harmless Level	\$2,771,022,116	N/A
24.	Tax Base Retained	\$3,029,054,256	\$3,029,054,256
25.	Excess Tax Base	\$5,750,900,565	\$5,750,900,565
26.	Proportional Tax Base Reduction	0.6550	0.6550
Cost of Buying WADA Before Cost Discounts			
27.	Cost Before Any Discounts	\$6,247,680	\$6,247,680
28.	Additional WADA Needed to Equalize Wealth	17,999.6888	17,999.6888
29.	Cost per WADA per TEC 41.093 (Minimum is Statewide Avg)	\$347	\$347
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	17,999.6888	17,999.6888
33.	Adjusted Cost After WADA Credit	\$6,247,680	\$6,247,680
Potential Cost Discounts			
Early Agreement Credit			
34.	4% of Cost Before Discounts	\$249,907	N/A
35.	\$80 * Each WADA Needed to Equalize Wealth	\$1,439,975	N/A
36.	Credit Amount	\$249,907	N/A
Credit for CAD Costs			
37.	2018-19 CAD Cost	\$1,000,000	\$1,000,000
38.	2018-19 Cost Before Discounts	\$6,247,680	\$6,247,680
39.	2018-19 M&O Tax Collections	\$9,538,393	\$9,538,393
40.	2018-19 Credit Amount	\$61,582	\$0
41.	CAD Credit Balance From Prior Years	\$0	\$0
42.	Unclaimed Historical CAD Credit	\$0	\$0
43.	Total CAD Credit Amount	\$61,582	\$0
Estimated Final Costs			
44.	Cost With No Discounts	\$6,247,680	\$6,247,680
45.	Final Discounted Cost	\$5,936,192	\$6,247,680
46.	Final Cost per WADA	\$330	\$347
Final Cost Calculation of Chapter 41 WADA			
47.	2018-19 Chapter 42 WADA	9,480.6080	9,480.6080
48.	2018-19 Non-Resident Students Charged Tuition	0	0
49.	2018-19 Enrollment	7,500	7,500
Type of Calculation			
Resident Student Adjustment			
50.	2018-19 Non-Resident Students Charged Tuition	0	0
51.	Chapter 42 WADA to Enrollment Ratio	1.2641	1.2641
52.	Non-Residents Converted to WADA	0.0000	0.0000
Chapter 41 WADA			
53.	TEA Calculation of 2018-19 Chapter 41 WADA	9,480.6080	9,480.6080

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