

La Porte Independent School District
1002 San Jacinto St.
La Porte, Texas 77571

2016-2017 ADOPTED BUDGET



Every Student's Success is our # 1 Priority



La Porte Independent School District

La Porte, Texas

Adopted Budget 2016-2017

(July 1, 2016 to June 30, 2017)

Board of Trustees

Dee Anne Thomson, President

David Janda, Vice President

Lois Rogerson, Secretary

Kathy Green, Trustee

Phillip Hoot, Trustee

Lee Wallace, Trustee

Charlcya Wheeler, Trustee

Lloyd W. Graham, Superintendent of Schools

Rhonda Cumbie, Chief Financial Officer

Linda Wadleigh, Deputy Superintendent

Mike Clausen, Deputy Superintendent

Introductory Section

The following document represents the financial plan for La Porte Independent School District for the 2016-2017 fiscal year. The budgets for the general fund, the food service fund, and the debt service fund must be included in the official district budget. These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates. This budget provides the financial resources necessary to offer a competitive compensation package to our employees, maintain our existing facilities, and provide the funds necessary to support our twelve existing campuses.



La Porte Independent School District

Executive Summary

2016-2017

The 2016-2017 adopted budget includes the following assumptions:

Tax rate as recommended	Maintenance & Operations	\$	1.040
	Debt Service		0.380
	Total Rate	\$	<u>1.420</u>

Assumes 100% collection to include delinquency and penalty and interest

HCAD's Estimated Taxable Value for 2016:	\$	9,441,013,265
Chambers County Estimated Taxable Value for 2016:	\$	659,140
Total Estimated Taxable Value	\$	<u>9,441,672,405</u>

Recapture for 2017 budget uses 2015 CPTD property values and 2016 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	7,739
Projected Average Daily Attendance	7,230
Projected Weighted Average Daily Attendance	9,445

Personnel / Payroll

TRS Changes

TRS Active Care rates are not available but are expected to increase, last year for the Active Care II plan employee increased 11% and employee with family increased 15%
TRS employee contribution rate will change from 7.2% for fiscal 2016 to 7.7% for fiscal 2017

Budget General Pay Increase

Staff that have met expectations and have 1 year of TRS service with La Porte ISD will receive a Non-Exempt Staff: 4.5%; Teachers: 4.0%; Admin Schedule: 3.0%
The starting teacher salary will increase to \$52,600 which is \$1,000 increase over 2015-16.
Continue attendance incentive for bus drivers \$250 per semester as well as move them up a pay grade to 4.
Estimated increase for teachers per average teacher salary \$2,274

Recapture cost Local Revenue is reflected net of \$32,523,784 for estimated recapture costs (Option 3) for the 2016-17 school year.

Financial Information

www.lpisd.org

Budget Documents

Audit Reports

Check Registers

Tax Rate Information

La Porte Independent School District
Budget and Tax Rate Calendar
Fiscal Year 2016-2017

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 2016						
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 2016						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

March 2016						
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 2016						
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 2016						
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 2016						
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
February 2016	2/3/2016	Cabinet, Principals, Directors	Superintendents Staff Meeting
	2/3/2016	Cabinet, Principals, Directors	Development of Planning Assumptions
	2/12/2016	Cabinet, Principals, Directors	Budget Process & Guidelines
	2/12/2016	Cabinet, Principals, Directors	Student Enrollment Projections
	2/12/2016	Cabinet, Principals, Directors	Staffing/Positions Guidelines
	2/2, 2/5	Budget Managers	Mandatory Budget Training
March 2016	2/9, 2/11	Budget Managers	Mandatory Budget Training
	3/11/2016	Budget Managers	Campus/Departmental Budgets data entry must be done
	3/21/2016	Budget Managers	Campus/Department signed Budget due to Business Office
	3/21/2016	Cabinet	Budget Review, Enrollment Trends, Historical Financial Data
April 2016	3/28/2016	Cabinet	Revenue, Expenditure, and Fund Balance Projections
	4/12/2016	School Board/Administration	Board Workshop-Discussion and Review of Budget Assumptions
	4/25/2016	Chief Appraiser	Chief Appraiser certifies estimates of taxable values
May 2016	5/5/2016	Chief Financial Officer	Notice of Budget Adoption published in Bay Area Observer (publish 5/12/16)
	5/10/2016	School Board/Administration	Board Meeting-Discussion and Review of Budget Assumptions
	5/24/2016	School Board/Administration	Board Workshop-Public Hearing on Proposed Budget, Budget Adoption, Tax rate adoption

Note: Calendars are highlighted for board meeting/workshops.

**La Porte Independent School District
Board Goals and District Performance Objectives
Budget 2016-2017**

Board Goal #1

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

1. Increase the percentage of all students and student subgroups in grades 3-11 who meet the STAAR passing standard to 90%
2. Increase the percentage of all students and student subgroups in grades 3-11 who achieve STAAR Level III Advanced performance to 30%.
3. Increase both the number of students and the achievement results in all student groups to exceed the state average on college readiness indicator such as ACT, SAT, and PSAT.
4. Increase the number of students in 9th-12th grade receiving credit for Advanced Courses and/or Dual Enrollment to 30%.
5. Increase the high school completion rate of all student groups to 99%.
6. Continue comprehensive implementation of TEKS Resource System (District curriculum).
7. Implement a comprehensive performing and visual arts program that provides enriched opportunities for La Porte ISD students.
8. Promote college and career readiness for all students.
9. Implement a comprehensive Gifted and Talented program that provides enriched educational experience for GT students.
10. Improve effectiveness of supplemental programs funded through special revenues (i.e. Title, Federal, State Compensatory Education) as determined by TEA accountability processes and local program evaluations.
11. Develop and implement a plan for the effective use of technology in the instructional environment.
12. Integrate the Technology Applications TEKS into the core curriculum as evidenced by all students incorporating technology projects in each core area annually.

Board Goal # 2

Provide a safe, secure and disciplined learning environment.

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

Board Goal # 3

Attract, develop, and retain excellent staff.

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

**La Porte Independent School District
Board Goals and District Performance Objectives
Budget 2016-2017**

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.

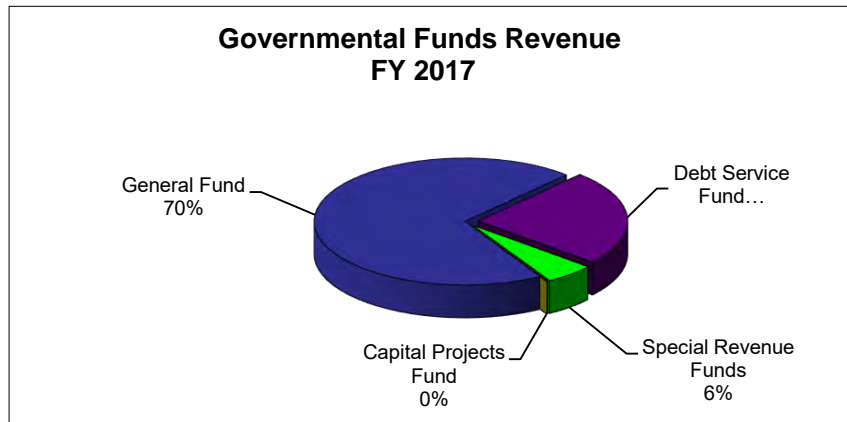
Board Goal # 5

Ensure and demonstrate efficient and effective use of district resources.

1. Implement a transportation and maintenance fleet preventive maintenance program.
2. Change training from annually to monthly in the areas of transportation safety and driving skills.
3. Develop and implement a plan to adequately staff the transportation department.
4. Provide additional measures to increase safety and security for students and drivers.
5. Continue to replace kitchen equipment as needed.
6. Implement plan to recruit kitchen staff to fill vacancies.
7. Continue to provide employees with professional development opportunities to meet USDA Professional Standards requirements.
8. Increase efficiency and effectiveness of maintenance and custodial services.
9. Investigate adequate ratio of custodial staff to building square footage.
10. Upload benefits data from HUB into eFinance.
11. Implement an electronic contract management system.
12. Improve and increase technical support of both academic and business processes/functions.
13. Support and improve infrastructure to meet the academic and business needs of the district as approved in the 2014 bond program.

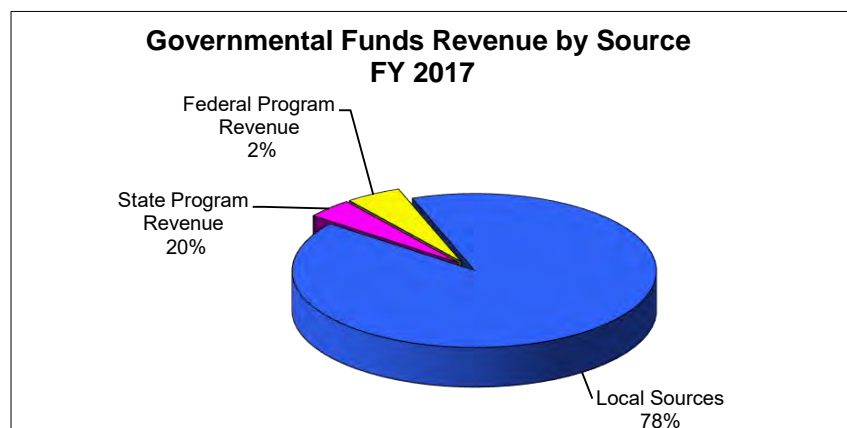
**La Porte Independent School District
Governmental Funds Revenue
2016-2017**

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.



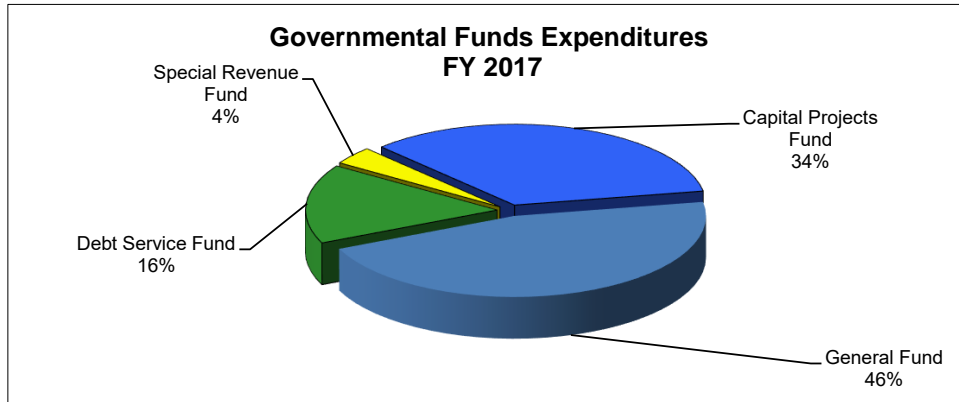
Total Governmental Funds Revenue - Budget FY 2017

Description	Total Revenue	Local Sources	State Program Revenue	Federal Program Revenue
General Fund	\$ 103,530,808	\$ 96,463,074	\$ 6,062,734	\$ 1,005,000
Debt Service Fund	35,898,355	35,898,355		
Special Revenue Funds	7,892,615	1,612,500	23,000	6,257,115
Capital Projects Fund	175,000	175,000		
Total Revenue	<u>\$ 147,496,778</u>	<u>\$ 134,148,929</u>	<u>\$ 6,085,734</u>	<u>\$ 7,262,115</u>



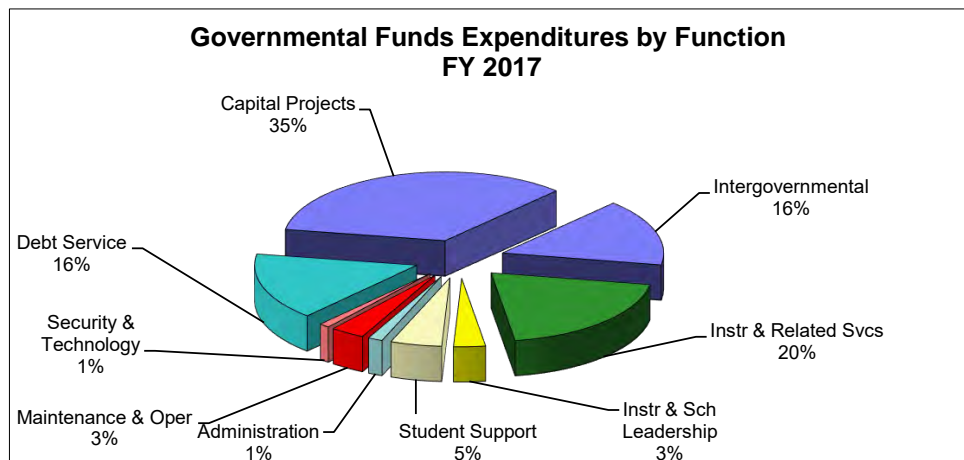
**La Porte Independent School District
Governmental Funds Expenditures
2016-2017**

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.



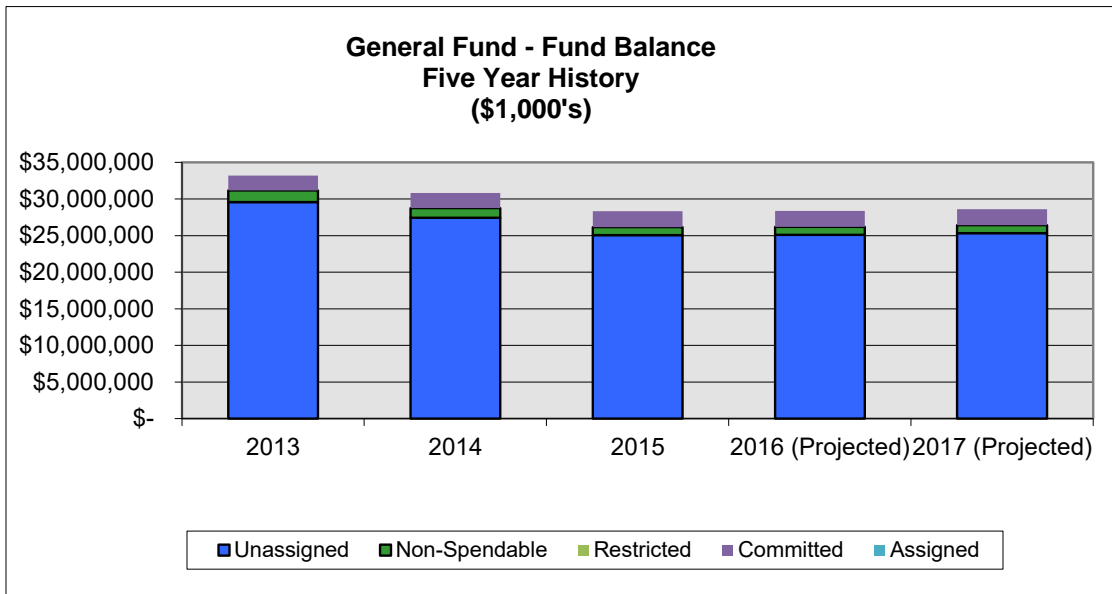
Total Governmental Funds Expenditures - Budget FY 2017

Description	Total Expenditures	General Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds
Instr & Related Svcs	\$ 44,492,732	\$ 41,304,007	\$ -	\$ 3,188,725	\$ -
Instr & Sch Leadership	7,102,208	6,719,767		382,441	
Student Support	11,467,112	7,108,319		4,358,793	
Administration	3,237,359	3,237,359			
Maintenance & Oper	7,657,969	7,657,969			
Security & Technology	2,247,372	2,247,372			
Debt Service	35,478,089		35,478,089		
Capital Projects	77,218,837				77,218,837
Intergovernmental	35,159,920	35,053,296		106,624	
	\$ 224,061,598	\$ 103,328,089	\$ 35,478,089	\$ 8,036,583	\$ 77,218,837



La Porte Independent School District
General Fund - Projected Fund Balance
2016-2017

The District has an undesignated fund balance projection of \$28.4 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 an increasing tax base and stable enrollment environment and will continue to try to make decisions to protect an adequate fund balance in the future.



**La Porte Independent School District
Student Enrollment
2016-2017**

Campus	2016/2017 Projected Enrollment	2015/2016 as of 2/8/2016	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	2007/2008 Actual Enrollment	2006/2007 Actual Enrollment	2005/2006 Actual Enrollment
La Porte HS	2218	2218	2119	2190	2168	2109	2,183	2,192	2,195	2,277	2,233	2,277
DeWalt HS	54	54	59	63	56	70	67	77	86	69	86	88
La Porte JH	549	549	553	555	536	560	553	535	594	622	620	624
Lomax JH	612	612	626	608	611	635	581	578	612	563	531	551
Baker 6th Grade	575	575	567	532	625	550	608	579	559	586	611	538
Secondary Total	4008	4008	3924	3948	3996	3924	3,992	3,961	4,046	4,117	4,081	4,078
Bayshore	537	537	510	530	577	543	532	340	375	453	397	482
College Park	490	490	507	461	462	479	474	493	503	478	761	746
Heritage	560	560	558	599	610	633	647	698	636	539	N/A	N/A
La Porte	549	549	479	488	502	530	522	588	579	558	650	638
Lomax	542	542	540	517	519	540	534	591	583	594	600	571
Reid	462	462	505	483	484	497	515	537	534	553	550	522
Rizzuto	591	591	609	586	579	593	585	610	638	635	754	765
Elementary Total	3731	3731	3708	3664	3733	3815	3,809	3,857	3,848	3,810	3,712	3,724
District Total	7739	7739	7,632	7,612	7,729	7,739	7,801	7,818	7,894	7,927	7,793	7,802
Student Increase Over Prior Year	-	107	20	(117)	(10)	(62)	(17)	(76)	(33)	134	(9)	189

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Summary of 2016-2017 Adopted Budget

	2015-2016 Total for Major Fund Groups	General Fund	Debt Service Fund	Food Service Fund	2016-2017 Total for Major Fund Groups	2015-2016 Projection Per Student	2016-2017 Projection Per Student
Local Revenue	\$ 121,838,474	\$ 96,463,074	\$ 35,898,355	\$ 1,612,500	\$ 133,973,929	\$ 15,743	\$ 17,312
State Revenue	5,786,914	6,062,734	-	23,000	6,085,734	748	786
Federal Revenue	3,440,388	1,005,000	-	2,579,325	3,584,325	445	463
TOTAL REVENUES	131,065,776	103,530,808	35,898,355	4,214,825	143,643,988	16,936	18,561
Instruction:							
Instruction	38,320,581	40,026,896	-	-	40,026,896	4,952	5,172
Instrctn'l Resources & Media	437,022	446,983	-	-	446,983	56	58
Staff Development	1,068,883	830,128	-	-	830,128	138	107
Total - Instructional Expenditures	39,826,486	41,304,007	-	-	41,304,007	5,146	5,337
Instructional Support:							
Instructional Administration	879,360	915,770	-	-	915,770	114	118
Campus Administration	4,093,146	4,227,640	-	-	4,227,640	529	546
Guidance & Counseling	2,300,709	2,393,036	-	-	2,393,036	297	309
Social Work Services	193,469	229,588	-	-	229,588	25	30
Health Services	805,118	829,611	-	-	829,611	104	107
Cocurricular Activities	1,475,744	1,576,357	-	-	1,576,357	191	204
Community Services	58,065	59,601	-	-	59,601	8	8
Total - Instructional Support	9,805,611	10,231,603	-	-	10,231,603	1,267	1,322
Administrative:							
General Administration	3,070,169	3,237,359	-	-	3,237,359	397	418
Total - Administration	3,070,169	3,237,359	-	-	3,237,359	397	418
Operations:							
Student Transportation	3,541,536	3,596,483	-	-	3,596,483	458	465
Food Service	4,108,832	-	-	4,298,093	4,298,093	531	555
Plant Maintenance & Operations	7,477,044	7,657,969	-	60,700	7,718,669	966	997
Security Services	552,467	574,313	-	-	574,313	71	74
Data Processing	1,555,966	1,673,059	-	-	1,673,059	201	216
Total - Operational Expenditures	17,235,845	13,501,824	-	4,358,793	17,860,617	2,227	2,308
Other Resources & Uses of Funds							
Debt Services	31,532,932	-	35,478,089	-	35,478,089	4,075	4,584
Contracted Instructional Services	24,908,401	32,523,784	-	-	32,523,784	3,219	4,203
Shared Service Arrangements	12,367	109,712	-	-	109,712	2	14
Juvenile Justice Alt Ed	19,800	19,800	-	-	19,800	3	3
Payments to Tax Increment Fund	1,408,130	1,500,000	-	-	1,500,000	182	194
Tax Appraisal & Collection	886,598	900,000	-	-	900,000	115	116
Total - Other Resources & Uses of Funds	58,768,228	35,053,296	35,478,089	-	70,531,385	7,594	9,114
TOTAL EXPENDITURES, OTHER RESOURCES/USES OF FUNDS	128,706,339	103,328,089	35,478,089	4,358,793	143,164,971	16,631	18,499
Impact on Fund Balance	2,359,437	202,719	420,266	(143,968)	479,017		
Fund Balance - Beginning	40,630,102	28,376,577	13,956,197	1,847,989	44,180,763		
Fund Balance - Ending	\$ 42,989,539	\$ 28,579,296	\$ 14,376,463	\$ 1,704,021	\$ 44,659,780		
Estimated Students in Enrollment						7,739	7,739

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
2016-2017 Adopted Budget

GENERAL FUND - SUMMARY

		2014-2015 Actual	2015-2016 Amended Budget	2015-2016 Estimated Actual	2016-2017 Adopted Budget	Delta to 2015-2016 Est Actual
Codes Revenues:						
5700	Local Revenue	\$ 74,769,199	\$ 81,816,659	\$ 86,714,024	\$ 96,463,074	\$ 9,749,050
5800	State Revenue	5,994,146	5,993,506	5,358,924	6,062,734	703,810
5900	Federal Revenue	1,266,710	1,055,000	1,005,281	1,005,000	(281)
	Total Revenues	82,030,055	88,865,165	93,078,229	103,530,808	10,452,579
Expenditures:						
	Operating					
11	Instruction	35,639,489	37,960,190	38,320,581	40,026,896	1,706,315
12	Instrctn'l Resources & Media	453,423	516,471	437,022	446,983	9,961
13	Staff Development	756,543	1,046,891	1,068,883	830,128	(238,755)
21	Instructional Administration	787,266	1,127,548	879,360	915,770	36,410
23	Campus Administration	4,017,963	4,189,723	4,093,146	4,227,640	134,494
31	Guidance & Counseling	2,146,027	2,143,573	2,300,709	2,393,036	92,327
32	Social Work Services	206,208	216,521	193,469	229,588	36,119
33	Health Services	767,532	815,309	805,118	829,611	24,493
34	Student Transportation	3,118,632	3,432,529	3,541,536	3,596,483	54,947
36	Cocurricular Activities	1,370,545	1,449,817	1,475,744	1,576,357	100,613
41	General Administration	2,828,048	3,130,622	3,070,169	3,237,359	167,190
51	Plant Maint & Operations	7,456,520	8,022,467	7,426,625	7,657,969	231,344
52	Security Services	522,436	571,919	552,467	574,313	21,846
53	Data Processing	1,308,405	1,506,620	1,555,966	1,673,059	117,093
61	Community Services	61,041	62,488	58,065	59,601	1,536
	Intergovernmental					
91	Contracted Instructional Services					
	Between Public Schools	20,877,309	25,164,065	24,908,401	32,523,784	7,615,383
93	Shared Service Agreement	81	2,765	12,367	109,712	97,345
95	Juvenile Justice Alt Ed	19,800	19,800	19,800	19,800	-
97	Payments to Tax Increment Fund	1,407,985	1,235,630	1,408,130	1,500,000	91,870
99	Tax Appraisal & Collection	788,330	850,000	886,598	900,000	13,402
	Total Expenditures	84,533,583	93,464,948	93,014,156	103,328,089	10,313,933
	Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-	-
8911	Transfers out	-	-	-	-	-
7080	Total Other Financing Sources (Uses)	-	-	-	-	-
1200	Impact on Fund Balance	(2,503,528)	(4,599,783)	64,073	202,719	138,646
0100	Fund Balance - Beginning 199	30,816,032	28,312,504	28,312,504	28,385,425	72,921
3000	Fund Balance - Ending 6/30	\$ 28,312,504	\$ 23,712,721	\$ 28,376,577	\$ 28,588,144	\$ 211,567

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

	2014-2015 Actual	2015-2016 Amended Budget	2015-2016 Estimated Actual	2016-2017 Adopted Budget	Delta to Est Actual
Tax Rate	\$1.04		\$1.04	\$1.04	\$0.00
Taxable Values	\$ 6,875,278,003	\$	8,027,136,366	\$ 8,168,361,975	\$141,225,609
LOCAL REVENUES:					
Property Taxes, Current Year	\$ 72,589,981	\$ 79,115,493	\$ 83,769,084	\$ 84,450,965	\$ 681,881
Property Taxes, Previous Years	409,741	350,000	815,738	500,000	(315,738)
Less: Recapture Costs	(20,877,309)	(25,164,065)	(24,908,401)	(32,523,784)	(7,615,383)
Net Local M&O Revenue	52,122,413	54,301,428	59,676,421	52,427,181	(7,249,240)
Penalties, Interest & Other Taxes	331,915	200,000	696,211	500,000	(196,211)
Tuition & Fees	31,727	15,000	22,293	22,000	(293)
Investment Earnings	77,346	70,000	75,000	75,000	-
Miscellaneous Local Revenue	1,209,233	1,944,166	1,219,776	10,793,109	9,573,333
Athletic Revenues	119,256	122,000	115,922	122,000	6,078
Total Local Revenue	\$ 53,891,890	\$ 56,652,594	\$ 61,805,623	\$ 63,939,290	\$ 2,133,667
STATE REVENUES					
Available School Fund Entitlement	793,783	1,447,998	693,126	1,281,033	587,907
Foundation School Fund	1,255,685	767,225	941,410	933,770	(7,640)
Miscellaneous State Revenue	497,461	-	16,934	16,000	(934)
TRS On Behalf Payments	2,753,299	3,035,955	2,952,426	3,055,766	103,340
High School Allotment	556,933	579,076	564,604	579,076	
State Revenue - Other than TEA	136,985	163,252	190,424	197,089	6,665
Total State Revenue	\$ 5,994,146	\$ 5,993,506	\$ 5,358,924	\$ 6,062,734	\$ 689,338
FEDERAL REVENUES					
ROTC Reimbursement Revenues	64,095	55,000	55,282	55,000	(282)
SHARS Revenue	909,790	1,000,000	949,999	950,000	1
Other Federal Revenues	292,825	-	-	-	-
Total Federal Revenue	\$ 1,266,710	\$ 1,055,000	\$ 1,005,281	\$ 1,005,000	\$ (281)
TOTAL ALL REVENUES	\$ 61,152,746	\$ 63,701,100	\$ 68,169,828	\$ 71,007,024	\$ 2,822,724

Certified Estimated Taxable Property Value			
	2014	2015	Estimated 2016
Major Property Category	Taxable Value	Taxable Value	Taxable Value
Residential & Rural Improved	\$ 1,123,438,734	\$ 1,196,274,493	\$ 1,316,157,945
Apartments	83,078,089	89,980,677	98,838,630
Commercial	996,554,824	1,192,509,591	1,375,842,438
Vacant Land	218,489,311	217,625,120	247,417,564
Industrial	2,813,178,141	3,614,371,118	4,330,016,599
Utility	109,769,807	128,621,342	127,168,725
Commercial Personal	511,330,334	625,791,292	679,903,465
Industrial Personal	1,176,761,758	1,281,194,291	1,261,009,075
All Other Property	4,645,193	4,347,155	4,658,824
Chambers County	651,380	640,360	659,140
Projected Taxable Value I&S	7,037,897,571	8,351,355,439	9,441,672,405
Chapter 313 Abatement	162,619,568	324,219,073	1,273,310,430
Projected Adjusted Taxable Value M&O	\$ 6,875,278,003	\$ 8,027,136,366	\$ 8,168,361,975

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2016-2017 Adopted Budget

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2014-2015 Actual	2015-2016 Amended Budget	2015-2016 Estimated Actual	2016-2017 Adopted Budget	Delta to 2015-2016 Est Actual
Revenues:					
5700 Local Revenue	\$ 74,769,199	\$ 81,816,659	\$ 86,714,024	\$ 96,463,074	\$ 9,749,050
5800 State Revenue	5,994,146	5,993,506	5,358,924	6,062,734	703,810
5900 Federal Revenue	1,266,710	1,055,000	1,005,281	1,005,000	(281)
Total Revenues	82,030,055	88,865,165	93,078,229	103,530,808	10,452,579
Expenditures:					
Operating					
6100 Payroll Costs	34,427,825	36,544,494	36,902,845	38,360,484	1,457,639
6200 Professional/Contracted Serv	336,019	466,080	540,858	740,987	200,129
6300 Supplies & Materials	781,505	839,540	780,193	819,600	39,407
6400 Other Operating Costs	94,140	110,076	96,685	105,825	9,140
11 Instruction	35,639,489	37,960,190	38,320,581	40,026,896	1,706,315
6100 Payroll Costs	364,740	432,970	365,001	381,426	16,425
6200 Professional/Contracted Serv	90	1,580	938	1,100	162
6300 Supplies & Materials	87,297	81,881	71,068	64,067	(7,001)
6400 Other Operating Costs	1,296	40	15	390	375
12 Instrctn'l Resources & Media	453,423	516,471	437,022	446,983	9,961
6100 Payroll Costs	620,719	877,804	913,044	668,536	(244,508)
6200 Professional/Contracted Serv	23,967	29,244	23,423	24,400	977
6300 Supplies & Materials	10,891	17,957	16,077	6,300	(9,777)
6400 Other Operating Costs	100,966	121,886	116,339	130,892	14,553
13 Staff Development	756,543	1,046,891	1,068,883	830,128	(238,755)
6100 Payroll Costs	724,061	1,047,031	807,641	833,889	26,248
6200 Professional/Contracted Serv	10,169	24,394	19,233	23,590	4,357
6300 Supplies & Materials	12,492	13,628	11,893	18,976	7,083
6400 Other Operating Costs	40,544	42,495	40,593	39,315	(1,278)
21 Instructional Administration	787,266	1,127,548	879,360	915,770	36,410
6100 Payroll Costs	3,945,982	4,080,784	4,000,602	4,130,622	130,020
6200 Professional/Contracted Serv	474	2,060	1,481	4,500	3,019
6300 Supplies & Materials	20,810	27,408	19,934	27,098	7,164
6400 Other Operating Costs	50,697	79,471	71,129	65,420	(5,709)
23 Campus Administration	4,017,963	4,189,723	4,093,146	4,227,640	134,494
6100 Payroll Costs	2,045,050	2,040,918	2,210,610	2,282,858	72,248
6200 Professional/Contracted Serv	4,036	6,600	29,293	18,600	(10,693)
6300 Supplies & Materials	85,531	85,040	50,847	75,718	24,871
6400 Other Operating Costs	11,410	11,015	9,959	15,860	5,901
31 Guidance & Counseling	2,146,027	2,143,573	2,300,709	2,393,036	92,327

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2014-2015 Actual	2015-2016 Amended Budget	2015-2016 Estimated Actual	2016-2017 Adopted Budget	Delta to 2015-2016 Est Actual
6100 Payroll Costs	102,301	107,477	96,691	99,833	3,142
6200 Professional/Contracted Serv	100,656	93,894	93,799	121,845	28,046
6300 Supplies & Materials	1,866	12,850	679	5,850	5,171
6400 Other Operating Costs	1,385	2,300	2,300	2,060	(240)
32 Social Work Services	206,208	216,521	193,469	229,588	36,119
6100 Payroll Costs	752,587	796,819	790,004	811,391	21,387
6200 Professional/Contracted Serv	1,848	3,051	2,996	2,770	(226)
6300 Supplies & Materials	12,402	13,551	10,605	13,500	2,895
6400 Other Operating Costs	695	1,888	1,513	1,950	437
33 Health Services	767,532	815,309	805,118	829,611	24,493
6100 Payroll Costs	2,722,496	2,832,986	2,978,443	3,112,473	134,030
6200 Professional/Contracted Serv	54,056	98,000	96,612	60,000	(36,612)
6300 Supplies & Materials	411,740	533,196	503,762	464,510	(39,252)
6400 Other Operating Costs	(69,660)	(40,500)	(46,129)	(40,500)	5,629
6600 C/O Furn, Equip & Software	-	8,847	8,848	-	(8,848)
34 Student Transportation	3,118,632	3,432,529	3,541,536	3,596,483	54,947
6100 Payroll Costs	925,586	937,841	975,595	992,787	17,192
6200 Professional/Contracted Serv	103,107	138,775	129,174	210,968	81,794
6300 Supplies & Materials	180,341	174,105	172,366	167,821	(4,545)
6400 Other Operating Costs	161,511	199,096	198,609	204,781	6,172
36 Cocurricular Activities	1,370,545	1,449,817	1,475,744	1,576,357	100,613
6100 Payroll Costs	1,995,982	2,156,620	2,164,731	2,235,585	70,854
6200 Professional/Contracted Serv	556,089	645,502	621,181	676,619	55,438
6300 Supplies & Materials	35,617	58,611	42,211	57,305	15,094
6400 Other Operating Costs	240,360	269,889	242,046	267,850	25,804
41 General Administration	2,828,048	3,130,622	3,070,169	3,237,359	167,190
6100 Payroll Costs	2,655,072	2,785,257	2,802,631	2,918,299	115,668
6200 Professional/Contracted Serv	2,687,253	2,879,805	2,654,327	2,724,710	70,383
6300 Supplies & Materials	293,363	433,305	373,042	383,860	10,818
6400 Other Operating Costs	1,820,832	1,924,100	1,596,625	1,631,100	34,475
51 Plant Maint & Operations	7,456,520	8,022,467	7,426,625	7,657,969	231,344
6100 Payroll Costs	80,044	88,365	85,664	90,759	5,095
6200 Professional/Contracted Serv	441,391	480,654	465,803	480,654	14,851
6300 Supplies & Materials	-	1,900	-	1,900	1,900
6400 Other Operating Costs	1,001	1,000	1,000	1,000	-
52 Security Services	522,436	571,919	552,467	574,313	21,846
6100 Payroll Costs	1,267,774	1,381,185	1,498,755	1,551,211	52,456
6200 Professional/Contracted Serv	7,459	63,978	7,102	73,650	66,548
6300 Supplies & Materials	17,355	38,787	30,301	25,998	(4,303)
6400 Other Operating Costs	15,817	22,670	19,808	22,200	2,392
53 Data Processing	1,308,405	1,506,620	1,555,966	1,673,059	117,093

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2014-2015 Actual	2015-2016 Amended Budget	2015-2016 Estimated Actual	2016-2017 Adopted Budget	Delta to 2015-2016 Est Actual
6100 Payroll Costs	-	1,550	1	1	-
6200 Professional/Contracted Serv	56,620	55,530	55,000	55,500	500
6300 Supplies & Materials	1,296	2,543	493	1,280	787
6400 Other Operating Costs	3,125	2,865	2,571	2,820	249
61 Community Services	61,041	62,488	58,065	59,601	1,536
6100 Payroll Costs	52,630,219	56,112,101	56,592,258	58,470,154	1,877,896
6200 Professional/Contracted Serv	4,383,234	4,989,147	4,741,220	5,219,893	478,673
6300 Supplies & Materials	1,952,506	2,334,302	2,083,471	2,133,783	50,312
6400 Other Operating Costs	2,474,119	2,748,291	2,353,063	2,450,963	97,900
6600 C/O Furn, Equip & Software	-	8,847	8,848	-	(8,848)
Total Operating Expenditures	61,440,078	66,192,688	65,778,860	68,274,793	2,495,933
Intergovernmental					
91 Recapture Costs	20,877,309	25,164,065	24,908,401	32,523,784	7,615,383
93 Shared Service Agreement	81	2,765	12,367	109,712	97,345
95 Juvenile Justice Alt Ed	19,800	19,800	19,800	19,800	-
97 Payments to Tax Increment Fund	1,407,985	1,235,630	1,408,130	1,500,000	91,870
99 Tax Appraisal & Collection	788,330	850,000	886,598	900,000	13,402
Total Expenditures	84,533,583	93,464,948	93,014,156	103,328,089	10,313,933
Other Financing Sources (Uses):					
7990 Other Sources	-	-	-	-	-
8990 Other Uses	-	-	-	-	-
Total Other Sources & Uses	-	-	-	-	-
Impact on Fund Balance	(2,503,528)	(4,599,783)	64,073	202,719	138,646
Fund Balance - Beginning 199	30,816,032	28,312,504	28,312,504	28,376,577	64,073
Fund Balance - Ending	\$ 28,312,504	\$ 23,712,721	\$ 28,376,577	\$ 28,579,296	\$ 202,719

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
2016-2017 Adopted Budget

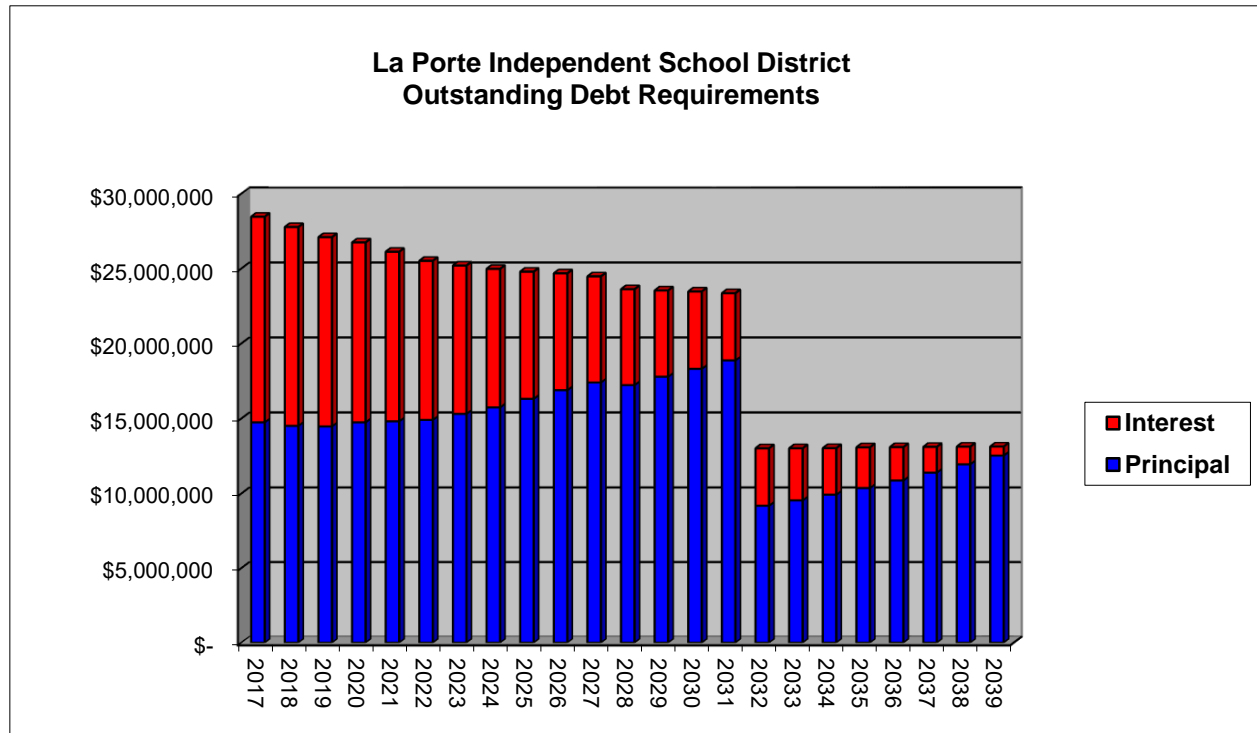
DEBT SERVICE FUND

	2014-2015 Actual	2015-2016 Amended Budget	2015-2016 Estimated Actual	2016-2017 Adopted Budget	Delta to 2015-2016 Est Actual
I & S Tax Rate:	\$0.4100	\$0.410		\$0.380	(\$0.0300)
Taxable Values	\$ 7,037,897,571	\$8,351,355,439		\$9,441,672,405	* \$ 1,090,316,966
REVENUES:					
Property Taxes, Current Year	\$ 29,188,403	\$ 31,754,185	\$ 33,380,033	\$ 35,678,355	\$ 2,298,322
Delinquent Tax Collections	107,564	100,000	256,298	200,000	(56,298)
Investment Earnings	9,241	10,000	20,259	20,000	
State Revenues	-	-	405,297	-	(405,297)
Total Revenues	29,305,208	31,864,185	34,061,887	35,898,355	1,836,727
EXPENDITURES:					
Bond Principal Payment	17,570,000	17,365,000	17,365,000	21,750,000	4,385,000
Bond Interest Payment	10,378,396	13,082,008	13,248,523	13,708,089	459,566
Bond Fees	681,650	796,410	919,409	20,000	(899,409)
Total Expenditures	28,630,046	31,243,418	31,532,932	35,478,089	3,945,156
OTHER SOURCES & USES:					
Other Sources	81,176,735	(1,008,800)	(25,041,932)	-	1,008,800
Other Uses	80,390,465	-	23,850,708	-	-
Total Other Sources & Uses	786,270	(1,008,800)	(1,191,224)	-	1,008,800
Impact on Fund Balance	1,461,432	1,629,568	3,720,179	420,266	(3,299,913)
Fund Balance - Beginning	8,774,586	10,236,018	10,236,018	13,956,197	3,720,179
Fund Balance - Ending	\$ 10,236,018	\$ 11,865,586	\$ 13,956,197	\$ 14,376,463	420,266

Bonded Indebtedness	Total Debt Outstanding	Principal Due 2016-2017	Interest Due 2016-2017	Interest Due 2017-2018
Unlimited Tax & Refunding Bonds, Series 2008	1,825,000	1,825,000	73,000	-
Unlimited Tax Schoolhouse Bonds, Series 2008A	1,000,000	1,000,000	38,750	-
Unlimited Tax Schoolhouse Bonds, Series 2009	2,280,000	1,065,000	95,756	53,156
Unlimited Tax Schoolhouse Bonds, Series 2010REF	8,670,000	2,995,000	386,219	276,700
Unlimited Tax Schoolhouse Bonds, Series 2010A	4,450,000	705,000	140,362	126,262
Unlimited Tax Schoolhouse Bonds, Series 2010B (BABS)	18,880,000	-	786,217	786,217
Unlimited Tax Refunding Bonds Series 2012	40,475,000	-	1,694,350	1,694,350
Unlimited Tax School Building Bonds Series 2014	90,630,000	2,450,000	4,119,975	4,021,975
Unlimited Tax Refunding Bonds Series 2014	4,455,000	1,595,000	156,050	92,250
Unlimited Tax Refunding Bonds Series 2015	67,760,000	-	2,886,812	2,886,812
Unlimited Tax School Building Bonds, Series 2015	66,155,000	3,115,000	2,568,994	2,444,394
Unlimited Tax Refunding Bonds Series 2016	21,370,000	-	761,603	873,175
Totals	\$ 327,950,000	\$ 14,750,000	\$ 13,708,089	\$ 13,255,291

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

FYE 6/30	Principal Amount	Interest	Total Outstanding Debt Requirements
2017	14,750,000	13,708,089	28,458,089
2018	14,515,000	13,255,292	27,770,292
2019	14,480,000	12,613,949	27,093,949
2020	14,755,000	11,988,399	26,743,399
2021	14,820,000	11,299,099	26,119,099
2022	14,915,000	10,600,321	25,515,321
2023	15,315,000	9,887,026	25,202,026
2024	15,745,000	9,233,753	24,978,753
2025	16,320,000	8,473,654	24,793,654
2026	16,895,000	7,787,433	24,682,433
2027	17,410,000	7,071,982	24,481,982
2028	17,235,000	6,391,256	23,626,256
2029	17,795,000	5,748,106	23,543,106
2030	18,320,000	5,154,744	23,474,744
2031	18,880,000	4,480,756	23,360,756
2032	9,190,000	3,830,381	13,020,381
2033	9,550,000	3,472,881	13,022,881
2034	9,930,000	3,101,331	13,031,331
2035	10,370,000	2,714,956	13,084,956
2036	10,870,000	2,227,325	13,097,325
2037	11,400,000	1,712,950	13,112,950
2038	11,955,000	1,173,200	13,128,200
2039	12,535,000	600,600	13,135,600
Total	\$ 327,950,000	\$ 156,527,483	484,477,483



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
2016-2017 Adopted Budget**

FOOD SERVICE FUND

	2014-2015 Actual	2015-2016 Amended Budget	2015-2016 Estimated Actual	2016-2017 Adopted Budget	Delta to 2015-2016 Est Actual
Revenues:					
5700 Local Revenues	\$ 1,668,044	\$ 1,502,500	\$ 1,467,860	\$ 1,612,500	\$ 144,640
5800 State Revenues	23,171	23,000	22,693	23,000	307
5900 Federal Revenues	2,404,756	2,450,000	2,435,107	2,579,325	144,218
Total Revenues	4,095,971	3,975,500	3,925,660	4,214,825	289,165
Expenditures:					
35 Food Service					
6100 - Payroll & Benefits	1,722,738	2,052,204	1,818,691	1,900,532	81,841
6200 - Contracted Services	29,952	215,664	44,029	45,500	1,471
6300 - Supplies & Materials	2,104,545	2,376,660	2,113,251	2,330,316	217,065
6400 - Travel & Other Misc	15,417	21,500	14,213	21,745	7,532
6600 - Capital Outlay	7,673	133,877	118,648	-	(118,648)
	3,880,325	4,799,905	4,108,832	4,298,093	189,261
51 6200 - Contracted Services	48,731	60,700	50,419	60,700	10,281
Total Expenditures	3,929,056	4,860,605	4,159,251	4,358,793	199,542
7990 Other Resources	-	-	-	-	-
8990 Other Uses	-	-	-	-	-
Total Resources & Uses	-	-	-	-	-
Impact on Fund Balance	166,915	(885,105)	(233,591)	(143,968)	89,623
Fund Balance - Beginning	1,914,665	2,081,580	2,081,580	1,847,989	(233,591)
Fund Balance - Ending	\$ 2,081,580	\$ 1,196,475	\$ 1,847,989	\$ 1,704,021	\$ (143,968)

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)
2016-2017 Adopted Budget

Proj #	Account Description	Amended Budget	Prior Years Total	2016-2017 Estimated Budget	Remaining Budget
REVENUES:					
	Earnings from Investments	491,369	312,280	175,000	4,089
	Bond Proceeds (Net) & Other Revenue	260,000,000	230,000,000	-	30,000,000
00	TOTAL REVENUES	260,491,369	230,312,280	175,000	30,004,089
EXPENDITURES:					
9C	Lomax Elementary Rebuild	25,500,000	21,556,951	3,943,049	-
6D	Baker 6th Grade Rebuild	30,750,000	24,566,921	6,183,079	-
5L,5M	La Porte High School Rebuild	102,708,649	45,381,842	53,699,000	3,627,807
6C,9G	La Porte Junior High, La Porte Elementary	18,900,000	15,913,872	2,986,128	-
9O,9E	Lomax Junior High, College Park Elementary	15,500,000	13,109,819	2,390,181	-
9P,9N, 9B, 9D, 5W	Bayshore, Heritage, Reid, Rizzuto, DeWalt	8,832,720	1,285,345	2,700,000	4,847,375
Y	Technology	23,174,000	6,847,322	2,217,400	14,109,278
M	Maintenance	24,826,000	7,506,032	2,400,000	14,919,968
T	Transportation	5,000,000	1,399,470	500,000	3,100,530
F	Fine Arts	4,000,000	661,676	200,000	3,138,324
	Contingency	1,300,000	761,311	-	538,689
	TOTAL EXPENDITURES	260,491,369	138,990,561	77,218,837	44,281,971
	Balance Forward			91,321,719	14,277,882
	UNSPENT PROJECT FUNDS	-	91,321,719	14,277,882	-

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
2016-2017 Adopted Budget**

		211	224	225	237	244	255	263	289	410	Total
		ESEA Title I Part A	IDEA Part B Formula	IDEA Part B Preschool	Communities In Schools	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	779,207	1,258,419	28,714	100,000	62,512	218,963	67,880	4,750	1,157,345	3,677,790
	Total Revenues	779,207	1,258,419	28,714	100,000	62,512	218,963	67,880	4,750	1,157,345	3,677,790
EXPENDITURES:											
11	Instruction	779,207	805,388	27,714	100,000	57,512		67,880	500	1,157,345	2,995,546
12	Instrctn'l Resources/Media										-
13	Staff Development					5,000	183,929		4,250		193,179
21	Instructional Administration		12,000								12,000
23	Campus Administration						35,034				35,034
31	Guidance & Counseling		334,407								334,407
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		106,624								106,624
	Total Expenditures	\$ 779,207	\$ 1,258,419	\$ 28,714	\$ 100,000	\$ 62,512	\$ 218,963	\$ 67,880	\$ 4,750	\$ 1,157,345	\$ 3,677,790
LPISD Grant Status											
		Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	

Appendices



NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The LPISd will hold a public meeting at 7:00 pm, May 24, 2016 in La Porte Independent School District Board Room, 1002 San Jacinto, La Porte, Texas 77571. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

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

Maintenance Tax	\$1.040000/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.410000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

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	2.84 % increase
Debt Service	2.17 % increase
Total expenditures	2.64 % increase

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$11,103,502,974	\$12,553,214,650
Total appraised value* of new property***	\$220,964,852	\$1,096,481,605
Total taxable value** of all property	\$8,350,715,079	\$9,441,013,265
Total taxable value*** of new property***	\$166,183,098	\$824,641,151

*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.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$327,950,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.040000	\$0.410000*	\$1.450000	\$13,063	\$174
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.047440	\$0.412360*	\$1.459800	\$13,337	\$334
Proposed Rate	\$1.040000	\$0.410000*	\$1.450000	\$13,270	\$334

*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.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$147,462	\$159,499
Average Taxable Value of Residences	\$89,220	\$96,330
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.450000	\$1.450000
Taxes Due on Average Residence	\$1,293.69	\$1,396.79
Increase (Decrease) in Taxes		\$103.10

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 \$1.451065. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.451065.

Fund Balances

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)	\$28,312,504
Interest & Sinking Fund Balance(s)	\$7,588,768



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

Ms Katherine Powell
Assessor Collector
La Porte ISD
604 W. Fairmont Parkway
La Porte TX 77571

April 28, 2016

Re: 2016 Certified Estimates

Board of Directors
Ed Heathcott, Chairman
Mike Sullivan, Secretary
Glenn E. Peters, Assistant Secretary
Wanda Adams
Pete Pape

Chief Appraiser
Sands L. Stiefer
Chief Appraiser Designate
Roland Altinger
Taxpayer Liaison Officer
Teresa S. Terry

Dear Assessor:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2016. While this estimate is based on information currently available to us, some of the data needed for accuracy is not yet available. For example, in the area of business and industrial personal property, the extended date for property owners to file their annual renditions is May 15, and some will delay their filing until the good cause deadline of June 1.

While we have taken our best estimate of potential hearing loss into account, protests for 2016 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. Additionally, this estimate does not take possible re-appraisal (due to flooding) into account.

Given these limitations, the estimated 2016 taxable value for the taxing unit identified above is:

\$9,441,013,265

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,

Sands L. Stiefer, RPA, CCA
Chief Appraiser



APPRAISAL DISTRICT FOR CHAMBERS COUNTY

2016 PRELIMINARY VALUE

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

PRELIMINARY APPRAISED VALUE FOR

LAPORTE ISD

2016 PRELIMINARY VALUE **659,140**

I, MITCH McCULLOUGH, CHIEF APPRAISER FOR THE CHAMBERS COUNTY
APPRAISAL DISTRICT, HEREBY CERTIFY THAT THE ABOVE IS THE 2016
PRELIMINARY VALUE AS OF APRIL 26, 2016.

April 26, 2016
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

May 19, 2016

#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 2016-2017 school year.

Please be advised that a signed Option 3 **Agreement for the Purchase of Attendance Credits** must be received by September 1, 2016, 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,

A handwritten signature in black ink that reads "Kara Belew". The signature is written in a cursive, flowing style.

Kara Belew
Deputy Commissioner for Finance

District Totals: 101916

La Porte ISD

Minimum Days Taught: 157

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	5771.00	557.00	5214.00	0.00	5214.00	0.00	0.00	0.00	0.00	90.35%
PK	17313.50	1150.00	16163.50	71.50	16092.00	2324.50	0.00	74.00	0.00	93.36%
KG	83913.00	3594.00	80319.00	0.00	80319.00	9951.00	0.00	287.00	6.00	95.72%
01	93343.00	3706.00	89637.00	0.00	89637.00	11007.00	0.00	566.00	46.00	96.03%
02	98439.00	3542.00	94897.00	0.00	94897.00	12885.00	0.00	765.00	55.00	96.40%
03	97660.00	3369.00	94291.00	0.00	94291.00	10637.00	0.00	673.00	70.00	96.55%
04	89327.00	2756.00	86571.00	0.00	86571.00	12749.00	0.00	1311.00	65.00	96.91%
05	93022.00	3504.00	89518.00	0.00	89518.00	12964.00	0.00	1985.00	52.00	96.23%
06	93661.00	3832.00	89829.00	0.00	89829.00	8980.00	0.00	5464.00	83.00	95.91%
07	95760.00	3921.00	91839.00	0.00	91839.00	8403.00	0.00	6884.00	75.00	95.91%
08	92252.00	4591.00	87661.00	0.00	87661.00	2523.00	0.00	6938.00	75.00	95.02%
09	105680.00	6215.00	99465.00	0.00	99465.00	2223.00	0.00	7672.00	61.00	94.12%
10	90206.00	5823.00	84383.00	264.00	84119.00	2992.00	185.00	7907.00	48.00	93.54%
11	93485.00	6209.00	87276.00	0.00	87276.00	1791.00	144.00	4718.00	62.00	93.36%
12	82465.00	6574.00	75891.00	0.00	75891.00	1993.00	385.00	5486.00	80.00	92.03%
Totals	1232297.50	59343.00	1172954.50	335.50	1172619.00	101422.50	714.00	50730.00	778.00	95.18%

Vocational Code	Eligible Days	Contact Hour Value	Total Eligible Contact Hours	FTE
0	0.00	0	0.00	0.00
1	157776.00	1	157776.00	162.32
2	71766.00	2	143532.00	147.66
3	30617.00	3	91851.00	94.39
4	5617.00	4	22468.00	23.22
5	548.00	5	2740.00	2.87
6	284.00	6	1704.00	1.77
Total:	266608.00		420071.00	432.23

Instructional Setting	Eligible Days	Contact Hours	Excess Hours	FTE
00 No Instructional Setting	36679.50	9169.875	0.000	9.45
01 Homebound	262.00	262.000	0.000	0.28
08 Vocational Adjustment Class/Program	931.00	5120.500	0.000	5.25
41 Resource Room/Services - Less Than 21%	28576.50	81486.068	214.146	84.11
42 Resource Room/Serv - At Least 21% And Less Than 50%	6465.00	18097.313	386.122	18.54
43 Self-Cont., Mild/Mod/Sev, Reg Camp - >= 50% & <= 60%	2857.00	8168.163	0.000	8.40
44 Self-Cont., Mild/Mod/Sev, Reg Campus - More Than 60%	13544.00	38722.296	0.000	39.90
45 Full-Time Early Childhood Special Education Setting	2156.50	6165.434	0.000	6.32
81 Residential Care And Treatment Facility - Mainstream	313.00	1484.500	237.000	1.53
82 Res Care And Treatment - Res Room/Serv - < 21%	222.00	681.000	540.000	0.69
83 Res Care & Treatment-Res Room/Serv - >= 21% And < 50	173.00	654.000	297.500	0.67
97 Off Home Campus - Community Class	822.00	3493.500	0.000	3.51
Totals:	93001.50	173504.648	1674.768	178.65

*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)
626.63	313.53	4.47	1.31	432.22	178.65	610.87	6632.24	7243.12

	A	B	E	F	G
1	District Name:	LA PORTE ISD			
2	County-District No.:	101-916			
3	Run Date:	5/26/2016			
4	Date Prepared:				
5					
6					
7	Template for Estimating Total State Aid - Property of BOSC, Inc.				
8	by Omar Garcia, BOSC, Inc.				
9					
10	This template is designed to calculate revenue based on the school finance provisions enacted by the 84th Session of the Texas Legislature and is based on my current understanding of those provisions and of previous laws.				
11					
12	MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.				
13					
14					
15	Funding Elements		2015-16		2016-17
16	Students		Data Entry		Data Entry
17	Refined ADA (PreK - 12)		7,240.000		7,240.000
18	High School Refined ADA (Grades 9 thru 12 only)		2,194.660		2,194.660
19	Special Education Instructional Arrangement FTEs:				
20	Homebound (Code 01)		0.280		0.280
21	Hospital Class (Code 02)		0.000		0.000
22	Speech Therapy (Code 00)		9.450		9.450
23	Resource Room (Code 41,42)		102.650		102.650
24	S/C Mild/Mod/Severe (Code 43, 44, & 45)		54.620		54.620
25	Off Home Campus (Codes 91-98)		3.510		3.510
26	VAC (Code 08)		5.250		5.250
27	State Schools (Code 30)		0.000		0.000
28	Nonpublic Contracts		0.000		0.000
29	Res Care & Treatment (Code 81-89)		2.890		2.890
31	Mainstream ADA		313.530		313.530
32	Career & Technology FTEs		432.230		432.230
33	Advanced Career & Technology FTEs		0.000		0.000
36	Compensatory Ed Enrollment		3,806.170		3,806.170
37	FTEs of Pregnant Students		1.310		1.310
39	Bilingual ADA		626.630		626.630
40	G & T Enrollment		778.000		778.000
41	Public Ed Grant Student ADA		0.000		0.000
42	New Instructional Facility Allotment (NIFA) ADA		0.000		0.000
43	Staff		2015-16		2016-17
44	# of Full-time Employees (excluding admin & teachers, etc)		416.630		416.630
45	# of Part-time Employees (excluding administrators)		127.250		127.250
46			2014 TAX		2015 TAX
47	Property Values - (Loaded thru 15-16)		YEAR		YEAR
48	State Certified Property Value ("T2" value) @ \$25K Exemption		7,114,922,389		8,324,199,872
49	State Certified Property Value ("T8" value) @ \$25K Exemption		7,226,946,339		8,423,482,572
50	State Certified Property Value @ \$15K Exemption (see note in Col Q)		7,215,284,131		8,424,816,447
51	State Certified Property Value @ \$15K Exemption (see note in Col Q)		7,327,308,081		8,524,099,147
52					
53	Tax Rates and Collections		2015-16		2016-17
54	M&O Adopted Tax Rate		1.0400		1.0400
55	M&O Tax Collections @ Adopted M&O Rate		83,176,692		83,542,835
56	M&O Taxes Distributed to TIF Arrangement		0		0
57	M&O Taxes Attributed to Change in Optional Homestead Exemption		0		0
58	I&S Adopted Tax Rate		0.4100		0.3800
59	I&S Tax Collections		35,084,797		35,878,355
60	Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)		0		0
61	Other Data				
62	Transportation Allocation		587,007		587,007
63	Texas School for the Deaf Students		0.0000		0.0000
64	Texas School for the Blind Students		2.0000		2.0000
65	Total Tax Levy		119,669,619		120,829,320
66	Charge for Adv Placement Tests (enter as positive or negative #)		0		0
67	Charge for Early Child Intervention (enter as positive or negative #)		0		0
68	Tuition Paid If Less Than 12 Grades		0		0
69	Bond Payment (see Column Q re: QSCB and other Fed. programs)		28,679,546		35,878,355
70	Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes		31,309,741		
71	State Aid Reduction for WADA Sold (enter as negative #)		0		0
72	Supplemental TIF Payment From TEA		0		0
74	Tax Credit for Tax Code, Chapter 313 Value Limitations		58,832		58,832
75	Other Adjustments for M&O Tax Collections		0		0
76	Tuition Allotment (42.106)		0		0
79	LPE Current Foundation School Fund Allocation (see Column Q)		843,238		841,711
80	Foundation School Fund Adjustments to Date (see Column Q)		(16,141)		0
81	Chapter 41 Data		2015-16		2016-17
82	Q. Chapter 41 District? - if yes, change to Y		Y		Y
83	Q. First-Time Chapter 41 district? (beginning with 2006-07 or later)		N		N
84	Enrollment		7,717		7,717
85	# of Non-Resident Students Who Are Charged Tuition		0		0
86	County Appraisal District (CAD) Cost		866,107		866,107
87	CAD Cost Paid by Partner's, if applicable		0		0
88	# of Resident Students Being Educated by Another District				
89	for which the District is Paying Tuition		0		0
90	Amount of Tuition Paid per Student		0		0
91	Chapter 42 Funding Credit Against Recapture (enter as negative #)		0		0
92	Q. Was the least expensive Option chosen? (Level 1)		Y		Y
93	Q. Was the least expensive Option chosen? (\$319,500 level)		Y		Y
94	Effective M&O Tax Rate / Notice Data				2016-17
97	Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)				0.9900
98	2016 Total Taxable Value				8,168,361,975
99	Certified Excess 2015 Debt Collections				0
100	TRE Cents Approved by the District's Voters (enter as .09, .13, etc)				0.0000

	A	B	E	F	G
101	Data Automatically Loaded		2015-16		2016-17
102	M&O Compressed Rate		1.0000		1.0000
103	Highest Grade Taught		12		12
104	Square Miles		56		56
105	Miles From Nearest HS		0		0
106	Unadjusted Cost of Education Index		1.150		1.150
107	2005-06 M&O Adopted Tax Rate				
109	2008-09 WADA				
116	2009-10 Transportation Allotment				
117	2009-10 New Instructional Facilities Allotment (NIFA)				
119	2009-10 Adjusted HB 1 Revenue per WADA				
120	2012-13 Total Refined ADA				
121	2011 CPTD "T8" Value				
122	2012-13 I&S Tax Collections				
123	2012-13 Bond Payment for EDA				
124	2012-13 Local Share of EDA				
125	2012-13 Local Share Awarded for Bonded Debt				
126	2012-13 IFA Eligible Debt Payments for IFA				
127	2013-14 Total Refined ADA				
128	Chapter 41 Data:				
129	1992-93 M&O Tax Collections				
130	1992-93 CED Distribution				
131	1992-93 Chapter 36 WADA				
132	1991 CPTD Property Value				
134					
135					

2015-16 Summary of Finances
LA PORTE ISD
101-916

Funding Elements		From Date Entry
Students		
1.	Refined Average Daily Attendance (ADA)	7,240.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report)	6,629.120
3.	Special Education FTEs (Link to Detail Report)	178.650
4.	Career & Technology FTEs	432.230
5.	Advanced Career & Technology FTEs	0.000
6.	High School ADA	2,194.660
7.	Weighted ADA (WADA) (Link to Detail Report)	9,459.490
8.	Prior Year Refined ADA	7,128.492
9.	Texas School for the Blind and Visually Impaired ADA	2.000
10.	Texas School for the Deaf ADA	0.000
Staff		
11.	Full-time Staff (not MSS)	416.630
12.	Part-time Staff (not MSS)	127.250
Property Values		
13.	2015 (current tax year) Locally Certified Property Value	Not Needed
14.	2014 (prior tax year) State Certified Property Value ("T2" value)	7,114,922,389
Tax Rates and Collections		
15.	2005 Adopted M&O Tax Rate	1.5000
16.	2015-16 Compressed M&O Tax Rate	1.0000
17.	Average Tax Collection Rate	Not Needed
18.	2015-16 M&O Tax Rate	1.0400
19.	2015-16 M&O Tax Collections (Link to Detail Report)	\$83,176,692
20.	2015-16 I&S Tax Collections	\$35,084,797
21.	2015-16 Total Tax Collections	\$118,261,489
22.	2015-16 Total Tax Levy	\$119,669,619
Funding Components		
23.	Adjusted Allotment (Link to Detail Report)	\$5,687
24.	Revenue at Compressed Rate (RACR) per WADA	\$6,039
25.	Cost of Education Index (CEI)	1.150
26.	Adjusted CEI	1.150
27.	Per Capita Rate	\$176.437

Tier I Allotments		
Program Intent Codes - Allotments		
28.	11-Regular Program Allotment	\$37,699,805
29.	23-Special Education Adjusted Allotment (Spend 52%)	\$5,109,514
30.	22-Career & Technology Allotment (Spend 58%)	\$3,318,424
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)	\$247,043
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)	\$4,347,092
33.	25-Bilingual Education Allotment (Spend 52%)	\$356,364
34.	11-Public Education Grant	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$0
36.	99-Transportation Allotment (no Detail Report included)	\$587,007
37.	31-High School Allotment	\$603,532
38.	Total Cost of Tier I (Link to Tier I Detail Report)	\$52,268,781
39.	Less: Local Fund Assignment	\$71,149,224
40.	State Share of Tier I	(\$18,880,443)
41.	Per Capita Distribution from the Available School Fund (ASF)	\$1,257,730
Foundation School Program (FSP) State Funding		
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$1,861,261
43.	Tier II State Aid (Link to Tier II Detail Report)	\$0
44.	Other Programs (Link to Detail Report)	\$337,878
45.	Less: Total Available School Fund (\$176.437 * Prior Year ADA)	(\$1,257,730)
46.	Total FSP Operating Fund	\$941,410
State Aid by Funding Source		
Fund Code/Object Code - Funding Source		
47.	199/5812 - Foundation School Fund	\$941,410
48.	199/5811 - Available School Fund	\$1,257,730
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 HH1516-Calcs tab)	\$428,848
53.	TOTAL 2015-16 FSP/ASF STATE AID	\$2,627,987
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)	\$2,199,139
55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$55,269,188
56.	M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture)	\$3,199,104
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.	2015-16 TOTAL STATE/LOCAL M&O REVENUE	\$60,667,431
60.	Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0
61.	2015-16 NET TOTAL STATE/LOCAL M&O REVENUE	\$60,667,431

SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:		
62.	Recapture at the \$514000 Level	\$24,708,401
63.	Recapture at the \$319500 Level	\$0
64.	Total 2015-16 Recapture	\$24,708,401
65.	Less: ASATR Credit Against Recapture	\$0
66.	Total 2015-16 Recapture Payments To TEA (Link to Detail Report)	\$24,708,401

2016-17 Summary of Finances
LA PORTE ISD
101-916

Funding Elements		From Date Entry
Students		
1.	Refined Average Daily Attendance (ADA)	7,240.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report)	6,629.120
3.	Special Education FTEs (Link to Detail Report)	178.650
4.	Career & Technology FTEs	432.230
5.	Advanced Career & Technology FTEs	0.000
6.	High School ADA	2,194.660
7.	Weighted ADA (WADA) (Link to Detail Report)	9,459.490
8.	Prior Year Refined ADA	7,240.000
9.	Texas School for the Blind and Visually Impaired ADA	2.000
10.	Texas School for the Deaf ADA	0.000
Staff		
11.	Full-time Staff (not MSS)	416.630
12.	Part-time Staff (not MSS)	127.250
Property Values		
13.	2016 (current tax year) Locally Certified Property Value	Not Needed
14.	2015 (prior tax year) State Certified Property Value ("T2" value)	8,324,199,872
Tax Rates and Collections		
15.	2005 Adopted M&O Tax Rate	1.5000
16.	2016-17 Compressed M&O Tax Rate	1.0000
17.	Average Tax Collection Rate	Not Needed
18.	2016-17 M&O Tax Rate	1.0400
19.	2016-17 M&O Tax Collections (Link to Detail Report)	\$83,542,835
20.	2016-17 I&S Tax Collections	\$35,878,355
21.	2016-17 Total Tax Collections	\$119,421,190
22.	2016-17 Total Tax Levy	\$120,829,320
Funding Components		
23.	Adjusted Allotment (Link to Detail Report)	\$5,687
24.	Revenue at Compressed Rate (RACR) per WADA	\$5,314
25.	Cost of Education Index (CEI)	1.150
26.	Adjusted CEI	1.150
27.	Per Capita Rate	\$257.274

Tier I Allotments		
Program Intent Codes - Allotments		
28.	11-Regular Program Allotment	\$37,699,805
29.	23-Special Education Adjusted Allotment (Spend 52%)	\$5,109,514
30.	22-Career & Technology Allotment (Spend 58%)	\$3,318,424
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)	\$247,043
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)	\$4,347,092
33.	25-Bilingual Education Allotment (Spend 52%)	\$356,364
34.	11-Public Education Grant	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$0
36.	99-Transportation Allotment (no Detail Report included)	\$587,007
37.	31-High School Allotment	\$603,532
38.	Total Cost of Tier I (Link to Tier I Detail Report)	\$52,268,781
39.	Less: Local Fund Assignment	\$83,241,999
40.	State Share of Tier I	(\$30,973,218)
41.	Per Capita Distribution from the Available School Fund (ASF)	\$1,862,664
Foundation School Program (FSP) State Funding		
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$2,466,195
43.	Tier II State Aid (Link to Tier II Detail Report)	\$0
44.	Other Programs (Link to Detail Report)	\$330,146
45.	Less: Total Available School Fund (\$257.274 * Prior Year ADA)	(\$1,862,664)
46.	Total FSP Operating Fund	\$933,678
State Aid by Funding Source		
Fund Code/Object Code - Funding Source		
47.	199/5812 - Foundation School Fund	\$933,678
48.	199/5811 - Available School Fund	\$1,862,664
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 HH1617-Calcs tab)	\$369,573
53.	TOTAL 2016-17 FSP/ASF STATE AID	\$3,165,915
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)	\$2,796,341
55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$47,805,865
56.	M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture)	\$3,213,186
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.	2016-17 TOTAL STATE/LOCAL M&O REVENUE	\$53,815,392
60.	Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0
61.	2016-17 NET TOTAL STATE/LOCAL M&O REVENUE	\$53,815,392

SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:		
62.	Recapture at the \$514000 Level	\$32,523,784
63.	Recapture at the \$319500 Level	\$0
64.	Total 2016-17 Recapture	\$32,523,784
65.	Less: ASATR Credit Against Recapture	\$0
66.	Total 2016-17 Recapture Payments To TEA (Link to Detail Report)	\$32,523,784

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.**

2015-16 Cost of Recapture - Level 1
LA PORTE ISD
101-916

Cost of Recapture		
Equalized Wealth Level = (\$514000)		Option 3
1.	1992-93 M&O Tax Collections	\$14,927,545
2.	1992-93 CED Distribution	\$19,417,505
3.	1992-93 Chapter 36 WADA	8,212.0000
4.	1991 State Certified Property Value	\$2,950,398,018
5.	2015-16 M&O Tax Collections	\$79,977,588
6.	2015-16 Adopted M&O Tax Rate	\$1.0400
6a.	2015-16 Compressed M&O Rate	\$1.0000
7.	2015-16 Chapter 41 WADA	9,459.4900
8.	2014 State Certified Property Value Adjusted for Decline, if any	\$7,114,922,389
9.	2015-16 ASF Amount	\$1,257,730
10.	Transfers Out, for Which Tuition is Paid	0
11.	Tuition Paid per Student	\$0
12.	New Instructional Facilities Allotment (NIFA)	\$0
Type of Calculation		
Hold Harmless Tax Rate		
13.	1992-92 Total M&O Tax Revenue	\$34,345,050
14.	WADA Ratio (Current Year to 1992-93)	1.1519
15.	1992-93 M&O Revenue Adjusted for WADA	\$39,562,428
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$38,304,698
17.	1992-93 Effective M&O Tax Rate	0.0133
18.	2015-16 Hold Harmless Effective Tax Rate	0.0150
Tax Base at Equalized Level		
19.	Tax Base at Equalized Level	\$4,862,177,860
Tax Base at Hold Harmless Level		
20.	1992-93 Hold Harmless Tax Base	\$2,553,646,537
21.	Hold Harmless Tax Base Retained per WADA	\$269,956
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$470,495
23.	Adjusted Tax Base at Hold Harmless Level	\$4,450,641,107
24.	Tax Base Retained	\$4,862,177,860
25.	Excess Tax Base	\$2,252,744,529
26.	Proportional Tax Base Reduction	0.3166
Cost of Buying WADA Before Cost Discounts		
27.	Cost Before Any Discounts	\$25,322,704
28.	Additional WADA Needed to Equalize Wealth	\$4,383
29.	Cost per WADA: per 41.093 of the TEC (Est Min = \$2,780)	\$5,778
30.	WADA Credit for Tuition Paid	0.0000
31.	WADA Credit for NIFA	0.0000
32.	WADA Needed to be Purchased	4,382.7715
33.	Adjusted Cost After WADA Credit	\$25,322,704
Potential Cost Discounts		
Early Agreement Credit		
34.	4% of Cost Before Discounts	\$1,012,908
35.	\$80 * Each WADA Needed to Equalize Wealth	\$350,622
36.	Credit Amount	\$350,622

Credit for CAD Costs		
37.	2015-16 CAD Cost	\$866,107
38.	2015-16 Cost Before Discounts	\$25,322,704
39.	2015-16 M&O Tax Collections	\$79,977,588
40.	2015-16 Credit Amount	\$263,682
41.	CAD Credit Balance From Prior Years	\$0
42.	Unclaimed Historical CAD Credit	\$0
43.	Total CAD Credit Amount	\$263,682
Estimated Final Costs		
44.	Cost With No Discounts	\$25,322,704
45.	Final Discounted Cost	\$24,708,401
46.	Final Cost per WADA	\$5,638
Final Cost Calculation of Chapter 41 WADA		
47.	2015-16 Chapter 42 WADA	9,459.4900
48.	2015-16 Non-Resident Students Charged Tuition	0
49.	2015-16 Enrollment	7,717
Type of Calculation		
Resident Student Adjustment		
50.	2015-16 Non-Resident Students Charged Tuition	0
51.	Chapter 42 WADA to Enrollment Ratio	1.2258
52.	Non-Residents Converted to WADA	0.0000
Chapter 41 WADA		
53.	TEA Calculation of 2015-16 Chapter 41 WADA	9,459.4900

[Link Back to ASATR Detail Report](#) [Report-ASATR1516](#)

2015-16 Cost of Recapture - Level 3
LA PORTE ISD
101-916

Cost of Recapture		
Equalized Wealth Level = (\$319500)		Option 3
1.	1992-93 M&O Tax Collections	\$14,927,545
2.	1992-93 CED Distribution	\$19,417,505
3.	1992-93 Chapter 36 WADA	8,212.0000
4.	1991 State Certified Property Value	\$2,950,398,018
5.	2015-16 M&O Tax Collections	\$0
6.	2015-16 Adopted M&O Tax Rate	\$1.0400
6a.	2015-16 Compressed M&O Rate	\$1.0000
7.	2015-16 Chapter 41 WADA	9,459.4900
8.	2014 State Certified Property Value Adjusted for Decline, if any	\$7,114,922,389
9.	2015-16 ASF Amount	\$1,257,730
10.	Transfers Out, for Which Tuition is Paid	0
11.	Tuition Paid per Student	\$0
12.	New Instructional Facilities Allotment (NIFA)	\$0
Type of Calculation		
Hold Harmless Tax Rate		
13.	1992-92 Total M&O Tax Revenue	\$34,345,050
14.	WADA Ratio (Current Year to 1992-93)	1.1519
15.	1992-93 M&O Revenue Adjusted for WADA	\$39,562,428
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$38,304,698
17.	1992-93 Effective M&O Tax Rate	0.0133
18.	2015-16 Hold Harmless Effective Tax Rate	0.0150
Tax Base at Equalized Level		
19.	Tax Base at Equalized Level	\$3,022,307,055
Tax Base at Hold Harmless Level		
20.	1992-93 Hold Harmless Tax Base	\$2,553,646,537
21.	Hold Harmless Tax Base Retained per WADA	\$269,956
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$303,808
23.	Adjusted Tax Base at Hold Harmless Level	\$2,873,865,705
24.	Tax Base Retained	\$3,022,307,055
25.	Excess Tax Base	\$4,092,615,334
26.	Proportional Tax Base Reduction	0.5752
Cost of Buying WADA Before Cost Discounts		
27.	Cost Before Any Discounts	\$0
28.	Additional WADA Needed to Equalize Wealth	\$0
29.	Cost per WADA: per 41.093 of the TEC (Est Min = \$35.57)	\$0
30.	WADA Credit for Tuition Paid	0.0000
31.	WADA Credit for NIFA	0.0000
32.	WADA Needed to be Purchased	0.0000
33.	Adjusted Cost After WADA Credit	\$0
Potential Cost Discounts		
Early Agreement Credit		
34.	4% of Cost Before Discounts	\$0
35.	\$80 * Each WADA Needed to Equalize Wealth	\$0
36.	Credit Amount	\$0
Credit for CAD Costs		
37.	2015-16 CAD Cost	\$866,107
38.	2015-16 Cost Before Discounts	\$0
39.	2015-16 M&O Tax Collections	\$0
40.	2015-16 Credit Amount	\$0
41.	CAD Credit Balance From Prior Years	\$0
42.	Unclaimed Historical CAD Credit	\$0
43.	Total CAD Credit Amount	\$0
Estimated Final Costs		
44.	Cost With No Discounts	\$0
45.	Final Discounted Cost	\$0

46.	Final Cost per WADA	\$0
Final Cost Calculation of Chapter 41 WADA		
47.	2015-16 Chapter 42 WADA	9,459.4900
48.	2015-16 Non-Resident Students Charged Tuition	0
49.	2015-16 Enrollment	7,717
Type of Calculation		
Resident Student Adjustment		
50.	2015-16 Non-Resident Students Charged Tuition	0
51.	Chapter 42 WADA to Enrollment Ratio	1.2258
52.	Non-Residents Converted to WADA	0.0000
Chapter 41 WADA		
53.	TEA Calculation of 2015-16 Chapter 41 WADA	9,459.4900

[Link Back to ASATR Detail Report](#) [Report-ASATR1516](#)

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.**

2016-17 Cost of Recapture - Level 1
LA PORTE ISD
101-916

Cost of Recapture		
Equalized Wealth Level = (\$514000)		Option 3
1.	1992-93 M&O Tax Collections	\$14,927,545
2.	1992-93 CED Distribution	\$19,417,505
3.	1992-93 Chapter 36 WADA	8,212.0000
4.	1991 State Certified Property Value	\$2,950,398,018
5.	2016-17 M&O Tax Collections	\$80,329,649
6.	2016-17 Adopted M&O Tax Rate	\$1.0400
6a.	2016-17 Compressed M&O Rate	\$1.0000
7.	2016-17 Chapter 41 WADA	9,459.4900
8.	2015 State Certified Property Value Adjusted for Decline, if any	\$8,324,199,872
9.	2016-17 ASF Amount	\$1,862,664
10.	Transfers Out, for Which Tuition is Paid	0
11.	Tuition Paid per Student	\$0
12.	New Instructional Facilities Allotment (NIFA)	\$0
Type of Calculation		
Hold Harmless Tax Rate		
13.	1992-92 Total M&O Tax Revenue	\$34,345,050
14.	WADA Ratio (Current Year to 1992-93)	1.1519
15.	1992-93 M&O Revenue Adjusted for WADA	\$39,562,428
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$37,699,764
17.	1992-93 Effective M&O Tax Rate	0.0133
18.	2016-17 Hold Harmless Effective Tax Rate	0.0150
Tax Base at Equalized Level		
19.	Tax Base at Equalized Level	\$4,862,177,860
Tax Base at Hold Harmless Level		
20.	1992-93 Hold Harmless Tax Base	\$2,513,317,602
21.	Hold Harmless Tax Base Retained per WADA	\$265,693
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$463,064
23.	Adjusted Tax Base at Hold Harmless Level	\$4,380,353,535
24.	Tax Base Retained	\$4,862,177,860
25.	Excess Tax Base	\$3,462,022,012
26.	Proportional Tax Base Reduction	0.4159
Cost of Buying WADA Before Cost Discounts		
27.	Cost Before Any Discounts	\$33,408,978
28.	Additional WADA Needed to Equalize Wealth	\$6,735
29.	Cost per WADA: per 41.093 of the TEC (Est Min = \$2,780)	\$4,960
30.	WADA Credit for Tuition Paid	0.0000
31.	WADA Credit for NIFA	0.0000
32.	WADA Needed to be Purchased	6,735.4514
33.	Adjusted Cost After WADA Credit	\$33,408,978
Potential Cost Discounts		
Early Agreement Credit		
34.	4% of Cost Before Discounts	\$1,336,359
35.	\$80 * Each WADA Needed to Equalize Wealth	\$538,836
36.	Credit Amount	\$538,836

Credit for CAD Costs		
37.	2016-17 CAD Cost	\$866,107
38.	2016-17 Cost Before Discounts	\$33,408,978
39.	2016-17 M&O Tax Collections	\$80,329,649
40.	2016-17 Credit Amount	\$346,358
41.	CAD Credit Balance From Prior Years	\$0
42.	Unclaimed Historical CAD Credit	\$0
43.	Total CAD Credit Amount	\$346,358
Estimated Final Costs		
44.	Cost With No Discounts	\$33,408,978
45.	Final Discounted Cost	\$32,523,784
46.	Final Cost per WADA	\$4,829
Final Cost Calculation of Chapter 41 WADA		
47.	2016-17 Chapter 42 WADA	9,459.4900
48.	2016-17 Non-Resident Students Charged Tuition	0
49.	2016-17 Enrollment	7,717
Type of Calculation		
Resident Student Adjustment		
50.	2016-17 Non-Resident Students Charged Tuition	0
51.	Chapter 42 WADA to Enrollment Ratio	1.2258
52.	Non-Residents Converted to WADA	0.0000
Chapter 41 WADA		
53.	TEA Calculation of 2016-17 Chapter 41 WADA	9,459.4900

[Link Back to ASATR Detail Report](#) [Report-ASATR1617](#)

2016-17 Cost of Recapture - Level 3
LA PORTE ISD
101-916

Cost of Recapture		
Equalized Wealth Level = (\$319500)		Option 3
1.	1992-93 M&O Tax Collections	\$14,927,545
2.	1992-93 CED Distribution	\$19,417,505
3.	1992-93 Chapter 36 WADA	8,212.0000
4.	1991 State Certified Property Value	\$2,950,398,018
5.	2016-17 M&O Tax Collections	\$0
6.	2016-17 Adopted M&O Tax Rate	\$1.0400
6a.	2016-17 Compressed M&O Rate	\$1.0000
7.	2016-17 Chapter 41 WADA	9,459.4900
8.	2015 State Certified Property Value Adjusted for Decline, if any	\$8,324,199,872
9.	2016-17 ASF Amount	\$1,862,664
10.	Transfers Out, for Which Tuition is Paid	0
11.	Tuition Paid per Student	\$0
12.	New Instructional Facilities Allotment (NIFA)	\$0
Type of Calculation		
Hold Harmless Tax Rate		
13.	1992-92 Total M&O Tax Revenue	\$34,345,050
14.	WADA Ratio (Current Year to 1992-93)	1.1519
15.	1992-93 M&O Revenue Adjusted for WADA	\$39,562,428
16.	1992-93 M&O Revenue Adjusted for WADA Less ASF	\$37,699,764
17.	1992-93 Effective M&O Tax Rate	0.0133
18.	2016-17 Hold Harmless Effective Tax Rate	0.0150
Tax Base at Equalized Level		
19.	Tax Base at Equalized Level	\$3,022,307,055
Tax Base at Hold Harmless Level		
20.	1992-93 Hold Harmless Tax Base	\$2,513,317,602
21.	Hold Harmless Tax Base Retained per WADA	\$265,693
22.	Adjusted Hold Harmless Tax Base Retained per WADA	\$299,010
23.	Adjusted Tax Base at Hold Harmless Level	\$2,828,479,651
24.	Tax Base Retained	\$3,022,307,055
25.	Excess Tax Base	\$5,301,892,817
26.	Proportional Tax Base Reduction	0.6369
Cost of Buying WADA Before Cost Discounts		
27.	Cost Before Any Discounts	\$0
28.	Additional WADA Needed to Equalize Wealth	\$0
29.	Cost per WADA: per 41.093 of the TEC (Est Min = \$35.57)	\$0
30.	WADA Credit for Tuition Paid	\$0
31.	WADA Credit for NIFA	\$0
32.	WADA Needed to be Purchased	\$0
33.	Adjusted Cost After WADA Credit	\$0
Potential Cost Discounts		
Early Agreement Credit		
34.	4% of Cost Before Discounts	\$0
35.	\$80 * Each WADA Needed to Equalize Wealth	\$0
36.	Credit Amount	\$0
Credit for CAD Costs		
37.	2016-17 CAD Cost	\$866,107
38.	2016-17 Cost Before Discounts	\$0
39.	2016-17 M&O Tax Collections	\$0
40.	2016-17 Credit Amount	\$0
41.	CAD Credit Balance From Prior Years	\$0
42.	Unclaimed Historical CAD Credit	\$0
43.	Total CAD Credit Amount	\$0
Estimated Final Costs		
44.	Cost With No Discounts	\$0
45.	Final Discounted Cost	\$0

46.	Final Cost per WADA	\$0
Final Cost Calculation of Chapter 41 WADA		
47.	2016-17 Chapter 42 WADA	9,459.4900
48.	2016-17 Non-Resident Students Charged Tuition	0
49.	2016-17 Enrollment	7,717
Type of Calculation		
Resident Student Adjustment		
50.	2016-17 Non-Resident Students Charged Tuition	0
51.	Chapter 42 WADA to Enrollment Ratio	1.2258
52.	Non-Residents Converted to WADA	0.0000
Chapter 41 WADA		
53.	TEA Calculation of 2016-17 Chapter 41 WADA	9,459.4900

[Link Back to ASATR Detail Report](#) [Report-ASATR1617](#)