

La Porte Independent School District

1002 San Jacinto St.
La Porte, Texas 77571

2017-2018 ADOPTED BUDGET



Effective

July 1, 2017 - June 30, 2018

Every Student's Success is our # 1 Priority



La Porte Independent School District

Adopted Budget 2017-2018

Effective: July 1, 2017 to June 30, 2018

Issued by Finance Office

Rhonda Cumbie
Chief Financial Officer

Vicki Garcia
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 2017-2018 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 | 7 Years | 2019 | Customer Service Supervisor |
| Mr. David Janda Vice President | 5 Years | 2018 | Teacher |
| Ms. Lois Rogerson Secretary | 4 Years | 2020 | Retired Teacher |
| Ms. Kathy Green Trustee | 13 Years | 2020 | Training Coordinator |
| Mr. Dennis Slate Trustee | 0 Years | 2020 | Retired |
| Mr. Lee Wallace Trustee | 7 Years | 2018 | HSSE Tech |
| Ms. Charlcya Wheeler Trustee | 13 Years | 2019 | Retired |

ADMINISTRATIVE OFFICIALS

| Official | Length of Service | Position |
|-------------------------|-------------------|---|
| Mr. Lloyd W. Graham | 9 Years | Superintendent of Schools |
| Dr. Linda Wadleigh | 17 Years | Deputy Superintendent |
| Mr. Mike Clausen | 48 Years | Deputy Superintendent |
| Ms. Rhonda Cumbie | 9 Years | Chief Financial Officer |
| Ms. Danette Tilley | 13 Years | Executive Director, Secondary Education |
| Ms. Jewel Whitfield | 17 Years | Executive Director, Elementary Education |
| Ms. Cynthia Anderson | 13 Years | Executive Director, Special Programs |
| Dr. Vonn Murray | 11 Years | Executive Director, State/Federal Programs & Assessment |
| Ms. Angela Garza-Viator | 19 Years | Executive Director, Human Resources |

La Porte Independent School District

Executive Summary

2017-2018

The 2017-2018 adopted budget includes the following assumptions:

| | | | |
|-------------------------|--------------------------|----|--------------|
| Tax rate as recommended | Maintenance & Operations | \$ | 1.040 |
| | Debt Service | | 0.340 |
| | Total Rate | \$ | <u>1.380</u> |

Assumes 100% collection to include delinquency and penalty and interest

| | |
|---|-------------------------|
| HCAD's Estimated Taxable Value for 2017: | \$ 9,938,147,531 |
| Chambers County Estimated Taxable Value for 2017: | <u>659,130</u> |
| Total Estimated Taxable Value for Debt Service | 9,938,806,661 |
| Chapter 313 Abatement | <u>1,484,841,194</u> |
| Adjusted Taxable Value for Maintenance & Operations | <u>\$ 8,453,965,467</u> |

Recapture for 2018 budget uses 2016 CPTD property values and 2017 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 | 7,701 |
| Projected Average Daily Attendance | 7,187.580 |
| Projected Weighted Average Daily Attendance | 9,408.065 |

Personnel / Payroll

TRS Changes

TRS Active Care rates are not available but are expected to increase, last year for the Active Care II plan there was a 5% increase for all; 2.25% for Active Care Select; no increase for Active Care High Deductible

Proposed Budget Staffing

This budget includes a 3% general pay increase.

Staffing increase: Athletic Director, SILC Teacher, 5th Grade Teacher, Electronics Technician, Grounds Maintenance (2), Bus Monitor (16), Special Education Aides (5)

Recapture cost Local Revenue is reflected net of \$33,322,809 for estimated recapture costs (Option 3) for the 2017-18 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 Planning and Adoption Calendar
Fiscal Year 2017-2018

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 2017 | | | | | | |
|--------------|----|----|----|----|----|----|
| 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 2017 | | | | | | |
|---------------|----|----|----|----|----|----|
| 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 2017 | | | | | | |
|------------|----|----|----|----|----|----|
| 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 2017 | | | | | | |
|------------|----|----|----|----|----|----|
| 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 2017 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 2017 | | | | | | |
|-----------|----|----|----|----|----|----|
| 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 2017 | 1/9/2017 | Cabinet, Principals, Directors | Development of Planning Assumptions |
| | 1/10/2017 | School Board/Administration | Preliminary Budget Planning 2017-2018 |
| February 2017 | 2/6/2017 | Cabinet, Principals, Directors | Student Enrollment Projections |
| | 2/17/2017 | Cabinet, Principals, Directors | Staffing/Positions Guidelines |
| | 2/21/2017 | Budget Managers | Mandatory Budget Training |
| | 2/23/2017 | Budget Managers | Mandatory Budget Training |
| March 2017 | 3/10/2017 | Budget Managers | Campus/Departmental Budgets data entry must be done |
| | 3/20/2017 | Budget Managers | Campus/Department signed Budget due to Business Office |
| | 3/24/2017 | Cabinet | Budget Review, Enrollment Trends, Historical Financial Data |
| | 3/27/2017 | Cabinet | Revenue, Expenditure, and Fund Balance Projections |
| April 2017 | 4/11/2017 | School Board/Administration | Board Workshop-Discussion and Review of Budget Assumptions |
| | 4/25/2017 | Chief Appraiser | Chief Appraiser certifies estimates of taxable values |
| May 2017 | 5/4/2017 | Chief Financial Officer | Notice of Budget Adoption published in Bay Area Observer (publish 5/11/17) |
| | 5/9/2017 | School Board/Administration | Board Meeting-Discussion and Review of Budget Assumptions |
| | 5/23/2017 | School Board/Administration | Board Workshop-Public Hearing on Proposed Budget, Budget Adoption, Tax rate adoption September/October |

Note: Calendars are highlighted for board meeting/workshops.

**La Porte Independent School District
Board Goals and District Performance Objectives from 2016-2017 DIP
Budget 2017-2018**

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 the achievement results in all student groups on the Post-Secondary Readiness indicator to at least 55%. (STAAR Final Level II, SAT, ACT, TSIA)
4. Increase the percentage of students in 9th-12th grade receiving credit for Advanced Courses and/or Dual Enrollment to 30%.
5. Improve the 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.
6. Develop and implement a plan for the effective use of technology in the instructional environment.
7. 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 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. Reduce campus reported gang activities by utilizing a gang behavior consultant and associated best practices, as evidenced by the number of consultant-provided conferences/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 incidents 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. Develop an improvement.

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 2016-2017 DIP
Budget 2017-2018**

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.

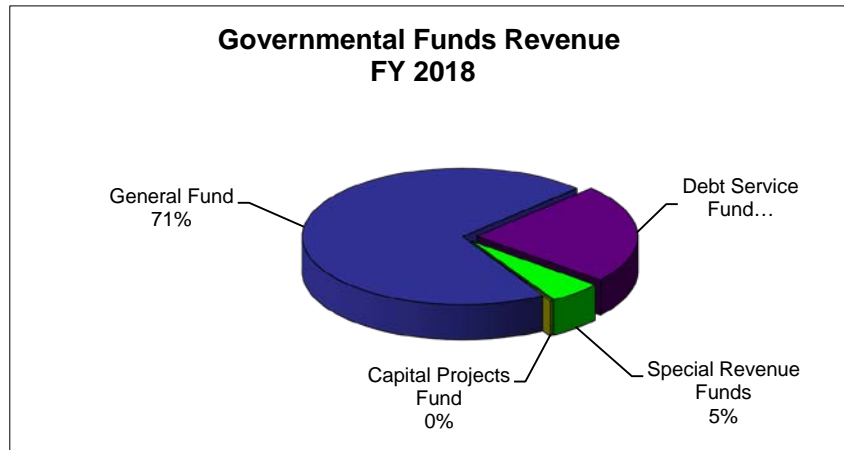
Board Goal # 5

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. Provide additional measures to increase safety and security for students and drivers.
5. Annually evaluate kitchen equipment on all campuses and replace substandard equipment.
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. Implement an electronic contract management system.
11. Support and improve infrastructure to meet the academic and business needs of the district as approved in the 2014 bond program.

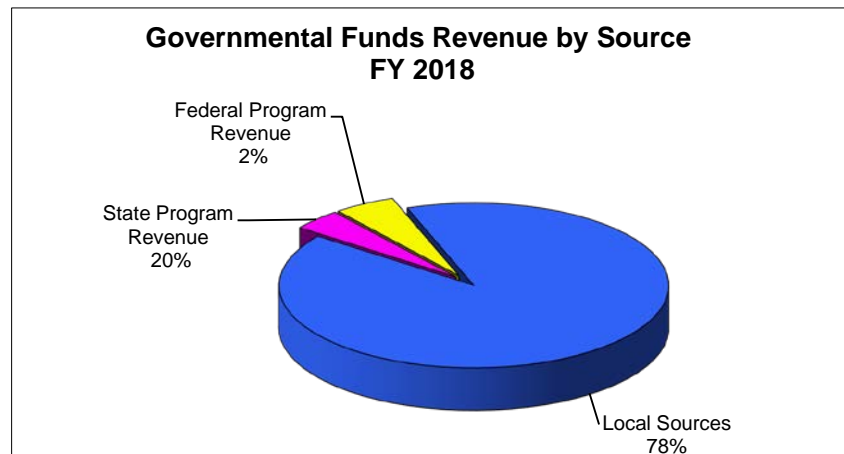
**La Porte Independent School District
Governmental Funds Revenue
2017-2018**

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.



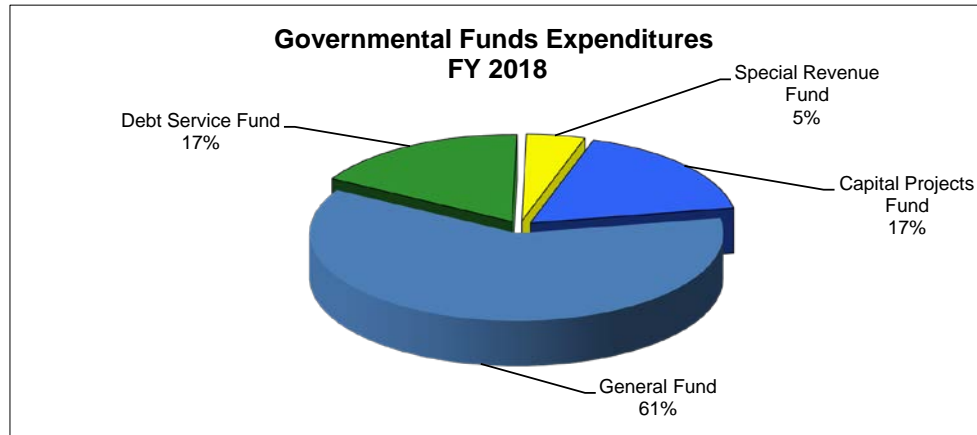
Total Governmental Funds Revenue - Budget FY 2018

| Description | Total Revenue | Local Sources | State Program Revenue | Federal Program Revenue |
|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| General Fund | \$ 102,662,278 | \$ 95,422,404 | \$ 5,973,874 | \$ 1,266,000 |
| Debt Service Fund | 34,011,943 | 34,011,943 | | |
| Special Revenue Funds | 7,771,057 | 1,609,500 | 23,000 | 6,138,557 |
| Capital Projects Fund | 300,000 | 300,000 | | |
| Total Revenue | <u>\$ 144,745,278</u> | <u>\$ 131,343,847</u> | <u>\$ 5,996,874</u> | <u>\$ 7,404,557</u> |



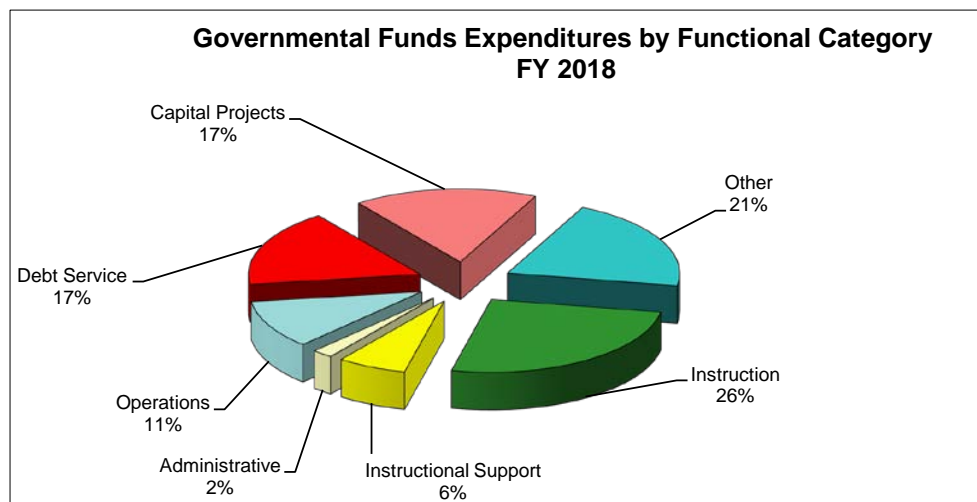
**La Porte Independent School District
Governmental Funds Expenditures
2017-2018**

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.



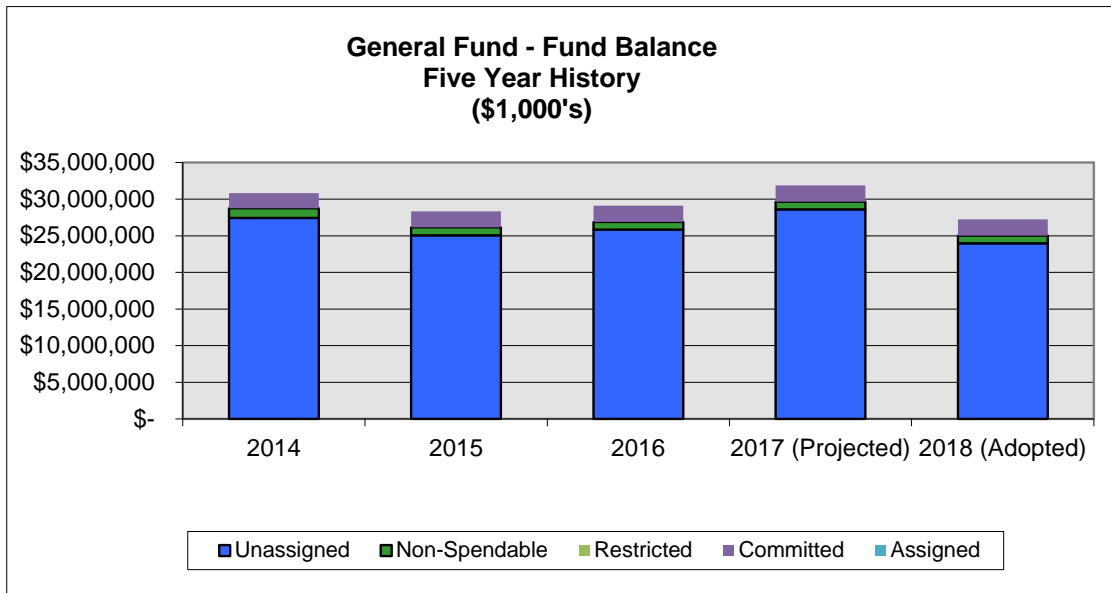
Total Governmental Funds Expenditures - Budget FY 2018

| Description | Total Expenditures | General Fund | Debt Service Fund | Special Revenue Funds | Capital Projects Funds |
|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|------------------------|
| Instruction | \$ 45,578,119 | \$ 42,511,284 | \$ - | \$ 3,066,835 | \$ - |
| Instructional Support | 11,433,925 | 11,043,241 | | 390,684 | |
| Administrative | 3,393,412 | 3,393,412 | | | |
| Operations | 18,739,691 | 14,269,196 | | 4,470,495 | |
| Debt Service | 30,104,292 | - | 30,104,292 | | |
| Capital Projects | 30,402,035 | - | - | - | 30,402,035 |
| Other | 36,178,733 | 36,072,109 | | 106,624 | |
| | \$ 175,830,208 | \$ 107,289,242 | \$ 30,104,292 | \$ 8,034,639 | \$ 30,402,035 |



La Porte Independent School District
General Fund - Projected Fund Balance
2017-2018

The District has an undesignated fund balance projection of \$28.8 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 | 2017-2018 Projected Enrollment | 2016/2017 as of 2/16/2017 | 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 | 2007/2008 Actual Enrollment |
|-------------------------------------|--------------------------------------|------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| La Porte HS | 2202 | 2176 | 2266 | 2119 | 2190 | 2168 | 2109 | 2,183 | 2,192 | 2,195 | 2,277 |
| DeWalt HS | 57 | 57 | 48 | 59 | 63 | 56 | 70 | 67 | 77 | 86 | 69 |
| La Porte JH | 585 | 595 | 550 | 553 | 555 | 536 | 560 | 553 | 535 | 594 | 622 |
| Lomax JH | 587 | 597 | 612 | 626 | 608 | 611 | 635 | 581 | 578 | 612 | 563 |
| Baker 6th Grade | 557 | 580 | 580 | 567 | 532 | 625 | 550 | 608 | 579 | 559 | 586 |
| Secondary Total | 3988 | 4005 | 4056 | 3924 | 3948 | 3996 | 3924 | 3,992 | 3,961 | 4,046 | 4,117 |
| | | | | | | | | | | | |
| Bayshore | 566 | 557 | 533 | 510 | 530 | 577 | 543 | 532 | 340 | 375 | 453 |
| College Park | 470 | 470 | 478 | 507 | 461 | 462 | 479 | 474 | 493 | 503 | 478 |
| Heritage | 560 | 550 | 553 | 558 | 599 | 610 | 633 | 647 | 698 | 636 | 539 |
| La Porte | 544 | 554 | 540 | 479 | 488 | 502 | 530 | 522 | 588 | 579 | 558 |
| Lomax | 510 | 511 | 532 | 540 | 517 | 519 | 540 | 534 | 591 | 583 | 594 |
| Reid | 478 | 471 | 462 | 505 | 483 | 484 | 497 | 515 | 537 | 534 | 553 |
| Rizzuto | 585 | 585 | 584 | 609 | 586 | 579 | 593 | 585 | 610 | 638 | 635 |
| Elementary Total | 3713 | 3698 | 3682 | 3708 | 3664 | 3733 | 3815 | 3,809 | 3,857 | 3,848 | 3,810 |
| | | | | | | | | | | | |
| District Total | 7701 | 7703 | 7738 | 7,632 | 7,612 | 7,729 | 7,739 | 7,801 | 7,818 | 7,894 | 7,927 |
| | | | | | | | | | | | |
| Student Increase Over Prior Year | -2 | (35) | 106 | 20 | (117) | (10) | (62) | (17) | (76) | (33) | 134 |

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Summary of 2017-2018 Adopted Budget

| | 2016-2017 Total for Major Fund Groups | General Fund | Debt Service Fund | Food Service Fund | 2017-2018 Total for Major Fund Groups | 2016-2017 Projection Per Student | 2017-2018 Projection Per Student |
|--|---|----------------------|-------------------------|-------------------------|---|--|--|
| Local Revenue | \$ 133,762,702 | \$ 95,422,404 | \$ 34,011,943 | \$ 1,609,500 | \$ 131,043,847 | \$ 17,365 | \$ 17,016 |
| State Revenue | 7,398,960 | 5,973,874 | | 23,000 | 5,996,874 | 961 | 779 |
| Federal Revenue | 3,470,417 | 1,266,000 | | 2,574,413 | 3,840,413 | 451 | 499 |
| TOTAL REVENUES | 144,632,079 | 102,662,278 | 34,011,943 | 4,206,913 | 140,881,134 | 18,776 | 18,294 |
| Instruction: | | | | | | | |
| 11 Instruction | 39,769,666 | 41,231,648 | - | - | 41,231,648 | 5,163 | 5,354 |
| 12 Instrctn'l Resources & Media | 444,350 | 452,637 | | | 452,637 | 58 | 59 |
| 13 Staff Development | 784,286 | 807,199 | | | 807,199 | 102 | 105 |
| 95 Juvenile Justice Alt Ed | 19,800 | 19,800 | | | 19,800 | 3 | 3 |
| Total - Instruction | 41,018,102 | 42,511,284 | - | - | 42,511,284 | 5,325 | 5,520 |
| Instructional Support: | | | | | | | |
| 21 Instructional Administration | 846,447 | 893,670 | - | - | 893,670 | 110 | 116 |
| 23 Campus Administration | 4,282,316 | 4,497,228 | | | 4,497,228 | 556 | 584 |
| 31 Guidance & Counseling | 2,519,615 | 2,632,633 | | | 2,632,633 | 327 | 342 |
| 32 Social Work Services | 231,747 | 320,663 | | | 320,663 | 30 | 42 |
| 33 Health Services | 850,907 | 874,769 | | | 874,769 | 110 | 114 |
| 36 Cocurricular Activities | 1,453,386 | 1,824,278 | | | 1,824,278 | 189 | 237 |
| Total - Instructional Support | 10,242,462 | 11,043,241 | - | - | 10,622,527 | 1,330 | 1,379 |
| Administrative: | | | | | | | |
| 41 General Administration | 2,875,740 | 3,393,412 | - | - | 3,393,412 | 373 | 441 |
| Total - Administration | 2,875,740 | 3,393,412 | - | - | 3,393,412 | 373 | 441 |
| Operations: | | | | | | | |
| 34 Student Transportation | 2,872,083 | 3,036,164 | - | - | 3,036,164 | 373 | 394 |
| 35 Food Service | 4,203,295 | - | | 4,412,695 | 4,412,695 | 546 | 573 |
| 51 Plant Maintenance & Operations | 7,824,806 | 7,932,048 | | 57,800 | 7,989,848 | 1,016 | 1,038 |
| 52 Security Services | 1,370,276 | 1,553,293 | | | 1,553,293 | 178 | 202 |
| 53 Data Processing | 1,623,278 | 1,747,691 | | | 1,747,691 | 211 | 227 |
| Total - Operations | 17,893,738 | 14,269,196 | - | 4,470,495 | 18,739,691 | 2,323 | 2,433 |
| Debt Service: | | | | | | | |
| 71 Debt Services | 35,159,766 | - | 30,104,292 | - | 30,104,292 | 4,564 | 3,909 |
| Total - Debt Service | 35,159,766 | - | 30,104,292 | - | 30,104,292 | 4,564 | 3,909 |
| Other | | | | | | | |
| 61 Community Services | 58,044 | 58,600 | - | - | 58,600 | 8 | 8 |
| 91 Contracted Instructional Services | 31,943,115 | 33,322,809 | | | 33,322,809 | 4,147 | 4,327 |
| 92 Shared Service Arrangements | 107,967 | 105,700 | | | 105,700 | 14 | 14 |
| 93 Payments to Tax Increment Fund | 1,610,000 | 1,610,000 | | | 1,610,000 | 209 | 209 |
| 99 Tax Appraisal & Collection | 975,000 | 975,000 | | | 975,000 | 127 | 127 |
| Total - Other | 105,013,658 | 36,072,109 | 60,208,585 | - | 96,280,694 | 13,633 | 12,502 |
| TOTAL EXPENDITURES, OTHER RESOURCES/USES OF FUNDS | 141,825,890 | 107,289,242 | 30,104,292 | 4,470,495 | 140,326,252 | 18,412 | 18,222 |
| Impact on Fund Balance | 2,806,189 | (4,626,964) | 3,907,651 | (263,582) | 554,882 | | |
| Fund Balance - Beginning | 45,138,592 | 31,870,401 | 14,726,890 | 1,353,790 | 47,951,081 | | |
| Fund Balance - Ending | \$ 47,944,781 | \$ 27,243,437 | \$ 18,634,540 | \$ 1,090,208 | \$ 48,505,962 | | |
| Estimated Students in Enrollment | | | | | | 7,703 | 7,701 |

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
2017-2018 Adopted Budget

GENERAL FUND - SUMMARY

| | | 2015-2016 Actual | 2016-2017 Amended Budget | 2016-2017 Estimated Actual | 2017-2018 Adopted Budget | Delta to 2016-2017 Est Actual |
|------------------------|---|-----------------------------|---|---|---|--|
| Codes Revenues: | | | | | | |
| 5700 | Local Revenue | \$ 86,949,692 | \$ 96,958,324 | \$ 96,958,324 | \$ 95,422,404 | \$ (1,535,920) |
| 5800 | State Revenue | 5,320,733 | 7,016,781 | 7,016,781 | 5,973,874 | (1,042,907) |
| 5900 | Federal Revenue | 1,092,245 | 1,200,883 | 1,200,883 | 1,266,000 | 65,117 |
| | Total Revenues | 93,362,670 | 105,175,988 | 105,175,988 | 102,662,278 | (2,513,710) |
| Expenditures: | | | | | | |
| | Operating | | | | | |
| 11 | Instruction | 38,405,399 | 39,812,319 | 39,769,666 | 41,231,648 | 1,461,982 |
| 12 | Instrctn'l Resources & Media | 436,350 | 444,933 | 444,350 | 452,637 | 8,287 |
| 13 | Staff Development | 1,021,958 | 787,322 | 784,286 | 807,199 | 22,913 |
| 21 | Instructional Administration | 870,155 | 851,447 | 846,447 | 893,670 | 47,223 |
| 23 | Campus Administration | 4,076,614 | 4,284,489 | 4,282,316 | 4,497,228 | 214,912 |
| 31 | Guidance & Counseling | 2,331,138 | 2,523,135 | 2,519,615 | 2,632,633 | 113,018 |
| 32 | Social Work Services | 191,978 | 233,003 | 231,747 | 320,663 | 88,916 |
| 33 | Health Services | 803,623 | 855,518 | 850,907 | 874,769 | 23,862 |
| 34 | Student Transportation | 3,230,518 | 2,909,151 | 2,872,083 | 3,036,164 | 164,081 |
| 36 | Cocurricular Activities | 1,457,788 | 1,455,384 | 1,453,386 | 1,824,278 | 370,892 |
| 41 | General Administration | 2,970,756 | 2,968,726 | 2,875,740 | 3,393,412 | 517,672 |
| 51 | Plant Maint & Operations | 7,534,999 | 7,962,787 | 7,772,787 | 7,932,048 | 159,261 |
| 52 | Security Services | 550,551 | 1,379,536 | 1,370,276 | 1,553,293 | 183,017 |
| 53 | Data Processing | 1,553,344 | 1,633,478 | 1,623,278 | 1,747,691 | 124,413 |
| 61 | Community Services | 19,216 | 58,044 | 58,044 | 58,600 | 556 |
| | Intergovernmental | | | | | |
| 91 | Contracted Instructional Services | | | | | |
| | Between Public Schools | 24,531,648 | 32,200,000 | 31,943,115 | 33,322,809 | 1,379,694 |
| 93 | Shared Service Agreement | 12,367 | 107,967 | 107,967 | 105,700 | (2,267) |
| 95 | Juvenile Justice Alt Ed | 19,800 | 19,800 | 19,800 | 19,800 | - |
| 97 | Payments to Tax Increment Fund | 1,671,451 | 1,610,000 | 1,610,000 | 1,610,000 | - |
| 99 | Tax Appraisal & Collection | 886,598 | 975,000 | 975,000 | 975,000 | - |
| | Total Expenditures | 92,576,251 | 103,072,039 | 102,410,810 | 107,289,242 | 4,878,432 |
| | Other Financing Sources (Uses) | | | | | |
| 7915 | Transfers in | - | 6,300 | 6,300 | - | (6,300) |
| 8911 | Transfers out | - | - | - | - | - |
| 7080 | Total Other Financing Sources (Uses) | - | 6,300 | 6,300 | - | (6,300) |
| 1200 | Impact on Fund Balance | 786,419 | 2,110,249 | 2,771,478 | (4,626,964) | (7,398,442) |
| 0100 | Fund Balance - Beginning 199 | 28,312,504 | 29,098,923 | 29,098,923 | 31,870,401 | 2,771,478 |
| 3000 | Fund Balance - Ending 6/30 | \$ 29,098,923 | \$ 31,209,172 | \$ 31,870,401 | \$ 27,243,437 | \$ (4,626,964) |

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

| | 2015-2016 Actual | 2016-2017 Amended Budget | 2016-2017 Estimated Actual | 2017-2018 Adopted Budget | Delta to Est Actual |
|-----------------------------------|------------------------|--------------------------------|----------------------------------|--------------------------------|------------------------|
| Tax Rate | \$1.04 | \$1.04 | | \$1.04 | \$0.00 |
| Taxable Values | \$8,027,136,366 | \$ 8,168,361,975 | | \$ 8,453,965,467 | \$285,603,492 |
| LOCAL REVENUES: | | | | | |
| Property Taxes, Current Year | \$ 83,457,692 | \$ 83,769,084 | \$ 83,769,084 | \$ 87,299,289 | \$ 3,530,205 |
| Property Taxes, Previous Years | 881,106 | 193,225 | 193,225 | 500,000 | 306,775 |
| Less: Recapture Costs | (24,531,648) | (31,943,115) | (31,943,115) | (33,322,809) | (1,379,694) |
| Net Local M&O Revenue | 59,807,150 | 52,019,194 | 52,019,194 | 54,476,480 | 2,457,286 |
| Penalties, Interest & Other Taxes | 715,689 | 1,322,037 | 1,322,037 | 500,000 | (822,037) |
| Tuition & Fees | 36,085 | 21,000 | 21,000 | 20,000 | (1,000) |
| Investment Earnings | 112,309 | 200,000 | 200,000 | 125,000 | (75,000) |
| Miscellaneous Local Revenue | 1,630,891 | 11,323,306 | 11,323,306 | 6,853,115 | (4,470,191) |
| Athletic Revenues | 115,920 | 148,902 | 148,902 | 125,000 | (23,902) |
| Total Local Revenue | \$ 62,418,044 | \$ 65,034,439 | \$ 65,034,439 | \$ 62,099,595 | \$ (2,934,844) |
| STATE REVENUES | | | | | |
| Available School Fund Entitlement | 1,285,410 | 2,825,743 | 2,825,743 | 1,437,516 | (1,388,227) |
| Foundation School Fund | 921,403 | 919,902 | 919,902 | 1,267,503 | 347,601 |
| Miscellaneous State Revenue | 16,934 | 15,281 | 15,281 | 16,000 | 719 |
| TRS On Behalf Payments | 2,949,082 | 3,055,766 | 3,055,766 | 3,055,766 | - |
| High School Allotment | - | - | - | - | - |
| State Revenue - Other than TEA | 251,847 | 197,089 | 197,089 | 197,089 | - |
| Total State Revenue | \$ 5,424,676 | \$ 7,013,781 | \$ 7,013,781 | \$ 5,973,874 | \$ (1,039,907) |
| FEDERAL REVENUES | | | | | |
| ROTC Reimbursement Revenues | 66,684 | 66,000 | 66,000 | 66,000 | - |
| SHARS Revenue | 921,618 | 1,145,833 | 1,145,833 | 1,200,000 | 54,167 |
| Other Federal Revenues | - | - | - | - | - |
| Total Federal Revenue | \$ 988,302 | \$ 1,211,833 | \$ 1,211,833 | \$ 1,266,000 | \$ 54,167 |
| TOTAL ALL REVENUES | \$ 68,831,022 | \$ 73,260,053 | \$ 73,260,053 | \$ 69,339,469 | \$ (3,920,584) |

| Certified Estimated Taxable Property Value | | | |
|---|-------------------------|-------------------------|-------------------------|
| | 2015 | 2016 | Estimated 2017 |
| Major Property Category | Taxable Value | Taxable Value | Taxable Value |
| Residential & Rural Improved | \$ 1,196,274,493 | \$ 1,316,157,945 | \$ 1,481,922,130 |
| Apartments | 89,980,677 | 98,838,630 | 116,630,768 |
| Commercial | 1,192,509,591 | 1,375,842,438 | 1,599,217,072 |
| Vacant Land | 217,625,120 | 247,417,564 | 265,632,825 |
| Industrial | 3,614,371,118 | 4,330,016,599 | 4,635,492,159 |
| Utility | 128,621,342 | 127,168,725 | 158,204,084 |
| Commercial Personal | 625,791,292 | 679,903,465 | 656,949,399 |
| Industrial Personal | 1,281,194,291 | 1,261,009,075 | 1,018,386,716 |
| All Other Property | 4,347,155 | 4,658,824 | 5,712,378 |
| Chambers County | 640,360 | 659,140 | 659,130 |
| Projected Taxable Value I&S | 8,351,355,439 | 9,441,672,405 | 9,938,806,661 |
| Chapter 313 Abatement | 324,219,073 | 1,273,310,430 | 1,484,841,194 |
| Projected Adjusted Taxable Value M&O | \$ 8,027,136,366 | \$ 8,168,361,975 | \$ 8,453,965,467 |

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2017-2018 Adopted Budget

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

| | 2015-2016 Actual | 2016-2017 Amended Budget | 2016-2017 Estimated Actual | 2017-2018 Adopted Budget | Delta to 2016-2017 Est Actual |
|-----------------------------------|-----------------------------|---|---|---|--|
| Revenues: | | | | | |
| 5700 Local Revenue | \$ 86,949,692 | \$ 96,958,324 | \$ 96,958,324 | \$ 95,422,404 | \$ (1,535,920) |
| 5800 State Revenue | 5,320,733 | 7,016,781 | 7,016,781 | 5,973,874 | (1,042,907) |
| 5900 Federal Revenue | 1,092,245 | 1,200,883 | 1,200,883 | 1,266,000 | 65,117 |
| Total Revenues | 93,362,670 | 105,175,988 | 105,175,988 | 102,662,278 | (2,513,710) |
| Expenditures: | | | | | |
| Operating | | | | | |
| 6100 Payroll Costs | 37,082,392 | 38,200,000 | 38,158,070 | 39,337,181 | 1,179,111 |
| 6200 Professional/Contracted Serv | 490,106 | 753,556 | 753,556 | 877,127 | 123,571 |
| 6300 Supplies & Materials | 737,701 | 768,763 | 768,763 | 909,213 | 140,450 |
| 6400 Other Operating Costs | 95,200 | 90,000 | 89,277 | 108,127 | 18,850 |
| 11 Instruction | 38,405,399 | 39,812,319 | 39,769,666 | 41,231,648 | 1,461,982 |
| 6100 Payroll Costs | 366,457 | 381,426 | 380,843 | 397,519 | 16,676 |
| 6200 Professional/Contracted Serv | 938 | - | - | 1,100 | 1,100 |
| 6300 Supplies & Materials | 68,940 | 63,507 | 63,507 | 54,018 | (9,489) |
| 6400 Other Operating Costs | 15 | - | - | - | - |
| 12 Instrctn'l Resources & Media | 436,350 | 444,933 | 444,350 | 452,637 | 8,287 |
| 6100 Payroll Costs | 904,011 | 620,000 | 616,964 | 623,812 | 6,848 |
| 6200 Professional/Contracted Serv | 20,173 | 25,476 | 25,476 | 35,500 | 10,024 |
| 6300 Supplies & Materials | 16,200 | 5,804 | 5,804 | 7,000 | 1,196 |
| 6400 Other Operating Costs | 81,574 | 136,042 | 136,042 | 140,887 | 4,845 |
| 13 Staff Development | 1,021,958 | 787,322 | 784,286 | 807,199 | 22,913 |
| 6100 Payroll Costs | 809,894 | 740,967 | 735,967 | 772,962 | 36,995 |
| 6200 Professional/Contracted Serv | 18,384 | 43,446 | 43,446 | 39,600 | (3,846) |
| 6300 Supplies & Materials | 10,133 | 20,425 | 20,425 | 37,384 | 16,959 |
| 6400 Other Operating Costs | 31,744 | 46,609 | 46,609 | 43,724 | (2,885) |
| 21 Instructional Administration | 870,155 | 851,447 | 846,447 | 893,670 | 47,223 |
| 6100 Payroll Costs | 4,008,679 | 4,196,000 | 4,193,827 | 4,395,832 | 202,005 |
| 6200 Professional/Contracted Serv | 1,480 | 1,859 | 1,859 | 1,300 | (559) |
| 6300 Supplies & Materials | 19,777 | 18,674 | 18,674 | 26,600 | 7,926 |
| 6400 Other Operating Costs | 46,678 | 67,956 | 67,956 | 73,496 | 5,540 |
| 23 Campus Administration | 4,076,614 | 4,284,489 | 4,282,316 | 4,497,228 | 214,912 |
| 6100 Payroll Costs | 2,246,581 | 2,400,000 | 2,396,480 | 2,474,643 | 78,163 |
| 6200 Professional/Contracted Serv | 28,083 | 8,045 | 8,045 | 7,200 | (845) |
| 6300 Supplies & Materials | 49,788 | 99,008 | 99,008 | 132,810 | 33,802 |
| 6400 Other Operating Costs | 6,686 | 16,082 | 16,082 | 17,980 | 1,898 |
| 31 Guidance & Counseling | 2,331,138 | 2,523,135 | 2,519,615 | 2,632,633 | 113,018 |

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

| | 2015-2016 Actual | 2016-2017 Amended Budget | 2016-2017 Estimated Actual | 2017-2018 Adopted Budget | Delta to 2016-2017 Est Actual |
|-----------------------------------|-----------------------------|---|---|---|--|
| 6100 Payroll Costs | 96,448 | 105,000 | 103,744 | 107,206 | 3,462 |
| 6200 Professional/Contracted Serv | 93,325 | 121,750 | 121,750 | 205,600 | 83,850 |
| 6300 Supplies & Materials | 679 | 4,945 | 4,945 | 5,857 | 912 |
| 6400 Other Operating Costs | 1,526 | 1,308 | 1,308 | 2,000 | 692 |
| 32 Social Work Services | 191,978 | 233,003 | 231,747 | 320,663 | 88,916 |
| 6100 Payroll Costs | 790,071 | 840,000 | 835,389 | 854,424 | 19,035 |
| 6200 Professional/Contracted Serv | 1,596 | 3,577 | 3,577 | 4,103 | 526 |
| 6300 Supplies & Materials | 10,515 | 11,107 | 11,107 | 12,992 | 1,885 |
| 6400 Other Operating Costs | 1,441 | 834 | 834 | 3,250 | 2,416 |
| 33 Health Services | 803,623 | 855,518 | 850,907 | 874,769 | 23,862 |
| 6100 Payroll Costs | 2,928,377 | 2,408,014 | 2,369,577 | 2,470,664 | 101,087 |
| 6200 Professional/Contracted Serv | 79,929 | 80,779 | 80,779 | 60,000 | (20,779) |
| 6300 Supplies & Materials | 297,990 | 437,358 | 437,358 | 547,500 | 110,142 |
| 6400 Other Operating Costs | (84,625) | (17,000) | (15,631) | (42,000) | (26,369) |
| 6600 C/O Furn, Equip & Software | 8,847 | | | | - |
| 34 Student Transportation | 3,230,518 | 2,909,151 | 2,872,083 | 3,036,164 | 164,081 |
| 6100 Payroll Costs | 963,009 | 938,000 | 936,002 | 1,237,953 | 301,951 |
| 6200 Professional/Contracted Serv | 119,130 | 129,630 | 129,630 | 194,417 | 64,787 |
| 6300 Supplies & Materials | 172,194 | 191,967 | 191,967 | 169,303 | (22,664) |
| 6400 Other Operating Costs | 203,455 | 195,787 | 195,787 | 222,605 | 26,818 |
| 36 Cocurricular Activities | 1,457,788 | 1,455,384 | 1,453,386 | 1,824,278 | 370,892 |
| 6100 Payroll Costs | 2,161,946 | 2,205,000 | 2,197,014 | 2,268,613 | 71,599 |
| 6200 Professional/Contracted Serv | 555,532 | 490,803 | 420,803 | 680,049 | 259,246 |
| 6300 Supplies & Materials | 38,101 | 33,479 | 33,479 | 56,675 | 23,196 |
| 6400 Other Operating Costs | 215,177 | 239,444 | 224,444 | 388,075 | 163,631 |
| 41 General Administration | 2,970,756 | 2,968,726 | 2,875,740 | 3,393,412 | 517,672 |
| 6100 Payroll Costs | 2,834,458 | 3,247,843 | 3,147,843 | 3,262,000 | 114,157 |
| 6200 Professional/Contracted Serv | 2,811,854 | 2,757,173 | 2,667,173 | 2,723,710 | 56,537 |
| 6300 Supplies & Materials | 311,089 | 364,513 | 364,513 | 414,238 | 49,725 |
| 6400 Other Operating Costs | 1,577,598 | 1,593,258 | 1,593,258 | 1,532,100 | (61,158) |
| 51 Plant Maint & Operations | 7,534,999 | 7,962,787 | 7,772,787 | 7,932,048 | 159,261 |
| 6100 Payroll Costs | 86,599 | 872,000 | 862,740 | 1,051,339 | 188,599 |
| 6200 Professional/Contracted Serv | 462,952 | 459,736 | 459,736 | 480,654 | 20,918 |
| 6300 Supplies & Materials | - | 46,800 | 46,800 | 20,300 | (26,500) |
| 6400 Other Operating Costs | 1,000 | 1,000 | 1,000 | 1,000 | - |
| 52 Security Services | 550,551 | 1,379,536 | 1,370,276 | 1,553,293 | 183,017 |
| 6100 Payroll Costs | 1,501,025 | 1,575,000 | 1,565,233 | 1,620,993 | 55,760 |
| 6200 Professional/Contracted Serv | 7,067 | 1 | 1 | 78,500 | 78,499 |
| 6300 Supplies & Materials | 27,718 | 57,477 | 57,477 | 24,598 | (32,879) |
| 6400 Other Operating Costs | 17,534 | 1,000 | 567 | 23,600 | 23,033 |
| 53 Data Processing | 1,553,344 | 1,633,478 | 1,623,278 | 1,747,691 | 124,413 |

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

| | 2015-2016 Actual | 2016-2017 Amended Budget | 2016-2017 Estimated Actual | 2017-2018 Adopted Budget | Delta to 2016-2017 Est Actual |
|--|-----------------------------|---|---|---|--|
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional/Contracted Serv | 17,161 | 55,500 | 55,500 | 56,000 | 500 |
| 6300 Supplies & Materials | 98 | 567 | 567 | 1,280 | 713 |
| 6400 Other Operating Costs | 1,957 | 1,977 | 1,977 | 1,320 | (657) |
| 61 Community Services | 19,216 | 58,044 | 58,044 | 58,600 | 556 |
| 6100 Payroll Costs | 56,779,947 | 58,729,250 | 58,499,693 | 60,875,141 | 2,375,448 |
| 6200 Professional/Contracted Serv | 4,707,710 | 4,931,331 | 4,771,331 | 5,444,860 | 673,529 |
| 6300 Supplies & Materials | 1,760,923 | 2,124,394 | 2,124,394 | 2,419,768 | 295,374 |
| 6400 Other Operating Costs | 2,196,960 | 2,374,297 | 2,359,510 | 2,516,164 | 156,654 |
| 6600 C/O Furn, Equip & Software | 8,847 | - | - | - | - |
| Total Operating Expenditures | 65,454,387 | 68,159,272 | 67,754,928 | 71,255,933 | 3,501,005 |
| Intergovernmental | | | | | |
| 91 Recapture Costs | 24,531,648 | 32,200,000 | 31,943,115 | 33,322,809 | 1,379,694 |
| 93 Shared Service Agreement | 12,367 | 107,967 | 107,967 | 105,700 | (2,267) |
| 95 Juvenile Justice Alt Ed | 19,800 | 19,800 | 19,800 | 19,800 | - |
| 97 Payments to Tax Increment Fund | 1,671,451 | 1,610,000 | 1,610,000 | 1,610,000 | - |
| 99 Tax Appraisal & Collection | 886,598 | 975,000 | 975,000 | 975,000 | - |
| Total Expenditures | 92,576,251 | 103,072,039 | 102,410,810 | 107,289,242 | 4,878,432 |
| Other Financing Sources (Uses): | | | | | |
| 7990 Other Sources | - | 6,300 | 6,300 | - | - |
| 8990 Other Uses | - | - | - | - | - |
| Total Other Sources & Uses | - | 6,300 | 6,300 | - | - |
| Impact on Fund Balance | 786,419 | 2,110,249 | 2,771,478 | (4,626,964) | (7,392,142) |
| Fund Balance - Beginning 199 | 28,312,504 | 29,098,923 | 29,098,923 | 31,870,401 | 2,771,478 |
| Fund Balance - Ending | \$ 29,098,923 | \$ 31,209,172 | \$ 31,870,401 | \$ 27,243,437 | \$ (4,620,664) |

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
2017-2018 Adopted Budget

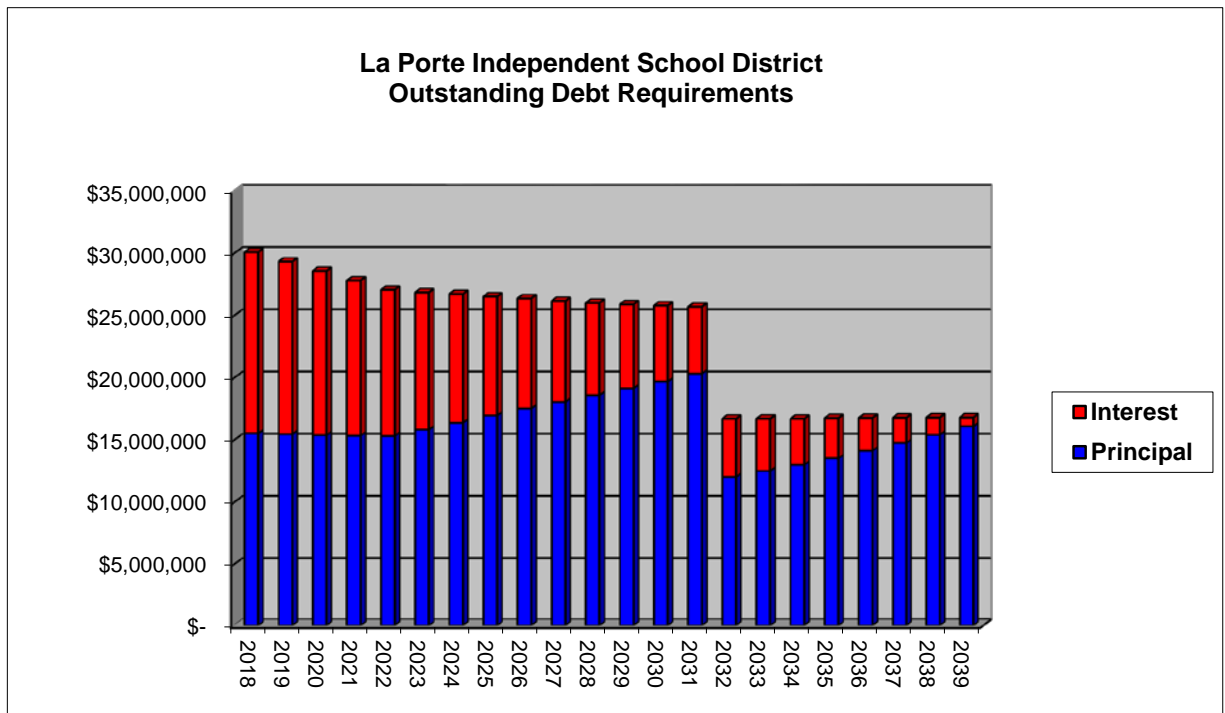
DEBT SERVICE FUND

| | 2015-2016 Actual | 2016-2017 Amended Budget | 2016-2017 Estimated Actual | 2017-2018 Adopted Budget | Delta to 2016-2017 Est Actual |
|---------------------------------------|-------------------------|--------------------------------|----------------------------------|--------------------------------|-------------------------------------|
| I & S Tax Rate: | \$0.4100 | \$0.380 | | \$0.340 | (\$0.0400) |
| Taxable Values | \$ 8,351,355,439 | | 9,441,672,405 | 9,938,806,661 | * \$ 497,134,256 |
| REVENUES: | | | | | |
| Property Taxes, Current Year | \$ 33,598,758 | \$ 35,678,355 | \$ 35,051,592 | \$ 33,791,943 | \$ (1,259,649) |
| Delinquent Tax Collections | 280,953 | 200,000 | 204,835 | 200,000 | (4,835) |
| Investment Earnings | 30,291 | 20,000 | 60,235 | 20,000 | |
| State Revenues | 405,297 | 354,421 | 360,386 | - | (360,386) |
| Total Revenues | 34,315,299 | 36,252,776 | 35,677,048 | 34,011,943 | (1,624,870) |
| EXPENDITURES: | | | | | |
| Bond Principal Payment | 17,365,000 | 20,662,072 | 20,355,000 | 15,530,000 | (4,825,000) |
| Bond Interest Payment | 13,248,523 | 14,796,016 | 14,796,016 | 14,554,292 | (241,724) |
| Bond Fees | 1,529,646 | 20,000 | 8,750 | 20,000 | 11,250 |
| Total Expenditures | 32,143,169 | 35,478,088 | 35,159,766 | 30,104,292 | (5,055,474) |
| OTHER SOURCES & USES: | | | | | |
| Other Sources | (25,652,167) | - | - | - | - |
| Other Uses | 23,850,708 | - | - | - | - |
| Total Other Sources & Uses | (1,801,459) | - | - | - | - |
| Impact on Fund Balance | 3,973,590 | 774,688 | 517,282 | 3,907,651 | 3,390,369 |
| Fund Balance - Beginning | 10,236,018 | 14,209,608 | 14,209,608 | 14,726,890 | 517,282 |
| Fund Balance - Ending | \$ 14,209,608 | \$ 14,984,296 | \$ 14,726,890 | \$ 18,634,540 | 3,907,651 |

| Bonded Indebtedness | Total Debt Outstanding | Principal Due 2017-2018 | Interest Due 2017-2018 | Interest Due 2018-2019 |
|--|-----------------------------------|------------------------------------|-----------------------------------|-----------------------------------|
| Unlimited Tax Schoolhouse Bonds, Series 2009 | 1,215,000 | 1,215,000 | 53,156 | - |
| Unlimited Tax Schoolhouse Bonds, Series 2010REF | 5,675,000 | 2,475,000 | 276,700 | 152,950 |
| Unlimited Tax Schoolhouse Bonds, Series 2010A | 3,745,000 | 715,000 | 126,263 | 110,175 |
| Unlimited Tax Schoolhouse Bonds, Series 2010B (BABS) | 18,880,000 | - | 786,217 | 786,217 |
| Unlimited Tax Refunding Bonds Series 2012 | 40,475,000 | 1,085,000 | 1,694,350 | 1,661,800 |
| Unlimited Tax School Building Bonds Series 2014 | 88,180,000 | 2,770,000 | 4,021,975 | 3,883,111 |
| Unlimited Tax Refunding Bonds Series 2014 | 2,860,000 | 90,000 | 92,250 | 90,450 |
| Unlimited Tax Refunding Bonds Series 2015 | 67,760,000 | 2,890,000 | 2,886,813 | 2,742,313 |
| Unlimited Tax School Building Bonds, Series 2015 | 63,040,000 | 3,275,000 | 2,444,394 | 2,313,394 |
| Unlimited Tax Refunding Bonds Series 2016 | 21,370,000 | - | 873,175 | 873,175 |
| Unlimited Tax School Building Bonds, Series 2016 | 37,780,000 | 1,015,000 | 1,299,000 | 1,248,250 |
| Totals | \$ 350,980,000 | \$ 15,530,000 | \$ 14,554,292 | \$ 13,861,834 |

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

| FYE 6/30 | Principal Amount | Interest | Total Outstanding Debt Requirements |
|---------------------|-----------------------------|-----------------------|--|
| 2018 | 15,530,000 | 14,554,292 | 30,084,292 |
| 2019 | 15,465,000 | 13,862,199 | 29,327,199 |
| 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 | \$ 350,980,000 | \$ 161,821,094 | 512,801,094 |



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
2017-2018 Adopted Budget**

FOOD SERVICE FUND

| | 2015-2016 | 2016-2017 | 2017-2018 | Delta to |
|-----------------------------------|---------------------|---------------------------|-----------------------------|---------------------------------|
| | Actual | Amended Budget | Estimated Actual | 2016-2017 Est Actual |
| Revenues: | | | | |
| 5700 Local Revenues | \$ 1,554,053 | \$ 1,612,500 | \$ 1,487,716 | \$ 1,609,500 |
| 5800 State Revenues | 22,693 | 23,000 | 21,793 | 23,000 |
| 5900 Federal Revenues | 2,393,362 | 2,579,325 | 2,269,534 | 2,574,413 |
| Total Revenues | 3,970,108 | 4,214,825 | 3,779,043 | 4,206,913 |
| Expenditures: | | | | |
| 35 Food Service | | | | |
| 6100 - Payroll & Benefits | 1,814,162 | 1,900,532 | 1,807,061 | 1,879,200 |
| 6200 - Contracted Services | 39,251 | 40,500 | 23,214 | 46,500 |
| 6300 - Supplies & Materials | 2,181,744 | 2,453,369 | 2,296,987 | 2,418,995 |
| 6400 - Travel & Other Misc | 16,381 | 21,745 | 16,054 | 24,000 |
| 6600 - Capital Outlay | 118,648 | 60,938 | 59,979 | 44,000 |
| | 4,170,186 | 4,477,084 | 4,203,295 | 4,412,695 |
| 51 6200 - Contracted Services | 51,441 | 60,700 | 52,019 | 57,800 |
| Total Expenditures | 4,221,627 | 4,537,784 | 4,255,314 | 4,470,495 |
| 7990 Other Resources | - | - | - | - |
| 8990 Other Uses | - | - | - | - |
| Total Resources & Uses | - | - | - | - |
| Impact on Fund Balance | (251,519) | (322,959) | (476,271) | (263,582) |
| Fund Balance - Beginning | 2,081,580 | 1,830,061 | 1,830,061 | 1,353,790 |
| Fund Balance - Ending | \$ 1,830,061 | \$ 1,507,102 | \$ 1,353,790 | \$ 1,090,208 |
| | | | | \$ (263,582) |

Section IV - Capital Projects Funds



CAPITAL PROJECTS FUNDS

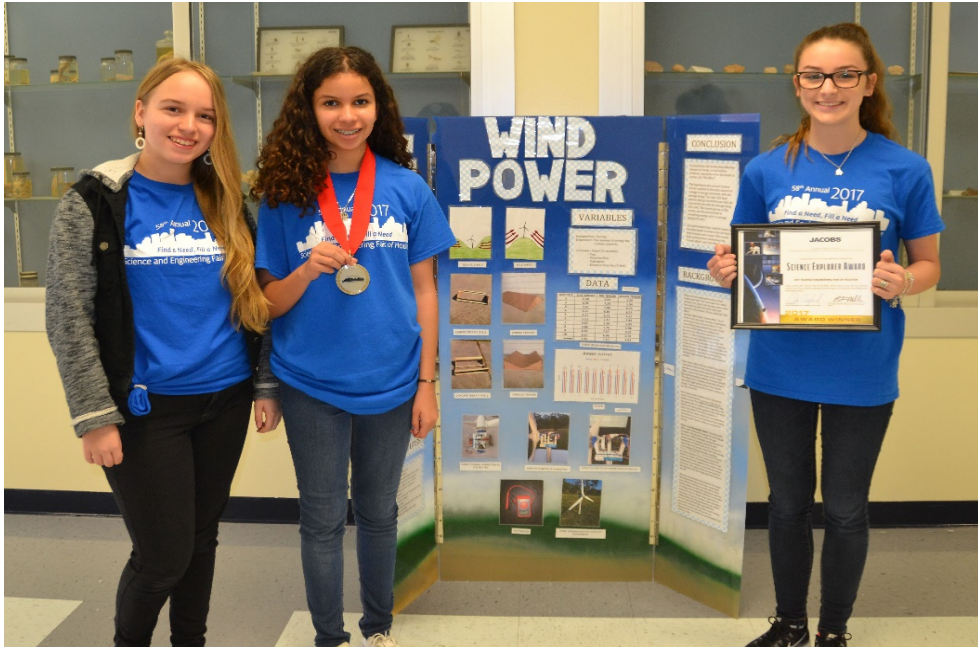
A capital projects fund is a governmental fund that must be used to account, on a project basis, for projects financed by the proceeds from bond issues, or for capital projects otherwise mandated to be accounted for in the fund. The Capital Projects Fund utilizes the modified accrual basis of accounting. 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)
2017-2018 Adopted Budget

| Proj # | Account Description | Amended Budget | Prior Years Total | 2017-2018 Estimated Budget | Remaining Budget |
|----------------------|--|--------------------|----------------------|-------------------------------|---------------------|
| REVENUES: | | | | | |
| | Earnings from Investments | 491,369 | 880,900 | 300,000 | (689,531) |
| | Bond Proceeds (Net) & Other Revenue | 260,000,000 | 230,000,000 | - | 30,000,000 |
| 00 | TOTAL REVENUES | 260,491,369 | 230,880,900 | 300,000 | 29,310,469 |
| EXPENDITURES: | | | | | |
| 9C | Lomax Elementary Rebuild | 25,500,000 | 24,268,551 | - | 1,231,449 |
| 6D | Baker 6th Grade Rebuild | 30,750,000 | 29,266,237 | - | 1,483,763 |
| 5L,5M | La Porte High School Rebuild | 102,708,649 | 64,339,813 | 25,084,635 | 13,284,201 |
| 6C,9G | La Porte Junior High, La Porte Elementary | 19,450,000 | 19,008,510 | - | 441,490 |
| 9O,9E | Lomax Junior High, College Park Elementary | 15,500,000 | 14,893,035 | - | 606,965 |
| 9P,9N, 9B, 9D, 5W | Bayshore, Heritage, Reid, Rizzuto, DeWalt | 8,282,720 | 3,450,555 | - | 4,832,165 |
| Y | Technology | 23,174,000 | 8,839,191 | 2,217,400 | 12,117,409 |
| M | Maintenance | 24,826,000 | 8,533,082 | 2,400,000 | 13,892,918 |
| T | Transportation | 5,000,000 | 1,399,470 | 500,000 | 3,100,530 |
| F | Fine Arts | 4,000,000 | 710,547 | 200,000 | 3,089,453 |
| | Contingency | 1,300,000 | 757,635 | - | 542,365 |
| | TOTAL EXPENDITURES | 260,491,369 | 175,466,626 | 30,402,035 | 54,622,708 |
| | Balance Forward | | | 55,414,274 | 25,312,239 |
| | UNSPENT PROJECT FUNDS | - | 55,414,274 | 25,312,239 | - |

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 | 820,230 | 1,288,048 | 30,482 | 75,000 | 69,872 | 203,821 | 66,511 | 4,000 | 1,006,180 | 3,564,144 |
| | Total Revenues | 820,230 | 1,288,048 | 30,482 | 75,000 | 69,872 | 203,821 | 66,511 | 4,000 | 1,006,180 | 3,564,144 |
| EXPENDITURES: | | | | | | | | | | | |
| 11 | Instruction | 820,230 | 824,351 | 29,482 | 75,000 | 64,872 | | 66,511 | 500 | 1,006,180 | 2,887,126 |
| 12 | Instrctn'l Resources/Media | | | | | | | | | | - |
| 13 | Staff Development | | | | | 5,000 | 171,210 | | 3,500 | | 179,710 |
| 21 | Instructional Administration | | 12,000 | | | | | | | | 12,000 |
| 23 | Campus Administration | | | | | | 32,611 | | | | 32,611 |
| 31 | Guidance & Counseling | | 345,073 | | | | | | | | 345,073 |
| 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 | \$ 820,230 | \$ 1,288,048 | \$ 30,482 | \$ 75,000 | \$ 69,872 | \$ 203,821 | \$ 66,511 | \$ 4,000 | \$ 1,006,180 | \$ 3,564,144 |

LPISD Grant Status

Estimated 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 23, 2017 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 | \$1.04000/\$100 (proposed rate for maintenance and operations) |
| School Debt Service Tax | \$0.34000/\$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 | 3.24 % increase |
| Debt Service | -14.37 % decrease |
| Total expenditures | -11.13 % decrease |

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 | \$12,170,048,789 | \$12,764,040,113 |
| Total appraised value* of new property** | \$1,254,946,045 | \$819,735,391 |
| Total taxable value*** of all property | \$9,476,152,164 | \$9,938,806,661 |
| Total taxable value*** of new property** | \$977,157,930 | \$638,283,168 |

*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* \$350,980,000

*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 | \$1.04000 | \$0.38000* | \$1.42000 | \$12,163 | \$474 |
| Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service | \$1.06242 | \$0.34694* | \$1.40936 | \$11,388 | \$316 |
| Proposed Rate | \$1.04000 | \$0.34000* | \$1.38000 | \$12,463 | \$336 |

*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 | \$156,397 | \$167,808 |
| Average Taxable Value of Residences | \$96,904 | \$107,808 |
| Last Year's Rate Versus Proposed Rate per \$100 Value | \$1.42000 | \$1.38000 |
| Taxes Due on Average Residence | \$1,376.04 | \$1,487.75 |
| Increase (Decrease) in Taxes | | \$111.71 |

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 \$1.39189. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.39189.

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) | \$28,758,637 |
| Interest & Sinking Fund Balance(s) | \$7,108,563 |



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

April 27, 2017

Re: 2017 Certified Estimates

Board of Directors
Ed Heathcott, *Chairman*
Pete Pape, *Secretary*
Wanda Adams, *Assistant Secretary*
Ann Harris Bennett, *Ex-Officio Director*
(*Tax Assessor-Collector*)
Glenn E. Peters, *Director*
Al Odom, *Director*
Jim Robinson, *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 2017. 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 2017 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 2017 taxable value for the taxing unit identified above is:

\$9,938,147,531

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

Chamber's County Appraisal District
2017 PRELIMINARY VALUE

2

| | 2016 Certified Value | 2017 Preliminary Value | Gain or Loss |
|--------------------------------------|----------------------|------------------------|--------------------|
| City of Baytown | | | |
| Local | 157,337,230 | 177,867,260 | 20,530,030 |
| Mineral & Industrial | <u>16,585,357</u> | <u>16,830,000</u> | <u>244,643</u> |
| Total | 173,922,587 | 194,697,260 | 20,774,673 |
| City of Seabrook | | | |
| Local | 0 | 0 | 0 |
| Mineral & Industrial | <u>0</u> | <u>0</u> | <u>0</u> |
| Total | 0 | 0 | 0 |
| City of Texas City | | | |
| Local | 0 | 0 | |
| Mineral & Industrial | <u>7,326</u> | <u>20,000</u> | <u>12,674</u> |
| Total | 7,326 | 20,000 | 12,674 |
| LaPorte ISD | | | |
| Local | 659,140 | 659,130 | -10 |
| Mineral & Industrial | <u>418</u> | <u>0</u> | <u>-418</u> |
| Total | 659,558 | 659,130 | -428 |
| San Jacinto College | | | |
| Local | 659,140 | 659,130 | -10 |
| Mineral & Industrial | <u>0</u> | <u>0</u> | <u>0</u> |
| Total | 659,140 | 659,130 | -10 |
| Jefferson Co Drainage Dist #6 | | | |
| Local | 176,630 | 208,290 | 31,660 |
| Mineral & Industrial | <u>0</u> | <u>0</u> | <u>0</u> |
| Total | 176,630 | 208,290 | 31,660 |
| Chambers Co Imp Dist #2 | | | |
| Local | 1,596,270 | 12,088,210 | 10,491,940 |
| Mineral & Industrial | <u>194,187,069</u> | <u>231,100,000</u> | <u>36,912,931</u> |
| Total | 195,783,339 | 243,188,210 | 47,404,871 |
| Chambers Co Imp Dist #3 | | | |
| Local | 1,154,080 | 4,500,150 | 3,346,070 |
| Mineral & Industrial | <u>36,504,557</u> | <u>14,270,000</u> | <u>-22,234,557</u> |
| Total | 37,658,637 | 18,770,150 | -18,888,487 |

May 16, 2017

#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 2017-2018 school year.

Please be advised that a signed Option 3 **Agreement for the Purchase of Attendance Credits** must be received by September 1, 2017, 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,



Leo Lopez
Associate Commissioner for School Finance, Chief School Finance Officer

| District Totals: 101916 La Porte ISD | | | | | | | | | | |
|--------------------------------------|---------------------------|-----------------------|------------------------|-----------------------------|-----------------------|-----------------------------|-----------------------------|----------------------------|-------------------|-----------|
| Minimum Days Taught: 139 | | | | Reporting Period: 1,2,3,4,5 | | | | | | |
| 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 | 4097.00 | 383.50 | 3713.50 | 0.00 | 3713.50 | 121.00 | 0.00 | 230.00 | 0.00 | 90.64% |
| PK | 15817.50 | 967.00 | 14850.50 | 65.00 | 14785.50 | 2382.50 | 0.00 | 0.00 | 0.00 | 93.89% |
| KG | 66458.50 | 2997.50 | 63461.00 | 0.00 | 63461.00 | 6229.00 | 0.00 | 541.00 | 11.00 | 95.49% |
| 01 | 80502.00 | 3125.00 | 77377.00 | 0.00 | 77377.00 | 10161.00 | 0.00 | 361.00 | 20.00 | 96.12% |
| 02 | 82938.00 | 3151.00 | 79787.00 | 0.00 | 79787.00 | 10492.00 | 0.00 | 226.00 | 56.00 | 96.20% |
| 03 | 85127.50 | 2984.00 | 82143.50 | 0.00 | 82143.50 | 10855.00 | 0.00 | 610.00 | 65.00 | 96.49% |
| 04 | 86454.00 | 3115.00 | 83339.00 | 0.00 | 83339.00 | 9753.00 | 0.00 | 579.00 | 80.00 | 96.40% |
| 05 | 78632.00 | 2631.00 | 76001.00 | 0.00 | 76001.00 | 11234.00 | 0.00 | 1642.00 | 65.00 | 96.65% |
| 06 | 81380.00 | 3501.00 | 77879.00 | 0.00 | 77879.00 | 7560.00 | 0.00 | 3425.00 | 48.00 | 95.70% |
| 07 | 82994.00 | 3453.00 | 79541.00 | 0.00 | 79541.00 | 6724.00 | 0.00 | 5758.00 | 82.00 | 95.84% |
| 08 | 83570.00 | 3808.00 | 79762.00 | 0.00 | 79762.00 | 5696.00 | 0.00 | 6586.00 | 73.00 | 95.44% |
| 09 | 82307.00 | 5051.00 | 77256.00 | 0.00 | 77256.00 | 2210.00 | 0.00 | 6388.00 | 70.00 | 93.86% |
| 10 | 82730.00 | 4772.00 | 77958.00 | 52.00 | 77906.00 | 1714.00 | 16.00 | 5399.00 | 62.00 | 94.23% |
| 11 | 77738.00 | 5729.00 | 72009.00 | 0.00 | 72009.00 | 2431.00 | 233.00 | 5998.00 | 50.00 | 92.63% |
| 12 | 75117.00 | 5810.00 | 69307.00 | 0.00 | 69307.00 | 1327.00 | 277.00 | 3765.00 | 63.00 | 92.27% |
| Totals | 1065862.50 | 51478.00 | 1014384.50 | 117.00 | 1014267.50 | 88889.50 | 526.00 | 41708.00 | 745.00 | 95.17% |

| Vocational Code | Eligible Days | Contact Hour Value | Total Eligible Contact Hours | FTE |
|-----------------|---------------|--------------------|------------------------------|--------|
| 0 | 0.00 | 0 | 0.00 | 0.00 |
| 1 | 131021.00 | 1 | 131021.00 | 155.39 |
| 2 | 62379.00 | 2 | 124758.00 | 147.77 |
| 3 | 25255.00 | 3 | 75765.00 | 89.85 |
| 4 | 5007.00 | 4 | 20028.00 | 23.94 |
| 5 | 539.00 | 5 | 2695.00 | 3.28 |
| 6 | 9.00 | 6 | 54.00 | 0.07 |
| Total: | 224210.00 | | 354321.00 | 420.3 |

| Instructional Setting | Eligible Days | Contact Hours | Excess Hours | FTE |
|-----------------------|--|---------------|--------------|---------|
| 00 | No Instructional Setting | 34453.50 | 8613.375 | 0.000 |
| 01 | Homebound | 297.00 | 297.000 | 0.36 |
| 08 | Vocational Adjustment Class/Program | 608.00 | 3344.000 | 3.90 |
| 41 | Resource Room/Services - Less Than 21% | 27327.00 | 78121.880 | 6.013 |
| 42 | Resource Room/Serv - At Least 21% And Less Than 50% | 5020.00 | 14061.145 | 291.035 |
| 43 | Self-Cont., Mild/Mod/Sev, Reg Camp - >= 50% & <= 60% | 1885.00 | 5389.215 | 0.000 |
| 44 | Self-Cont., Mild/Mod/Sev, Reg Campus - More Than 60% | 14618.00 | 41792.862 | 0.000 |
| 45 | Full-Time Early Childhood Special Education Setting | 1126.50 | 3220.664 | 0.000 |
| 81 | Residential Care And Treatment Facility - Mainstream | 341.00 | 1715.500 | 160.000 |
| 97 | Off Home Campus - Community Class | 1059.00 | 4500.750 | 0.000 |
| Totals: | | 86735.00 | 161056.391 | 457.043 |

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

| Bl/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) |
|------------------------|---------------------------|----------------------|-----------------------|------------------------|--------------------|------------------|--------------------------|-----------------|
| 630.5 | 295.91 | 3.76 | 1.1 | 420.31 | 189.84 | 610.15 | 6589.43 | 7199.58 |

| A | B | D | E | F | G | H | EL |
|-----|--|--------------|---------------|---|---------------|------------------|----|
| 1 | District Name: | LA PORTE ISD | | | | | |
| 2 | County-District No.: | 101-916 | | | | | |
| 3 | Run Date: | 5/17/2017 | | | | | |
| 4 | Date Prepared: | | | | | | |
| 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 84th Session of the Texas Legislature | | | | | | |
| 11 | and is based on my current understanding of those provisions and of previous laws. | | | | | | |
| 12 | MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME. | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | NO MORE ASATR | |
| 15 | Funding Elements | | 2016-17 | | 2017-18 | | |
| 16 | Students | | Data Entry | | Data Entry | | |
| 17 | Refined ADA (PreK - 12) | | 7,187,580 | | 7,187,580 | | |
| 18 | High School Refined ADA (Grades 9 thru 12 only) | | 2,120,160 | | 2,120,160 | | |
| 19 | Special Education Instructional Arrangement FTEs: | | | | | | |
| 20 | Homebound (Code 01) | | 0.360 | | 0.360 | | |
| 21 | Hospital Class (Code 02) | | 0.000 | | 0.000 | | |
| 22 | Speech Therapy (Code 00) | | 10.190 | | 10.190 | | |
| 23 | Resource Room (Code 41.42) | | 108.440 | | 108.440 | | |
| 24 | S/C Mild/Mod/Severe (Code 43, 44, & 45) | | 59.670 | | 59.670 | | |
| 25 | Off Home Campus (Codes 91-98) | | 5.220 | | 5.220 | | |
| 26 | VAC (Code 08) | | 3.900 | | 3.900 | | |
| 27 | State Schools (Code 30) | | 0.000 | | 0.000 | | |
| 28 | Nonpublic Contracts | | 0.000 | | 0.000 | | |
| 29 | Res Care & Treatment (Code 81-89) | | 2.070 | | 2.070 | | |
| 31 | Mainstream ADA | | 295.910 | | 295.910 | | |
| 32 | Career & Technology FTEs | | 420.300 | | 420.300 | | |
| 33 | Advanced Career & Technology FTEs | | 0.000 | | 0.000 | | |
| 36 | Compensatory Ed Enrollment | | 3,825.830 | | 3,825.830 | | |
| 37 | FTEs of Pregnant Students | | 1.100 | | 1.100 | | |
| 39 | Bilingual ADA | | 630.500 | | 630.500 | | |
| 40 | G & T Enrollment | | 745.000 | | 745.000 | | |
| 41 | Public Ed Grant Student ADA | | 0.000 | | 0.000 | | |
| 42 | New Instructional Facility Allotment (NIFA) ADA | | 0.000 | | 0.000 | | |
| 43 | Staff | | 2016-17 | | 2017-18 | | |
| 44 | # of Full-time Employees (excluding admin & teachers, etc) | | 424.660 | | 424.660 | | |
| 45 | # of Part-time Employees (excluding administrators) | | 130.330 | | 130.330 | | |
| 46 | | | 2015 TAX | | 2016 TAX | | |
| 47 | Property Values - (Loaded thru 16-17) | | YEAR | | YEAR (PRELIM) | | |
| 48 | State Certified Property Value ("T2" value) @ \$25K Exemption | | 8,324,199,872 | | 8,388,847,824 | | |
| 49 | State Certified Property Value ("T8" value) @ \$25K Exemption | | | | | | |
| 50 | State Certified Property Value ("T1" value) @ \$15K Exemption | | 8,424,816,447 | | 8,490,438,212 | | |
| 51 | State Certified Property Value ("T7" value) @ \$15K Exemption | | | | | | |
| 52 | State Certified Property Value ("T4" value) @ \$25K Exemption | | 8,173,328,605 | | 8,225,016,889 | | |
| 53 | State Certified Property Value ("T10" value) @ \$25K Exemption | | 8,272,611,305 | | 9,414,446,539 | | |
| 54 | State Certified Property Value ("T3" value) @ \$15K Exemption | | 8,273,945,180 | | 8,326,607,277 | | |
| 55 | State Certified Property Value ("T9" value) @ \$15K Exemption | | 8,373,227,880 | | 9,516,036,927 | | |
| 56 | | | | | | | |
| 57 | Tax Rates and Collections | | 2016-17 | | 2017-18 | | |
| 58 | M&O Adopted Tax Rate | | 1.0400 | | 1.0400 | | |
| 59 | M&O Tax Collections @ Adopted M&O Rate | | 83,542,835 | | 86,299,289 | | |
| 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 | | 0.3800 | | 0.3400 | | |
| 63 | I&S Tax Collections | | 35,819,513 | | 36,600,342 | | |
| 64 | Unequalized Taxes Used for EDA/IFA Local Share (see Column Q) | | 0 | | 0 | | |
| 65 | Other Data | | | | | | |
| 66 | Transportation Allocation | | 668,527 | | 668,527 | | |
| 67 | Texas School for the Deaf Students | | 0.0000 | | 0.0000 | | |
| 68 | Texas School for the Blind Students | | 1.0000 | | 1.0000 | | |
| 69 | Total Tax Levy | | 121,481,796 | | 124,399,631 | | |
| 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 | | |
| 74 | Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes | | 28,031,011 | | 0 | | |
| 75 | State Aid Reduction for WADA Sold (enter as negative #) | | 0 | | 0 | | |
| 76 | Supplemental TIF Payment From TEA | | 0 | | 0 | | |
| 79 | Other Adjustments for M&O Tax Collections | | 0 | | 0 | | |
| 80 | Tuition Allotment (42.106) | | 0 | | 0 | | |
| 81 | Q. Was approval granted to use .95195 instead of .9239 RPAF? | | | | | | |
| 82 | 2012-13 RPAF Adjustment (if negative, enter as negative #) | | | | | | |
| 83 | LPE Current Foundation School Fund Allocation (see Column Q) | | 848,424 | | 0 | | |
| 84 | Foundation School Fund Adjustments to Date (see Column Q) | | (994) | | 0 | | |
| 85 | Chapter 41 Data | | 2016-17 | | 2017-18 | | |
| 86 | Q. Chapter 41 District? - if yes, change to Y | | N | | N | | |
| 87 | Q. First-Time Chapter 41 district? (beginning with 2006-07 or later) | | N | | N | | |
| 88 | Enrollment | | 7,701 | | 7,701 | | |
| 89 | # of Non-Resident Students Who Are Charged Tuition | | 0 | | 0 | | |
| 90 | County Appraisal District (CAD) Cost | | 866,107 | | 866,107 | | |
| 91 | CAD Cost Paid by Partner's, if applicable | | 0 | | 0 | | |
| 92 | # of Resident Students Being Educated by Another District | | | | | | |
| 93 | for which the District is Paying Tuition | | 0 | | 0 | | |
| 94 | Amount of Tuition Paid per Student | | 0 | | 0 | | |
| 97 | Q. Was the least expensive Option chosen? (\$319,500 level) | | Y | | Y | | |
| 98 | Effective M&O Tax Rate / Notice Data | | | | 2017-18 | | |
| 99 | # of TRS Members | | | | | | |
| 100 | # of Full-time Employees Participating in Health Insurance Program | | | | | | |
| 101 | Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.) | | | | 1.0000 | | |
| 102 | 2016 Total Taxable Value | | | | 8,257,733,701 | | |
| 103 | Certified Excess 2015 Debt Collections | | | | | | |
| 104 | TRE Cents Approved by the District's Voters (enter as .09, .13, etc) | | | | 0.0000 | | |
| 105 | Data Automatically Loaded | | 2016-17 | | 2017-18 | | |
| 106 | M&O Compressed Rate | | 1.0000 | | 1.0000 | | |
| 107 | Highest Grade Taught | | 12 | | 12 | | |
| 109 | Miles From Nearest HS | | 0 | | 0 | | |

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

| Funding Elements | | From Date Entry |
|--|--|--------------------|
| Students | | |
| 1. | Refined Average Daily Attendance (ADA) | 7,187.580 |
| 2. | Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report) | 6,577.430 |
| 3. | Special Education FTEs (Link to Detail Report) | 189.850 |
| 4. | Career & Technology FTEs | 420.300 |
| 5. | Advanced Career & Technology FTEs | 0.000 |
| 6. | High School ADA | 2,120.160 |
| 7. | Weighted ADA (WADA) (Link to Detail Report) | 9,408.065 |
| 8. | Prior Year Refined ADA | 7,242.041 |
| 9. | Texas School for the Blind and Visually Impaired ADA | 1.000 |
| 10. | Texas School for the Deaf ADA | 0.000 |
| Staff | | |
| 11. | Full-time Staff (not MSS) | 424.660 |
| 12. | Part-time Staff (not MSS) | 130.330 |
| 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 | \$35,819,513 |
| 21. | 2016-17 Total Tax Collections | \$119,362,348 |
| 22. | 2016-17 Total Tax Levy | \$121,481,796 |
| Funding Components | | |
| 23. | Adjusted Allotment (Link to Detail Report) | \$5,687 |
| 24. | Revenue at Compressed Rate (RACR) per WADA | \$5,505 |
| 25. | Cost of Education Index (CEI) | 1.150 |
| 26. | Adjusted CEI | 1.150 |
| 27. | Per Capita Rate | \$390.186 |
| Tier I Allotments | | |
| Program Intent Codes - Allotments | | |
| 28. | 11-Regular Program Allotment | \$37,405,844 |
| 29. | 23-Special Education Adjusted Allotment (Spend 52%) | \$5,197,491 |
| 30. | 22-Career & Technology Allotment (Spend 58%) | \$3,226,832 |
| 31. | 21-Gifted & Talented Adjusted Allotment (Spend 55%) | \$245,255 |
| 32. | 24-Comp Ed Allotment (Spend 52%) (no Detail Report included) | \$4,366,575 |
| 33. | 25-Bilingual Education Allotment (Spend 52%) | \$358,565 |
| 34. | 11-Public Education Grant | \$0 |
| 35. | 99-New Instructional Facilities Allotment (NIFA) | \$0 |
| 36. | 99-Transportation Allotment (no Detail Report included) | \$668,527 |
| 37. | 31-High School Allotment | \$583,044 |
| 38. | Total Cost of Tier I (Link to Tier I Detail Report) | \$52,052,133 |
| 39. | Less: Local Fund Assignment | \$83,241,999 |
| 40. | State Share of Tier I | (\$31,189,866) |
| 41. | Per Capita Distribution from the Available School Fund (ASF) | \$2,825,743 |

| | | |
|--|---|--------------------|
| Foundation School Program (FSP) State Funding | | |
| 42. | Greater of State Share of Tier I or (ASF+NIFA+HS) | \$3,408,787 |
| 43. | Tier II State Aid (Link to Tier II Detail Report) | \$0 |
| 44. | Other Programs (Link to Detail Report) | \$336,858 |
| 45. | Less: Total Available School Fund (\$390.186 * Prior Year ADA) | (\$2,825,743) |
| 46. | Total FSP Operating Fund | \$919,902 |
| State Aid by Funding Source | | |
| | Fund Code/Object Code - Funding Source | |
| 47. | 199/5812 - Foundation School Fund | \$919,902 |
| 48. | 199/5811 - Available School Fund | \$2,825,743 |
| 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) | \$336,834 |
| 53. | TOTAL 2016-17 FSP/ASF STATE AID | \$4,082,479 |

| | | |
|--|---|--|
| | 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) | \$3,745,645 |
| 55. | M&O Rev From Local Taxes (net of recapture and up to compressed rate) | \$48,386,534 |
| 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 | \$55,345,365 |
| 60. | Less: Credit Balance Due State (See Foundation School Fund balance above) | \$0 |
| 61. | 2016-17 NET TOTAL STATE/LOCAL M&O REVENUE | \$55,345,365 |

| | | |
|---|--|---------------------|
| SUMMARY OF TOTAL CHAPTER 41 RECAPTURE: | | |
| 62. | Recapture at the \$514000 Level | \$31,943,115 |
| 63. | Recapture at the \$319500 Level | \$0 |
| 64. | Total 2016-17 Recapture | \$31,943,115 |
| 65. | Less: ASATR Credit Against Recapture | \$0 |
| 66. | Total 2016-17 Recapture Payments To TEA (Link to Detail Report) | \$31,943,115 |

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

| 2017-18 ASATR Lost (ASATR Repealed Effective 9/1/2017) | | \$0 |
|--|--|-----------------|
| Funding Elements | | From Date Entry |
| Students | | |
| 1. | Refined Average Daily Attendance (ADA) | 7,187,580 |
| 2. | Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report) | 6,577,430 |
| 3. | Special Education FTEs (Link to Detail Report) | 189,850 |
| 4. | Career & Technology FTEs | 420,300 |
| 5. | Advanced Career & Technology FTEs | 0.000 |
| 6. | High School ADA | 2,120.160 |
| 7. | Weighted ADA (WADA) (Link to Detail Report) | 9,408,065 |
| 8. | Prior Year Refined ADA | 7,187,580 |
| 9. | Texas School for the Blind and Visually Impaired ADA | 1.000 |
| 10. | Texas School for the Deaf ADA | 0.000 |
| Staff | | |
| 11. | Full-time Staff (not MSS) | 424,660 |
| 12. | Part-time Staff (not MSS) | 130,330 |
| 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) | \$86,299,289 |
| 20. | 2017-18 I&S Tax Collections | \$36,600,342 |
| 21. | 2017-18 Total Tax Collections | \$122,899,631 |
| 22. | 2017-18 Total Tax Levy | \$124,399,631 |
| Funding Components | | |
| 23. | Adjusted Allotment (Link to Detail Report) | \$5,687 |
| 24. | Revenue at Compressed Rate (RACR) per WADA | \$5,493 |
| 25. | Cost of Education Index (CEI) | 1.150 |
| 26. | Adjusted CEI | 1.150 |
| 27. | Per Capita Rate | \$200,000 |
| Tier I Allotments | | |
| Program Intent Codes - Allotments | | |
| 28. | 11-Regular Program Allotment | \$37,405,844 |
| 29. | 23-Special Education Adjusted Allotment (Spend 52%) | \$5,197,491 |
| 30. | 22-Career & Technology Allotment (Spend 58%) | \$3,226,832 |
| 31. | 21-Gifted & Talented Adjusted Allotment (Spend 55%) | \$245,255 |
| 32. | 24-Comp Ed Allotment (Spend 52%) (no Detail Report included) | \$4,366,575 |
| 33. | 25-Bilingual Education Allotment (Spend 52%) | \$358,565 |
| 34. | 11-Public Education Grant | \$0 |
| 35. | 99-New Instructional Facilities Allotment (NIFA) | \$0 |
| 36. | 99-Transportation Allotment (no Detail Report included) | \$668,527 |
| 37. | 31-High School Allotment | \$583,044 |
| 38. | Total Cost of Tier I (Link to Tier I Detail Report) | \$52,052,133 |
| 39. | Less: Local Fund Assignment | \$83,888,478 |
| 40. | State Share of Tier I | (\$31,836,345) |
| 41. | Per Capita Distribution from the Available School Fund (ASF) | \$1,437,516 |

| | | |
|--|---|---------------|
| Foundation School Program (FSP) State Funding | | |
| 42. | Greater of State Share of Tier I or (ASF+NIFA+HS) | \$2,020,560 |
| 43. | Tier II State Aid (Link to Tier II Detail Report) | \$398,022 |
| 44. | Other Programs (Link to Detail Report) | \$286,437 |
| 45. | Less: Total Available School Fund (\$200 * Prior Year ADA) | (\$1,437,516) |
| 46. | Total FSP Operating Fund | 1267502.918 |

| | | |
|------------------------------------|--|--------------------|
| State Aid by Funding Source | | |
| | Fund Code/Object Code - Funding Source | |
| 47. | 199/5812 - Foundation School Fund | \$1,267,503 |
| 48. | 199/5811 - Available School Fund | \$1,437,516 |
| 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) | \$0 |
| 53. | TOTAL 2017-18 FSP/ASF STATE AID | \$2,705,019 |

| | | |
|--|--|--|
| | 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) | \$2,705,019 |
| 55. | M&O Rev From Local Taxes (net of recapture and up to compressed rate) | \$49,657,277 |
| 56. | M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture) | \$3,319,203 |
| 57. | M&O Rev From Local Taxes (net of any recapture) | \$0 |
| 58. | Additional M&O Rev Resulting From ASATR Credit Against Recapture | N/A |
| 59. | 2017-18 TOTAL STATE/LOCAL M&O REVENUE | \$55,681,499 |
| 60. | Less: Credit Balance Due State (See Foundation School Fund balance above) | \$0 |
| 61. | 2017-18 NET TOTAL STATE/LOCAL M&O REVENUE | \$55,681,499 |

| | | |
|---|--|---------------------|
| SUMMARY OF TOTAL CHAPTER 41 RECAPTURE: | | |
| 62. | Recapture at the \$514000 Level | \$33,322,809 |
| 63. | Recapture at the \$319500 Level | \$0 |
| 64. | Total 2017-18 Recapture | \$33,322,809 |
| 65. | Less: ASATR Credit Against Recapture | N/A |
| 66. | Total 2017-18 Recapture Payments To TEA (Link to Detail Report) | \$33,322,809 |

2016-17 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. | 2016-17 M&O Tax Collections | \$80,329,649 | \$80,329,649 |
| 6. | 2016-17 Adopted M&O Tax Rate | \$1.0400 | \$1.0400 |
| 6a. | 2016-17 Compressed M&O Rate | \$1.0000 | \$1.0000 |
| 7. | 2016-17 Chapter 41 WADA | 9,408.0650 | 9,408.0650 |
| 8. | 2015 State Certified Property Value Adjusted for Decline, if any | \$8,173,328,605 | \$8,173,328,605 |
| 9. | 2016-17 ASF Amount | \$2,825,743 | \$2,825,743 |
| 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) | 1.1456 | 1.1456 |
| 15. | 1992-93 M&O Revenue Adjusted for WADA | \$39,347,353 | \$39,347,353 |
| 16. | 1992-93 M&O Revenue Adjusted for WADA Less ASF | \$36,521,610 | \$36,521,610 |
| 17. | 1992-93 Effective M&O Tax Rate | 0.0133 | 0.0133 |
| 18. | 2016-17 Hold Harmless Effective Tax Rate | 0.0150 | 0.0150 |
| Tax Base at Equalized Level | | | |
| 19. | Tax Base at Equalized Level | \$4,835,745,410 | \$4,835,745,410 |
| Tax Base at Hold Harmless Level | | | |
| 20. | 1992-93 Hold Harmless Tax Base | \$2,434,773,999 | N/A |
| 21. | Hold Harmless Tax Base Retained per WADA | \$258,796 | N/A |
| 22. | Adjusted Hold Harmless Tax Base Retained per WADA | \$451,045 | N/A |
| 23. | Adjusted Tax Base at Hold Harmless Level | \$4,243,463,256 | N/A |
| 24. | Tax Base Retained | \$4,835,745,410 | \$4,835,745,410 |
| 25. | Excess Tax Base | \$3,337,583,195 | \$3,337,583,195 |
| 26. | Proportional Tax Base Reduction | 0.4084 | 0.4084 |
| Cost of Buying WADA Before Cost Discounts | | | |
| 27. | Cost Before Any Discounts | \$32,802,656 | \$32,802,656 |
| 28. | Additional WADA Needed to Equalize Wealth | \$6,493 | \$6,493 |
| 29. | Cost per WADA: per 41.093 of the TEC (Est Min = \$2,780) | \$5,052 | \$5,052 |
| 30. | WADA Credit for Tuition Paid | 0.0000 | \$0 |
| 31. | WADA Credit for NIFA | 0.0000 | \$0 |
| 32. | WADA Needed to be Purchased | 6,493.3525 | \$6,493 |
| 33. | Adjusted Cost After WADA Credit | \$32,802,656 | \$32,802,656 |
| Potential Cost Discounts | | | |
| Early Agreement Credit | | | |
| 34. | 4% of Cost Before Discounts | \$1,312,106 | N/A |
| 35. | \$80 * Each WADA Needed to Equalize Wealth | \$519,468 | N/A |
| 36. | Credit Amount | \$519,468 | N/A |
| Credit for CAD Costs | | | |
| 37. | 2016-17 CAD Cost | \$866,107 | \$866,107 |
| 38. | 2016-17 Cost Before Discounts | \$32,802,656 | \$32,802,656 |
| 39. | 2016-17 M&O Tax Collections | \$80,329,649 | \$80,329,649 |
| 40. | 2016-17 Credit Amount | \$340,072 | \$0 |
| 41. | CAD Credit Balance From Prior Years | \$0 | \$0 |
| 42. | Unclaimed Historical CAD Credit | \$0 | \$0 |
| 43. | Total CAD Credit Amount | \$340,072 | \$0 |

| | | | |
|--|---|---------------------|---------------------|
| Estimated Final Costs | | | |
| 44. | Cost With No Discounts | \$32,802,656 | \$32,802,656 |
| 45. | Final Discounted Cost | \$31,943,115 | \$32,802,656 |
| 46. | Final Cost per WADA | \$4,919 | \$5,052 |
| Final Cost Calculation of Chapter 41 WADA | | | |
| 47. | 2016-17 Chapter 42 WADA | 9,408.0650 | 9,408.0650 |
| 48. | 2016-17 Non-Resident Students Charged Tuition | 0 | 0 |
| 49. | 2016-17 Enrollment | 7,701 | 7,701 |
| Type of Calculation | | | |
| Resident Student Adjustment | | | |
| 50. | 2016-17 Non-Resident Students Charged Tuition | 0 | 0 |
| 51. | Chapter 42 WADA to Enrollment Ratio | 1.2217 | 1.2217 |
| 52. | Non-Residents Converted to WADA | 0.0000 | 0.0000 |
| Chapter 41 WADA | | | |
| 53. | TEA Calculation of 2016-17 Chapter 41 WADA | 9,408.0650 | 9,408.0650 |

[Link Back to ASATR Detail Report](#) [Report-ASATR1617](#)
[Or, Link Back to Report-SOF1617](#) [Report-SOF1617](#)

2016-17 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. | 2016-17 M&O Tax Collections | \$0 | \$0 |
| 6. | 2016-17 Adopted M&O Tax Rate | \$1.0400 | \$1.0400 |
| 6a. | 2016-17 Compressed M&O Rate | \$1.0000 | \$1.0000 |
| 7. | 2016-17 Chapter 41 WADA | 9,408.0650 | 9,408.0650 |
| 8. | 2015 State Certified Property Value Adjusted for Decline, if any | \$8,173,328,605 | \$8,173,328,605 |
| 9. | 2016-17 ASF Amount | \$2,825,743 | \$2,825,743 |
| 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) | 1.1456 | 1.1456 |
| 15. | 1992-93 M&O Revenue Adjusted for WADA | \$39,347,353 | \$39,347,353 |
| 16. | 1992-93 M&O Revenue Adjusted for WADA Less ASF | \$36,521,610 | \$36,521,610 |
| 17. | 1992-93 Effective M&O Tax Rate | 0.0133 | 0.0133 |
| 18. | 2016-17 Hold Harmless Effective Tax Rate | 0.0150 | 0.0150 |
| Tax Base at Equalized Level | | | |
| 19. | Tax Base at Equalized Level | \$3,005,876,768 | \$3,005,876,768 |
| Tax Base at Hold Harmless Level | | | |
| 20. | 1992-93 Hold Harmless Tax Base | \$2,434,773,999 | N/A |
| 21. | Hold Harmless Tax Base Retained per WADA | \$258,796 | N/A |
| 22. | Adjusted Hold Harmless Tax Base Retained per WADA | \$291,249 | N/A |
| 23. | Adjusted Tax Base at Hold Harmless Level | \$2,740,086,929 | N/A |
| 24. | Tax Base Retained | \$3,005,876,768 | \$3,005,876,768 |
| 25. | Excess Tax Base | \$5,167,451,838 | \$5,167,451,838 |
| 26. | Proportional Tax Base Reduction | 0.6322 | 0.6322 |
| 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 41.093 of the TEC (Est Min = \$35.57) | \$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. | 2016-17 CAD Cost | \$866,107 | | \$866,107 |
| 38. | 2016-17 Cost Before Discounts | \$0 | | \$0 |
| 39. | 2016-17 M&O Tax Collections | \$0 | | \$0 |
| 40. | 2016-17 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. | 2016-17 Chapter 42 WADA | 9,408.0650 | | 9,408.0650 |
| 48. | 2016-17 Non-Resident Students Charged Tuition | 0 | | 0 |
| 49. | 2016-17 Enrollment | 7,701 | | 7,701 |
| Type of Calculation | | | | |
| Resident Student Adjustment | | | | |
| 50. | 2016-17 Non-Resident Students Charged Tuition | 0 | | 0 |
| 51. | Chapter 42 WADA to Enrollment Ratio | 1.2217 | | 1.2217 |
| 52. | Non-Residents Converted to WADA | 0.0000 | | 0.0000 |
| Chapter 41 WADA | | | | |
| 53. | TEA Calculation of 2016-17 Chapter 41 WADA | 9,408.0650 | | 9,408.0650 |

[Link Back to ASATR Detail Report](#) [Report-ASATR1617](#)
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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 | \$82,980,086 | \$82,980,086 |
| 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 | 9,408.0650 | 9,408.0650 |
| 8. | 2016 State Certified Property Value Adjusted for Decline, if any | \$8,388,847,824 | \$8,388,847,824 |
| 9. | 2017-18 ASF Amount | \$1,437,516 | \$1,437,516 |
| 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) | 1.1456 | 1.1456 |
| 15. | 1992-93 M&O Revenue Adjusted for WADA | \$39,347,353 | \$39,347,353 |
| 16. | 1992-93 M&O Revenue Adjusted for WADA Less ASF | \$37,909,837 | \$37,909,837 |
| 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 | \$4,835,745,410 | \$4,835,745,410 |
| Tax Base at Hold Harmless Level | | | |
| 20. | 1992-93 Hold Harmless Tax Base | \$2,527,322,467 | N/A |
| 21. | Hold Harmless Tax Base Retained per WADA | \$268,634 | N/A |
| 22. | Adjusted Hold Harmless Tax Base Retained per WADA | \$468,190 | N/A |
| 23. | Adjusted Tax Base at Hold Harmless Level | \$4,404,762,013 | N/A |
| 24. | Tax Base Retained | \$4,835,745,410 | \$4,835,745,410 |
| 25. | Excess Tax Base | \$3,389,271,479 | \$3,389,271,479 |
| 26. | Proportional Tax Base Reduction | 0.4121 | 0.4121 |
| Cost of Buying WADA Before Cost Discounts | | | |
| 27. | Cost Before Any Discounts | \$34,193,491 | \$34,193,491 |
| 28. | Additional WADA Needed to Equalize Wealth | 6,593.9134 | 6,593.9134 |
| 29. | Cost per WADA: per 41.093 of the TEC (Est Min = \$2,780) | \$5,186 | \$5,186 |
| 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 | 6,593.9134 | 6,593.9134 |
| 33. | Adjusted Cost After WADA Credit | \$34,193,491 | \$34,193,491 |
| Potential Cost Discounts | | | |
| Early Agreement Credit | | | |
| 34. | 4% of Cost Before Discounts | \$1,367,740 | N/A |
| 35. | \$80 * Each WADA Needed to Equalize Wealth | \$527,513 | N/A |
| 36. | Credit Amount | \$0 | N/A |
| Credit for CAD Costs | | | |
| 37. | 2017-18 CAD Cost | \$866,107 | \$866,107 |
| 38. | 2017-18 Cost Before Discounts | \$34,193,491 | \$34,193,491 |
| 39. | 2017-18 M&O Tax Collections | \$82,980,086 | \$82,980,086 |
| 40. | 2017-18 Credit Amount | \$343,169 | \$0 |
| 41. | CAD Credit Balance From Prior Years | \$0 | \$0 |
| 42. | Unclaimed Historical CAD Credit | \$0 | \$0 |
| 43. | Total CAD Credit Amount | \$343,169 | \$0 |

| | | | |
|--|---|---------------------|---------------------|
| Estimated Final Costs | | | |
| 44. | Cost With No Discounts | \$34,193,491 | \$34,193,491 |
| 45. | Final Discounted Cost | \$33,322,809 | \$34,193,491 |
| 46. | Final Cost per WADA | \$5,054 | \$5,186 |
| Final Cost Calculation of Chapter 41 WADA | | | |
| 47. | 2017-18 Chapter 42 WADA | 9,408.0650 | 9,408.0650 |
| 48. | 2017-18 Non-Resident Students Charged Tuition | 0 | 0 |
| 49. | 2017-18 Enrollment | 7,701 | 7,701 |
| Type of Calculation | | | |
| Resident Student Adjustment | | | |
| 50. | 2017-18 Non-Resident Students Charged Tuition | 0 | 0 |
| 51. | Chapter 42 WADA to Enrollment Ratio | 1.2217 | 1.2217 |
| 52. | Non-Residents Converted to WADA | 0.0000 | 0.0000 |
| Chapter 41 WADA | | | |
| 53. | TEA Calculation of 2017-18 Chapter 41 WADA | 9,408.0650 | 9,408.0650 |

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2017-18 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. | 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 | 9,408.0650 | 9,408.0650 |
| 8. | 2016 State Certified Property Value Adjusted for Decline, if any | \$8,388,847,824 | \$8,388,847,824 |
| 9. | 2017-18 ASF Amount | \$1,437,516 | \$1,437,516 |
| 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) | 1.1456 | 1.1456 |
| 15. | 1992-93 M&O Revenue Adjusted for WADA | \$39,347,353 | \$39,347,353 |
| 16. | 1992-93 M&O Revenue Adjusted for WADA Less ASF | \$37,909,837 | \$37,909,837 |
| 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 | \$3,005,876,768 | \$3,005,876,768 |
| Tax Base at Hold Harmless Level | | | |
| 20. | 1992-93 Hold Harmless Tax Base | \$2,527,322,467 | N/A |
| 21. | Hold Harmless Tax Base Retained per WADA | \$268,634 | N/A |
| 22. | Adjusted Hold Harmless Tax Base Retained per WADA | \$302,319 | N/A |
| 23. | Adjusted Tax Base at Hold Harmless Level | \$2,844,240,681 | N/A |
| 24. | Tax Base Retained | \$3,005,876,768 | \$3,005,876,768 |
| 25. | Excess Tax Base | \$5,219,140,122 | \$5,219,140,122 |
| 26. | Proportional Tax Base Reduction | 0.6345 | 0.6345 |
| Cost of Buying WADA Before Cost Discounts | | | |
| 27. | Cost Before Any Discounts | \$0 | \$0 |
| 28. | Additional WADA Needed to Equalize Wealth | 0.0000 | 0.0000 |
| 29. | Cost per WADA: per 41.093 of the TEC (Est Min = \$35.57) | \$0 | \$0 |
| 30. | WADA Credit for Tuition Paid | 0.0000 | 0.0000 |
| 31. | WADA Credit for NIFA | 0.0000 | 0.0000 |
| 32. | WADA Needed to be Purchased | 0.0000 | 0.0000 |
| 33. | Adjusted Cost After WADA Credit | \$0 | \$0 |

| | | | | |
|--|---|------------|--|------------|
| Potential Cost Discounts | | | | |
| Early Agreement Credit | | | | |
| 34. | 4% of Cost Before Discounts | \$0 | | N/A |
| 35. | \$80 * Each WADA Needed to Equalize Wealth | \$0 | | N/A |
| 36. | Credit Amount | \$0 | | N/A |
| Credit for CAD Costs | | | | |
| 37. | 2017-18 CAD Cost | \$866,107 | | \$866,107 |
| 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 | 9,408.0650 | | 9,408.0650 |
| 48. | 2017-18 Non-Resident Students Charged Tuition | 0 | | 0 |
| 49. | 2017-18 Enrollment | 7,701 | | 7,701 |
| Type of Calculation | | | | |
| Resident Student Adjustment | | | | |
| 50. | 2017-18 Non-Resident Students Charged Tuition | 0 | | 0 |
| 51. | Chapter 42 WADA to Enrollment Ratio | 1.2217 | | 1.2217 |
| 52. | Non-Residents Converted to WADA | 0.0000 | | 0.0000 |
| Chapter 41 WADA | | | | |
| 53. | TEA Calculation of 2017-18 Chapter 41 WADA | 9,408.0650 | | 9,408.0650 |

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