

La Porte Independent School District

1002 San Jacinto St.
La Porte, Texas 77571

2023-2024 ADOPTED BUDGET



Effective
July 1, 2023 - June 30, 2024

Every Student's Success is our # 1 Priority



La Porte Independent School District

Adopted Budget 2023-2024

Effective: July 1, 2023 to June 30, 2024

Issued by Finance Office

Stacey McDowell
Chief Financial Officer

George Crandall
Director of Finance

La Porte Independent School District

1002 San Jacinto Street

La Porte, Texas 77571

www.lpsid.org

Introductory Section

The following document represents the financial plan for La Porte Independent School District for the 2023-2024 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
Mr. David Janda President	11 Years	2024	Teacher
Mr. Russell Schoppe Vice President	3 Years	2026	Teacher/Coach
Mr. Jeff Martin Secretary	2 Year	2024	President, La Porte-Bayshore Chamber of Commerce
Ms. Melissa Crutcher Trustee	2 Year	2025	Board Secretary/Marketing Manager
Mr. Danny Hanks Trustee	1 Year	2026	Senior Vice President, Tex-Mex Institute
Mr. Mason Peres Trustee	0 Years	2026	Insurance Agent
Ms. Dee Anne Thomson Trustee	13 Years	2025	Customer Service Supervisor

ADMINISTRATIVE OFFICIALS

Official	Length of Service	Position
Dr. Walter Jackson	3 Years	Superintendent of Schools
Ms. Stacey McDowell	0 Years	Chief Financial Officer
Dr. Rebecca Brown	1 Year	Deputy Superintendent
Dr. Dustin Bromley	1 Year	Deputy Superintendent
Ms. Paula Jackson	3 Years	Executive Director, Secondary Education
Ms. Alicia Upchurch	23 Years	Executive Director, Elementary Education
Ms. Julie Abram	2 Years	Executive Director, Teaching & Learning
Ms. Billye Trader	1 Year	Executive Director, Special Programs
Ms. Angela Garza-Viator	25 Years	Executive Director, Human Resources
Mr. Corey Marlar	17 Years	Executive Director, Support Services

**La Porte Independent School District
Executive Summary
2023-2024**

The 2023-2024 adopted budget includes the following:

Tax rate as recommended	Maintenance & Operations	0.8476
	Debt Service	0.2819
	Total Rate	<u>1.1295</u>

Assumes 100% collection to include delinquency and penalty and interest

HCAD's Estimated Taxable Value for 2023:	\$ 14,629,202,254
Chambers County Estimated Taxable Value for 2023:	<u>669,240</u>
Total Estimated Taxable Value for Debt Service	14,629,871,494
Chapter 313 Abatement	<u>1,631,864,920</u>
Adjusted Taxable Value for Maintenance & Operations	<u>\$ 12,998,006,574</u>

Excess Revenue for 2024 budget uses 2023 local property tax roll value which is current year values.

Projected enrollment	7,100
Projected Average Daily Attendance	6,429
Projected Weighted Average Daily Attendance	8,730

Personnel / Payroll

TRS Changes

TRS ActiveCare rates increased by an average of 7% from last year. The District contributes \$400 per employee's monthly premium.

Proposed Budget Staffing

3 SROs (Contract Service), Welding Teacher, Engineering Teacher, Elementary Focus Teacher, SLP, SLLP, Bilingual Inclusion Teacher, 2 Counseling Clerks. Do Not Fill 4th grade Teacher at Bayshore Elem, Pre-k Bilingual Teacher at College Park, 2 Elementary Teachers (replaced with current FTEs, Science Teacher at Lomax JH, 2 LSSP Interns

Budget includes a 2% annual salary increase for all employees (GF = \$1,068,000)

Recapture cost

Local Revenue is reflected net of \$50,808,797 for Contracted Instructional Services Between Public Schools for the 2023-24 school year.

Financial Information

www.lpsid.org

Budget Documents

Audit Reports

Check Registers

Tax Rate Information

Debt Information

La Porte Independent School District
Budget and Tax Rate Planning and Adoption Calendar
Fiscal Year 2023-2024

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 2023						
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 2023						
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 2023						
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 2023						
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 2023						
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 2023						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

	Date	Area of Responsibility	Activity
February 2023	2/1/2023	Cabinet, Principals, Directors	Student Enrollment Projections
	2/14/2023	Cabinet, Principals, Directors	Staffing/Positions Guidelines
	TBD	Budget Managers	Mandatory Budget Training
	TBD	Budget Managers	Mandatory Budget Training
March 2023	3/10/2023	Budget Managers	Campus/Departmental Budgets data entry must be done
	3/20/2023	Budget Managers	Campus/Department signed Budget due to Business Office
	3/31/2023	Cabinet	Budget Review, Enrollment Trends, Historical Financial Data
	3/31/2023	Cabinet	Revenue, Expenditure, and Fund Balance Projections
April 2023	4/11/2023	School Board/Administration	Board Workshop-Discussion and Review of Budget Process
	4/28/2023	Chief Appraiser	Chief Appraiser certifies estimates of taxable values
May 2023	5/9/2023	School Board/Administration	Board Meeting-Discussion and Review of budget Assumptions
	5/25/2023	Chief Financial Officer	Notice of Budget Adoption published in Bay Area Observer (publish 5/25/2023)
June 2023	6/5/2023	School Board/Administration	Board Workshop-Discussion and Review of budget Assumptions
	6/13/2023	School Board/Administration	Board Meeting-Public Hearing on Proposed Budget, Budget Adoption Note: Tax Rate Adoption September/October 2023

Note: Calendars are highlighted for board meeting/workshops.

La Porte Independent School District
Board Goals and District Performance Objectives from 2022-2023 DIP
Budget 2023-2024

Board Goal #1

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

1	Increase the STAAR performance of all elementary students in all subjects by 5% or more on Approaches grade level performance
2	Increase number of students who meet growth in 4th grade math and reading by at least 5%.
3	Increase by 20% the number of Emergent Bilingual elementary students who progress at least one proficiency level on the TELPAS Composite Rating.
4	Increase special education elementary student performance in all grades and content areas on STAAR by at least 10% at Approaches and Meets grade level performance.
5	Increase the STAAR performance of all elementary students in all subjects by 5% or more on Meets and Masters grade level performance.
6	Increase the STAAR performance of all JH/MS students in all subjects by 15% or more on Approaches grade level performance.
7	Increase the STAAR performance of all JH/MS students in all subjects by 20% or more on Meets and by 10% or more on Masters grade level performance.
8	Increase by 20% the number of JH/MS students who meet growth in STAAR 6-8 math.
9	Increase by 15% the number of Emergent Bilingual JH/MS students who progress at least one proficiency level on the TELPAS Composite Rating.
10	Increase special education JH/MS student performance in all grades on STAAR reading by at least 10% at Approaches and Meets grade level performance.
11	Increase special education JH/MS student performance in all grades on STAAR math by at least 20% at Approaches and Meets grade level performance.
12	Increase the STAAR performance of all HS students in all subjects by 20% or more at Approaches, 10% or more at Meets, and 10% or more at Masters grade level performance.
13	Increase by 20% the number of HS students who meet growth on Algebra I and English II STAAR.
14	Increase by 20% the number of Emergent Bilingual HS students who progress at least one proficiency level on the TELPAS Composite Rating.
15	Increase special education HS student performance in all grades on Algebra I EOC by at least 15% at Approaches and Meets grade level performance.
16	Increase district CCMR graduates to 85%

Board Goal # 2

Provide a safe, secure and disciplined learning environment.

1	Revise and strengthen the district's emergency management plan.
2	Increase the safety and security of all district facilities to meet La Porte ISD's identified safety standards.
3	Increase our capacity on each campus to support social and emotional needs as well as mental health supports to foster safe and secure school environments rich with whole student development.

Board Goal # 3

Attract, develop, and retain excellent staff.

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

Board Goal # 4

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

1	Engage parents and community partnerships to support student progress with academics, attendance, and/or behavior.
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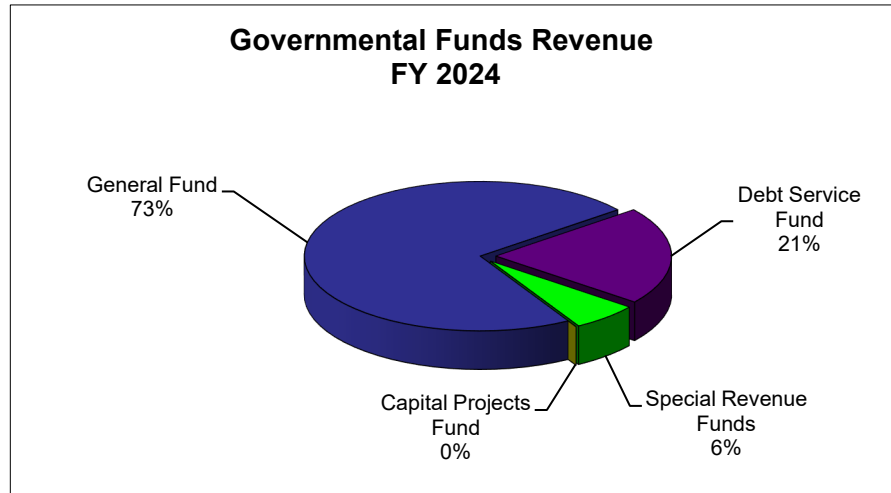
Board Goal # 5

Ensure and demonstrate efficient and effective use of district resources.

1	Migrate all district users from locally stored content to cloud storage.
2	Build a centralized district hub to store, organize, and share content using SharePoint.
3	Migrate to new fiber optic WAN infrastructure district-wide to ensure high speed access to campus and network stability.
4	Continue to increase digital equity across the district with the purchase of one-to-one devices
5	Implement procedures to audit and inventory library collections annually across all district campuses

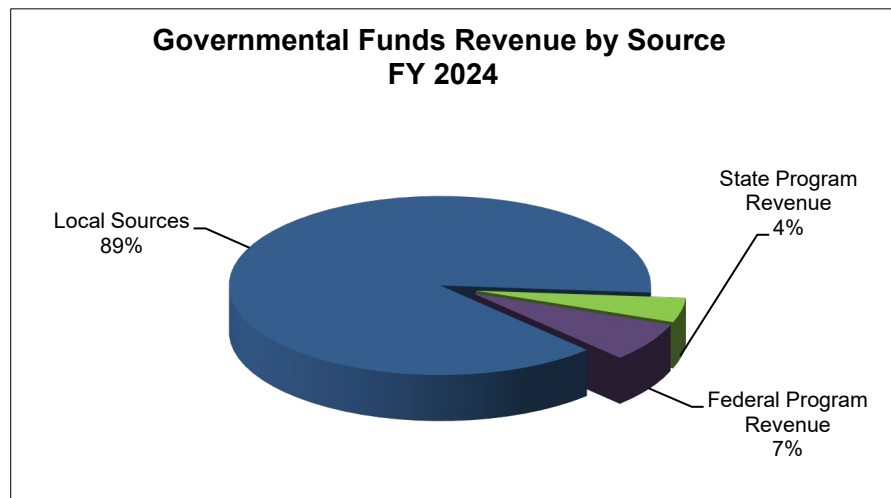
**La Porte Independent School District
Governmental Funds Revenue
2023-2024**

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.



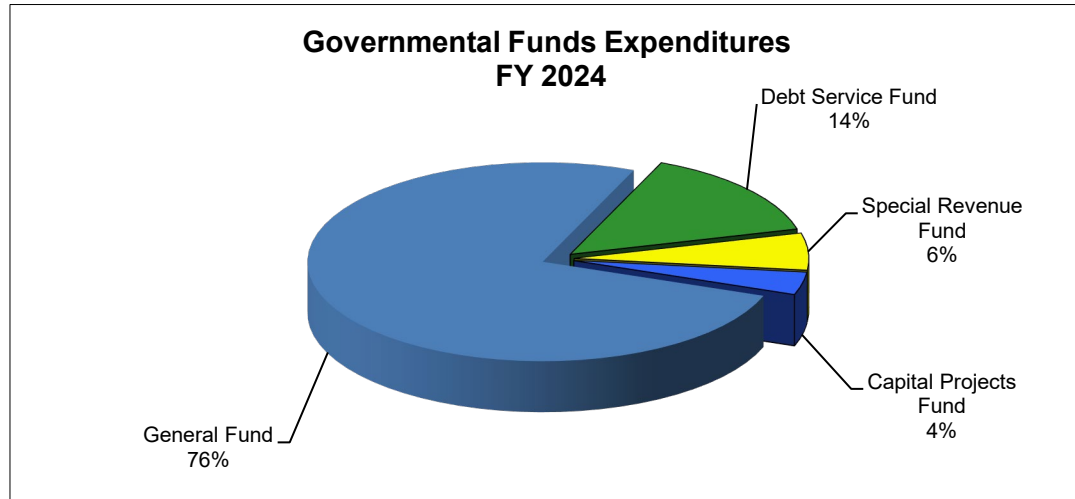
Total Governmental Funds Revenue - Budget FY 2024

Description	Total Revenue	Local Sources	State Program Revenue	Federal Program Revenue
General Fund	\$ 133,150,467	\$ 122,083,615	\$ 8,146,852	\$ 2,920,000
Debt Service Fund	38,842,823	38,842,823		
Special Revenue Funds	11,218,056	1,205,000	1,000	10,012,056
Capital Projects Fund	6,054	6,054		
Total Revenue	<u>\$ 183,217,400</u>	<u>\$ 162,137,492</u>	<u>\$ 8,147,852</u>	<u>\$ 12,932,056</u>



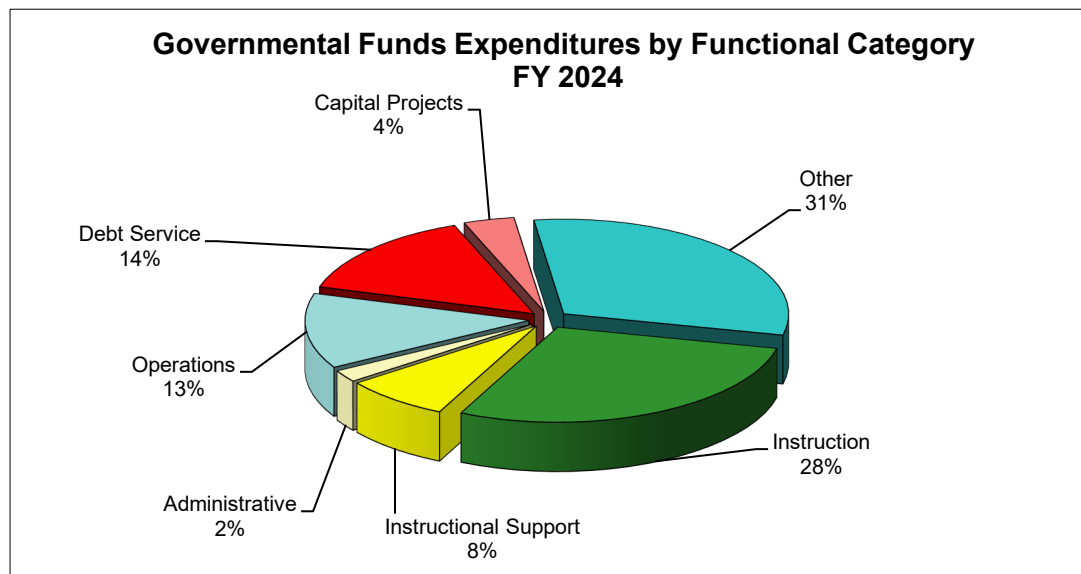
**La Porte Independent School District
Governmental Funds Expenditures
2023-2024**

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.



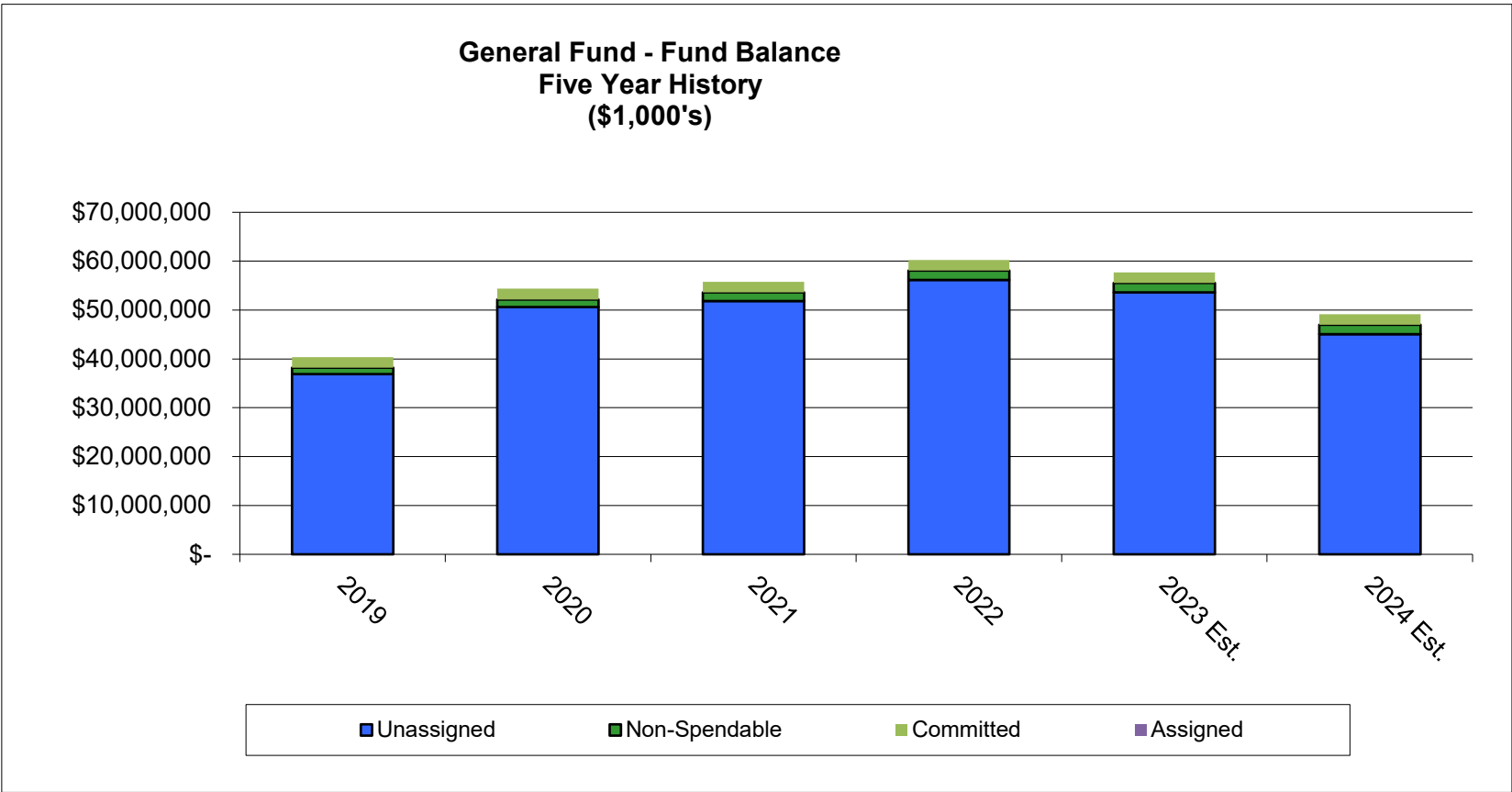
Total Governmental Funds Expenditures - Budget FY 2024

Description	Total Expenditures	General Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds
Instruction	\$ 53,253,503	\$ 49,182,799	\$ -	\$ 4,070,705	\$ -
Instructional Support	14,301,202	12,824,853		1,476,349	
Administrative	3,826,543	3,823,274		3,270	
Operations	23,977,103	18,381,661		5,595,442	
Debt Service	27,308,818	86,337	27,221,031	1,450	
Capital Projects	6,846,462	-	-	-	6,846,462
Other	57,493,672	57,422,832		70,840	
	\$ 187,007,304	\$ 141,721,755	\$ 27,221,031	\$ 11,218,056	\$ 6,846,462



La Porte Independent School District
General Fund - Fund Balance
2023-2024

The District has an unassigned fund balance projection of \$56.1 million. This is equal to approximately 7 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.



	2019	2020	2021	2022	2023 Est.	2024 Est.
Unassigned	\$ 36,869,997	\$ 50,595,041	\$ 51,817,899	\$ 56,161,835	\$ 53,614,471	\$ 45,043,183
Non-Spendable	\$ 1,330,676	\$ 1,577,904	\$ 1,786,748	\$ 1,931,697	\$ 1,931,697	\$ 1,931,697
Committed	\$ 2,156,054	\$ 2,214,153	\$ 2,191,023	\$ 2,160,997	\$ 2,160,997	\$ 2,160,997

**La Porte Independent School District
Projected Enrollment by Campus**

Campus	2023/2024 Projected Enrollment	2022/2023 Projected Enrollment	2021/2022 Actual Enrollment	2020/2021 Actual Enrollment	2019/2020 Actual Enrollment	2018/2019 Actual Enrollment	2017/2018 Actual Enrollment	2016/2017 Actual Enrollment	2015/2016 Actual Enrollment	2014/2015 Actual Enrollment	2013/2014 Actual Enrollment	2012/2013 Actual Enrollment
La Porte HS	2013	1970	1997	1961	1951	2104	2162	2176	2266	2119	2190	2168
DeWalt HS	155	157	168	213	195	109	67	57	48	59	63	56
La Porte JH	534	551	555	535	520	510	565	595	550	553	555	536
Lomax JH	571	576	583	608	606	608	614	597	612	626	608	611
Baker 6th Grade	518	514	504	552	574	590	545	580	580	567	532	625
Secondary Total	3791	3768	3807	3869	3846	3921	3953	4005	4056	3924	3948	3996
Bayshore	399	398	382	427	457	571	583	557	533	510	530	577
College Park	452	448	438	435	472	454	437	470	478	507	461	462
Heritage	598	531	516	499	521	468	516	550	553	558	599	610
La Porte	557	551	548	478	533	518	555	554	540	479	488	502
Lomax	518	477	470	462	487	462	484	511	532	540	517	519
Reid	417	382	388	398	414	432	460	471	462	505	483	484
Rizzuto	374	407	386	431	481	558	587	585	584	609	586	579
Elementary Total	3315	3194	3128	3130	3365	3463	3622	3698	3682	3708	3664	3733
District Total	7106	6962	6935	6999	7211	7384	7575	7703	7738	7,632	7,612	7,729
Student Increase Over Prior Year	144	27	(64)	(212)	(173)	(191)	(128)	(35)	106	20	(117)	(10)

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Summary of 2023-2024 Adopted Budget

	2022-2023 Total for Major Fund Groups	General Fund	Debt Service Fund	Food Service Fund	2023-2024 Total for Major Fund Groups	2022-2023 Projection Per Student	2023-2024 Projection Per Student
Local Revenue	\$ 171,441,401	\$ 122,083,615	\$ 38,842,823	\$ 1,205,000	\$ 162,131,438	\$ 24,625	\$ 22,816
State Revenue	7,032,431	8,146,852		1,000	8,147,852	1,010	1,147
Federal Revenue	6,193,814	2,920,000		3,426,000	6,346,000	890	893
TOTAL REVENUES	184,667,645	133,150,467	38,842,823	4,632,000	176,625,290	26,525	24,856
Instruction:							
11 Instruction	45,662,716	47,134,528	-	-	47,134,528	6,559	6,633
12 Instrctn'l Resources & Media	403,761	497,774			497,774	58	70
13 Staff Development	1,619,599	1,491,097			1,491,097	233	210
95 Juvenile Justice Alt Ed	41,400	59,400			59,400	6	8
Total - Instruction	47,727,476	49,182,799	-	-	49,182,799	6,855	6,921
Instructional Support:							
21 Instructional Administration	1,213,285	1,280,822	-	-	1,280,822	174	180
23 Campus Administration	4,861,877	5,361,794			5,361,794	698	755
31 Guidance & Counseling	2,729,387	2,845,827			2,845,827	392	400
32 Social Work Services	335,807	364,103			364,103	48	51
33 Health Services	1,014,951	1,073,561			1,073,561	146	151
36 Cocurricular Activities	1,758,062	1,898,747			1,898,747	253	267
Total - Instructional Support	11,913,370	12,824,853	-	-	12,824,853	1,711	1,805
Administrative:							
41 General Administration	3,719,794	3,823,274	-	-	3,823,274	534	538
Total - Administration	3,719,794	3,823,274	-	-	3,823,274	534	538
Operations:							
34 Student Transportation	3,692,412	4,097,562	-	-	4,097,562	530	577
35 Food Service	4,530,664	-		4,586,620	4,586,620	651	645
51 Plant Maintenance & Operations	8,774,556	10,443,221		43,930	10,487,151	1,260	1,476
52 Security Services	1,738,436	2,263,491			2,263,491	250	319
53 Data Processing	1,607,912	1,577,387			1,577,387	231	222
Total - Operations	20,343,979	18,381,661	-	4,630,550	23,012,211	2,922	3,238
Debt Service:							
71 Debt Services	38,770,275	86,337	27,221,031	-	27,307,368	5,569	3,843
Total - Debt Service	38,770,275	86,337	27,221,031	-	27,307,368	5,569	3,843
Facility Construction							
81 Facility Construction	117,000	-	-	-	-	17	-
Total - Facility Construction	117,000	-	-	-	-	17	-
Other							
61 Community Services	151,468	140,096	-	-	140,096	22	20
91 Contracted Instructional Services	58,038,864	50,808,797			50,808,797	8,337	7,150
92 Shared Service Arrangements	136,462	145,000			145,000	20	20
93 Payments to Tax Increment Fund	4,723,689	5,049,761			5,049,761	678	711
99 Tax Appraisal & Collection	1,225,986	1,279,178			1,279,178	176	180
Total - Other	64,276,469	57,422,832	-	-	57,422,832	9,232	8,081
Other Financing Sources (Uses)							
7990 Other Sources	-	-		-	-		
8990 Other Uses	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
TOTAL EXPENDITURES, OTHER RESOURCES/USES OF FUNDS	186,868,361	141,721,755	27,221,031	4,630,550	173,573,336	26,841	24,426
Impact on Fund Balance	(2,200,716)	(8,571,288)	11,621,792	1,450	3,051,954		
Fund Balance - Beginning	71,027,844	57,707,165	10,355,702	764,260	68,827,127		
Fund Balance - Ending	\$ 68,827,127	\$ 49,135,877	\$ 21,977,494	\$ 765,710	\$ 71,879,081		
Estimated Students in Enrollment						6,962	7,106

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
2023-2024 Adopted Budget

GENERAL FUND - SUMMARY

		2021-2022	2022-2023		2023-2024	Delta to	Percentage
		Actual	Amended Budget	Estimated Actual	Adopted Budget	2022-2023 Est Actual	2022-2023 Est Actual
Codes	Revenues:						
5700	Local Revenue	\$ 119,143,912	\$ 131,373,705	\$ 131,373,711	\$ 122,083,615	\$ (9,290,096)	-7.07%
5800	State Revenue	8,774,291	6,594,559	6,480,106	8,146,852	1,666,746	25.72%
5900	Federal Revenue	2,768,263	3,235,917	3,225,917	2,920,000	(305,917)	-9.48%
	Total Revenues	130,686,466	141,204,181	141,079,734	133,150,467	(7,929,267)	-5.62%
	Expenditures:						
	Operating						
11	Instruction	43,858,009	45,919,495	45,662,716	47,134,528	1,471,813	3.22%
12	Instrctn'l Resources & Media	307,205	485,209	403,761	497,774	94,014	23.28%
13	Staff Development	1,387,127	1,628,710	1,619,599	1,491,097	(128,503)	-7.93%
21	Instructional Administration	979,913	1,223,037	1,213,285	1,280,822	67,537	5.57%
23	Campus Administration	4,929,103	5,269,951	4,861,877	5,361,794	499,917	10.28%
31	Guidance & Counseling	2,431,766	2,737,476	2,729,387	2,845,827	116,440	4.27%
32	Social Work Services	327,876	347,501	335,807	364,103	28,295	8.43%
33	Health Services	988,293	1,074,287	1,014,951	1,073,561	58,611	5.77%
34	Student Transportation	3,499,985	4,046,369	3,692,412	4,097,562	405,150	10.97%
36	Cocurricular Activities	1,650,897	1,796,292	1,758,062	1,898,747	140,684	8.00%
41	General Administration	3,098,215	3,743,609	3,719,794	3,823,274	103,480	2.78%
51	Plant Maint & Operations	5,320,143	9,225,258	8,737,251	10,443,221	1,705,970	19.53%
52	Security Services	1,784,947	1,993,428	1,738,436	2,263,491	525,055	30.20%
53	Data Processing	1,486,883	1,617,752	1,607,912	1,577,387	(30,525)	-1.90%
61	Community Services	136,784	161,539	151,468	140,096	(11,372)	-7.51%
71	Debt Service	97,472	97,472	96,980	86,337	(10,643)	-10.97%
81	Facility Construction	-	250,000	117,000	-	(117,000)	-100.00%
	Intergovernmental						
91	Contracted Instructional Services						
	Between Public Schools	48,427,281	58,238,239	58,038,864	50,808,797	(7,230,067)	-12.46%
93	Shared Service Agreement	22,823	166,541	136,462	145,000	8,538	6.26%
95	Juvenile Justice Alt Ed	41,400	59,400	41,400	59,400	18,000	43.48%
97	Payments to Tax Increment Fund	4,355,156	4,723,689	4,723,689	5,049,761	326,072	6.90%
99	Tax Appraisal & Collection	1,130,620	1,225,986	1,225,986	1,279,178	53,192	4.34%
	Total Expenditures	126,261,898	146,031,239	143,627,098	141,721,755	(1,905,343)	-1.33%
	Other Financing Sources (Uses)						
7990	Other Sources	34,293	-	-	-	-	0.00%
8990	Other Uses	-	-	-	-	-	0.00%
7080	Total Other Financing Sources (Uses)	34,293	-	-	-	-	0.00%
1200	Impact on Fund Balance	4,458,859	(4,827,058)	(2,547,364)	(8,571,288)	(6,023,925)	236.48%
0100	Fund Balance - Beginning 199	55,795,670	60,254,529	60,254,529	57,707,165	(2,547,364)	-4.23%
3000	Fund Balance - Ending 6/30	\$ 60,254,529	\$ 55,427,471	\$ 57,707,165	\$ 49,135,877	\$ (8,571,288)	-14.85%

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

	2021-2022	2022-2023		2023-2024	
	Actual	Amended Budget	Estimated Actual	Adopted Budget	Delta to Est Actual
Tax Rate	\$1.0165	\$0.9746		\$0.8476	(\$0.13)
Taxable Values	\$ 11,762,838,684	\$ 13,109,612,099		\$ 12,998,006,574	(\$111,605,525)
LOCAL REVENUES:					
Property Taxes, Current Year	\$ 116,463,343	\$ 123,825,014	\$ 123,825,014	\$ 114,880,988	\$ (8,944,026)
Property Taxes, Previous Years	(2,039,987)	(864,487)	(864,488)	-	864,488
Less: Contracted Instructional Services Between Public Schools	(48,427,281)	(58,448,239)	(58,038,864)	(50,808,797)	7,230,067
Net Local M&O Revenue	65,996,074	64,512,288	64,921,662	64,072,191	(849,471)
Penalties, Interest & Other Taxes	849,339	789,877	789,877	700,000	(89,877)
Tuition & Fees	22,377	11,734	11,734	11,000	(734)
Investment Earnings	308,169	3,136,802	3,136,802	2,000,000	(1,136,802)
Miscellaneous Local Revenue	3,427,529	4,338,908	4,338,914	4,428,627	89,713
Athletic Revenues	113,142	135,856	135,856	63,000	(72,856)
Total Local Revenue	\$ 70,716,631	\$ 72,925,465	\$ 73,334,846	\$ 71,274,818	\$ (2,060,028)
STATE REVENUES					
Available School Fund Entitlement	3,295,810	2,853,269	2,390,621	3,421,852	1,031,231
Foundation School Fund	1,318,553	536,277	645,341	500,000	(145,341)
Miscellaneous State Revenue	55,483	-	-	-	-
TRS On Behalf Payments	3,920,073	2,926,642	3,444,144	4,000,000	555,856
State Revenue - Other than TEA	184,372	278,371	-	225,000	225,000
Total State Revenue	\$ 8,774,291	\$ 6,594,559	\$ 6,480,106	\$ 8,146,852	\$ 1,666,746
FEDERAL REVENUES					
ROTC Reimbursement Revenues	-	-	-	-	-
SHARS Revenue	2,082,924	2,757,213	2,757,213	2,500,000	(257,213)
Other Federal Revenues	685,339	468,704	468,704	420,000	(48,704)
Total Federal Revenue	\$ 2,768,263	\$ 3,225,917	\$ 3,225,917	\$ 2,920,000	\$ (305,917)
TOTAL ALL REVENUES	\$ 82,259,185	\$ 82,745,941	\$ 83,040,869	\$ 82,341,670	\$ (699,199)

Certified Estimated Taxable Property Value			
	2021	2022	Estimated 2023
Major Property Category	Taxable Value	Taxable Value	Taxable Value
Residential & Rural Improved	\$ 1,984,816,680	\$ 2,176,846,193	\$ 2,372,757,997
Apartments	188,586,410	263,068,250	301,259,046
Commercial	2,640,738,717	2,909,763,740	3,132,275,352
Vacant Land	257,572,926	254,666,960	254,431,179
Industrial	5,433,500,054	5,906,657,433	5,944,731,747
Utility	175,776,076	203,666,237	207,957,892
Commercial Personal	754,251,295	815,008,254	840,782,890
Industrial Personal	1,270,430,527	1,607,263,439	1,561,898,428
All Other Property	14,079,169	13,107,723	13,107,723
Chambers County	659,130	659,130	669,240
Projected Taxable Value I&S	12,720,410,984	14,150,707,359	14,629,871,494
Chapter 313 Abatement	957,572,300	1,041,095,260	1,631,864,920
Projected Adjusted Taxable Value M&O	\$ 11,762,838,684	\$ 13,109,612,099	\$ 12,998,006,574

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2023-2024 Adopted Budget

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

		2021-2022 Actual	2022-2023 Amended Budget Estimated Actual		2023-2024 Adopted Budget	Delta to 2022-2023 Est Actual
Revenues:						
5700	Local Revenue	\$ 119,143,912	\$ 131,373,705	\$ 131,373,711	\$ 122,083,615	\$ (9,290,096)
5800	State Revenue	8,774,291	6,594,559	6,480,106	8,146,852	1,666,746
5900	Federal Revenue	2,768,263	3,235,917	3,225,917	2,920,000	(305,917)
Total Revenues		130,686,466	141,204,181	141,079,734	133,150,467	(7,929,267)
Expenditures:						
Operating						
6100	Payroll Costs	42,467,621	44,333,154	44,135,757	45,250,231	1,114,475
6200	Professional/Contracted Serv	517,956	658,057	677,342	906,841	229,499
6300	Supplies & Materials	770,467	787,577	726,707	818,469	91,762
6400	Other Operating Costs	89,516	140,707	122,911	158,987	36,076
6600	Capital Outlay	12,449	-	-	-	-
11	Instruction	43,858,009	45,919,495	45,662,716	47,134,528	1,471,813
6100	Payroll Costs	286,498	459,803	380,184	468,056	87,872
6200	Professional/Contracted Serv	-	500	-	500	500
6300	Supplies & Materials	20,707	24,906	23,577	29,218	5,641
6400	Other Operating Costs	-	-	-	-	-
12	Instrctn'l Resources & Media	307,205	485,209	403,761	497,774	94,014
6100	Payroll Costs	1,259,920	1,491,462	1,494,038	1,357,019	(137,019)
6200	Professional/Contracted Serv	40,965	34,193	32,961	35,110	2,149
6300	Supplies & Materials	17,067	11,183	10,051	11,555	1,504
6400	Other Operating Costs	69,176	91,872	82,550	87,413	4,863
6600	Capital Outlay	-	-	-	-	-
13	Staff Development	1,387,127	1,628,710	1,619,599	1,491,097	(128,503)
6100	Payroll Costs	873,333	1,015,515	1,018,546	1,002,455	(16,091)
6200	Professional/Contracted Serv	24,388	53,860	50,965	124,213	73,248
6300	Supplies & Materials	30,882	70,401	68,517	57,322	(11,195)
6400	Other Operating Costs	51,309	83,260	75,257	96,832	21,575
6600	Capital Outlay	-	-	-	-	-
21	Instructional Administration	979,913	1,223,037	1,213,285	1,280,822	67,537
6100	Payroll Costs	4,872,466	5,168,106	4,776,283	5,256,724	480,441
6200	Professional/Contracted Serv	2,145	-	-	-	-
6300	Supplies & Materials	12,747	20,712	17,610	23,875	6,265
6400	Other Operating Costs	41,745	81,133	67,985	81,195	13,210
23	Campus Administration	4,929,103	5,269,951	4,861,877	5,361,794	499,917
6100	Payroll Costs	2,267,200	2,539,922	2,547,913	2,525,021	(22,892)
6200	Professional/Contracted Serv	6,804	13,600	13,600	107,325	93,725
6300	Supplies & Materials	148,527	163,382	152,045	182,272	30,227
6400	Other Operating Costs	9,233	20,571	15,830	31,209	15,379
31	Guidance & Counseling	2,431,766	2,737,476	2,729,387	2,845,827	116,440

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

		2021-2022 Actual	2022-2023 Amended Budget	2022-2023 Estimated Actual	2023-2024 Adopted Budget	Delta to 2022-2023 Est Actual
6100	Payroll Costs	154,077	182,825	171,153	172,754	1,601
6200	Professional/Contracted Serv	155,703	151,676	151,676	177,500	25,824
6300	Supplies & Materials	16,500	13,000	12,979	9,500	(3,479)
6400	Other Operating Costs	1,596	-	-	4,349	4,349
32	Social Work Services	327,876	347,501	335,807	364,103	28,295
6100	Payroll Costs	963,112	1,045,088	989,666	1,048,257	58,591
6200	Professional/Contracted Serv	864	300	300	800	500
6300	Supplies & Materials	23,822	27,520	23,696	22,654	(1,042)
6400	Other Operating Costs	494	1,379	1,289	1,850	561
33	Health Services	988,293	1,074,287	1,014,951	1,073,561	58,611
6100	Payroll Costs	2,800,874	3,080,369	2,774,447	3,142,312	367,864
6200	Professional/Contracted Serv	292,889	323,500	323,500	301,800	(21,700)
6300	Supplies & Materials	468,807	667,505	655,165	667,250	12,085
6400	Other Operating Costs	(62,585)	(25,005)	(60,701)	(13,800)	46,901
6600	Capital Outlay	-	-	-	-	-
34	Student Transportation	3,499,985	4,046,369	3,692,412	4,097,562	405,150
6100	Payroll Costs	1,143,981	1,201,887	1,171,822	1,223,644	51,822
6200	Professional/Contracted Serv	100,784	109,834	102,696	123,283	20,587
6300	Supplies & Materials	191,283	228,318	226,761	196,933	(29,828)
6400	Other Operating Costs	214,849	256,253	256,783	354,887	98,104
6600	Capital Outlay	-	-	-	-	-
36	Cocurricular Activities	1,650,897	1,796,292	1,758,062	1,898,747	140,684
6100	Payroll Costs	2,502,232	2,757,819	2,769,769	2,814,714	44,944
6200	Professional/Contracted Serv	341,890	505,448	486,854	532,119	45,265
6300	Supplies & Materials	45,199	85,262	80,450	88,827	8,377
6400	Other Operating Costs	208,895	395,080	382,721	387,614	4,893
6600	Capital Outlay	-	-	-	-	-
41	General Administration	3,098,215	3,743,609	3,719,794	3,823,274	103,480
6100	Payroll Costs	3,535,543	3,896,361	3,466,725	3,958,340	491,615
6200	Professional/Contracted Serv	64,436	2,826,397	2,788,470	2,972,354	183,884
6300	Supplies & Materials	411,443	433,194	426,368	470,491	44,123
6400	Other Operating Costs	1,308,721	2,069,306	2,055,688	3,042,036	986,348
6600	Capital Outlay	-	-	-	-	-
51	Plant Maint & Operations	5,320,143	9,225,258	8,737,251	10,443,221	1,705,970
6100	Payroll Costs	1,069,077	1,270,626	1,022,376	1,539,389	517,013
6200	Professional/Contracted Serv	690,175	716,343	711,983	717,643	5,661
6300	Supplies & Materials	24,696	5,459	3,077	5,459	2,381
6400	Other Operating Costs	1,000	1,000	1,000	1,000	-
52	Security Services	1,784,947	1,993,428	1,738,436	2,263,491	525,055
6100	Payroll Costs	1,421,966	1,537,220	1,526,298	1,495,187	(31,111)
6200	Professional/Contracted Serv	53,715	54,790	60,136	55,458	(4,678)
6300	Supplies & Materials	1,244	6,457	5,817	7,100	1,283

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

		2021-2022 Actual	2022-2023 Amended Budget	2022-2023 Estimated Actual	2023-2024 Adopted Budget	Delta to 2022-2023 Est Actual
6400	Other Operating Costs	9,958	19,285	15,661	19,642	3,981
53	Data Processing	1,486,883	1,617,752	1,607,912	1,577,387	(30,525)
6100	Payroll Costs	104,496	133,409	127,126	111,339	(15,787)
6200	Professional/Contracted Serv	15,163	6,475	4,075	14,400	10,325
6300	Supplies & Materials	3,480	7,605	6,749	8,400	1,651
6400	Other Operating Costs	13,645	14,050	13,517	5,957	(7,560)
61	Community Services	136,784	161,539	151,468	140,096	(11,372)
6500	Debt Service	97,472	97,472	96,980	86,337	(10,643)
71	Debt Service	97,472	97,472	96,980	86,337	10,643
6600	Capital Outlay	-	250,000	117,000	-	(117,000)
81	Facility Construction	-	250,000	117,000	-	117,000
6100	Payroll Costs	65,722,396	70,113,566	68,372,101	71,365,440	2,993,339
6200	Professional/Contracted Serv	2,307,876	5,454,974	5,404,557	6,069,346	664,790
6300	Supplies & Materials	2,186,872	2,552,481	2,439,568	2,599,325	159,757
6400	Other Operating Costs	1,957,553	3,148,891	3,030,491	4,259,171	1,228,680
6500	Debt Service	97,472	97,472	96,980	86,337	10,643
6600	Capital Outlay	12,449	250,000	117,000	-	(117,000)
	Total Operating Expenditures	72,284,618	81,617,384	79,460,697	84,379,619	4,940,209
Intergovernmental						
Contracted Instructional Services						
91	Between Public Schools	48,427,281	58,238,239	58,038,864	50,808,797	(7,230,067)
93	Shared Service Agreement	22,823	166,541	136,462	145,000	8,538
95	Juvenile Justice Alt Ed	41,400	59,400	41,400	59,400	18,000
97	Payments to Tax Increment Fund	4,355,156	4,723,689	4,723,689	5,049,761	326,072
99	Tax Appraisal & Collection	1,130,620	1,225,986	1,225,986	1,279,178	53,192
	Total Expenditures	126,261,898	146,031,239	143,627,098	141,721,755	(1,884,056)
Other Financing Sources (Uses):						
7990	Other Sources	34,293	-	-	-	-
8990	Other Uses	-	-	-	-	-
	Total Other Sources & Uses	34,293	-	-	-	-
	Impact on Fund Balance	4,458,859	(4,827,058)	(2,547,364)	(8,571,288)	(6,045,211)
	Fund Balance - Beginning 199	55,795,670	60,254,529	60,254,529	57,707,165	(2,547,364)
	Fund Balance - Ending	\$ 60,254,529	\$ 55,427,471	\$ 57,707,165	\$ 49,135,877	\$ (8,592,575)

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
2023-2024 Adopted Budget

DEBT SERVICE FUND

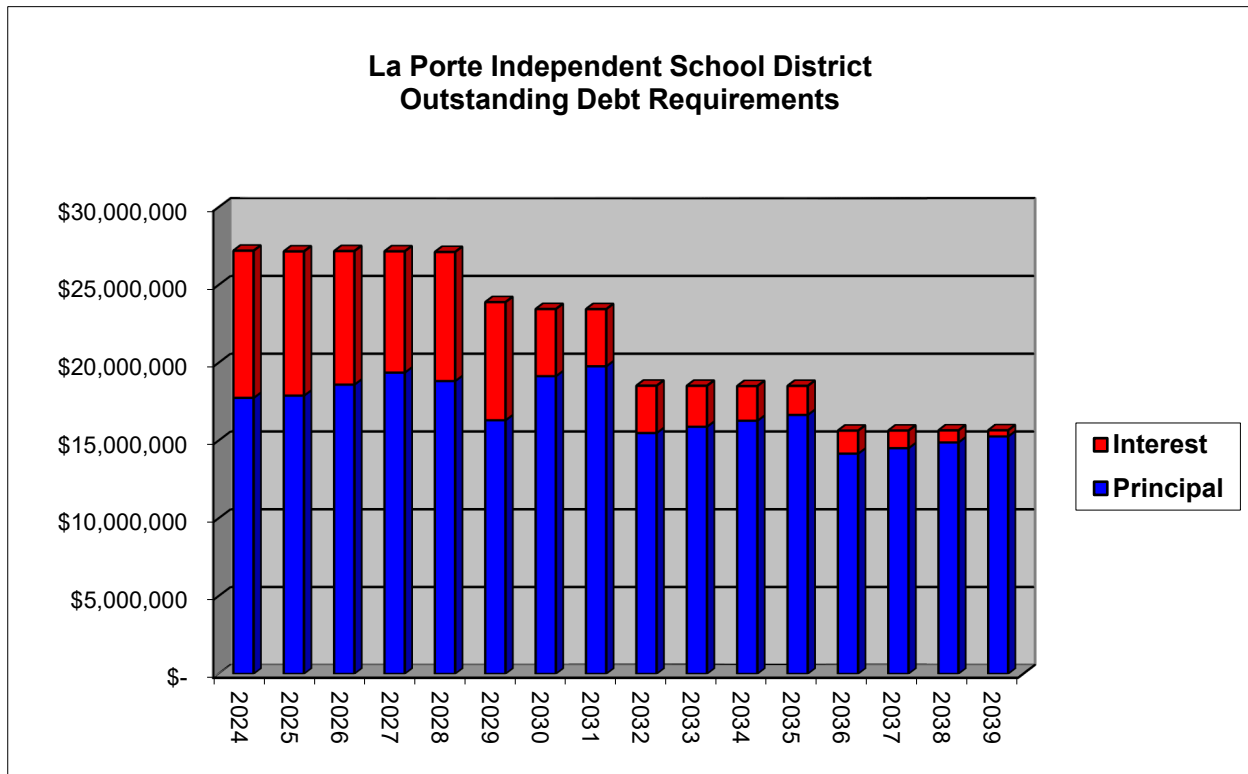
	2021-2022		2022-2023		2023-2024	Delta to	Percentage
	Actual		Amended Budget	Estimated Actual	Adopted Budget	2022-2023 Est Actual	2022-2023 Est Actual
I & S Tax Rate:	\$ 0.2400	\$	0.2819	\$	0.2819	\$ -	0.00%
Taxable Values	\$ 11,892,392,296	\$	13,546,973,669	\$	14,629,871,494	\$ 1,082,897,825	7.99%
REVENUES:							
Property Taxes, Current Year	\$ 29,600,530	\$	35,058,375	\$ 38,756,252	\$ 38,207,823	\$ (548,429)	-1.42%
Property Taxes, Prior Year	(446,785)		-	(166,186)	-		0.00%
Delinquent Tax Collections	135,091		100,000	137,796	135,000	(2,796)	-2.03%
Investment Earnings	24,876		11,000	291,018	250,000	(41,018)	-14.09%
State Revenues	203,870		205,000	532,599	250,000	(282,599)	-53.06%
Total Revenues	29,517,582		35,374,375	39,551,480	38,842,823	(874,843)	-2.21%
EXPENDITURES:							
Bond Principal Payment	16,725,000		28,245,000	28,245,000	17,750,000	(10,495,000)	-37.16%
Bond Interest Payment	10,786,899		10,419,327	10,419,326	9,461,031	(958,296)	-9.20%
Bond Fees	8,000		10,000	8,000	10,000	2,000	25.00%
Total Expenditures	27,519,899		38,674,327	38,672,326	27,221,031	(11,451,296)	-29.61%
OTHER SOURCES & USES:							
Other Sources	-		-	-	-	-	0.00%
Other Uses	-		-	-	-	-	0.00%
Total Other Sources & Uses	-		-	-	-	-	0.00%
Impact on Fund Balance	1,997,683		(3,299,952)	879,153	11,621,792	10,742,639	1221.93%
Fund Balance - Beginning	7,478,865		9,476,549	9,476,549	10,355,702	879,153	9.28%
Fund Balance - Ending	\$ 9,476,549	\$	6,176,597	\$ 10,355,702	\$ 21,977,494	11,621,792	112.23%

Bonded Indebtedness	Total Debt Outstanding	Principal Due 2023-2024	Interest Due 2023-2024	Interest Due 2024-2025
Unlimited Tax Schoolhouse Bonds, Series 2010B (BABS)	11,455,000	2,680,000	504,622	395,572
Unlimited Tax Refunding Bonds Series 2012	16,955,000	3,045,000	709,925	557,675
Unlimited Tax School Building Bonds Series 2014	720,000	720,000	36,000	-
Unlimited Tax Refunding Bonds Series 2014	1,915,000	220,000	59,650	50,850
Unlimited Tax Refunding Bonds Series 2015	44,840,000	4,790,000	1,740,813	1,501,313
Unlimited Tax School Building Bonds, Series 2015	46,475,000	2,695,000	1,725,244	1,590,494
Unlimited Tax Refunding Bonds Series 2016	14,555,000	1,595,000	532,425	452,675
Unlimited Tax School Building Bonds, Series 2016	33,720,000	625,000	1,110,300	1,085,300
Unlimited Tax School Building Bonds, Series 2020	25,135,000	1,035,000	870,181	828,781
Unlimited Tax Refunding Bonds, Series 2021	75,070,000	345,000	2,171,871	2,806,872 (1)
Totals	\$ 270,840,000	\$ 17,750,000	\$ 9,461,031	\$ 9,269,532

(1) Interest Due 2023-2024 includes \$865,000 of Accreted Interest
Interest Due 2024-2025 includes \$1,500,000 of Accreted Interest

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

FYE 6/30	Principal Amount	Interest	Total Outstanding Debt Requirements
2024	17,750,000	9,461,031	27,211,031
2025	17,895,000	9,269,532	27,164,532
2026	18,600,000	8,584,111	27,184,111
2027	19,375,000	7,793,860	27,168,860
2028	18,830,000	8,297,735	27,127,735
2029	16,310,000	7,593,985	23,903,985
2030	19,145,000	4,314,022	23,459,022
2031	19,780,000	3,675,376	23,455,376
2032	15,490,000	3,039,125	18,529,125
2033	15,895,000	2,629,884	18,524,884
2034	16,280,000	2,226,840	18,506,840
2035	16,655,000	1,862,721	18,517,721
2036	14,165,000	1,476,291	15,641,291
2037	14,515,000	1,131,421	15,646,421
2038	14,885,000	772,824	15,657,824
2039	15,270,000	393,573	15,663,573
Total	\$ 270,840,000	\$ 72,522,330	343,362,330



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
2023-2024 Adopted Budget

FOOD SERVICE FUND

		2021-2022	2022-2023		2023-2024	Delta to	Percentage
		Actual	Amended	Estimated	Adopted	2022-2023	2022-2023
			Budget	Actual	Budget	Est Actual	Est Actual
Revenues:							
5700	Local Revenues	\$ 478,095	\$ 496,000	\$ 1,048,809	\$ 1,205,000	\$ 156,191	14.89%
5800	State Revenues	5,353	20,000	19,726	1,000	(18,726)	-94.93%
5900	Federal Revenues	4,954,645	4,230,945	2,967,896	3,426,000	458,104	15.44%
	Total Revenues	5,438,093	4,746,945	4,036,431	4,632,000	595,569	14.75%
Expenditures:							
35	Food Service						
	6100 - Payroll & Benefits	1,965,385	2,158,843	2,011,991	2,067,830	55,839	2.78%
	6200 - Contracted Services	34,943	37,399	28,962	38,600	9,638	33.28%
	6300 - Supplies & Materials	2,243,948	2,780,176	2,443,752	2,436,050	(7,702)	-0.32%
	6400 - Travel & Other Misc	14,185	26,900	22,651	33,140	10,489	46.31%
	6600 - Capital Outlay	-	30,593	23,309	11,000	(12,309)	0.00%
		4,258,461	5,033,911	4,530,664	4,586,620	55,956	1.24%
51	6200 - Contracted Services	44,681	49,600	37,305	43,930	6,625	17.76%
71	6500 - Debt Service	1,056	1,056	968	1,450	482	49.79%
	Total Expenditures	4,304,198	5,084,567	4,568,937	4,632,000	63,063	1.38%
7990	Other Resources	-	-	-	-	-	0.00%
8990	Other Uses	-	-	-	-	-	0.00%
	Total Resources & Uses	-	-	-	-	-	0.00%
	Impact on Fund Balance	1,133,895	(337,622)	(532,506)	-	532,506	-100.00%
	Fund Balance - Beginning	162,871	1,296,766	1,296,766	764,260	(532,506)	-41.06%
	Fund Balance - Ending	\$ 1,296,766	\$ 959,144	\$ 764,260	\$ 764,260	\$ -	0.00%

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)
2023-2024 Adopted Budget

Proj #	Account Description	Amended Budget	Prior Years Total	2023-2024 Estimated Budget	Remaining Budget
REVENUES:					
	Earnings from Investments	2,500,000	2,493,946	6,054	-
00	TOTAL REVENUES	2,500,000	2,493,946	6,054	-
EXPENDITURES:					
9C	Lomax Elementary Rebuild	23,874,331	23,874,331	-	-
6D	Baker 6th Grade Rebuild	29,219,942	29,219,942	-	-
5L,5M,5N,1D,5Q	La Porte High School Rebuild	104,859,985	104,859,985	-	-
6C,9G,9S,5R	La Porte Junior High, La Porte Elementary	19,212,631	19,212,631	-	-
9O,9E	Lomax Junior High, College Park Elementary	13,875,595	13,875,595	-	-
9P,9N,9B,9D,5W,5P,9Q,9R	Bayshore, Heritage, Reid, Rizzuto, DeWalt	3,403,588	3,403,588	-	-
5S,5T	Central Plant, Museum Building Roofing	249,405	249,405		-
Y, CV	Technology	23,174,000	22,956,119	217,881	-
M,00,HH,1B,CV	Maintenance	26,210,427	25,516,628	693,799	-
QA, QB, QD,CV	Safety and Security Upgrades	4,465,060	1,874,585	2,590,475	-
B1,B2,B3	Baseball/Softball Fields, La Porte Elementary, College Park Elementary, Reid Elementary, and Lomax Elementary	2,289,841	2,289,841	-	-
3B	Future Bond Planning	2,459,926	2,459,926	-	-
T	Transportation	4,959,852	3,529,879	1,429,973	-
F	Fine Arts	3,300,000	1,385,665	1,914,335	-
	Contingency	945,417	945,417	-	-
	TOTAL EXPENDITURES	262,500,000	255,653,538	6,846,462	-
OTHER FINANCING SOURCES (USES):					
	Other Sources 7911	260,000,000	260,935,891	-	(935,891)
	Other Uses 6598/6911		(935,891)	-	935,891
	Bond Proceeds (net)	260,000,000	260,000,000	-	-
	Balance Forward			6,840,409	-
	UNSPENT PROJECT FUNDS	-	6,840,409	(0)	-

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
2023-2024 Adopted Budget

		211	212	224	225	244	255	263	280	282	289	410	Total
		ESSA (ESEA) Title I Part A	ESSA (ESEA) Title 1 Part C	IDEA Part B Formula	IDEA Part B Preschool	Voc Ed Basic Grant	Title II Part A	Title III, Language Enhancement	ARP Homeless	ARP Act ESSER III	Title IV Part A SSAEP	Textbook Fund	All
5700	Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	State Revenues												-
5900	Federal Revenues	1,226,787	4,305	1,377,602	33,391	70,046	233,564	79,544	51,474	2,753,882	98,943	656,518	6,586,056
	Total Revenues	1,226,787	4,305	1,377,602	33,391	70,046	233,564	79,544	51,474	2,753,882	98,943	656,518	6,586,056
EXPENDITURES:													
11	Instruction	929,441	4,305	336,009	33,391	68,827		55,451	51,474	1,142,578	11,217	653,512	3,286,205
12	Instrctn'l Resources/Media									130,348			130,348
13	Staff Development	56,800		734		1,219	201,679	17,538		373,780		2,400	654,152
21	Instructional Administration			130,394			1,174			14,680			146,248
23	Campus Administration	2,556					1,427	821		42,547			47,351
31	Guidance & Counseling	90,340		868,243			28,204	1,832		82,867	87,726	606	1,159,818
32	Social Work Services	122,933											122,933
33	Health Services												-
34	Student Transportation												-
35	Food Services												-
36	Cocurricular Activities												-
41	General Administration						1,080			2,190			3,270
51	Plant Maintenance									933,000			933,000
52	Security												-
53	Data Processing									31,892			31,892
61	Community Services	24,717						3,902					28,619
93	Shared Serv Arrangement			42,222									42,222
	Total Expenditures	\$ 1,226,787	\$ 4,305	\$ 1,377,602	\$ 33,391	\$ 70,046	\$ 233,564	\$ 79,544	\$ 51,474	\$ 2,753,882	\$ 98,943	\$ 656,518	\$ 6,586,056

[illegible]

Appendices



NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The La Porte ISD will hold a public meeting at 7:00 p.m., June 13, 2023 in 1002 San Jacinto St., Board Room, 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	\$0.84760/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.28190/\$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	-1.39 % decrease
Debt Service	-29.61 % decrease
Total Expenditures	-7.30 % 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	\$18,140,463,604	\$18,754,742,510
Total appraised value* of new property**	\$255,533,797	\$202,156,480
Total taxable value*** of all property	\$14,150,048,229	\$14,629,202,254
Total taxable value*** of new property**	\$199,323,216	\$157,687,477

*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* \$270,840,000

*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	\$0.97460	\$0.28190	\$1.25650	\$24,547	\$621
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.83759	\$0.20402	\$1.04161	\$13,647	\$752
Proposed Rate	\$0.84760	\$0.28190	\$1.12950	\$15,297	\$400

*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	\$247,120	\$270,229
Average Taxable Value of Residences	\$150,257	\$161,423
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.25650	\$1.12950
Taxes Due on Average Residence	\$1,887.98	\$1,823.27
Increase (Decrease) in Taxes		\$-64.71

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 Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.12950. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.12950.

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)	\$56,359,369
Interest & Sinking Fund Balance(s)	\$10,388,604

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



Harris Central Appraisal District

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

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



Office of Chief Appraiser

April 28, 2023

Ms. Jennifer Alaniz
Assessor Collector
La Porte ISD
P O Box 2805
Baytown, TX 77522-

Board of Directors

Mike Sullivan, Chairman
Martina Lemond Dixon, Secretary
Al Odom, Assistant Secretary
Ann Harris Bennett, Director
Tax Assessor-Collector, Ex-Officio Director
Jim Robinson, Director
Jonathan Cowen, Director
Kathy Blueford-Daniels, Director

Re: 2023 Certified Estimates

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

Dear Ms. Alaniz:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2023. 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 an additional 15 days for good cause.

While we have taken our best estimate of potential hearing loss into account, protests for 2023 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 2023 taxable value for the taxing unit identified above is:

\$14,629,202,254

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

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

Sincerely,

Roland Altinger
Chief Appraiser



APPRAISAL DISTRICT FOR CHAMBERS COUNTY

2023 PRELIMINARY VALUE

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

PRELIMINARY APPRAISED VALUE FOR

LAPORTE ISD

2023 PRELIMINARY VALUE

669,240

I, MITCH McCULLOUGH, CHIEF APPRAISER FOR THE CHAMBERS COUNTY
APPRAISAL DISTRICT, HEREBY CERTIFY THAT THE ABOVE IS THE 2023
PRELIMINARY VALUE AS OF APRIL 20, 2023.

April 20, 2023

Date

MITCH McCULLOUGH, CHIEF APPRAISER
CHAMBERS COUNTY APPRAISAL DISTRICT

RECEIVED BY : _____

DATE: _____

District Totals: 101916

La Porte ISD

Minimum Days Taught: 162

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

Grade	Total Days Membership (B)	Total Days Absent (C)	Total Days Present (D)	Inelig Days Present (E)	Elig Days Present (F)	Elig Days Bilingual/ESL (G)	Elig Days Pregnancy Rel (H)	Elig Days Sp. Ed. Main (I)	Gifted / Talented	ADA % (Q)
EE	3775.50	454.00	3321.50	0.00	3321.50	360.50	0.00	344.50	0.00	87.98%
PK	17085.00	1743.00	15342.00	84.00	15258.00	6614.00	0.00	85.50	0.00	89.80%
KG	74009.00	5123.00	68886.00	0.00	68886.00	15714.00	0.00	884.00	7.00	93.08%
01	88597.00	5773.00	82824.00	0.00	82824.00	19198.00	0.00	783.00	40.00	93.48%
02	90131.00	5547.00	84584.00	0.00	84584.00	17604.00	0.00	1980.00	65.00	93.85%
03	88744.00	5103.00	83641.00	0.00	83641.00	21428.00	0.00	2317.00	67.00	94.25%
04	87561.00	5336.00	82225.00	0.00	82225.00	19699.00	0.00	1675.00	69.00	93.91%
05	88051.00	4991.00	83060.00	0.00	83060.00	30294.00	0.00	3379.00	61.00	94.33%
06	87860.00	5621.00	82239.00	0.00	82239.00	20295.00	0.00	4619.00	62.00	93.60%
07	90726.00	5892.00	84834.00	0.00	84834.00	23898.00	0.00	5042.00	70.00	93.52%
08	97636.00	6837.00	90799.00	0.00	90799.00	25470.00	0.00	5318.00	58.00	93.00%
09	113824.00	11148.00	102676.00	0.00	102676.00	23324.00	107.00	5360.00	55.00	90.21%
10	102921.00	10339.00	92582.00	0.00	92582.00	15658.00	69.00	4472.00	66.00	89.95%
11	87029.00	9007.00	78022.00	0.00	78022.00	15275.00	0.00	5856.00	64.00	89.65%
12	72063.00	9514.00	62549.00	0.00	62549.00	7916.00	66.00	3015.00	36.00	86.80%

Totals	1190012.50	92418.00	1097594.50	84.00	1097510.50	262747.50	242.00	45130.00	720.00	92.23%
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Vocational Code	Eligible Days	Contact Hour Value	Total Eligible Contact Hours	FTE
0	0.00	0	0.00	0.00
1	305117.00	1	305117.00	298.65
2	30095.00	2	60190.00	58.90
3	4347.00	3	13041.00	12.80
Total:		339559.00	378348.00	370.35

Instructional Setting		Eligible Days	Contact Hours	Excess Hours	FTE
00	No Instructional Setting	60211.50	15052.875	0.000	14.60
01	Homebound	263.00	263.000	0.000	0.27
08	Vocational Adjustment Class/Program	1520.00	8360.000	0.000	8.10
41	Resource Room/Services - Less Than 21%	49564.00	141703.476	0.000	137.55
42	Resource Room/Serv - At Least 21% And Less Than 50%	8562.50	24480.188	0.000	23.79
43	Self-Cont, Mild/Mod/Sev, Reg Camp - >= 50% & <= 60%	6795.00	19426.905	0.000	18.74
44	Self-Cont., Mild/Mod/Sev, Reg Campus - More Than 60%	15000.50	42886.430	0.000	41.91
45	Full-Time Early Childhood Special Education Setting	1521.00	4348.539	0.000	4.17
97	Off Home Campus - Community Class	475.00	2018.750	0.000	1.80

Totals:	143912.50	258540.162	0.000	250.93
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*Any Instructional setting codes not shown in listing are not assigned within the campus/district.

Bi/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)
1534.35	262.06	1.48	0.44	370.35	250.93	621.27	5799.45	6420.72

District Name:	LA PORTE ISD
County-District No.:	101-916
Run Date:	6/6/2023
Date Prepared:	6/6/2023

Template for Estimating Total State Aid - Property of BOK Financial Securities, Inc.
by Omar Garcia, BOK Financial Securities, Inc.

This template is designed to calculate revenue based on the school finance provisions enacted by the 86th & 87th Sessions of the Texas Legislature and is based on my current understanding of those provisions and of previous laws. TEA is the official source for determining state aid.
MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.

THE WHITE-SHADED DATA ENTRY CELLS CAN BE LEFT ALONE, BUT CAN BE CHANGED IF SO DESIRED.....		
THE LIGHT GREEN-SHADED CELLS ARE AUTO-LOADED & SHOULD NOT BE CHANGED UNLESS YOU ARE ABSOLUTELY SURE THE DATA LOADED IS INCORRECT.		
Funding Elements	2022-23 Data Entry	2023-24 Data Entry
Student Counts: most 20-21 student counts are auto-loaded from a file obtained from TEA.		
Refined ADA: loaded for 21-22 year only	6,429.630	6,429.630
Refined ADA Used for EDA & IFA: 20-21 year only		
Special Education Instructional Arrangement FTEs:		
Homebound (Code 01)	0.290	0.290
Hospital Class (Code 02)	0.000	0.000
Speech Therapy (Code 00)	14.420	14.420
Resource Room (Code 41,42)	160.340	160.340
S/C Mild/Mod/Severe (Code 43, 44, & 45)	64.470	64.470
Off Home Campus (Codes 91-98)	1.650	1.650
VAC (Code 08)	8.010	8.010
State Schools (Code 30)	0.000	0.000
Nonpublic Contracts	11.254	11.254
Res Care & Treatment (Code 81-89)	0.000	0.000
Mainstream ADA	255.080	255.080
FTEs of Pregnant Students	0.490	0.490
Career & Technology FTEs Grades 7-12 (20-21 only)		
Advanced Career & Technology FTEs (20-21 only)		
Career & Technology FTEs Grades 7-12 Not in Approved Program of Study - begins in 21-22	1.541	1.541
Career & Technology FTEs Grades 7-12, Levels 1 & 2 in Approved Program of Study - begins in 21-22	228.545	228.545
Career & Technology FTEs Grades 7-12, Levels 3 & 4 in Approved Program of Study - begins in 21-22	125.697	125.697
# Students Enrolled in P-TECH campus - begins in 21-22	0.000	0.000
# Students Enrolled in campus that is a member of the New Tech Network - begins in 21-22	0.000	0.000
Bilingual ADA - see instructions in Column N	751.243	751.243
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)	17.798	17.798
Bilingual ADA - Non-LEP Dual Language Students (2-way)	30.799	30.799
G & T Enrollment - begins in 21-22	321	321
Early Education ADA	1,327	1,327.383
Public Ed Grant (PEG) Student ADA	0.000	0.000
New Instructional Facility Allotment (NIFA) ADA	0.000	0.000
ADA of Students in Dropout Recovery School and Residential Placement Facility	129.032	129.032
SCE_Residential Placement Facility - Not Ed Disadvantaged Students	0.000	0.000
Residential Placement Facility - Ed Disadvantaged Students (TEA includes these in Block 5)		
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1	1,652	1,652
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2	1,283	1,283
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3	131	131
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4	960	960
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5	238	238
# of Homeless Children or Youth as defined by 42 U.S.C. Section 11434a (TEA includes these in Block 5) - begins in 21-22		
Career, College, or Military Readiness - Educationally Disadvantaged Graduates	20	20
Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates	49	49

Career, College, or Military Readiness - Special Ed. Graduates	1	1
Dyslexia Enrollment (enter the sum of PIC 37 & PIC 43 shown on TEA's Tier I Detail Report)	302	302
Property Values	2022 TAX YEAR PRELIMINARY	2023 TAX YEAR ESTIMATED
State Certified Property Value ("T2" value) @ \$25K Exemption (equal to "T1" value beginning in 2022)	13,376,811,358	13,830,285,263
State Certified Property Value ("T8" value) @ \$25K Exemption (equal to "T7" beginning in 2022)	14,438,056,588	14,927,506,706
State Certified Property Value ("T7" value for 2021 & "T14" value beginning in 2022) @ \$15K Exemption	14,598,796,839	15,093,696,052
State Certified Property Value ("T2" value) @ \$40K Exemption - begins in 22-23	13,376,811,358	13,830,285,263
State Certified Property Value ("T8" value) @ \$40K Exemption - begins in 22-23	14,438,056,588	14,927,506,706
State Certified Property Value ("T1" value) @ \$25K Exemption - begins in 22-23	13,537,551,609	13,996,474,609
State Certified Property Value ("T7" value) @ \$40K Exemption - begins in 22-23	14,598,796,839	15,093,696,052
Expiration of Certain Excluded Property (see note in Cell C160 below)	0	0
Tax Rates and Collections	2022-23	2023-24
Tier I Compressed Tax Rate (MCR) Approved by TEA (20-21 thru 22-23 are Official - Other Years Are O	0.8046	0.7976
HB3 M&O Rollback Rate (Max M&O rates allowed without a TRE - Calculated for you)	0.9746	0.8476
M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE)	0.9746	0.8476
M&O Tax Collections @ Adopted M&O Rate	122,767,352	109,831,228
Disaster Pennies Adopted in 21-22 (i.e., enter as .02, .04, etc.)		
M&O Taxes Distributed to TIF Arrangement From M&O Collections in Cell G75 - begins in 22-23	4,723,689	5,049,760
M&O Tax Collections @ Adopted M&O Rate Prior To Additional \$40K Homestead Exemption - calculate	122,767,352	109,831,228
I&S Adopted Tax Rate	0.2819	0.2819
I&S Tax Collections	35,058,375	38,207,823
Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)	0	0
Other Data		
# Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students	448,272	448,272
Special Education Transportation Allotment	245,218	245,218
Career & Tech Transportation Allotment	37,975	37,975
Private Transportation Allotment	0	0
College Preparation Assessment Reimbursement	24,624	24,624
Certification Examination Reimbursement	10,748	10,748
Teacher Incentive Allotment (may not be available yet)	0	0
Mentor Program Allotment (may not be available yet)	0	0
Prior Law Total M&O Revenue Adjusted for Prior Law Expected Tax Rate (see Column N)	Not Needed	Not Needed
Prior Law Total M&O Revenue Excluding 92-93 Hold Harmless (see Column N)	Not Needed	Not Needed
Charge for Having Students at the Tx School for the Deaf (found on TEA's Other Prog Detail Report)	0	0
Charge for Having Students at the Tx School for the Blind & Visually Impaired (same place as above)	0	0
Charge for Adv Placement Tests (enter as positive or negative #)	(878)	(878)
Charge for Early Child Intervention (enter as positive or negative #)	(21,966)	(21,966)
Bond Payment (see Column Q re: QSCB and other Fed. programs)	27,038,786	27,211,031
Eligible Debt (as of 9/1/2015) for I&S Hold Harmless Purposes	23,706,805	27,038,786
Eligible Debt (as of 9/1/2021) for I&S Hold Harmless Purposes - begins in 22-23	27,038,786	27,211,031
Attendance Credits Sold State Aid (Reduction for WADA Sold) - Enter as negative #	0	0
Supplemental TIF Payment From TEA	0	0
Tax Credit for Tax Code, Chapter 313 Value Limitations	0	0
Tuition Allotment for Districts Not Offering All Grades	0	0
Interest Refunds Under TEC 28.271(c)	Expired	Expired
Additional State Aid for Certain Ad Valorem Tax Refunds Under TEC 48.2541)	0	0
MOE & Equity for Federal Money Related to COVID-19 Pandemic (TEC 48.281)	0	0
Is the district classified as a "rural" school district? (Y or N)	N	N
LPE Current Foundation School Fund Allocation (see Column Q)	0	0
Foundation School Fund Adjustments to Date (see Column Q)	0	0
Chapter 41/49 Data	2022-23	2023-24
County Appraisal District (CAD) Cost	1,193,463	1,193,463
CAD Cost Paid by Partner's, if applicable	0	0
# of Resident Students Being Educated by Another District		
for which the District is Paying Tuition	0	0
Amount of Tuition Paid per Student	0	0
Chapter 48 Funding Credit Against Recapture (enter as negative #, if applicable) - See Column N	0	0

Rate to Maintain / Notice Data		2023-24
Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)		0.9800
2023 Total Taxable Value		13,609,617,526
2023 Total I&S Taxable Value (for Chapter 313 districts)		13,609,617,526
Certified Excess 2022 Debt Collections		0
Data Automatically Loaded	2022-23	2023-24
M&O Compressed Rate - Old Law	1.0000	1.0000
M&O Compressed Rate - HB 3	0.8046	0.7976
Highest Grade Taught	12	12
Square Miles	56	56
Miles From Nearest HS	0	0
Unadjusted Cost of Education Index	#REF!	#REF!
Is district a fast-growth district as determined by TEA? (Y=yes; 0=no)		
Enrollment Growth Differential Last 6 years, less 250 (zero if growth less 250 or is negative)	0	0
Top 40% of Fast Growth Eligible Districts Based on Student Growth ("1" = 1st Tier, else 0) (.45 wght)	0	0
Middle 30% of Fast Growth Eligible Districts Based on Student Growth ("2" = 2nd Tier, else 0) (.3 wgh	0	0
Bottom 30% of Fast Growth Eligible Districts Based on Student Growth ("3" = 3rd Tier, else 0) (.15 wg	0	0
2005-06 M&O Adopted Tax Rate		
Is district the only district in the county? (loaded for you)	N	N

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

Release 3
02/01/23

2022-23 Summary of Finances

LA PORTE ISD

101-916

		SB 1
Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	6,429.630
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	5,824.667
3.	Special Education FTEs (Link to Detail Report)	249.180
4.	Career & Technology FTEs	355.783
5.	Weighted ADA (WADA) (Link to Detail Report)	8,730.143
Property Values		
6.	2021 State Certified Property Value ("T2" value)	11,892,392,296
7.	2022 State Certified Property Value ("T2" value)	13,376,811,358
Tax Rates and Collections		
8.	2022-23 M&O Tax Rate	\$0.97460
9.	2022-23 Tier I M&O Tax Rate	\$0.80460
10.	2022-23 Maximum Compressed Tax Rate	\$0.80460
11.	2022-23 M&O Tax Collections (Link to Detail Report)	\$122,767,352
12.	2022-23 I&S Tax Rate	\$0.28190
13.	2022-23 I&S Tax Collections	\$35,058,375
14.	2022-23 Total Tax Collections	\$157,825,727
15.	2022-23 Total Tax Levy	N/A
Funding Components		
16.	District Basic Allotment	\$6,160
17.	ASF ADA (Prior-year ADA)	6,339.328
18.	Per Capita Rate	\$629.518
Program Intent Codes - Allotments		
Tier I Subchapter B & C Allotments		
19.	11-Regular Program Allotment 48.051	\$35,879,949
20.	Small and Mid-size Allotment 48.101	\$0
21.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)	\$6,651,358
22.	37-Dyslexia Allotment 48.103	\$186,032
23.	24-Total Comp Ed Allotment 48.104 (Spend 55%)	\$6,331,207
24.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)	\$488,697
25.	22-Total Career & Technology Allotment 48.106 (Spend 55%)	\$2,950,685
26.	11-Public Education Grant 48.107	\$0
27.	36-Early Education Allotment 48.108	\$817,668
28.	21-Gifted & Talented Allotment 48.109	\$137,745
29.	38-College, Career, or Military Readiness Outcomes Bonus 48.110	\$249,000
30.	Fast Growth Allotment 48.111	\$0
31.	Teacher Incentive Allotment 48.112	\$0
32.	Mentor Program Allotment 48.114	\$0
33.	School Safety Allotment 42.168	\$62,496

Tier I Subchapter D Allotments		
34.	99-Total Transportation Allotment 48.151	\$731,465
35.	99-New Instructional Facilities Allotment (NIFA) 48.152	\$0
36.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$35,484
37.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154	\$0
38.	College Preparation Assessment Reimbursement 48.155	\$24,624
39.	Certification Examination Reimbursement 48.156	\$10,748
40.	Total Cost of Tier I (Link to Tier I Detail Report)	\$54,557,158
41.	Less: Local Fund Assignment	\$107,629,824
42.	Per Capita Distribution from the Available School Fund (ASF)	\$3,990,721
Foundation School Program (FSP) State Funding		
43.	FSP State Share of Tier I (Line 40 - Line 41 - Line 42)	\$0
44.	Tier II State Aid (Link to Tier II Detail Report)	\$0
45.	Other Programs (Link to Detail Report)	\$0
46.	Total FSP Operating Fund	\$0
State Aid by Fund Code / Object Code - Funding Source		
M&O State Aid		
47.	199/5812 - Foundation School Fund	\$0
48.	199/5811 - Available School Fund	\$3,990,721
I&S State Aid		
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) (Link to HH2223-Calcs tab)	\$561,440
53.	TOTAL 2022-23 FSP/ASF STATE AID	\$4,552,161
Local Revenue in Excess of Entitlement		
54.	Local Revenue in Excess of Entitlement (Link to Cost of Recapture Report)	\$57,913,277
	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:		
55.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)	\$3,990,721
56.	Gross M&O Rev From Local Taxes	\$122,767,352
57.	Tier 1 Recapture	\$50,292,827
58.	Recapture - Copper Penny Level	\$7,620,450
59.	Net M&O Revenue From Local Taxes	\$64,854,075
60.	Less: Credit Balance Due State (only if Line 55 is less than zero)	\$0
61.	Net 2022-23 TOTAL STATE/LOCAL M&O REVENUE	\$68,844,796
SUMMARY OF TOTAL RECAPTURE:		
62.	Tier I Recapture	\$50,292,827
63.	Recapture - Copper Penny Tier II Level	\$7,620,450
64.	Total 2022-23 Recapture	\$57,913,277
65.	Less: Chapter 48 Funding Credit Against Recapture (if applicable)	\$0
66.	Total 2022-23 Recapture Payments Due TEA	\$57,913,277

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

Release 3
02/01/23

2023-24 Summary of Finances
LA PORTE ISD
101-916

		SB 1
Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	6,429.630
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	5,824.667
3.	Special Education FTEs (Link to Detail Report)	249.180
4.	Career & Technology FTEs	355.783
5.	Weighted ADA (WADA) (Link to Detail Report)	8,730.143
Property Values		
6.	2022 State Certified Property Value ("T2" value)	13,376,811,358
7.	2023 State Certified Property Value ("T2" value)	13,830,285,263
Tax Rates and Collections		
8.	2023-24 M&O Tax Rate	\$0.84760
9.	2023-24 Tier I M&O Tax Rate	\$0.79760
10.	2023-24 Maximum Compressed Tax Rate	\$0.79760
11.	2023-24 M&O Tax Collections (Link to Detail Report)	\$109,831,228
12.	2023-24 I&S Tax Rate	\$0.28190
13.	2023-24 I&S Tax Collections	\$38,207,823
14.	2023-24 Total Tax Collections	\$148,039,051
15.	2023-24 Total Tax Levy	N/A
Funding Components		
16.	District Basic Allotment	\$6,160
17.	ASF ADA (Prior-year ADA)	6,429.630
18.	Per Capita Rate	\$400.000
Program Intent Codes - Allotments		
Tier I Subchapter B & C Allotments		
19.	11-Regular Program Allotment 48.051	\$35,879,949
20.	Small and Mid-size Allotment 48.101	\$0
21.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)	\$6,651,358
22.	37-Dyslexia Allotment 48.103	\$186,032
23.	24-Total Comp Ed Allotment 48.104 (Spend 55%)	\$6,331,207
24.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)	\$488,697
25.	22-Total Career & Technology Allotment 48.106 (Spend 55%)	\$2,950,685
26.	11-Public Education Grant 48.107	\$0
27.	36-Early Education Allotment 48.108	\$817,668
28.	21-Gifted & Talented Allotment 48.109	\$137,745
29.	38-College, Career, or Military Readiness Outcomes Bonus 48.110	\$249,000
30.	Fast Growth Allotment 48.111	\$0
31.	Teacher Incentive Allotment 48.112	\$0
32.	Mentor Program Allotment 48.114	\$0
33.	School Safety Allotment 42.168	\$62,496
Tier I Subchapter D Allotments		

34.	99-Total Transportation Allotment 48.151	\$731,465
35.	99-New Instructional Facilities Allotment (NIFA) 48.152	\$0
36.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$35,484
37.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154	\$0
38.	College Preparation Assessment Reimbursement 48.155	\$24,624
39.	Certification Examination Reimbursement 48.156	\$10,748
40.	Total Cost of Tier I (Link to Tier I Detail Report)	\$54,557,158
41.	Less: Local Fund Assignment	\$110,310,355
42.	Per Capita Distribution from the Available School Fund (ASF)	\$2,571,852

Foundation School Program (FSP) State Funding

43.	FSP State Share of Tier I (Line 40 - Line 41 - Line 42)	\$0
44.	Tier II State Aid (Link to Tier II Detail Report)	\$0
45.	Other Programs (Link to Detail Report)	\$0
46.	Total FSP Operating Fund	\$0

State Aid by Fund Code / Object Code - Funding Source

M&O State Aid

47.	199/5812 - Foundation School Fund	\$0
48.	199/5811 - Available School Fund	\$2,571,852

I&S State Aid

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) (Link to HH2324-Calcs tab)	\$299,607
53.	TOTAL 2023-24 FSP/ASF STATE AID	\$2,871,459

Local Revenue in Excess of Entitlement

54.	Local Revenue in Excess of Entitlement (Link to Cost of Recapture Report)	\$50,808,797
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	FSP Allocations and Adjustments Report (Link to Detail Report)	
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ADDITIONAL INFO: (Not on TEA's Summary of Finances)

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:

55.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)	\$2,571,852
56.	Gross M&O Rev From Local Taxes	\$109,831,228
57.	Tier 1 Recapture	\$50,808,797
58.	Recapture - Copper Penny Level	\$0
59.	Net M&O Revenue From Local Taxes	\$59,022,430
60.	Less: Credit Balance Due State (only if Line 55 is less than zero)	\$0
61.	Net 2023-24 TOTAL STATE/LOCAL M&O REVENUE	\$61,594,282

SUMMARY OF TOTAL RECAPTURE:

62.	Tier I Recapture	\$50,808,797
63.	Recapture - Copper Penny Tier II Level	\$0
64.	Total 2023-24 Recapture	\$50,808,797
65.	Less: Chapter 48 Funding Credit Against Recapture (if applicable)	\$0
66.	Total 2023-24 Recapture Payments Due TEA	\$50,808,797