

**LA PORTE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET AMENDMENT 2019-2020**

	Original Budget	Amended Budget	Increase (Decrease)	New Amended Budget
REVENUES:				
Total Local and Intermediate Sources	98,654,772	98,654,772	9,345,432	108,000,204
State Program Revenues	5,439,150	5,439,150	10,300,873	15,740,023
Federal Program Revenues	1,460,000	1,460,000		1,460,000
Total Revenues	<u>105,553,922</u>	<u>105,553,922</u>	<u>19,646,305</u>	<u>125,200,227</u>
EXPENDITURES:				
11 Instruction	43,641,894	43,576,169		43,576,169
12 Instructional Resources & Media Services	354,504	354,504		354,504
13 Curriculum & Instructional Staff Development	740,926	757,106		757,106
21 Instructional Leadership	908,977	915,372		915,372
23 School Leadership	4,626,758	4,626,258		4,626,258
31 Guidance, Counseling & Evaluation Services	2,397,030	2,451,330		2,451,330
32 Social Work Services	279,434	279,434		279,434
33 Health Services	965,956	965,806		965,806
34 Student (Pupil) Transportation	3,005,408	3,005,408		3,005,408
36 Extracurricular Activities	1,861,807	1,863,307		1,863,307
41 General Administration	3,405,239	3,400,239		3,400,239
51 Facilities Maintenance & Operations	8,546,398	8,546,398		8,546,398
52 Security & Monitoring Services	1,640,633	1,640,633		1,640,633
53 Data Processing Services	1,637,801	1,637,801		1,637,801
61 Community Services	31,225	24,225		24,225
Contracted Instructional Services Between Public				
91 Schools	33,711,076	33,711,076	6,421,090	40,132,166
93 SSA Payment to Fiscal Agent	183,464	183,464		183,464
95 Education Programs	59,400	59,400		59,400
97 Payments to Tax Increment Fund	2,800,000	2,800,000		2,800,000
99 Other Intergovernmental Charges	1,064,121	1,064,121		1,064,121
Total Expenditures	<u>111,862,051</u>	<u>111,862,051</u>	<u>6,421,090</u>	<u>118,283,141</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,308,129)	(6,308,129)	13,225,215	6,917,086
OTHER FINANCING SOURCES (USES):				
Other Resources (Uses)	-	-		-
Net Change in Fund Balances	(6,308,129)	(6,308,129)	13,225,215	6,917,086
Anticipated Prior Period Adjustments				-
Fund Balance-June 30 (Beginning)	<u>40,356,727</u>	<u>40,356,727</u>	<u>-</u>	<u>40,356,727</u>
Fund Balance	<u>\$ 34,048,598</u>	<u>\$ 34,048,598</u>	<u>\$ 13,225,215</u>	<u>\$ 47,273,813</u>

Adjust for tax rate adoption and property value loss from Hurricane Harvey

LA PORTE INDEPENDENT SCHOOL DISTRICT
Capital Project Fund (649) 2014 Bond
2019-2020

	Original Project Budget	Amended Budget	Increase (Decrease)	New Amended Budget
REVENUES:				
Earnings from Investments	30,000	1,599,327		1,599,327
Total Revenues	30,000	1,599,327	-	1,599,327
EXPENDITURES:				
Lomax Elementary School	23,950,000	24,036,763		24,036,763
Baker 6th Grade School	26,987,500	29,534,157	(10,000)	29,524,157
La Porte JH and La Porte Elementary	24,250,000	19,023,233	10,000	19,033,233
Lomax JH and College Park Elementary	15,800,000	13,875,595		13,875,595
La Porte High School	95,757,953	105,373,658		105,373,658
Bayshore Elementary, Heritage Elementary, Reid Elementary, Rizzuto Elementary, DeWalt	10,137,500	6,555,921		6,555,921
Safety and Security Upgrades Districtwide	-	5,000,000		5,000,000
Technology Department	23,174,000	23,174,000		23,174,000
Maintenance	24,826,000	24,826,000		24,826,000
Fine Arts	4,000,000	4,000,000		4,000,000
Transportation	5,000,000	5,000,000		5,000,000
Contingency	6,147,047	1,200,000		1,200,000
Total Expenditures	260,030,000	261,599,327	-	261,599,327
OTHER FINANCING SOURCES (USES):				
Other Sources (Uses)				
Bond Proceeds (net)	260,000,000	260,000,000	-	260,000,000
Net Change in Fund Balances	-	-	-	-
Fund Balance-(Beginning)		-		-
Fund Balance	-	-	-	-

James H. Baker 6th Grade Campus projects have been completed, budget amendment is for gymnasium floor renovations at La Porte Elementary.

La Porte Independent School District

1002 San Jacinto St.
La Porte, Texas 77571

2019-2020 ADOPTED BUDGET



Effective
July 1, 2019 - June 30, 2020

Every Student's Success is our # 1 Priority



La Porte Independent School District

Adopted Budget 2019-2020

Effective: July 1, 2019 to June 30, 2020

Issued by Finance Office

Rhonda Cumbie
Chief Financial Officer

Sheila Cantu
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 2019-2020 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	9 Year	2022	Customer Service Supervisor
Mr. David Janda Vice President	7 Years	2021	Teacher
Ms. Lois Rogerson Secretary	6 Years	2020	Retired Teacher
Ms. Kathy Green Trustee	15 Years	2020	Training Coordinator
Mr. Dennis Slate Trustee	2 Years	2020	Retired
Mr. Lee Wallace Trustee	9 Years	2021	HSSE Tech
Ms. Charlcya Wheeler Trustee	15 Years	2022	Retired

ADMINISTRATIVE OFFICIALS

Official	Length of Service	Position
Mr. Lloyd W. Graham	11 Years	Superintendent of Schools
Ms. Rhonda Cumbie	11 Years	Chief Financial Officer
Dr. Linda Wadleigh	19 Years	Deputy Superintendent
Mr. Mike Clausen	50 Years	Deputy Superintendent
Ms. Danette Tilley	15 Years	Executive Director, Secondary Education
Ms. Jewel Whitfield	19 Years	Executive Director, Elementary Education
Ms. Cynthia Anderson	15 Years	Executive Director, Special Programs
Dr. Vonn Murray	13 Years	Executive Director, State/Federal Programs & Assessment
Ms. Angela Garza-Viator	21 Years	Executive Director, Human Resources

La Porte Independent School District

Executive Summary

2019-2020

The 2019-2020 adopted budget includes the following assumptions:

Tax rate as recommended	Maintenance & Operations	\$	0.970
	Debt Service		0.266
	Total Rate	\$	<u>1.236</u>

Assumes 100% collection to include delinquency and penalty and interest

HCAD's Estimated Taxable Value for 2019:	\$ 10,753,997,034
Chambers County Estimated Taxable Value for 2019:	659,130
Total Estimated Taxable Value for Debt Service	<u>10,754,656,164</u>
Chapter 313 Abatement	1,070,225,210
Adjusted Taxable Value for Maintenance & Operations	<u>\$ 9,684,430,954</u>

Recapture for 2020 budget uses 2019 local property tax roll value.

Projected enrollment	7,333
Projected Average Daily Attendance	6,812
Projected Weighted Average Daily Attendance	8,970

Personnel / Payroll

TRS Changes

TRS Active Care rates increased, TRS hasn't released contribution rates yet.

Proposed Budget Staffing

This budget includes a 4% general pay increase for Teachers, Librarians, Counselors and Nurses with 6 or more years experience and a 3% general pay increase for all others.

Staffing Decrease: Diagnostician, 11 Teachers, 2 secretaries, dispatcher

Recapture cost Local Revenue is reflected net of \$33,711,076 for estimated recapture costs (Option 3) for the 2019-20 school year.

Financial Information

www.lpsd.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 2019-2020

January 2019						
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		

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.

February 2019						
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 2019						
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 2019						
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 2019						
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 2019						
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 2019	1/8/2019	School Board/Administration	Development of Planning Assumptions Preliminary Budget Planning 2019-2020
February 2019	2/1/2019	Cabinet, Principals, Directors	Student Enrollment Projections
	2/15/2019	Cabinet, Principals, Directors	Staffing/Positions Guidelines
	TBD	Budget Managers	Mandatory Budget Training
	TBD	Budget Managers	Mandatory Budget Training
March 2019	3/8/2019	Budget Managers	Campus/Departmental Budgets data entry must be done
	3/18/2019	Budget Managers	Campus/Department signed Budget due to Business Office
	3/19/2019	Cabinet	Budget Review, Enrollment Trends, Historical Financial Data
	3/26/2019	Cabinet	Revenue, Expenditure, and Fund Balance Projections
April 2019	4/23/2019	School Board/Administration	Board Workshop-Discussion and Review of Budget Assumptions
	4/25/2019	Chief Appraiser	Chief Appraiser certifies estimates of taxable values
May 2019	5/21/2019	School Board/Administration	Board Meeting-Discussion and Review of budget Assumptions
	5/23/2019	Chief Financial Officer	Notice of Budget Adoption published in Bay Area Observer (publish 5/30/19)
June 2019	6/18/2019	School Board/Administration	Board Workshop-Public Hearing on Proposed Budget, Budget Adoption,

Note: Calendars are highlighted for board meeting/workshops.

**La Porte Independent School District
Board Goals and District Performance Objectives from 2018-2019 DIP
Budget 2019-2020**

Board Goal #1

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

1. Increase the performance of all student groups in all subjects on 2019 STAAR by 10 percentage points at Approaches Grade Level with emphasis on English Learners (EL) and Special Education students (SpEd).
2. Increase English Language Arts READING scores on 2019 STAAR by 10 percentage points at Approaches Grade Level with an emphasis on grades 6 and 7.
3. Increase 7th GRADE MATHEMATICS score on 2019 STAAR from 57% to 70% Approaches Grade Level for the All Student Group and from 37% to 47% for SpEd student group.
4. Increase WRITING scores on 2019 STAAR from 71% to 81% Approaches Grade Level for the All student group and from 36% to 46% for SpEd student group.
5. Increase the performance and participation of all students and student groups from 50% to 80% for College, Career and Military Ready (CCMR) specifically, SAT/ACT participation and Four-Year Longitudinal Graduation Plan Rate.
6. Increase positive participation in the district wide performing and visual arts programs.

Board Goal # 2

Provide a safe, secure and disciplined learning environment.

1. Revise and strengthen the district's crisis management plan.
2. Construction completed by June 2019.
3. Support safe and healthy student activities to improve school conditions for student learning.

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. Establish a baseline for the purpose of measuring parent and community involvement.
2. Increase parent/community communication to promote awareness of and involvement in our schools.

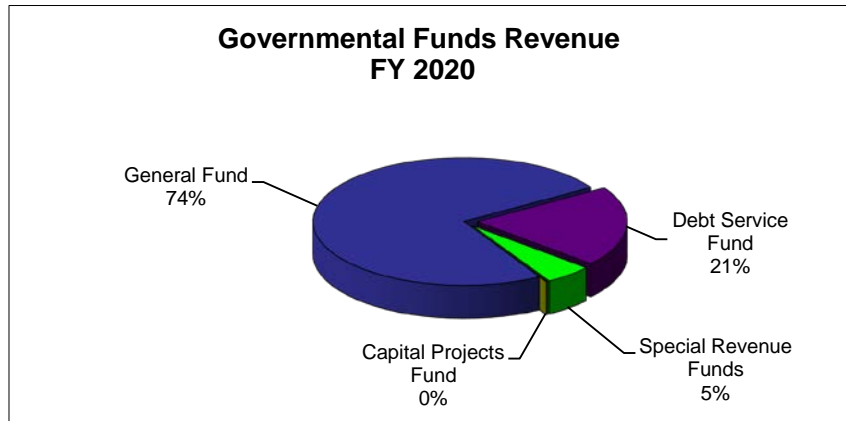
Board Goal # 5

Ensure and demonstrate efficient and effective use of district resources.

1. Install and implement Cisco Emergency Responder
2. Upgrade the fixed assets from our current spreadsheet system to an automated system in efinance and work with departments and campuses on an inventory system for non-capitalized assets.

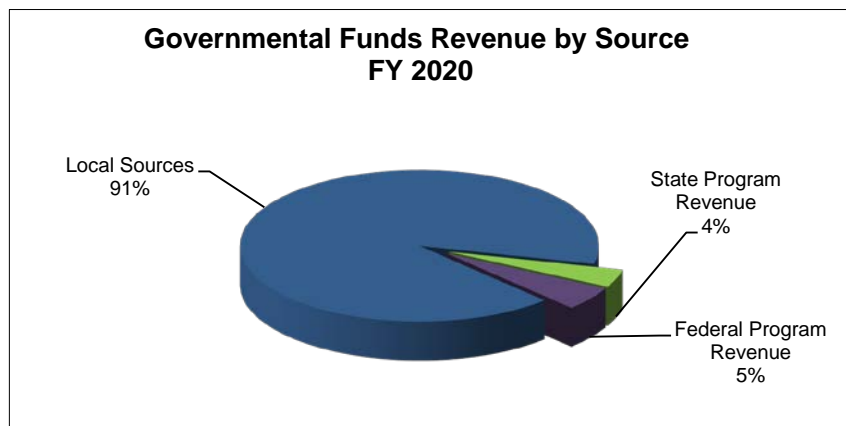
**La Porte Independent School District
Governmental Funds Revenue
2019-2020**

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.



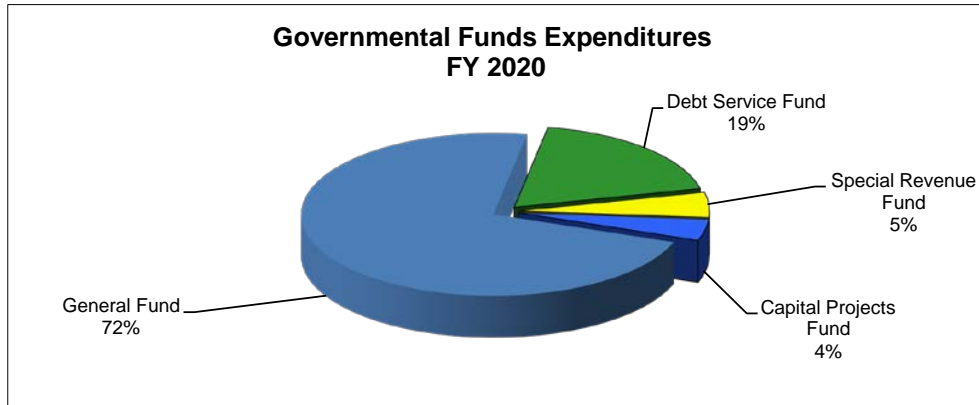
Total Governmental Funds Revenue - Budget FY 2020

Description	Total Revenue	Local Sources	State Program Revenue	Federal Program Revenue
General Fund	\$ 105,553,922	\$ 98,654,772	\$ 5,439,150	\$ 1,460,000
Debt Service Fund	28,931,574	28,931,574		
Special Revenue Funds	7,265,219	1,473,000	24,000	5,768,219
Capital Projects Fund	200,000	200,000		
Total Revenue	<u>\$ 141,950,715</u>	<u>\$ 129,259,346</u>	<u>\$ 5,463,150</u>	<u>\$ 7,228,219</u>



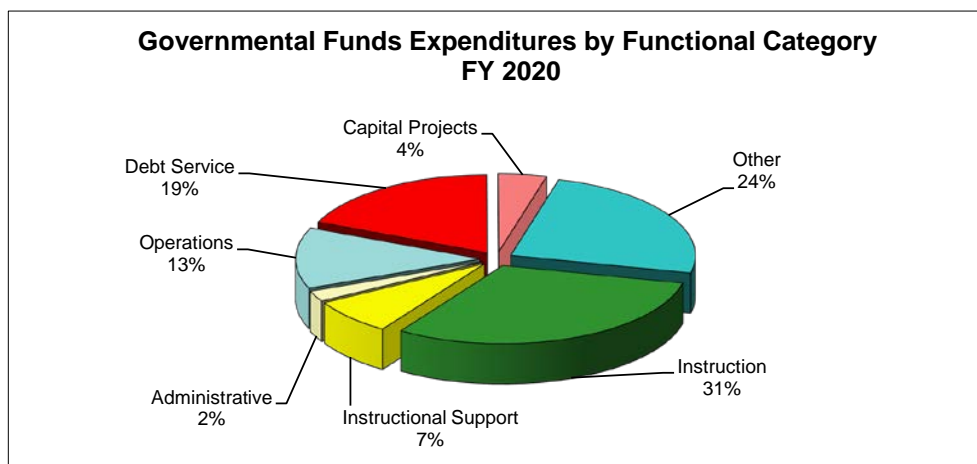
**La Porte Independent School District
Governmental Funds Expenditures
2019-2020**

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.



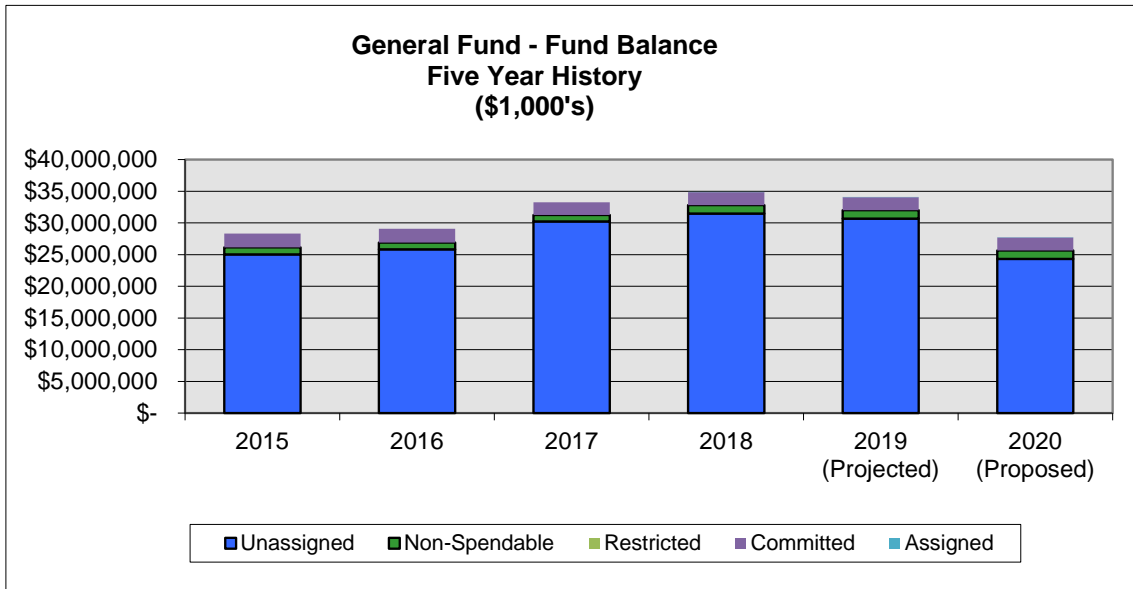
Total Governmental Funds Expenditures - Budget FY 2020

Description	Total Expenditures	General Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds
Instruction	\$ 47,513,829	\$ 44,796,724	\$ -	\$ 2,717,105	\$ -
Instructional Support	11,435,181	11,039,962		395,219	
Administrative	3,405,239	3,405,239			
Operations	19,469,267	14,830,240		4,639,027	
Debt Service	28,592,399	-	28,592,399		
Capital Projects	6,607,404	-	-	-	6,607,404
Other	37,789,886	37,789,886		-	
	\$ 154,813,205	\$ 111,862,051	\$ 28,592,399	\$ 7,751,351	\$ 6,607,404



La Porte Independent School District
General Fund - Projected Fund Balance
2019-2020

The District has an undesignated fund balance projection of \$30.7 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	2019/2020 Projected Enrollment	2018/2019 As of 5/3/2019	2017/2018 Actual Enrollment	2016/2017 Actual Enrollment	2015/2016 Actual Enrollment	2014/2015 Actual Enrollment	2013/2014 Actual Enrollment	2012/2013 Actual Enrollment	2011/2012 Actual Enrollment	2010/2011 Actual Enrollment	2009/2010 Actual Enrollment
La Porte HS	2054	2048	2162	2176	2266	2119	2190	2168	2109	2,183	2,192
DeWalt HS	117	114	67	57	48	59	63	56	70	67	77
La Porte JH	504	503	565	595	550	553	555	536	560	553	535
Lomax JH	606	609	614	597	612	626	608	611	635	581	578
Baker 6th Grade	588	589	545	580	580	567	532	625	550	608	579
Secondary Total	3869	3863	3953	4005	4056	3924	3948	3996	3924	3,992	3,961
Bayshore	555	538	583	557	533	510	530	577	543	532	340
College Park	452	459	437	470	478	507	461	462	479	474	493
Heritage	476	479	516	550	553	558	599	610	633	647	698
La Porte	516	519	555	554	540	479	488	502	530	522	588
Lomax	455	461	484	511	532	540	517	519	540	534	591
Reid	431	432	460	471	462	505	483	484	497	515	537
Rizzuto	579	589	587	585	584	609	586	579	593	585	610
Elementary Total	3464	3477	3622	3698	3682	3708	3664	3733	3815	3,809	3,857
District Total	7333	7340	7575	7703	7738	7,632	7,612	7,729	7,739	7,801	7,818
Student Increase Over Prior Year	(7)	(235)	(128)	(35)	106	20	(117)	(10)	(62)	(17)	(76)

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Summary of 2019-2020 Adopted Budget

	2018-2019 Total for Major Fund Groups	General Fund	Debt Service Fund	Food Service Fund	2019-2020 Total for Major Fund Groups	2018-2019 Projection Per Student	2019-2020 Projection Per Student
Local Revenue	\$ 133,904,393	\$ 98,654,772	\$ 28,931,574	\$ 1,473,000	\$ 129,059,346	\$ 17,677	\$ 17,583
State Revenue	8,479,890	5,439,150		24,000	5,463,150	1,119	744
Federal Revenue	3,971,443	1,460,000		2,655,895	4,115,895	524	561
TOTAL REVENUES	146,355,726	105,553,922	28,931,574	4,152,895	138,638,391	19,321	18,888
Instruction:							
11 Instruction	41,457,711	43,641,894	-	-	43,641,894	5,473	5,946
12 Instrctn'l Resources & Media	346,190	354,504			354,504	46	48
13 Staff Development	690,298	740,926			740,926	91	101
95 Juvenile Justice Alt Ed	59,400	59,400			59,400	8	8
Total - Instruction	42,553,599	44,796,724	-	-	44,796,724	5,618	6,103
Instructional Support:							
21 Instructional Administration	841,434	908,977	-	-	908,977	111	124
23 Campus Administration	4,471,928	4,626,758			4,626,758	590	630
31 Guidance & Counseling	2,386,896	2,397,030			2,397,030	315	327
32 Social Work Services	265,899	279,434			279,434	35	38
33 Health Services	922,211	965,956			965,956	122	132
36 Cocurricular Activities	1,684,807	1,861,807			1,861,807	222	254
Total - Instructional Support	10,242,462	11,039,962	-	-	10,622,527	1,330	1,379
Administrative:							
41 General Administration	3,175,163	3,405,239	-	-	3,405,239	419	464
Total - Administration	3,175,163	3,405,239	-	-	3,405,239	419	464
Operations:							
34 Student Transportation	2,948,987	3,005,408	-	-	3,005,408	389	409
35 Food Service	4,313,118	-		4,582,747	4,582,747	569	624
51 Plant Maintenance & Operations	8,735,733	8,546,398		56,280	8,602,678	1,153	1,172
52 Security Services	1,655,069	1,640,633			1,640,633	218	224
53 Data Processing	1,560,284	1,637,801			1,637,801	206	223
Total - Operations	19,213,191	14,830,240	-	4,639,027	19,469,267	2,536	2,652
Debt Service:							
71 Debt Services	29,335,199	-	28,592,399	-	28,592,399	3,873	3,895
Total - Debt Service	29,335,199	-	28,592,399	-	28,592,399	3,873	3,895
Other							
61 Community Services	24,060	31,225	-	-	31,225	3	4
91 Contracted Instructional Services	47,000,000	33,711,076			33,711,076	6,205	4,593
92 Shared Service Arrangements	155,998	183,464			183,464	21	25
93 Payments to Tax Increment Fund	2,779,617	2,800,000			2,800,000	367	381
99 Tax Appraisal & Collection	1,037,446	1,064,121			1,064,121	137	145
Total - Other	50,997,121	37,789,886	-	-	37,789,886	6,732	5,148
TOTAL EXPENDITURES, OTHER RESOURCES/USES OF FUNDS	141,825,890	111,862,051	30,104,292	4,470,495	140,326,252	18,412	18,222
Impact on Fund Balance	2,806,189	(6,308,129)	3,907,651	(263,582)	554,882		
Fund Balance - Beginning	54,277,293	34,064,434	10,762,875	524,997	45,352,306		
Fund Balance - Ending	\$ 47,944,781	\$ 27,756,305	\$ 18,634,540	\$ 1,090,208	\$ 48,505,962		
Estimated Students in Enrollment						7,575	7,340

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
2019-2020 Adopted Budget

GENERAL FUND - SUMMARY

		2017-2018 Actual	2018-2019 Amended Budget	2018-2019 Estimated Actual	2019-2020 Adopted Budget	Delta to 2018-2019 Est Actual
Codes Revenues:						
5700	Local Revenue	\$ 98,129,830	\$ 111,038,642	\$ 111,038,642	\$ 98,654,772	\$ (12,383,870)
5800	State Revenue	7,034,704	8,185,806	8,185,806	5,439,150	(2,746,656)
5900	Federal Revenue	1,431,727	1,513,423	1,513,423	1,460,000	(53,423)
	Total Revenues	106,596,261	120,737,871	120,737,871	105,553,922	(15,183,949)
Expenditures:						
	Operating					
11	Instruction	40,760,467	41,661,735	41,457,711	43,641,894	2,184,183
12	Instructn'l Resources & Media	442,718	402,348	346,190	354,504	8,314
13	Staff Development	666,490	738,368	690,298	740,926	50,628
21	Instructional Administration	865,459	866,492	841,434	908,977	67,543
23	Campus Administration	4,433,985	4,501,293	4,471,928	4,626,758	154,830
31	Guidance & Counseling	2,840,485	2,699,408	2,386,896	2,397,030	10,134
32	Social Work Services	248,452	303,966	265,899	279,434	13,535
33	Health Services	888,209	932,853	922,211	965,956	43,745
34	Student Transportation	2,792,377	3,096,493	2,948,987	3,005,408	56,421
36	Cocurricular Activities	1,737,084	1,743,070	1,684,807	1,861,807	177,000
41	General Administration	3,227,129	3,240,946	3,175,163	3,405,239	230,076
51	Plant Maint & Operations	7,601,475	8,839,436	8,685,360	8,546,398	(138,962)
52	Security Services	1,423,170	1,991,560	1,655,069	1,640,633	(14,436)
53	Data Processing	1,508,071	1,586,414	1,560,284	1,637,801	77,517
61	Community Services	9,897	38,300	24,060	31,225	7,165
	Intergovernmental					
91	Contracted Instructional Services					
	Between Public Schools	33,224,648	47,000,000	47,000,000	33,711,076	(13,288,924)
93	Shared Service Agreement	111,516	155,998	155,998	183,464	27,466
95	Juvenile Justice Alt Ed	19,800	59,400	59,400	59,400	-
97	Payments to Tax Increment Fund	1,141,045	2,779,617	2,779,617	2,800,000	20,383
99	Tax Appraisal & Collection	993,774	1,037,446	1,037,446	1,064,121	26,675
	Total Expenditures	104,936,251	123,675,143	122,148,758	111,862,051	(10,286,707)
	Other Financing Sources (Uses)					
7915	Transfers in	8,313	-	566,735	-	(566,735)
8911	Transfers out	(204)	-	-	-	-
7080	Total Other Financing Sources (Uses)	8,109	-	566,735	-	(566,735)
1200	Impact on Fund Balance	1,668,119	(2,937,272)	(844,152)	(6,308,129)	(5,463,977)
0100	Fund Balance - Beginning 199	33,240,467	34,908,586	34,908,586	34,064,434	(844,152)
3000	Fund Balance - Ending 6/30	\$ 34,908,586	\$ 31,971,314	\$ 34,064,434	\$ 27,756,305	\$ (6,308,129)

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

	2017-2018 Actual	2018-2019 Amended Budget	2018-2019 Estimated Actual	2019-2020 Adopted Budget	Delta to Est Actual
Tax Rate	\$1.04		\$1.17	\$1.04	(\$0.13)
Taxable Values	\$8,816,626,809	\$	9,001,699,417	\$ 9,684,430,953	\$682,731,536
LOCAL REVENUES:					
Property Taxes, Current Year	\$ 88,997,030	\$ 104,727,737	\$ 104,727,737	\$ 93,622,650	\$ (11,105,087)
Property Taxes, Previous Years	207,908	715,227	715,227	250,000	(465,227)
Less: Recapture Costs	(33,224,648)	(47,000,000)	(47,000,000)	(33,711,076)	13,288,924
Net Local M&O Revenue	55,980,290	58,442,964	58,442,964	60,161,574	1,718,610
Penalties, Interest & Other Taxes	714,070	662,403	662,403	500,000	(162,403)
Tuition & Fees	25,300	5,862	5,862	5,900	38
Investment Earnings	685,600	959,953	959,953	900,000	(59,953)
Miscellaneous Local Revenue	7,399,158	3,869,904	3,869,904	3,275,722	(594,182)
Athletic Revenues	100,764	97,556	97,556	100,500	2,944
Total Local Revenue	\$ 64,905,182	\$ 64,038,642	\$ 64,038,642	\$ 64,943,696	\$ 905,054
STATE REVENUES					
Available School Fund Entitlement	1,483,735	3,219,842	3,219,842	1,359,912	(1,859,930)
Foundation School Fund	2,112,682	1,245,325	1,245,325	650,321	(595,004)
Miscellaneous State Revenue	-	-	-	-	-
TRS On Behalf Payments	3,438,287	3,249,754	3,249,754	3,428,917	179,163
High School Allotment	-	470,885	470,885	-	-
State Revenue - Other than TEA	-	-	-	-	-
Total State Revenue	\$ 7,034,704	\$ 8,185,806	\$ 8,185,806	\$ 5,439,150	\$ (2,275,771)
FEDERAL REVENUES					
ROTC Reimbursement Revenues	60,836	58,000	58,000	60,000	2,000
SHARS Revenue	1,301,829	1,455,423	1,455,423	1,400,000	(55,423)
Other Federal Revenues	69,062	-	-	-	-
Total Federal Revenue	\$ 1,431,727	\$ 1,513,423	\$ 1,513,423	\$ 1,460,000	\$ (53,423)
TOTAL ALL REVENUES	\$ 73,371,613	\$ 73,737,871	\$ 73,737,871	\$ 71,842,846	\$ (1,424,140)

Certified Estimated Taxable Property Value			
	2017	2018	Estimated 2019
Major Property Category	Taxable Value	Taxable Value	Taxable Value
Residential & Rural Improved	\$ 1,470,953,925	\$ 1,530,703,466	\$ 1,693,213,192
Apartments	118,148,820	122,152,697	131,856,840
Commercial	1,634,301,830	1,732,186,723	1,986,069,890
Vacant Land	253,614,066	235,132,133	264,472,955
Industrial	4,569,503,641	4,563,837,456	4,748,100,913
Utility	147,540,531	148,612,413	166,636,944
Commercial Personal	644,720,541	654,234,037	671,589,016
Industrial Personal	1,054,323,201	993,014,307	1,085,977,680
All Other Property	5,874,532	5,583,155	6,079,603
Chambers County	659,130	659,130	659,130
Projected Taxable Value I&S	9,899,640,217	9,986,115,517	10,754,656,163
Chapter 313 Abatement	1,083,013,408	984,416,100	1,070,225,210
Projected Adjusted Taxable Value M&O	\$ 8,816,626,809	\$ 9,001,699,417	\$ 9,684,430,953

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2019-2020 Adopted Budget

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2017-2018 Actual	2018-2019 Amended Budget	Estimated Actual	2019-2020 Adopted Budget	Delta to 2018-2019 Est Actual
Revenues:					
5700 Local Revenue	\$ 98,129,830	\$ 111,038,642	\$ 111,038,642	\$ 98,654,772	\$ (12,383,870)
5800 State Revenue	7,034,704	8,185,806	8,185,806	5,439,150	(2,746,656)
5900 Federal Revenue	1,431,727	1,513,423	1,513,423	1,460,000	(53,423)
Total Revenues	106,596,261	120,737,871	120,737,871	105,553,922	(15,183,949)
Expenditures:					
Operating					
6100 Payroll Costs	39,218,100	40,107,955	39,907,349	41,901,480	1,994,131
6200 Professional/Contracted Serv	675,887	549,508	548,186	629,508	81,322
6300 Supplies & Materials	770,692	791,870	791,335	921,059	129,724
6400 Other Operating Costs	95,788	129,223	127,662	141,847	14,185
6600 Capital Projects		83,179	83,179	48,000	(35,179)
11 Instruction	40,760,467	41,661,735	41,457,711	43,641,894	2,184,183
6100 Payroll Costs	391,895	363,649	307,490	319,798	12,308
6200 Professional/Contracted Serv	-	-	-	-	-
6300 Supplies & Materials	50,823	38,699	38,700	34,706	(3,994)
6400 Other Operating Costs	-	-	-	-	-
12 Instrctn'l Resources & Media	442,718	402,348	346,190	354,504	8,314
6100 Payroll Costs	518,377	568,632	520,560	555,339	34,779
6200 Professional/Contracted Serv	38,600	31,937	31,938	27,732	(4,206)
6300 Supplies & Materials	14,686	32,504	32,505	36,028	3,523
6400 Other Operating Costs	94,827	105,295	105,295	121,827	16,532
13 Staff Development	666,490	738,368	690,298	740,926	50,628
6100 Payroll Costs	757,663	789,681	764,842	796,863	32,021
6200 Professional/Contracted Serv	34,701	24,633	24,464	37,570	13,106
6300 Supplies & Materials	35,066	14,062	14,062	30,340	16,278
6400 Other Operating Costs	38,029	38,116	38,066	44,204	6,138
21 Instructional Administration	865,459	866,492	841,434	908,977	67,543
6100 Payroll Costs	4,364,530	4,419,596	4,390,228	4,532,262	142,034
6200 Professional/Contracted Serv	154	6,605	6,605	200	(6,405)
6300 Supplies & Materials	17,871	15,973	15,976	23,254	7,278
6400 Other Operating Costs	51,430	59,119	59,119	71,042	11,923
23 Campus Administration	4,433,985	4,501,293	4,471,928	4,626,758	154,830
6100 Payroll Costs	2,678,450	2,487,363	2,174,852	2,262,616	87,764
6200 Professional/Contracted Serv	7,211	16,700	16,700	10,200	(6,500)
6300 Supplies & Materials	140,895	176,931	176,930	105,584	(71,346)
6400 Other Operating Costs	13,929	18,414	18,414	18,630	216
31 Guidance & Counseling	2,840,485	2,699,408	2,386,896	2,397,030	10,134

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2017-2018 Actual	2018-2019 Amended Budget	2018-2019 Estimated Actual	2019-2020 Adopted Budget	Delta to 2018-2019 Est Actual
6100 Payroll Costs	91,654	130,199	92,132	96,151	4,019
6200 Professional/Contracted Serv	151,814	168,192	168,192	177,093	8,901
6300 Supplies & Materials	3,911	3,075	3,075	4,190	1,115
6400 Other Operating Costs	1,073	2,500	2,500	2,000	(500)
32 Social Work Services	248,452	303,966	265,899	279,434	13,535
6100 Payroll Costs	874,403	916,125	905,529	937,795	32,266
6200 Professional/Contracted Serv	876	2,735	2,735	2,800	65
6300 Supplies & Materials	12,365	13,219	13,173	22,862	9,689
6400 Other Operating Costs	565	774	774	2,499	1,725
33 Health Services	888,209	932,853	922,211	965,956	43,745
6100 Payroll Costs	2,322,259	2,561,306	2,418,699	2,436,908	18,209
6200 Professional/Contracted Serv	50,136	102,750	102,750	63,000	(39,750)
6300 Supplies & Materials	470,514	477,542	472,643	547,500	74,857
6400 Other Operating Costs	(71,426)	(45,105)	(45,105)	(42,000)	3,105
6600 C/O Furn, Equip & Software	20,894	-	-	-	-
34 Student Transportation	2,792,377	3,096,493	2,948,987	3,005,408	56,421
6100 Payroll Costs	1,219,124	1,234,740	1,176,638	1,238,126	61,488
6200 Professional/Contracted Serv	143,337	127,015	126,863	158,958	32,095
6300 Supplies & Materials	171,722	151,838	151,829	212,049	60,220
6400 Other Operating Costs	197,651	229,477	229,477	252,674	23,197
6600 Capital Outlay	5,250	-	-	-	-
36 Cocurricular Activities	1,737,084	1,743,070	1,684,807	1,861,807	177,000
6100 Payroll Costs	2,334,497	2,399,409	2,333,625	2,382,321	48,696
6200 Professional/Contracted Serv	639,512	525,884	525,884	595,815	69,931
6300 Supplies & Materials	31,515	52,685	52,685	101,513	48,828
6400 Other Operating Costs	221,605	262,968	262,969	325,590	62,621
41 General Administration	3,227,129	3,240,946	3,175,163	3,405,239	230,076
6100 Payroll Costs	3,179,299	3,335,016	3,184,600	3,190,231	5,631
6200 Professional/Contracted Serv	2,399,705	3,167,700	3,167,698	2,894,930	(272,768)
6300 Supplies & Materials	367,990	386,656	382,998	439,518	56,520
6400 Other Operating Costs	1,629,133	1,938,525	1,938,525	2,021,719	83,194
6600 Capital Outlay	25,348	11,539	11,539	-	(11,539)
51 Plant Maint & Operations	7,601,475	8,839,436	8,685,360	8,546,398	(138,962)
6100 Payroll Costs	875,235	1,371,002	1,034,511	990,129	(44,382)
6200 Professional/Contracted Serv	540,135	619,558	619,558	643,804	24,246
6300 Supplies & Materials	6,800	-	-	5,700	5,700
6400 Other Operating Costs	1,000	1,000	1,000	1,000	-
52 Security Services	1,423,170	1,991,560	1,655,069	1,640,633	(14,436)
6100 Payroll Costs	1,475,056	1,549,628	1,523,497	1,583,951	60,454
6200 Professional/Contracted Serv	5,663	5,680	5,680	7,500	1,820
6300 Supplies & Materials	13,508	11,443	11,444	24,548	13,104
6400 Other Operating Costs	13,844	19,663	19,663	21,802	2,139
53 Data Processing	1,508,071	1,586,414	1,560,284	1,637,801	77,517

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2017-2018 Actual	2018-2019 Amended Budget	Estimated Actual	2019-2020 Adopted Budget	Delta to 2018-2019 Est Actual
6100 Payroll Costs	-	-	-	-	-
6200 Professional/Contracted Serv	7,140	29,240	15,000	20,000	5,000
6300 Supplies & Materials	-	855	855	1,475	620
6400 Other Operating Costs	2,757	8,205	8,205	9,750	1,545
61 Community Services	9,897	38,300	24,060	31,225	7,165
6100 Payroll Costs	60,300,542	62,234,301	60,734,552	63,223,970	2,489,418
6200 Professional/Contracted Serv	4,694,871	5,378,137	5,362,253	5,269,110	(93,143)
6300 Supplies & Materials	2,108,358	2,167,352	2,158,210	2,510,326	352,116
6400 Other Operating Costs	2,290,205	2,768,174	2,766,564	2,992,584	226,020
6600 C/O Furn, Equip & Software	51,492	94,718	94,718	48,000	(11,539)
Total Operating Expenditures	69,445,468	72,642,682	71,116,297	74,043,990	2,962,872
Intergovernmental					
91 Recapture Costs	33,224,648	47,000,000	47,000,000	33,711,076	(13,288,924)
93 Shared Service Agreement	111,516	155,998	155,998	183,464	27,466
95 Juvenile Justice Alt Ed	19,800	59,400	59,400	59,400	-
97 Payments to Tax Increment Fund	1,141,045	2,779,617	2,779,617	2,800,000	20,383
99 Tax Appraisal & Collection	993,774	1,037,446	1,037,446	1,064,121	26,675
Total Expenditures	104,936,251	123,675,143	122,148,758	111,862,051	(10,251,528)
Other Financing Sources (Uses):					
7990 Other Sources	8,313	-	566,735	-	(566,735)
8990 Other Uses	(204)	-	-	-	-
Total Other Sources & Uses	8,109	-	566,735	-	(566,735)
Impact on Fund Balance	1,668,119	(2,937,272)	(844,152)	(6,308,129)	(5,499,156)
Fund Balance - Beginning 199	33,240,467	34,908,586	34,908,586	34,064,434	(844,152)
Fund Balance - Ending	\$ 34,908,586	\$ 31,971,314	\$ 34,064,434	\$ 27,756,305	\$ (6,343,308)

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
2019-2020 Adopted Budget

DEBT SERVICE FUND

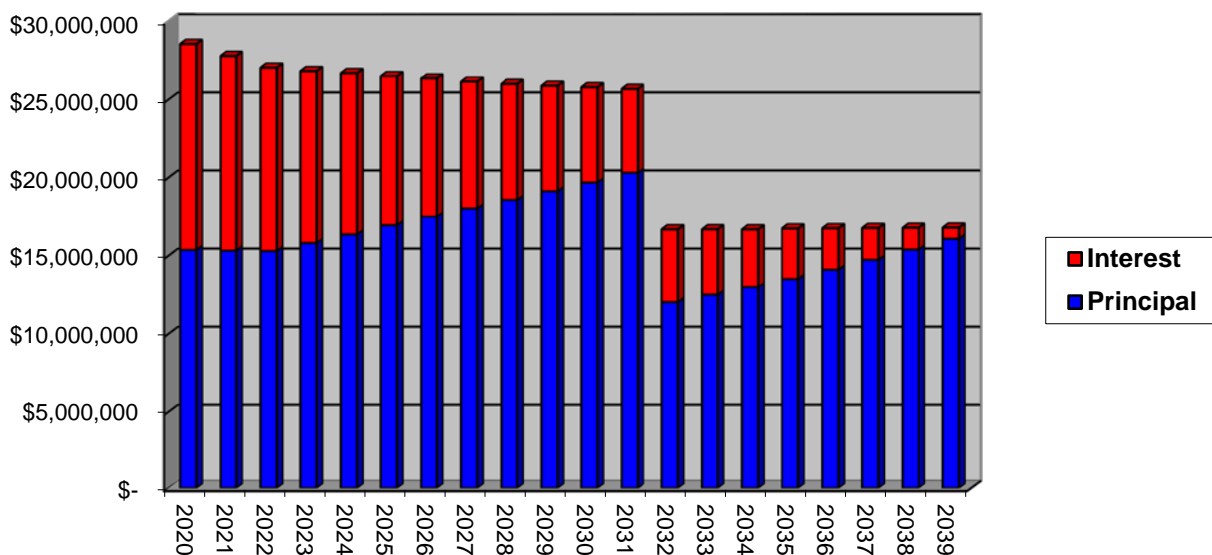
	2017-2018 Actual	2018-2019 Amended Budget	2018-2019 Estimated Actual	2019-2020 Adopted Budget	Delta to 2018-2019 Est Actual
I & S Tax Rate:	\$0.3400	\$0.2100		\$0.2657	\$0.0557
Taxable Values	\$ 9,899,640,217		9,986,115,517	10,754,656,163	\$ 768,540,646
REVENUES:					
Property Taxes, Current Year	\$ 32,709,430	\$ 20,380,000	\$ 20,911,934	\$ 28,581,574	\$ 7,669,640
Property Taxes, Prior Year	75,458	-	269,081		
Delinquent Tax Collections	170,591	200,000	117,264	150,000	32,736
Investment Earnings	207,913	75,000	281,938	200,000	
State Revenues	290,309	-	272,828	-	(272,828)
Total Revenues	33,453,701	20,655,000	21,853,045	28,931,574	7,429,548
EXPENDITURES:					
Bond Principal Payment	15,530,000	15,465,000	15,465,000	15,385,000	(80,000)
Bond Interest Payment	14,554,292	13,862,200	13,862,199	13,187,399	(674,800)
Bond Fees	8,000	20,000	8,000	20,000	12,000
Total Expenditures	30,092,292	29,347,200	29,335,199	28,592,399	(742,800)
OTHER SOURCES & USES:					
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Total Other Sources & Uses	-	-	-	-	-
Impact on Fund Balance	3,361,410	(8,692,200)	(7,482,154)	339,175	7,821,329
Fund Balance - Beginning	14,883,619	18,245,029	18,245,029	10,762,875	(7,482,154)
Fund Balance - Ending	\$ 18,245,029	\$ 9,552,829	\$ 10,762,875	\$ 11,102,050	339,175

Bonded Indebtedness	Total Debt Outstanding	Principal Due 2019-2020	Interest Due 2019-2020	Interest Due 2020-2021
Unlimited Tax Schoolhouse Bonds, Series 2010REF	705,000	355,000	28,200	14,000
Unlimited Tax Schoolhouse Bonds, Series 2010A	2,295,000	2,295,000	91,800	-
Unlimited Tax Schoolhouse Bonds, Series 2010B (BABS)	18,880,000	-	786,217	786,217
Unlimited Tax Refunding Bonds Series 2012	38,230,000	2,205,000	1,638,600	1,528,350
Unlimited Tax School Building Bonds Series 2014	82,880,000	1,855,000	3,801,250	3,727,050
Unlimited Tax Refunding Bonds Series 2014	2,670,000	170,000	86,450	81,350
Unlimited Tax Refunding Bonds Series 2015	61,720,000	3,890,000	2,584,813	2,390,313
Unlimited Tax School Building Bonds, Series 2015	56,640,000	2,685,000	2,157,144	2,022,894
Unlimited Tax Refunding Bonds Series 2016	20,185,000	1,300,000	813,925	748,925
Unlimited Tax School Building Bonds, Series 2016	35,780,000	630,000	1,199,000	1,167,500
Totals	\$ 319,985,000	\$ 15,385,000	\$ 13,187,399	\$ 12,466,599

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

FYE 6/30	Principal Amount	Interest	Total Outstanding Debt Requirements
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	\$ 319,985,000	\$ 133,404,603	453,389,603

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



Section III - Food Service Fund



FOOD SERVICE FUND (National School Breakfast and Lunch Program)

The food service fund is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). This fund is considered a Special Revenue Fund since it meets the following criteria:

- * User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for the meals.
- * The general fund subsidizes the food service fund for all unpaid student accounts as of year end.

This fund may have a fund balance not to exceed three months of operations, and fund balances are to be used exclusively for allowable child nutrition program purposes.



**La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2019-2020 Adopted Budget**

FOOD SERVICE FUND

	2017-2018	2018-2019	2019-2020	Delta to
	Actual	Amended	Estimated	2018-2019
		Budget	Actual	Est Actual
Revenues:				
5700 Local Revenues	\$ 1,114,618	\$ 1,525,000	\$ 1,285,534	\$ 1,473,000
5800 State Revenues	21,335	24,000	21,256	24,000
5900 Federal Revenues	2,604,661	2,587,456	2,458,020	2,655,895
Total Revenues	3,740,614	4,136,456	3,764,810	4,152,895
Expenditures:				
35 Food Service				
6100 - Payroll & Benefits	1,769,647	1,927,900	1,909,597	1,917,300
6200 - Contracted Services	47,164	61,910	51,823	51,600
6300 - Supplies & Materials	2,163,283	2,507,545	2,328,575	2,590,347
6400 - Travel & Other Misc	17,845	26,500	14,171	23,500
6600 - Capital Outlay	60,919	9,000	8,952	-
	4,058,858	4,532,855	4,313,118	4,582,747
51 6200 - Contracted Services	44,698	56,000	50,373	56,280
Total Expenditures	4,103,556	4,588,855	4,363,491	4,639,027
7990 Other Resources	-	-	-	-
8990 Other Uses	-	-	-	-
Total Resources & Uses	-	-	-	-
Impact on Fund Balance	(362,942)	(452,399)	(598,681)	(486,132)
Fund Balance - Beginning	1,486,620	1,123,678	1,123,678	524,997
Fund Balance - Ending	\$ 1,123,678	\$ 671,279	\$ 524,997	\$ 38,865
				\$ (486,132)

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)
2019-2020 Adopted Budget

Proj #	Account Description	Amended Budget	Prior Years Total	2019-2020 Estimated Budget	Remaining Budget
REVENUES:					
	Earnings from Investments	1,599,327	1,619,350	200,000	(220,023)
	Bond Proceeds (Net) & Other Revenue	260,000,000	230,000,000	-	30,000,000
00	TOTAL REVENUES	261,599,327	231,619,350	200,000	29,779,977
EXPENDITURES:					
9C	Lomax Elementary Rebuild	24,036,763	23,874,332	-	162,431
6D	Baker 6th Grade Rebuild	29,534,157	29,219,942	-	314,215
5L, 5M, 5N	La Porte High School Rebuild	105,373,658	104,588,345	664,142	121,171
6C, 9G	La Porte Junior High, La Porte Elementary	19,023,233	18,971,952	-	51,281
9O, 9E	Lomax Junior High, College Park Elementary	13,875,595	13,875,595	-	-
9P, 9N, 9B, 9D, 5W	Bayshore, Heritage, Reid, Rizzuto, DeWalt	6,555,921	3,171,682	-	3,384,239
Y	Technology	23,174,000	11,502,838	1,200,000	10,471,162
M	Maintenance	24,826,000	15,959,318	2,800,000	6,066,682
QA	Safety and Security Upgrades	5,000,000	773,853	1,576,670	2,649,477
T	Transportation	5,000,000	1,421,610	351,230	3,227,160
F	Fine Arts	4,000,000	838,387	15,362	3,146,251
	Contingency	1,200,000	757,635	-	442,365
	TOTAL EXPENDITURES	261,599,327	224,955,489	6,607,404	30,036,434
	Balance Forward			6,663,861	256,457
	UNSPENT PROJECT FUNDS	-	6,663,861	256,457	-

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
2019-2020 Adopted Budget

		211	224	225	289	244	255	263	289	410	Total
		ESEA Title I Part A	IDEA Part B Formula	IDEA Part B Preschool	Title IV Part A SSAEP	Voc Ed Basic Grant	Title II Part A	Title III, Language Enhancement	LEP Summer School	Textbook Fund	All
REVENUES:											
5700	Local Revenues	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	State Revenues									-	-
5900	Federal Revenues	907,342	1,293,114	30,939	66,427	65,543	179,855	65,104	4,000	500,000	3,112,324
	Total Revenues	907,342	1,293,114	30,939	66,427	65,543	179,855	65,104	4,000	500,000	3,112,324
EXPENDITURES:											
11	Instruction	907,342	927,672	29,939	66,427	60,543		65,104	4,000	500,000	2,561,027
12	Instrctn'l Resources/Media										-
13	Staff Development					5,000	151,078				156,078
21	Instructional Administration		12,000								12,000
23	Campus Administration						28,777				28,777
31	Guidance & Counseling		353,442								353,442
32	Social Work Services										-
33	Health Services			1,000							1,000
34	Student Transportation										-
35	Food Services										-
36	Cocurricular Activities										-
41	General Administration										-
51	Plant Maintenance										-
52	Security										-
53	Data Processing										-
61	Community Services										-
93	Shared Serv Arrangement										-
	Total Expenditures	\$ 907,342	\$ 1,293,114	\$ 30,939	\$ 66,427	\$ 65,543	\$ 179,855	\$ 65,104	\$ 4,000	\$ 500,000	\$ 3,112,324
LPISD Grant Status											
		Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	

Appendices



NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The LPISD will hold a public meeting at 7:00 PM, June 18, 2019 in La Porte ISD Administration Building Board Room, 1002 San Jacinto, La Porte Texas 77571. The purpose of this meeting is to discuss the school district's 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	\$0.26576/\$100 (proposed rate to pay bonded indebtedness)				
Approved by Local Voters					
<u>Comparison of Proposed Budget with Last Year's Budget</u>					
The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.					
Maintenance and operations	4.02 % increase				
Debt Service	-2.60 % decrease				
Total expenditures	1.40 % increase				
<u>Total Appraised Value and Total Taxable Value</u> (as calculated under Section 26.04, Tax Code)					
	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>			
Total appraised value** of all property	\$13,134,339,080	\$13,681,794,151			
Total appraised value** of new property***	\$276,497,303	\$784,117,638			
Total taxable value**** of all property	\$10,190,489,149	\$10,754,656,164			
Total taxable value**** of new property***	\$217,339,510	\$616,352,279			
**Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.					
*** "New property" is defined by Section 26.012(17), Tax Code.					
**** "Taxable value" is defined by Section 1.04(10), Tax Code.					
<u>Bonded Indebtedness</u>					
Total amount of outstanding and unpaid bonded indebtedness* \$572,720,058					
*Outstanding principal.					
<u>Comparison of Proposed Rates with Last Year's Rates</u>					
	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.17000	\$0.21000*	\$1.38000	\$11,317	\$593
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.10663	\$0.26576*	\$1.37239	\$12,179	\$282
Proposed Rate	\$1.04000	\$0.26576*	\$1.30576	\$12,617	\$277
*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.					
The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.					
<u>Comparison of Proposed Levy with Last Year's Levy on Average Residence</u>					
	<u>Last Year</u>	<u>This Year</u>			
Average Market Value of Residences	\$171,938	\$189,624			
Average Taxable Value of Residences	\$110,133	\$122,386			
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.38000	\$1.30576			
Taxes Due on Average Residence	\$1,519.84	\$1,598.07			
Increase (Decrease) in Taxes		\$78.23			
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 \$1.30581. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.30581.					
<u>Fund Balances</u>					
The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.					
Maintenance and Operations Fund Balance(s)	\$28,557,660				
Interest & Sinking Fund Balance(s)	\$10,665,549				



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

Goose Creek CISD Tax Office
Assessor Collector
La Porte ISD
4544 I-10 East Freeway
Baytown, TX 77521-8881

April 30, 2019

Re: 2019 Certified Estimates

Board of Directors

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

Chief Appraiser

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

Dear Sirs:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2019. While this estimate is based on information currently available to us, some of the data needed for accuracy is not yet available. For example, in the area of business and industrial personal property, the extended date for property owners to file their annual renditions is May 1, and some will delay their filing until the good cause deadline of May 16.

While we have taken our best estimate of potential hearing loss into account, protests for 2019 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 2019 taxable value for the taxing unit identified above is:

\$10,753,997,034

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

Roland Altinger
Chief Appraiser



APPRAISAL DISTRICT FOR CHAMBERS COUNTY

2019 PRELIMINARY VALUE

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

PRELIMINARY APPRAISED VALUE FOR

LAPORTE ISD

2019 PRELIMINARY VALUE

659,130

I, MITCH McCULLOUGH, CHIEF APPRAISER FOR THE CHAMBERS COUNTY
APPRAISAL DISTRICT, HEREBY CERTIFY THAT THE ABOVE IS THE 2019
PRELIMINARY VALUE AS OF APRIL 25, 2019.

April 25, 2019
Date


MITCH McCULLOUGH, CHIEF APPRAISER
CHAMBERS COUNTY APPRAISAL DISTRICT

RECEIVED BY : _____

DATE: _____

District Totals: 101916 La Porte ISD										
Minimum Days Taught: 159 Reporting Period: 4,1,2,3,5,6										
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	3872.00	368.50	3503.50	0.00	3503.50	0.00	0.00	0.00	0.00	90.48%
PK	17321.50	1240.50	16081.00	0.00	16081.00	3290.00	0.00	178.50	0.00	92.84%
KG	78078.00	4043.00	74035.00	0.00	74035.00	6601.00	0.00	525.00	8.00	94.82%
01	88468.00	3953.00	84515.00	0.00	84515.00	10657.00	0.00	328.00	28.00	95.53%
02	86693.00	3770.00	82923.00	0.00	82923.00	9313.00	0.00	563.00	49.00	95.65%
03	93599.00	3790.00	89809.00	0.00	89809.00	11992.00	0.00	1257.00	49.00	95.95%
04	96130.00	4006.00	92124.00	0.00	92124.00	12806.00	0.00	1108.00	61.00	95.83%
05	98718.00	3892.00	94826.00	0.00	94826.00	12361.00	0.00	1638.00	67.00	96.06%
06	99539.00	4249.00	95290.00	0.00	95290.00	7043.00	0.00	4112.00	76.00	95.73%
07	91762.00	4434.00	87328.00	0.00	87328.00	9884.00	0.00	4617.00	69.00	95.17%
08	96038.00	5960.00	90078.00	0.00	90078.00	6503.00	0.00	5333.00	46.00	93.79%
09	100710.00	7300.00	93410.00	229.00	93181.00	6158.00	10.00	7149.00	84.00	92.75%
10	97145.00	7209.00	89936.00	148.00	89788.00	5363.00	75.00	5411.00	71.00	92.58%
11	82984.00	6599.00	76385.00	0.00	76385.00	1836.00	190.00	4620.00	66.00	92.05%
12	88511.00	9082.00	79429.00	0.00	79429.00	1478.00	187.00	5022.00	57.00	89.74%
Totals	1219568.50	69896.00	1149672.50	377.00	1149295.50	105285.00	462.00	41861.50	731.00	94.27%

Vocational Code	Eligible Days	Contact Hour Value	Total Eligible Contact Hours	FTE
0	0.00	0	0.00	0.00
1	167899.00	1	167899.00	165.58
2	65108.00	2	130216.00	128.45
3	20167.00	3	60501.00	59.63
4	2968.00	4	11872.00	11.69
5	108.00	5	540.00	0.54
6	52.00	6	312.00	0.30
Total:	256302.00		371340.00	366.19

Instructional Setting	Eligible Days	Contact Hours	Excess Hours	FTE
00 No Instructional Setting	32092.00	8023.000	0.000	7.91
01 Homebound	25.00	25.000	0.000	0.03
08 Vocational Adjustment Class/Program	1012.00	5566.000	0.000	5.48
41 Resource Room/Services - Less Than 21%	33992.00	97183.128	0.000	95.68
42 Resource Room/Serv - At Least 21% And Less Than 50%	7917.00	22634.703	0.000	22.35
43 Self-Cont., Mild/Mod/Sev, Reg Camp - >= 50% & <= 60%	2548.00	7284.732	0.000	7.16
44 Self-Cont., Mild/Mod/Sev, Reg Campus - More Than 60%	15154.50	43326.716	0.000	42.79
45 Full-Time Early Childhood Special Education Setting	1406.00	4019.754	0.000	3.94
81 Residential Care And Treatment Facility - Mainstream	164.00	495.000	407.000	0.49
85 Res Care-Self-Cont., M/M/S, Reg Camp - More Than 60%	12.00	66.000	0.000	0.06
97 Off Home Campus - Community Class	781.00	3319.250	0.000	3.35
Totals:	95103.50	191943.283	407.000	189.24

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

BII/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)
622.67	247.4	2.72	0.8	366.18	189.24	555.43	6243.98	6799.4

District Name:	LA PORTE ISD	< Will load after Co-Dist # is entered below	Release 2
County-District No.:	101-916	< ENTER # WITH DASH (i.e., 001-902)	6/3/19
Run Date:	6/27/2019		
Date Prepared:	6/5/2019	< Optional	

Template for Estimating Total State Aid - Property of BOK Financial Securities, Inc.				
by Omar Garcia, BOK Financial Securities, Inc.				
<p>This template is designed to calculate revenue based on the school finance provisions enacted by the 86th Session 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.</p> <p>MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.</p>				
	17-18 ADA is the only input needed to make 18-19 work	only data cells highlighted in light yellow require data entry, if applicable	only data cells highlighted in light yellow require data entry, if applicable	only data cells highlighted in green require data entry, if applicable
Funding Elements	2017-18 Data Entry	2018-19 Data Entry	2019-20 Data Entry	HB 3 2019-20 Data Entry
Students				
Refined ADA (PreK - 12)	7,003.250	6,799.560	6,799.560	
Is district a fast-growth district as determined by TEA?				N
Is district the only district in the county?				N
High School Refined ADA (Grades 9 thru 12 only)	1986.2	1,712.310	1,712.310	
Special Education Instructional Arrangement FTEs:				
Homebound (Code 01)	0.05	0.030	0.300	
Hospital Class (Code 02)	0	0.000	0.000	
Speech Therapy (Code 00)	9.76	7.910	7.910	
Resource Room (Code 41.42)	118.43	118.020	118.020	
S/C Mild/Mod/Severe (Code 43, 44, & 45)	59.38	53.900	53.900	
Off Home Campus (Codes 91-98)	4.64	3.350	3.350	
VAC (Code 08)	4.03	5.480	5.480	
State Schools (Code 30)	0	0.000	0.000	
Nonpublic Contracts	0	0.000	0.000	
Res Care & Treatment (Code 81-89)	1.64	0.550	0.550	
Mainstream ADA	272.21	247.440	247.440	
Career & Technology FTEs	383.35	366.180	366.180	366.180
Advanced Career & Technology FTEs	0	0.000	0.000	0.000
Compensatory Ed Enrollment	4542	4,079.330	4,079.330	4,079.330
Residential Placement Facility - Not Ed Disadvantaged Students				0.000
Residential Placement Facility - Ed Disadvantaged Students				0.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1				0.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2				0.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3				0.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4				0.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5				0.000
FTEs of Pregnant Students	0.71	0.800	0.800	
Bilingual ADA - LEP Students	602.91	621.690	621.690	621.690
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)				64.592
Bilingual ADA - Non-LEP Dual Language Students (2-way)				70.344
Dyslexia Enrollment				307.000
Early Education ADA				1,224.390
G & T Enrollment	755	731.000	731.000	
Public Ed Grant Student ADA		0.000	0.000	
New Instructional Facility Allotment (NIFA) ADA		0.000	0.000	
ADA of Students in Dropout Recovery School and Res Placement Facility				0.000
Staff				
# of Full-time Employees (excluding admin & teachers, etc)	438.42	438.420	438.420	
# of Part-time Employees (excluding administrators)	134.83	134.830	134.830	
Property Values - (Loaded thru 19-20)				
State Certified Property Value ("T2" value) @ \$25K Exemption	8388847824	8,945,716.625	9,391,395.309	10,077,592.824
State Certified Property Value ("T1" value) @ \$15K Exemption	8490438212	9,048,085.741	9,493,855.747	
State Certified Property Value ("T4" value) @ \$25K Exemption	8225016889	8,767,534.139	9,205,973.173	
State Certified Property Value ("T10" value) @ \$25K Exemption	9414446539	9,849,140.759	10,190,389.273	
State Certified Property Value ("T3" value) @ \$15K Exemption	8326607277	8,869,903.255	9,308,433.611	
State Certified Property Value ("T9" value) @ \$15K Exemption	9516036927	9,951,509.875	10,292,849.711	
Tax Rates and Collections				
M&O Adopted Tax Rate	1.04	1.1700	1.0400	0.9700
M&O Tax Collections @ Adopted M&O Rate	88063892	102,663,347	100,646,965	91,072,650
"Harvey" Portion of M&O Tax Rate (see note in Column T)		0.1300		
M&O Taxes Distributed to TIF Arrangement		0	2,800,000	
M&O Taxes Attributed to Change in Optional Homestead Exemption		0	0	
I&S Adopted Tax Rate	0.34	0.2100	0.2650	
I&S Tax Collections	32784888	21,112,366	28,499,839	
Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)		0	0	
Other Data				
Transportation Allocation - # Miles beginning in 19-20	683966	654,587	654,587	591,319
Is the district classified as a "rural" school district? (Y or N)				N
Texas School for the Deaf Students	0	0.000	0.000	
Texas School for the Blind Students	1.018	0.000	0.000	
Total Tax Levy	123018914	125,317,440	130,847,518	
Charge for Adv Placement Tests (enter as positive or negative #)		0	0	
Charge for Early Child Intervention (enter as positive or negative #)		0	0	
Tuition Paid If Less Than 12 Grades		0	0	
Bond Payment (see Column Q re: QSCB and other Fed. programs)	30084292	29,327,200	28,572,399	
Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes	27193431	26,722,081	25,722,081	
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	650321	650,321	650,321	
Tuition Allotment (42.106)		0	0	
Additional State Aid for Property Value Decline		0	0	
LPE Current Foundation School Fund Allocation (see Column Q)		0	0	
Foundation School Fund Adjustments to Date (see Column Q)		0	0	
Chapter 41 Data				
Enrollment	7500	7,330	7,330	
# of Non-Resident Students Who Are Charged Tuition		0	0	
County Appraisal District (CAD) Cost	993774	1,037,447	1,062,447	
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 42 Funding Credit Against Recapture (enter as negative #)		0	0	
Q. Was the least expensive Option chosen? (Level 1)		Y	Y	
Q. Was the least expensive Option chosen? (\$319,500 level)		Y	Y	
Rate to Maintain / Notice Data				
Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)				1.0000
2019 Total Taxable Value				10,754,656,164
2019 Total I&S Taxable Value (for Chapter 313 districts)				9,677,592,824
Certified Excess 2018 Debt Collections				0

Data Automatically Loaded	2017-18	2018-19	2019-20		
M&O Compressed Rate	1.0000	1.0000		0.9300	Tier I Compressed Rate
Highest Grade Taught	12	12	12		
Square Miles	56	56	56		
Miles From Nearest HS	0	0	0		
Unadjusted Cost of Education Index	1.150	1.150	1.150		
2005-06 M&O Adopted Tax Rate	1.500				
2008-09 WADA	9,774,5520				1.0400 18-19 M&O rate
2009-10 Transportation Allotment	564,929				1.0000 rate subject to .93 compression
2009-10 New Instructional Facilities Allotment (NIFA)	42,422				0.0400 18-19 remaining enrichment pennies
2009-10 Adjusted HB 1 Revenue per WADA	5,525,441				0.0400 18-19 golden pennies
2016-17 Total Refined ADA	7,182,861				0.0000 18-19 copper pennies before compression
2015 CPTD "T10" Value	8,272,611,305				0.0000 19-20 copper pennies after compression
2016-17 I&S Tax Collections	35,177,784				0.9300 19-20 compressed rate up to \$1.00 of 1
2016-17 Local Share of EDA	7,290,604				0.9700 19-20 total compressed rate
2016-17 Local Share Awarded for Bonded Debt	0				0.9300 Tier I LFA
2014-15 M&O Adopted Tax Rate	1.0400				0.0400 19-20 remaining pennies
Chapter 41 Data:					0.0400 19-20 golden pennies
1992-93 M&O Tax Collections	14,927,545				0.0000 19-20 copper pennies
1992-93 CED Distribution	19,417,505				
1992-93 Chapter 36 WADA	8,212,000				
1991 CPTD Property Value	2,950,398,018				

Program Intent Code		2019-20 Current Law	2019-20 HB 3
11	SUBCHAP B REGULAR PROGRAM ALLOTMENT	35,508,889	38,462,239
	SUBCHAP C Small/Mid-size Allotment		0
23	SUBCHAP C Regular Special Education Allotment	3,289,696	3,563,307
	SUBCHAP C Other Special Education Allotments:		
23	SUBCHAP C Mainstream Special Education Allotment	1,547,910	1,752,865
23	SUBCHAP C Residential Care & Treatment Allotment	12,511	13,552
23	SUBCHAP C State Schools Allotment	0	0
23	SUBCHAP C Non-public Contracts Allotment	0	0
	SUBCHAP C Less: Charge for Dist. Share of ECI Project	0	0
22	SUBCHAP C Career & Technology Allotment	2,811,329	3,045,153
	SUBCHAP C Advanced Career & Technology Allotment	0	0
21	SUBCHAP C Gifted & Talented Allotment	232,015	0
	SUBCHAP C Less: Charge for Dist. Share of AP Tests	0	0
24/30	SUBCHAP C Compensatory Education Allotment	4,639,830	5,653,951
	SUBCHAP C Comp. Ed. Allotment - Res. Placement Facility - Not Ed. Disadvantaged		0
	SUBCHAP C Comp. Ed. Allotment - Res. Placement Facility - Ed. Disadvantaged		0
	SUBCHAP C Comp. Ed. Allotment - Ed. Disadvantaged in Census Block 1		0
	SUBCHAP C Comp. Ed. Allotment - Ed. Disadvantaged in Census Block 2		0
	SUBCHAP C Comp. Ed. Allotment - Ed. Disadvantaged in Census Block 3		0
	SUBCHAP C Comp. Ed. Allotment - Ed. Disadvantaged in Census Block 4		0
	SUBCHAP C Comp. Ed. Allotment - Ed. Disadvantaged in Census Block 5		0
24/30	SUBCHAP C Compensatory Ed Pregnant Allotment	10,965	11,876
25	SUBCHAP C Bilingual Education Allotment - LEP	353,555	382,961
	SUBCHAP C Bilingual Education Allotment - Dual Language Program		59,683
	SUBCHAP C Bilingual Education Allotment - Non-LEP in Dual Language Program		21,666
	SUBCHAP C Dyslexia Allotment		189,112
	SUBCHAP C Early Education Allotment		754,224
31	SUBCHAP C High School Allotment	470,885	0
	SUBCHAP C Public Education Grant Allotment	0	0
	SUBCHAP C Fast Growth Allotment		0
	SUBCHAP C Teacher Incentive Allotment (not done at this time)		0
	SUBCHAP C Mentor Program Allotment (not done at this time)		0
	SUBCHAP C School Safety Allotment		66,092
	SUBCHAP D New Instruct Facilities Allot (NIFA)	0	0
99	SUBCHAP D Transportation Allotment	654,587	591,319
	SUBCHAP D Dropout Recovery School & Residential Placement Facility Allotment		0
	SUBCHAP D College Prep Assessment Reimbursement - Not done at this time		0
	SUBCHAP D Certification Examination Reimbursement - Not done at this time		0
Total Cost of Tier I		49,532,172	54,568,000
LESS: Local Fund Assignment		93,913,953	93,721,613
State Share of Tier I		(44,381,781)	(39,153,613)
TIER I STATE AID:			
Greater of State Share of Tier I or Current Law ASF+HS NIFA; or HB3 ASF		1,830,797	1,359,912
Gross Recapture - Tier 1			37,793,701
Adjustments to Gross Recapture in Order to Maintain Revenue, if applicable			(3,684,712)
Adjusted Gross Recapture - Tier 1			34,108,989
CAD credit			397,913
Net Recapture - Tier I			33,711,076
Tier II State Aid for "Golden" Level		817,019	0
Tier II State Aid for "Copper" Level		0	0
TOTAL TIER II STATE AID		817,019	0
Gross Recapture - Copper Penny Level			0
CAD credit			0
Net Recapture - Copper Penny Level			0
Other Programs:			
Supplemental TIF Payment		0	0
state aid reduction for wada sold		0	0
add'l aid for frozen levy lost		0	0
ch 313 tax credits		650,321	650,321
other m&o adjustments		0	0
windham		0	0
tuition allotment		0	0
Staff Allotment		252,918	0
TSD Charge		0	0
TSB Charge		0	0
TOTAL OTHER PROGRAMS		903,239	650,321
Less: Available School Fund (estimated)		(1,359,912)	(1,359,912)
Fund / Revenue Code			
199 / 5812	FOUNDATION SCHOOL FUND	2,191,143	650,321
199 / 5811	AVAILABLE SCHOOL FUND	1,359,912	1,359,912
599 / 5829	CHAPTER 46 EXISTING DEBT ALLOTMENT (EDA)	0	0
199 / 599 / 5829	CHAPTER 46 IFA	0	0
STATE AID - ALL FUNDS (See below for M&O portion)		3,551,055	2,010,233
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:			
M&O Revenue From State (not including Fund 599)		3,551,055	2,010,233
M&O Revenue From Local Taxes Before Recapture		100,646,965	91,072,650
Recapture, if any		47,110,702	33,711,076
STATE/LOCAL M&O REVENUE (prior to Formula Transition & Equalized Wealth Transition Grants)		57,087,317	59,371,807
Formula Transition Grant		N/A	0
Equalized Wealth Transition Grant		N/A	0
HB 3 NET TOTAL STATE/LOCAL M&O REVENUE		57,087,317	59,371,807

Formula Transition Grant Section 48.277 (a)

Current Law State/Local Revenue per ADA	8,396	
103% of Current Law State/Local Revenue per ADA	8,648	
Estimated Statewide Average CL State/Local Revenue per ADA	9,400	< Estimated at this time
128% of Statewide CL State/Local Revenue per ADA	12,032	
Lesser of 103% or 128%	8,648	8,732 HB 3 Revenue per ADA
Difference for Transition Purposes	0	
19-20 ADA	6,799,560	
Formula Transition Grant	0	