

PLEASANT GROVE ISD

| STUDENTS | 2023-24 School Year | | | 2024-25 School Year | | |
|--|---------------------|-----------------|------------|---------------------|-----------------|------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 1. Refined Average Daily Attendance (ADA) | 2,236.00 | 2,236.00 | 0.00 | 2,267.00 | 2,267.00 | 0.00 |
| 2. Regular Program ADA | 1,895.63 | 1,895.63 | 0.00 | 1,911.39 | 1,911.39 | 0.00 |
| 3. Special Education FTEs | 57.27 | 57.27 | 0.00 | 56.54 | 56.54 | 0.00 |
| 4. Career & Technology FTEs | 283.10 | 283.10 | 0.00 | 299.07 | 299.07 | 0.00 |
| 5. Weighted ADA (WADA) | 3,017.07 | 3,030.39 | 13.32 | 3,058.02 | 3,070.95 | 12.92 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$1,148,935,028 | \$1,148,935,028 | \$0 | \$1,130,297,622 | \$1,130,297,622 | \$0 |
| 7. Current Year Property Values | \$1,130,297,622 | \$1,130,297,622 | \$0 | \$1,224,641,677 | \$1,224,641,677 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.7309 | \$0.7309 | \$0.0000 | \$0.7032 | \$0.7032 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2) | \$0.6446 | \$0.6446 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6446 | \$0.6446 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| Tier 2, Level 1 Pennies (Golden Pennies) | \$0.0800 | \$0.0800 | \$0.0000 | \$0.0800 | \$0.0800 | \$0.0000 |
| Tier 2, Level 2 Pennies (Copper Pennies) | \$0.0063 | \$0.0063 | \$0.0000 | \$0.0062 | \$0.0062 | \$0.0000 |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0001 | \$0.0001 | \$0.0000 |
| 11. M&O Tax Collections | \$8,240,454 | \$8,240,454 | \$0 | \$8,544,524 | \$8,544,524 | \$0 |
| 12. I&S Tax Rate | \$0.3650 | \$0.3650 | \$0.0000 | \$0.3650 | \$0.3650 | \$0.0000 |
| 13. I&S Tax Collections | \$4,198,091 | \$4,198,091 | \$0 | \$4,435,084 | \$4,435,084 | \$0 |
| 14. Total Tax Collections | \$12,438,545 | \$12,438,545 | \$0 | \$12,979,608 | \$12,979,608 | \$0 |
| 15. Total Tax Levy | \$12,536,307 | \$12,536,307 | \$0 | \$13,081,622 | \$13,081,622 | \$0 |
| FUNDING COMPONENTS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Statutory Basic Allotment | \$6,160 | \$6,235 | \$75 | \$6,160 | \$6,235 | \$75 |
| 16. District Basic Allotment * Tax Rate / MCR | \$6,160 | \$6,235 | \$75 | \$6,160 | \$6,235 | \$75 |
| Adjusted Basic Allotment (if small/mid district, charter) | \$6,638 | \$6,719 | \$81 | \$6,636 | \$6,716 | \$80 |
| 17. ASF ADA | 2,162.65 | 2,162.65 | 0.00 | 2,236.00 | 2,236.00 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$11,677,050 | \$11,819,222 | \$142,172 | \$11,774,132 | \$11,917,485 | \$143,353 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$906,109 | \$917,482 | \$11,373 | \$909,819 | \$919,376 | \$9,557 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$1,714,719 | \$1,735,715 | \$20,996 | \$1,702,900 | \$1,723,499 | \$20,599 |
| 22. Dyslexia Allotment - TEC 48.103 | \$136,752 | \$138,417 | \$1,665 | \$137,368 | \$139,040 | \$1,672 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$1,247,092 | \$1,262,276 | \$15,184 | \$1,246,997 | \$1,262,179 | \$15,182 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$41,464 | \$41,969 | \$505 | \$42,820 | \$43,341 | \$521 |
| Bilingual LEP ADA/Enroll | 67.31 | 67.31 | 0.00 | 69.51 | 69.51 | - |
| Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll | - | - | 0.00 | - | - | - |
| Bilingual Non-LEP Dual Language Two-Way ADA/Enroll | - | - | 0.00 | - | - | - |
| 25. Career and Technology Allotment - TEC 48.106 | \$2,484,713 | \$2,515,033 | \$30,320 | \$2,624,096 | \$2,655,731 | \$31,635 |
| Not In An Approved Program of Study FTE/Enroll | 19.85 | 19.85 | 0.00 | 20.97 | 20.97 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 181.58 | 181.58 | 0.00 | 191.82 | 191.82 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 81.68 | 81.68 | 0.00 | 86.29 | 86.29 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$145,784 | \$147,559 | \$1,775 | \$143,269 | \$145,014 | \$1,745 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 236.66 | 236.66 | 0.00 | 232.58 | 232.58 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$47,410 | \$47,410 | \$0 | \$47,827 | \$47,826 | (\$1) |
| Gifted & Talented ADA/Enroll | 111.80 | 111.80 | 0.00 | 113.35 | 113.35 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$89,000 | \$89,000 | \$0 | \$113,000 | \$113,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$5,277 | \$8,277 | \$3,000 | \$5,277 | \$8,277 | \$3,000 |
| 32. Mentor Program Allotment - TEC 48.114 | \$1,322 | \$1,322 | \$0 | \$1,334 | \$1,334 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$82,360 | \$164,720 | \$82,360 | \$82,670 | \$165,340 | \$82,670 |
| Number of Campuses | 4 | 4 | 0 | 4 | 4 | 0 |
| Campus-Based Safety Allotment | \$60,000 | \$120,000 | \$60,000 | \$60,000 | \$120,000 | \$120,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$22,360 | \$44,720 | \$22,360 | \$22,670 | \$45,340 | \$22,670 |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118 | N/A | Not Modeled | | N/A | Not Modeled | |
| TIER ONE SUBCHAPTER D ALLOTMENTS <i>(Do not count toward WADA)</i> | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151 | \$7,893 | \$7,893 | \$0 | \$7,893 | \$7,893 | \$0 |
| 35. New Instructional Facility Allotment - TEC 48.152 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36. Dropout Recovery and Residential Placement Facility Allotment - TEC 48.153 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37. Tuition Allotment for Districts not Offering all Grade Levels - TEC 48.154 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 38. College Preparation Assessment Reimbursement - TEC 48.155 | \$8,760 | \$8,760 | \$0 | \$8,760 | \$8,760 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$7,010 | \$7,010 | \$0 | \$7,010 | \$7,010 | \$0 |
| 40. Total Cost of Tier One | \$18,602,715 | \$18,912,065 | \$309,350 | \$18,855,172 | \$19,165,105 | \$309,933 |
| 41. Local Fund Assignment | \$7,285,898 | \$7,285,898 | \$0 | \$7,554,815 | \$7,554,815 | \$0 |
| 42. Available School Fund Distribution | \$897,249 | \$897,249 | \$0 | \$1,362,149 | \$1,362,149 | \$0 |

PLEASANT GROVE ISD

| FOUNDATION SCHOOL PROGRAM (FSP) STATE FUNDING | 2023-24 School Year | | | 2024-25 School Year | | |
|---|---|---|-------------------|---|---|-------------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 43. FSP State Share of Tier One | \$10,419,568 | \$10,728,918 | \$309,350 | \$9,938,208 | \$10,248,141 | \$309,933 |
| 44. Tier Two | \$2,159,140 | \$2,174,118 | \$14,978 | \$2,190,260 | \$2,205,112 | \$14,852 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0798 | \$0.0798 | \$0.0000 | \$0.0794 | \$0.0794 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$3,038,658 | \$3,052,077 | \$13,419 | \$3,144,836 | \$3,158,126 | \$13,290 |
| <i>Golden Penny Local Share</i> | \$901,978 | \$901,978 | \$0 | \$972,365 | \$972,365 | \$0 |
| <i>Golden Penny State Aid</i> | \$2,136,680 | \$2,150,099 | \$13,419 | \$2,172,471 | \$2,185,761 | \$13,290 |
| <i>Copper Penny Yield</i> | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| <i>District Tax Rate 2 (DTR2)</i> | \$0.0063 | \$0.0063 | \$0.0000 | \$0.0063 | \$0.0063 | \$0.0000 |
| <i>Copper Penny Entitlement</i> | \$93,669 | \$95,228 | \$1,559 | \$94,941 | \$96,503 | \$1,562 |
| <i>Copper Penny Local Share</i> | \$71,209 | \$71,209 | \$0 | \$77,152 | \$77,152 | \$0 |
| <i>Copper Penny State Aid</i> | \$22,460 | \$24,019 | \$1,559 | \$17,789 | \$19,351 | \$1,562 |
| 45. Other Programs | \$0 | \$1,878,457 | \$1,878,457 | \$0 | \$1,904,415 | \$1,904,415 |
| <i>Supplemental TIF Payment</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Chapter 313 Credit</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Texas School for the Blind and Visually Impaired</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Texas School for the Deaf</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Charter School Facilities Funding</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Additional Aid for Partnering to Operate a District Campus (SB 1882)</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Formula Transition Grant - TEC 48.277</i> | \$0 | \$0 | \$0 | Expires after 2023-24 | \$0 | \$0 |
| <i>Equalized Wealth Transition Grant - TEC 48.278</i> | \$0 | \$0 | \$0 | Expires after 2023-24 | Expires after 2023-24 | |
| <i>Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283</i> | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| <i>Additional State Aid for Homestead Exemption - TEC 48.2543</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305</i> | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| <i>Additional State Aid for State-Approved Instructional Materials - TEC 48.307</i> | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| NEW <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | N/A | \$1,878,457 | \$1,878,457 | N/A | \$1,904,415 | \$1,904,415 |
| <i>Teacher FTEs</i> | N/A | 188 | 188 | N/A | 190 | 190 |
| 46. Total FSP Operations Funding | \$12,578,708 | \$14,781,493 | \$2,202,785 | \$12,128,468 | \$14,357,668 | \$2,229,200 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$12,578,708 | \$14,781,493 | \$2,202,785 | \$12,128,468 | \$14,357,668 | \$2,229,200 |
| 48. 199/5811 - Available School Fund | \$897,249 | \$897,249 | \$0 | \$1,362,149 | \$1,362,149 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 54. Local Revenue in Excess of Entitlement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Tier One Recapture</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Adjustment under TEC 48.257(b)</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Tier Two, Level Two Recapture</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>CAD Cost Credit</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$21,716,411 | \$23,919,196 | \$2,202,785 | \$22,035,141 | \$24,264,341 | \$2,229,200 |
| Total M&O Revenues per ADA | \$9,712 | \$10,697 | \$985 | \$9,720 | \$10,703 | \$983 |
| State Share | 62% | 66% | 3% | 61% | 65% | 4% |
| Local Share | 38% | 34% | -3% | 39% | 35% | -4% |

See something off? Email Josh at jhaney@moakcasey.com