

PILOT POINT ISD

	2023-24 School Year			2024-25 School Year		
	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE
STUDENTS						
1. Refined Average Daily Attendance (ADA)	1,484.06	1,484.06	0.00	1,547.32	1,547.32	0.00
2. Regular Program ADA	1,254.08	1,254.08	0.00	1,308.27	1,308.27	0.00
3. Special Education FTEs	46.15	46.15	0.00	47.97	47.97	0.00
4. Career & Technology FTEs	183.83	183.83	0.00	191.07	191.07	0.00
5. Weighted ADA (WADA)	2,250.71	2,262.60	11.89	2,276.66	2,288.53	11.87
PROPERTY VALUES						
6. Prior Year Property Value	\$1,261,267,084	\$1,261,267,084	\$0	\$1,471,411,240	\$1,471,411,240	\$0
7. Current Year Property Values	\$1,471,411,240	\$1,471,411,240	\$0	\$1,692,122,926	\$1,692,122,926	\$0
TAX RATES AND COLLECTIONS						
8. Current Year M&O Tax Rate	\$0.7574	\$0.7574	\$0.0000	\$0.7551	\$0.7551	\$0.0000
9. Current Year Tier One M&O Tax Rate (Post-SB 2)	\$0.6192	\$0.6192	\$0.0000	\$0.6169	\$0.6169	\$0.0000
10. Maximum Compressed Tax Rate	\$0.6192	\$0.6192	\$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)	\$0.0582	\$0.0582	\$0.0000	\$0.0581	\$0.0581	\$0.0000
VTCS 2784g Pennies (Unequalized Pennies)	\$0.0000	\$0.0000	\$0.0000	\$0.0001	\$0.0001	\$0.0000
11. M&O Tax Collections	\$10,833,292	\$10,833,292	\$0	\$12,760,958	\$12,760,958	\$0
12. I&S Tax Rate	\$0.2687	\$0.2687	\$0.0000	\$0.2687	\$0.2687	\$0.0000
13. I&S Tax Collections	\$3,290,663	\$3,290,663	\$0	\$4,540,947	\$4,540,947	\$0
14. Total Tax Collections	\$14,123,955	\$14,123,955	\$0	\$17,301,905	\$17,301,905	\$0
15. Total Tax Levy	\$14,141,955	\$14,141,955	\$0	\$17,323,955	\$17,323,955	\$0
FUNDING COMPONENTS						
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)	\$7,012	\$7,098	\$86	\$6,879	\$6,963	\$84
17. ASF ADA	1,373.15	1,373.15	0.00	1,484.06	1,484.06	0.00
18. Per Capita Rate	\$414.884	\$414.884	\$0	\$609.19	\$609.19	\$0.00
19. Regular Program Allotment - TEC 48.051	\$7,725,108	\$7,819,164	\$94,056	\$8,058,971	\$8,157,091	\$98,120
20. Small and Mid-Size Allotment - TEC 48.101	\$1,068,473	\$1,082,268	\$13,795	\$940,649	\$952,424	\$11,775
21. Special Education Adjusted Allotment - TEC 48.102	\$1,513,848	\$1,532,478	\$18,630	\$1,543,820	\$1,562,735	\$18,915
22. Dyslexia Allotment - TEC 48.103	\$73,304	\$74,196	\$892	\$77,616	\$78,561	\$945
23. Compensatory Education Allotment - TEC 48.104	\$1,113,621	\$1,127,180	\$13,559	\$986,406	\$998,416	\$12,010
24. Bilingual Education Allotment - TEC 48.105	\$306,693	\$310,428	\$3,735	\$309,513	\$313,281	\$3,768
Bilingual LEP ADA/Enroll	233.63	233.63	0.00	237.00	237.00	-
Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll	176.17	176.17	0.00	176.97	176.97	-
Bilingual Non-LEP Dual Language Two-Way ADA/Enroll	-	-	0.00	-	-	-
25. Career and Technology Allotment - TEC 48.106	\$1,741,903	\$1,763,267	\$21,364	\$1,776,202	\$1,797,891	\$21,689
Not In An Approved Program of Study FTE/Enroll	0.49	0.49	0.00	0.51	0.51	0.00
Approved Program of Study, Level 1/Level 2 FTE/Enroll	113.86	113.86	0.00	118.34	118.34	0.00
Approved Program of Study, Level 3/Level 4 FTE/Enroll	69.49	69.49	0.00	72.23	72.23	0.00
26. Public Education Grant - TEC 48.107	\$0	\$0	\$0	\$0	\$0	\$0
27. Early Education Allotment - TEC 48.108	\$171,975	\$174,069	\$2,094	\$167,121	\$169,156	\$2,035
K-3 Eco. Dis + K-3 LEP ADA/Enroll	279.18	279.18	0.00	271.30	271.30	0.00
28. Gifted & Talented Adjusted Allotment - TEC 48.109	\$28,412	\$28,412	\$0	\$28,269	\$28,269	\$0
Gifted & Talented ADA/Enroll	67.00	67.00	0.00	67.00	67.00	0.00
29. CCMR Outcomes Bonus - TEC 48.110	\$40,000	\$40,000	\$0	\$54,000	\$54,000	\$0
30. Fast Growth Allotment - TEC 48.111	\$0	\$0	\$0	\$0	\$0	\$0
31. Teacher Incentive Allotment - TEC 48.112	\$0	\$0	\$0	\$0	\$0	\$0
32. Mentor Program Allotment - TEC 48.114	\$877	\$877	\$0	\$910	\$910	\$0
33. School Safety Allotment - TEC 48.115	\$74,841	\$149,681	\$74,840	\$75,473	\$150,946	\$75,473
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	\$14,841	\$29,681	\$14,840	\$15,473	\$30,946	\$15,473
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>						
34. Transportation Allotment - TEC 48.151	\$146,759	\$146,759	\$0	\$146,759	\$146,759	\$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	\$5,300	\$5,300	\$0	\$5,300	\$5,300	\$0
39. Certification Examination Reimbursement - TEC 48.156	\$4,177	\$4,177	\$0	\$4,177	\$4,177	\$0
40. Total Cost of Tier One	\$14,015,291	\$14,258,256	\$242,965	\$14,175,186	\$14,419,916	\$244,730
41. Local Fund Assignment	\$9,110,978	\$9,110,978	\$0	\$10,438,706	\$10,438,706	\$0
42. Available School Fund Distribution	\$569,699	\$569,699	\$0	\$904,075	\$904,075	\$0

PILOT POINT 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	\$4,334,614	\$4,577,579	\$242,965	\$2,832,405	\$3,077,135	\$244,730
44. Tier Two	\$1,065,245	\$1,076,925	\$11,680	\$1,004,032	\$1,016,311	\$12,279
Golden Penny Yield	\$126.21	\$126.21	\$0.00	\$129.52	\$129.52	\$0.00
District Tax Rate 1 (DTR1)	\$0.0778	\$0.0778	\$0.0000	\$0.0799	\$0.0799	\$0.0000
Golden Penny Entitlement	\$2,210,003	\$2,221,683	\$11,680	\$2,356,038	\$2,368,317	\$12,279
Golden Penny Local Share	\$1,144,758	\$1,144,758	\$0	\$1,352,006	\$1,352,006	\$0
Golden Penny State Aid	\$1,065,245	\$1,076,925	\$11,680	\$1,004,032	\$1,016,311	\$12,279
Copper Penny Yield	\$49.28	\$49.88	\$0.60	\$49.28	\$49.88	\$0.60
District Tax Rate 2 (DTR2)	\$0.0566	\$0.0566	\$0.0000	\$0.0581	\$0.0581	\$0.0000
Copper Penny Entitlement	\$627,779	\$638,780	\$11,001	\$651,847	\$663,222	\$11,375
Copper Penny Local Share	\$832,819	\$832,819	\$0	\$983,123	\$983,123	\$0
Copper Penny State Aid	\$0	\$0	\$0	\$0	\$0	\$0
45. Other Programs	\$64,402	\$1,157,986	\$1,093,585	\$0	\$1,207,109	\$1,207,109
Supplemental TIF Payment	\$0	\$0	\$0	\$0	\$0	\$0
Chapter 313 Credit	\$0	\$0	\$0	\$0	\$0	\$0
Texas School for the Blind and Visually Impaired	\$0	\$0	\$0	\$0	\$0	\$0
Texas School for the Deaf	\$0	\$0	\$0	\$0	\$0	\$0
Charter School Facilities Funding	\$0	\$0	\$0	\$0	\$0	\$0
Additional Aid for Partnering to Operate a District Campus (SB 1882)	\$0	\$0	\$0	\$0	\$0	\$0
Formula Transition Grant - TEC 48.277	\$64,402	\$0	(\$64,402)	Expires after 2023-24	\$0	\$0
Equalized Wealth Transition Grant - TEC 48.278	\$0	\$0	\$0	Expires after 2023-24	Expires after 2023-24	
Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283	Not Modeled	Not Modeled		Not Modeled	Not Modeled	
Additional State Aid for Homestead Exemption - TEC 48.2543	\$0	\$0	\$0	\$0	\$0	\$0
Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305	Not Modeled	Not Modeled		Not Modeled	Not Modeled	
Additional State Aid for State-Approved Instructional Materials - TEC 48.307	Not Modeled (Will flow through IMTA)	Not Modeled (Will flow through IMTA)		Not Modeled (Will flow through IMTA)	Not Modeled (Will flow through IMTA)	
Additional State Aid for Open Education Resource Instructional Material - TEC 48.308	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 Teacher Retention Bonus/Allotment - TEC 48.310/311	N/A	\$1,157,986	\$1,157,986	N/A	\$1,207,109	\$1,207,109
Teacher FTEs	N/A	116	116	N/A	121	121
46. Total FSP Operations Funding	\$5,464,261	\$6,812,490	\$1,348,230	\$3,836,437	\$5,300,555	\$1,464,118
STATE AID BY FUND CODE	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE
47. 199/5812 - Foundation School Fund	\$5,464,261	\$6,812,490	\$1,348,230	\$3,836,437	\$5,300,555	\$1,464,118
48. 199/5811 - Available School Fund	\$569,699	\$569,699	\$0	\$904,075	\$904,075	\$0
LOCAL REVENUE IN EXCESS OF ENTITLEMENT	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE
54. Local Revenue in Excess of Entitlement	\$202,742	\$191,863	(\$10,879)	\$328,115	\$316,849	(\$11,266)
Tier One Recapture	\$0	\$0	\$0	\$0	\$0	\$0
Adjustment under TEC 48.257(b)	\$0	\$0	\$0	\$0	\$0	\$0
Tier Two, Level Two Recapture	\$205,040	\$194,039	-\$11,001	\$331,276	\$319,901	(\$11,375)
CAD Cost Credit	(\$2,298)	(\$2,176)	\$122	(\$3,161)	(\$3,052)	\$109
SUMMARY DATA	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE
Total M&O Revenues	\$16,664,510	\$18,023,618	\$1,359,109	\$17,173,355	\$18,648,738	\$1,475,384
Total M&O Revenues per ADA	\$11,229	\$12,145	\$916	\$11,099	\$12,052	\$954
State Share	35%	40%	5%	26%	32%	6%
Local Share	65%	60%	-5%	74%	68%	-6%

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