

POTTSBORO 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) | 1,363.90 | 1,363.90 | 0.00 | 1,361.25 | 1,361.25 | 0.00 |
| 2. Regular Program ADA | 1,156.28 | 1,156.28 | 0.00 | 1,147.16 | 1,147.16 | 0.00 |
| 3. Special Education FTEs | 45.61 | 45.61 | 0.00 | 47.09 | 47.09 | 0.00 |
| 4. Career & Technology FTEs | 162.00 | 162.00 | 0.00 | 167.00 | 167.00 | 0.00 |
| 5. Weighted ADA (WADA) | 2,032.02 | 2,041.35 | 9.32 | 2,043.48 | 2,052.40 | 8.93 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$1,477,315,851 | \$1,477,315,851 | \$0 | \$1,634,543,471 | \$1,634,543,471 | \$0 |
| 7. Current Year Property Values | \$1,634,543,471 | \$1,634,543,471 | \$0 | \$1,870,861,998 | \$1,870,861,998 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.6692 | \$0.6692 | \$0.0000 | \$0.6669 | \$0.6669 | \$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) | \$0.0500 | \$0.0500 | \$0.0000 | \$0.0500 | \$0.0500 | \$0.0000 |
| Tier 2, Level 2 Pennies (Copper Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 11. M&O Tax Collections | \$10,755,257 | \$10,755,257 | \$0 | \$12,437,681 | \$12,437,681 | \$0 |
| 12. I&S Tax Rate | \$0.2675 | \$0.2675 | \$0.0000 | \$0.2675 | \$0.2675 | \$0.0000 |
| 13. I&S Tax Collections | \$3,853,407 | \$3,853,407 | \$0 | \$4,988,873 | \$4,988,873 | \$0 |
| 14. Total Tax Collections | \$14,608,664 | \$14,608,664 | \$0 | \$17,426,554 | \$17,426,554 | \$0 |
| 15. Total Tax Levy | \$14,654,587 | \$14,654,587 | \$0 | \$17,481,335 | \$17,481,335 | \$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) | \$7,253 | \$7,342 | \$89 | \$7,276 | \$7,364 | \$88 |
| 17. ASF ADA | 1,405.91 | 1,405.91 | 0.00 | 1,363.90 | 1,363.90 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$7,122,709 | \$7,209,431 | \$86,722 | \$7,066,506 | \$7,152,543 | \$86,037 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,263,818 | \$1,280,006 | \$16,188 | \$1,280,231 | \$1,295,144 | \$14,913 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$1,424,069 | \$1,441,603 | \$17,534 | \$1,470,131 | \$1,487,972 | \$17,841 |
| 22. Dyslexia Allotment - TEC 48.103 | \$113,960 | \$115,348 | \$1,388 | \$116,424 | \$117,842 | \$1,418 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$797,643 | \$807,355 | \$9,712 | \$766,066 | \$775,393 | \$9,327 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$12,552 | \$12,705 | \$153 | \$12,659 | \$12,814 | \$155 |
| Bilingual LEP ADA/Enroll | 20.38 | 20.38 | 0.00 | 20.55 | 20.55 | - |
| 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 | \$1,554,971 | \$1,574,051 | \$19,080 | \$1,610,615 | \$1,630,095 | \$19,480 |
| Not In An Approved Program of Study FTE/Enroll | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 125.00 | 125.00 | 0.00 | 127.00 | 127.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 37.00 | 37.00 | 0.00 | 40.00 | 40.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$91,168 | \$92,278 | \$1,110 | \$93,016 | \$94,149 | \$1,133 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 148.00 | 148.00 | 0.00 | 151.00 | 151.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$28,919 | \$28,919 | \$0 | \$28,718 | \$28,718 | \$0 |
| Gifted & Talented ADA/Enroll | 68.19 | 68.19 | 0.00 | 68.06 | 68.06 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$43,000 | \$43,000 | \$0 | \$79,000 | \$79,000 | \$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 | \$806 | \$806 | \$0 | \$801 | \$801 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$58,639 | \$117,278 | \$58,639 | \$58,612 | \$117,225 | \$58,613 |
| Number of Campuses | 3 | 3 | 0 | 3 | 3 | 0 |
| Campus-Based Safety Allotment | \$45,000 | \$90,000 | \$45,000 | \$45,000 | \$90,000 | \$90,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$13,639 | \$27,278 | \$13,639 | \$13,612 | \$27,225 | \$13,613 |
| 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 | \$118,413 | \$118,413 | \$0 | \$118,413 | \$118,413 | \$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 | \$5,800 | \$5,800 | \$0 | \$5,800 | \$5,800 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$4,324 | \$4,324 | \$0 | \$4,324 | \$4,324 | \$0 |
| 40. Total Cost of Tier One | \$12,640,791 | \$12,851,317 | \$210,526 | \$12,711,316 | \$12,920,233 | \$208,917 |
| 41. Local Fund Assignment | \$10,121,093 | \$10,121,093 | \$0 | \$11,541,348 | \$11,541,348 | \$0 |
| 42. Available School Fund Distribution | \$583,288 | \$583,288 | \$0 | \$830,872 | \$830,872 | \$0 |

POTTSBORO 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 | \$1,936,410 | \$2,146,936 | \$210,526 | \$339,096 | \$548,013 | \$208,917 |
| 44. Tier Two | \$457,597 | \$463,385 | \$5,788 | \$386,374 | \$392,131 | \$5,757 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0492 | \$0.0492 | \$0.0000 | \$0.0498 | \$0.0498 | \$0.0000 |
| Golden Penny Entitlement | \$1,261,792 | \$1,267,580 | \$5,788 | \$1,318,063 | \$1,323,820 | \$5,757 |
| Golden Penny Local Share | \$804,195 | \$804,195 | \$0 | \$931,689 | \$931,689 | \$0 |
| Golden Penny State Aid | \$457,597 | \$463,385 | \$5,788 | \$386,374 | \$392,131 | \$5,757 |
| Copper Penny Yield | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| District Tax Rate 2 (DTR2) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Copper Penny Entitlement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Copper Penny Local Share | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Copper Penny State Aid | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45. Other Programs | \$74,168 | \$1,077,710 | \$1,003,542 | \$74,168 | \$1,075,627 | \$1,001,459 |
| 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 | \$0 | \$0 | \$0 | 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 | \$74,168 | \$74,168 | \$0 | \$74,168 | \$74,168 | \$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 | \$1,003,542 | \$1,003,542 | N/A | \$1,001,459 | \$1,001,459 |
| Teacher FTEs | N/A | 100 | 100 | N/A | 100 | 100 |
| 46. Total FSP Operations Funding | \$2,468,175 | \$3,688,031 | \$1,219,856 | \$799,638 | \$2,015,771 | \$1,216,133 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$2,468,175 | \$3,688,031 | \$1,219,856 | \$799,638 | \$2,015,771 | \$1,216,133 |
| 48. 199/5811 - Available School Fund | \$583,288 | \$583,288 | \$0 | \$830,872 | \$830,872 | \$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 |
| 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| CAD Cost Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$13,806,720 | \$15,026,576 | \$1,219,856 | \$14,068,191 | \$15,284,323 | \$1,216,133 |
| Total M&O Revenues per ADA | \$10,123 | \$11,017 | \$894 | \$10,335 | \$11,228 | \$893 |
| State Share | 22% | 28% | 6% | 12% | 19% | 7% |
| Local Share | 78% | 72% | -6% | 88% | 81% | -7% |

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