

LA PORTE 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) | 6,290.69 | 6,290.69 | 0.00 | 6,213.30 | 6,213.30 | 0.00 |
| 2. Regular Program ADA | 5,712.90 | 5,712.90 | 0.00 | 5,635.51 | 5,635.51 | 0.00 |
| 3. Special Education FTEs | 229.87 | 229.87 | 0.00 | 229.87 | 229.87 | 0.00 |
| 4. Career & Technology FTEs | 347.92 | 347.92 | 0.00 | 347.92 | 347.92 | 0.00 |
| 5. Weighted ADA (WADA) | 8,541.53 | 8,581.93 | 40.40 | 8,348.05 | 8,387.65 | 39.60 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$13,546,973,669 | \$13,546,973,669 | \$0 | \$14,193,705,712 | \$14,193,705,712 | \$0 |
| 7. Current Year Property Values | \$14,193,705,712 | \$14,193,705,712 | \$0 | \$15,339,376,422 | \$15,339,376,422 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.8120 | \$0.8120 | \$0.0000 | \$0.7869 | \$0.7869 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2) | \$0.6420 | \$0.6420 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6420 | \$0.6420 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| <i>Tier 2, Level 1 Pennies (Golden Pennies)</i> | \$0.0800 | \$0.0800 | \$0.0000 | \$0.0800 | \$0.0800 | \$0.0000 |
| <i>Tier 2, Level 2 Pennies (Copper Pennies)</i> | \$0.0900 | \$0.0900 | \$0.0000 | \$0.0899 | \$0.0899 | \$0.0000 |
| <i>VTCS 2784g Pennies (Unequalized Pennies)</i> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0001 | \$0.0001 | \$0.0000 |
| 11. M&O Tax Collections | \$103,768,416 | \$103,768,416 | \$0 | \$114,252,396 | \$114,252,396 | \$0 |
| 12. I&S Tax Rate | \$0.2819 | \$0.2819 | \$0.0000 | \$0.2819 | \$0.2819 | \$0.0000 |
| 13. I&S Tax Collections | \$38,686,315 | \$38,686,315 | \$0 | \$43,761,626 | \$43,761,626 | \$0 |
| 14. Total Tax Collections | \$142,454,731 | \$142,454,731 | \$0 | \$158,014,023 | \$158,014,023 | \$0 |
| 15. Total Tax Levy | \$150,500,800 | \$150,500,800 | \$0 | \$166,938,906 | \$166,938,906 | \$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) | \$6,160 | \$6,235 | \$75 | \$6,160 | \$6,235 | \$75 |
| 17. ASF ADA | 6,485.82 | 6,485.82 | 0.00 | 6,290.69 | 6,290.69 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$35,191,458 | \$35,619,925 | \$428,467 | \$34,714,745 | \$35,137,408 | \$422,663 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$6,201,639 | \$6,277,405 | \$75,766 | \$6,202,169 | \$6,277,935 | \$75,766 |
| 22. Dyslexia Allotment - TEC 48.103 | \$231,616 | \$234,436 | \$2,820 | \$231,616 | \$234,436 | \$2,820 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$6,323,933 | \$6,400,929 | \$76,996 | \$5,263,536 | \$5,327,621 | \$64,085 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$436,774 | \$442,091 | \$5,317 | \$436,774 | \$442,091 | \$5,317 |
| <i>Bilingual LEP ADA/Enroll</i> | 656.74 | 656.74 | 0.00 | 656.74 | 656.74 | - |
| <i>Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll</i> | 23.35 | 23.35 | 0.00 | 23.35 | 23.35 | - |
| <i>Bilingual Non-LEP Dual Language Two-Way ADA/Enroll</i> | 34.57 | 34.57 | 0.00 | 34.57 | 34.57 | - |
| 25. Career and Technology Allotment - TEC 48.106 | \$2,905,508 | \$2,940,883 | \$35,375 | \$2,905,508 | \$2,940,883 | \$35,375 |
| <i>Not In An Approved Program of Study FTE/Enroll</i> | 0.56 | 0.56 | 0.00 | 0.56 | 0.56 | 0.00 |
| <i>Approved Program of Study, Level 1/Level 2 FTE/Enroll</i> | 208.18 | 208.18 | 0.00 | 208.18 | 208.18 | 0.00 |
| <i>Approved Program of Study, Level 3/Level 4 FTE/Enroll</i> | 139.18 | 139.18 | 0.00 | 139.18 | 139.18 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$809,011 | \$818,861 | \$9,850 | \$809,011 | \$818,861 | \$9,850 |
| <i>K-3 Eco. Dis + K-3 LEP ADA/Enroll</i> | 1,313.33 | 1,313.33 | 0.00 | 1,313.33 | 1,313.33 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$133,382 | \$133,382 | \$0 | \$131,080 | \$131,079 | (\$1) |
| <i>Gifted & Talented ADA/Enroll</i> | 314.53 | 314.53 | 0.00 | 310.66 | 310.66 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$99,000 | \$99,000 | \$0 | \$249,000 | \$249,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$0 | \$0 | \$0 | \$198,433 | \$198,433 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32. Mentor Program Allotment - TEC 48.114 | \$3,719 | \$3,719 | \$0 | \$3,656 | \$3,656 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$257,907 | \$515,814 | \$257,907 | \$257,133 | \$514,266 | \$257,133 |
| <i>Number of Campuses</i> | 13 | 13 | 0 | 13 | 13 | 0 |
| <i>Campus-Based Safety Allotment</i> | \$195,000 | \$390,000 | \$195,000 | \$195,000 | \$390,000 | \$390,000 |
| <i>School Safety ADA Amount</i> | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| <i>ADA-Based Safety Allotment</i> | \$62,907 | \$125,814 | \$62,907 | \$62,133 | \$124,266 | \$62,133 |
| 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 | \$448,272 | \$448,272 | \$0 | \$448,272 | \$448,272 | \$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 | \$34,548 | \$34,548 | \$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 | \$24,624 | \$24,624 | \$0 | \$24,624 | \$24,624 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$17,646 | \$17,646 | \$0 | \$17,646 | \$17,646 | \$0 |
| 40. Total Cost of Tier One | \$53,119,037 | \$54,011,535 | \$892,498 | \$51,893,203 | \$52,766,211 | \$873,008 |
| 41. Local Fund Assignment | \$91,123,591 | \$91,123,591 | \$0 | \$94,628,613 | \$94,628,613 | \$0 |
| 42. Available School Fund Distribution | \$2,690,862 | \$2,690,862 | \$0 | \$3,832,222 | \$3,832,222 | \$0 |

LA PORTE 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 44. Tier Two | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0720 | \$0.0720 | \$0.0000 | \$0.0757 | \$0.0757 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$7,761,789 | \$7,798,499 | \$36,710 | \$8,184,982 | \$8,223,809 | \$38,827 |
| <i>Golden Penny Local Share</i> | \$10,219,468 | \$10,219,468 | \$0 | \$11,611,908 | \$11,611,908 | \$0 |
| <i>Golden Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny Yield</i> | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| <i>District Tax Rate 2 (DTR2)</i> | \$0.0810 | \$0.0810 | \$0.0000 | \$0.0852 | \$0.0852 | \$0.0000 |
| <i>Copper Penny Entitlement</i> | \$3,409,505 | \$3,467,339 | \$57,834 | \$3,505,059 | \$3,564,563 | \$59,504 |
| <i>Copper Penny Local Share</i> | \$11,496,902 | \$11,496,902 | \$0 | \$13,069,149 | \$13,069,149 | \$0 |
| <i>Copper Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45. Other Programs | \$668,213 | \$2,020,759 | \$1,352,546 | \$668,213 | \$2,004,260 | \$1,336,047 |
| <i>Supplemental TIF Payment</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Chapter 313 Credit</i> | \$543,706 | \$543,706 | \$0 | \$543,706 | \$543,706 | \$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 | <i>Expires after 2023-24</i> | \$0 | \$0 |
| <i>Equalized Wealth Transition Grant - TEC 48.278</i> | \$0 | \$0 | \$0 | <i>Expires after 2023-24</i> | <i>Expires after 2023-24</i> | |
| <i>Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283</i> | <i>Not Modeled</i> | <i>Not Modeled</i> | | <i>Not Modeled</i> | <i>Not Modeled</i> | |
| <i>Additional State Aid for Homestead Exemption - TEC 48.2543</i> | \$124,507 | \$124,507 | \$0 | \$124,507 | \$124,507 | \$0 |
| <i>Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305</i> | <i>Not Modeled</i> | <i>Not Modeled</i> | | <i>Not Modeled</i> | <i>Not Modeled</i> | |
| <i>Additional State Aid for State-Approved Instructional Materials - TEC 48.307</i> | <i>Not Modeled (Will flow through IMTA)</i> | <i>Not Modeled (Will flow through IMTA)</i> | | <i>Not Modeled (Will flow through IMTA)</i> | <i>Not Modeled (Will flow through IMTA)</i> | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | <i>Not Modeled (Will flow through IMTA)</i> | <i>Not Modeled (Will flow through IMTA)</i> | | <i>Not Modeled (Will flow through IMTA)</i> | <i>Not Modeled (Will flow through IMTA)</i> | |
| NEW <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | <i>N/A</i> | <i>\$1,352,546</i> | <i>\$1,352,546</i> | <i>N/A</i> | <i>\$1,336,047</i> | <i>\$1,336,047</i> |
| <i>Teacher FTEs</i> | <i>N/A</i> | <i>451</i> | <i>451</i> | <i>N/A</i> | <i>445</i> | <i>445</i> |
| 46. Total FSP Operations Funding | \$668,213 | \$2,020,759 | \$1,352,546 | \$668,213 | \$2,004,260 | \$1,336,047 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$668,213 | \$2,020,759 | \$1,352,546 | \$668,213 | \$2,004,260 | \$1,336,047 |
| 48. 199/5811 - Available School Fund | \$2,690,862 | \$2,690,862 | \$0 | \$3,832,222 | \$3,832,222 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 54. Local Revenue in Excess of Entitlement | \$39,246,104 | \$38,306,633 | (\$939,471) | \$50,539,212 | \$49,616,367 | (\$922,845) |
| <i>Tier One Recapture</i> | \$40,695,416 | \$39,802,918 | (\$892,498) | \$46,567,632 | \$45,694,624 | (\$873,008) |
| <i>Adjustment under TEC 48.257(b)</i> | (\$9,080,090) | (\$9,080,090) | \$0 | (\$5,059,032) | (\$5,059,032) | \$0 |
| <i>Tier Two, Level Two Recapture</i> | \$8,087,397 | \$8,029,563 | -\$57,834 | \$9,564,090 | \$9,504,586 | (\$59,504) |
| <i>CAD Cost Credit</i> | (\$456,619) | (\$445,758) | \$10,861 | (\$533,478) | (\$523,811) | \$9,667 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$67,881,387 | \$70,173,404 | \$2,292,017 | \$68,213,619 | \$70,472,511 | \$2,258,892 |
| Total M&O Revenues per ADA | \$10,791 | \$11,155 | \$364 | \$10,979 | \$11,342 | \$364 |
| State Share | -53% | -48% | 5% | -67% | -62% | 5% |
| Local Share | 153% | 148% | -5% | 167% | 162% | -5% |

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