

PAINT CREEK 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) | 79.44 | 79.44 | 0.00 | 78.88 | 78.88 | 0.00 |
| 2. Regular Program ADA | 130.00 | 130.00 | 0.00 | 70.15 | 70.15 | 0.00 |
| 3. Special Education FTEs | 1.06 | 1.06 | 0.00 | 1.06 | 1.06 | 0.00 |
| 4. Career & Technology FTEs | 7.67 | 7.67 | 0.00 | 7.67 | 7.67 | 0.00 |
| 5. Weighted ADA (WADA) | 262.59 | 265.07 | 2.48 | 167.21 | 169.68 | 2.47 |
| PROPERTY VALUES | | | | | | |
| 6. Prior Year Property Value | \$211,301,806 | \$211,301,806 | \$0 | \$281,533,759 | \$281,533,759 | \$0 |
| 7. Current Year Property Values | \$281,533,759 | \$281,533,759 | \$0 | \$323,763,823 | \$323,763,823 | \$0 |
| TAX RATES AND COLLECTIONS | | | | | | |
| 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 | \$1,853,621 | \$1,853,621 | \$0 | \$2,228,977 | \$2,228,977 | \$0 |
| 12. I&S Tax Rate | \$0.2200 | \$0.2200 | \$0.0000 | \$0.2200 | \$0.2200 | \$0.0000 |
| 13. I&S Tax Collections | \$1,038,420 | \$1,038,420 | \$0 | \$1,334,174 | \$1,334,174 | \$0 |
| 14. Total Tax Collections | \$2,892,041 | \$2,892,041 | \$0 | \$3,563,151 | \$3,563,151 | \$0 |
| 15. Total Tax Levy | \$2,801,483 | \$2,801,483 | \$0 | \$3,451,578 | \$3,451,578 | \$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) | \$9,782 | \$9,901 | \$119 | \$9,930 | \$10,050 | \$120 |
| 17. ASF ADA | 90.41 | 90.41 | 0.00 | 79.44 | 79.44 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$800,800 | \$810,550 | \$9,750 | \$432,144 | \$437,405 | \$5,261 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$470,860 | \$476,580 | \$5,720 | \$264,478 | \$267,634 | \$3,156 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$88,527 | \$89,607 | \$1,080 | \$89,874 | \$90,963 | \$1,089 |
| 22. Dyslexia Allotment - TEC 48.103 | \$4,928 | \$4,988 | \$60 | \$4,928 | \$4,988 | \$60 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$115,654 | \$117,062 | \$1,408 | \$100,310 | \$101,532 | \$1,222 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Bilingual LEP ADA/Enroll | - | - | 0.00 | - | - | - |
| 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 | \$100,342 | \$101,563 | \$1,221 | \$101,860 | \$103,091 | \$1,231 |
| 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 | 5.35 | 5.35 | 0.00 | 5.35 | 5.35 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 2.32 | 2.32 | 0.00 | 2.32 | 2.32 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$9,425 | \$9,540 | \$115 | \$9,425 | \$9,540 | \$115 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 15.30 | 15.30 | 0.00 | 15.30 | 15.30 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$847 | \$848 | \$1 | \$843 | \$844 | \$1 |
| Gifted & Talented ADA/Enroll | 2.00 | 2.00 | 0.00 | 2.00 | 2.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$10,000 | \$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 | \$47 | \$47 | \$0 | \$46 | \$46 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$15,794 | \$31,589 | \$15,795 | \$15,789 | \$31,578 | \$15,789 |
| Number of Campuses | 1 | 1 | 0 | 1 | 1 | 0 |
| Campus-Based Safety Allotment | \$15,000 | \$30,000 | \$15,000 | \$15,000 | \$30,000 | \$15,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$794 | \$1,589 | \$795 | \$789 | \$1,578 | \$789 |
| 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 | \$19,121 | \$19,121 | \$0 | \$19,121 | \$19,121 | \$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 | \$463 | \$463 | \$0 | \$463 | \$463 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$258 | \$258 | \$0 | \$258 | \$258 | \$0 |
| 40. Total Cost of Tier One | \$1,637,066 | \$1,672,216 | \$35,150 | \$1,049,539 | \$1,077,463 | \$27,924 |
| 41. Local Fund Assignment | \$1,743,257 | \$1,743,257 | \$0 | \$1,997,299 | \$1,997,299 | \$0 |
| 42. Available School Fund Distribution | \$37,508 | \$37,508 | \$0 | \$48,395 | \$48,395 | \$0 |

PAINT CREEK 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 | \$24,539 | \$26,078 | \$1,539 | \$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> | \$0.0492 | \$0.0492 | \$0.0000 | \$0.0516 | \$0.0516 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$163,054 | \$164,593 | \$1,539 | \$111,749 | \$113,398 | \$1,649 |
| <i>Golden Penny Local Share</i> | \$138,515 | \$138,515 | \$0 | \$167,062 | \$167,062 | \$0 |
| <i>Golden Penny State Aid</i> | \$24,539 | \$26,078 | \$1,539 | \$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> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| <i>Copper Penny Entitlement</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny Local Share</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45. Other Programs | \$38,609 | \$173,865 | \$135,256 | \$179 | \$133,898 | \$133,719 |
| <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> | \$38,430 | \$38,430 | \$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> | \$179 | \$179 | \$0 | \$179 | \$179 | \$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 <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | | Not Modeled <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | Not Modeled <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | | Not Modeled <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | |
| NEW <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | N/A | \$135,256 | \$135,256 | N/A | \$133,719 | \$133,719 |
| <i>Teacher FTEs</i> | N/A | 14 | 14 | N/A | 13 | 13 |
| 46. Total FSP Operations Funding | \$63,148 | \$199,943 | \$136,795 | \$179 | \$133,898 | \$133,719 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$63,148 | \$199,943 | \$136,795 | \$179 | \$133,898 | \$133,719 |
| 48. 199/5811 - Available School Fund | \$37,508 | \$37,508 | \$0 | \$48,395 | \$48,395 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 54. Local Revenue in Excess of Entitlement | \$111,601 | \$77,655 | (\$33,946) | \$967,700 | \$940,572 | (\$27,128) |
| <i>Tier One Recapture</i> | \$143,699 | \$108,549 | (\$35,150) | \$996,155 | \$968,231 | (\$27,924) |
| <i>Adjustment under TEC 48.257(b)</i> | (\$28,131) | (\$28,131) | \$0 | \$0 | \$0 | \$0 |
| <i>Tier Two, Level Two Recapture</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>CAD Cost Credit</i> | (\$3,967) | (\$2,763) | \$1,204 | (\$28,455) | (\$27,659) | \$796 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$1,842,676 | \$2,013,417 | \$170,741 | \$1,309,851 | \$1,470,698 | \$160,847 |
| Total M&O Revenues per ADA | \$23,196 | \$25,345 | \$2,149 | \$16,605 | \$18,644 | \$2,039 |
| State Share | -1% | 8% | 9% | -70% | -52% | 19% |
| Local Share | 101% | 92% | -9% | 170% | 152% | -19% |

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