

PANHANDLE ISD

| STUDENTS | 2023-24 School Year | | | 2024-25 School Year | | |
|---|---------------------|-------------------------|-------------------|---------------------|-------------------------|-------------------|
| | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 1. Refined Average Daily Attendance (ADA) | 575.00 | 575.00 | 0.00 | 565.00 | 565.00 | 0.00 |
| 2. Regular Program ADA | 500.50 | 500.50 | 0.00 | 492.50 | 492.50 | 0.00 |
| 3. Special Education FTEs | 19.50 | 19.50 | 0.00 | 18.50 | 18.50 | 0.00 |
| 4. Career & Technology FTEs | 55.00 | 55.00 | 0.00 | 54.00 | 54.00 | 0.00 |
| 5. Weighted ADA (WADA) | 1,031.87 | 1,033.19 | 1.33 | 1,009.96 | 1,034.67 | 24.71 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$613,371,657 | \$613,371,657 | \$0 | \$561,465,865 | \$561,465,865 | \$0 |
| 7. Current Year Property Values | \$561,465,865 | \$561,465,865 | \$0 | \$580,792,963 | \$580,792,963 | \$0 |
| Percent Growth | -8.5% | -8.5% | | 3.4% | 3.4% | |
| TAX RATES AND COLLECTIONS | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.7380 | \$0.7380 | \$0.0000 | \$0.7317 | \$0.7317 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate | \$0.6880 | \$0.6880 | \$0.0000 | \$0.6817 | \$0.6817 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6880 | \$0.6880 | \$0.0000 | \$0.6817 | \$0.6817 | \$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 | \$3,808,899 | \$3,808,899 | \$0 | \$3,934,795 | \$3,934,795 | \$0 |
| 12. I&S Tax Rate | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 13. I&S Tax Collections | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14. Total Tax Collections | \$3,808,899 | \$3,808,899 | \$0 | \$3,934,795 | \$3,934,795 | \$0 |
| 15. Total Tax Levy | \$4,113,691 | \$4,113,691 | \$0 | \$4,249,662 | \$4,249,662 | \$0 |
| FUNDING COMPONENTS | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| Statutory Basic Allotment | \$6,160 | \$6,160 | \$0 | \$6,160 | \$6,700 | \$540 |
| 16. District Basic Allotment * Tax Rate / MCR | \$6,160 | \$6,160 | \$0 | \$6,160 | \$6,700 | \$540 |
| Adjusted Basic Allotment (if small/mid district, charter) | \$8,869 | \$8,869 | \$0 | \$8,889 | \$9,965 | \$1,076 |
| 17. ASF ADA | 595.19 | 595.19 | 0.00 | 575.00 | 575.00 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$3,083,080 | \$3,083,080 | \$0 | \$3,033,800 | \$3,299,750 | \$265,950 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,355,854 | \$1,355,854 | \$0 | \$1,344,032 | \$1,608,012 | \$263,980 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$768,523 | \$768,523 | \$0 | \$733,555 | \$822,585 | \$89,030 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$10,677 | \$10,677 |
| 22. Dyslexia Allotment - TEC 48.103 | \$60,368 | \$60,368 | \$0 | \$57,904 | \$62,980 | \$5,076 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$278,201 | \$278,201 | \$0 | \$281,702 | \$313,101 | \$31,399 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$6,776 | \$6,776 | \$0 | \$6,776 | \$7,370 | \$594 |
| Bilingual LEP ADA/Enroll | 11.00 | 11.00 | 0.00 | 11.00 | 11.00 | - |
| 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 | \$658,080 | \$658,080 | \$0 | \$648,186 | \$726,648 | \$78,462 |
| 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 | 35.00 | 35.00 | 0.00 | 34.00 | 34.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 20.00 | 20.00 | 0.00 | 20.00 | 20.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$38,192 | \$38,192 | \$0 | \$36,960 | \$40,200 | \$3,240 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 62.00 | 62.00 | 0.00 | 60.00 | 60.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$11,450 | \$11,450 | \$0 | \$10,970 | \$10,970 | \$0 |
| Gifted & Talented ADA/Enroll | 27.00 | 27.00 | 0.00 | 26.00 | 26.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$42,000 | \$44,000 | \$2,000 | \$14,000 | \$16,000 | \$2,000 |
| 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 | \$341 | \$341 | \$0 | \$333 | \$333 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$50,750 | \$50,750 | \$0 | \$50,650 | \$0 | (\$50,650) |
| Number of Non-Virtual Campuses | 3 | 3 | 3 | 3 | | |
| Campus-Based Safety Allotment | \$45,000 | \$45,000 | \$0 | \$45,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$5,750 | \$5,750 | \$0 | \$5,650 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$189,104 | \$189,104 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$6,175 | \$6,175 | N/A | \$6,967 | \$6,967 |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118 | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| NEW Military Transition Aid - TEC 48.120 | N/A | N/A | | N/A | \$4,137 | \$4,137 |
| TIER ONE SUBCHAPTER D ALLOTMENTS <i>(Do not count toward WADA)</i> | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151 | \$97,014 | \$97,014 | \$0 | \$97,014 | \$97,014 | \$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 | \$1,952 | \$1,952 | \$0 | \$1,952 | \$1,952 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$1,684 | \$1,684 | \$0 | \$1,684 | \$1,684 | \$0 |
| NEW Residency Partnership Allotment - TEC 48.157 | N/A | Moved to 2025-26 | | N/A | Moved to 2025-26 | |
| NEW Advanced Math Pathways - TEC 48.160 | N/A | Moved to 2025-26 | | N/A | Moved to 2025-26 | |
| NEW Communities in Schools Expansion - TEC 48.161 | N/A | Moved to 2025-26 | | N/A | Moved to 2025-26 | |
| 40. Total Cost of Tier One | \$6,454,265 | \$6,462,440 | \$8,175 | \$6,319,518 | \$7,030,380 | \$710,862 |
| 41. Local Fund Assignment | \$3,862,885 | \$3,862,885 | \$0 | \$3,959,266 | \$3,959,266 | \$0 |
| 42. Available School Fund Distribution | \$246,936 | \$246,936 | \$0 | \$350,284 | \$350,284 | \$0 |

PANHANDLE ISD

| FOUNDATION SCHOOL PROGRAM (FSP) STATE FUNDING | 2023-24 School Year | | | 2024-25 School Year | | |
|---|---------------------|--------------------------------------|-------------------|-----------------------|--------------------------------------|-------------------|
| | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 43. FSP State Share of Tier One | \$2,344,444 | \$2,352,619 | \$8,175 | \$2,009,968 | \$2,720,830 | \$710,862 |
| 44. Tier Two | \$340,793 | \$341,563 | \$770 | \$336,745 | \$351,562 | \$14,817 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0460 | \$0.0460 | \$0.0000 | \$0.0463 | \$0.0463 | \$0.0000 |
| Golden Penny Entitlement | \$599,067 | \$599,837 | \$770 | \$605,652 | \$620,469 | \$14,817 |
| Golden Penny Local Share | \$258,274 | \$258,274 | \$0 | \$268,907 | \$268,907 | \$0 |
| Golden Penny State Aid | \$340,793 | \$341,563 | \$770 | \$336,745 | \$351,562 | \$14,817 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | 0.00 |
| 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 | \$427,550 | \$667,375 | \$239,825 | \$427,550 | \$564,275 | \$136,725 |
| Supplemental TIF Payment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Chapter 313 Credit | \$427,550 | \$427,550 | \$0 | \$427,550 | \$427,550 | \$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) Interaction with bill is not modeled | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Formula Transition Grant - TEC 48.277 | \$0 | \$0 | \$0 | Expires after 2023-24 | Expires after 2023-24 | |
| Equalized Wealth Transition Grant - TEC 48.278 | \$0 | \$0 | \$0 | Expires after 2023-24 | Expires after 2023-24 | |
| NEW Salary Transition Allotment - TEC 48.280 | N/A | Moved to 2025-26 | | N/A | Moved to 2025-26 | |
| Additional State Aid for Homestead Exemption - TEC 48.2543 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NEW PVS Hardship - TEC 48.284 | N/A | \$0 | \$0 | N/A | \$0 | \$0 |
| NEW State Aid for Stipends - TEC 48.285 | N/A | \$239,825 | \$239,825 | N/A | N/A | |
| Teacher FTEs | N/A | 57 | 57 | N/A | N/A | |
| Librarians FTEs | N/A | - | - | N/A | N/A | |
| Counselors FTEs | N/A | 2 | 2 | N/A | N/A | |
| Nurses FTEs | N/A | 1 | 1 | N/A | N/A | |
| NEW Regional Disaster Insurance Variation - TEC 48.286 | N/A | N/A | | N/A | \$136,725 | \$136,725 |
| Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305 | N/A | Not Modeled | | N/A | Not Modeled | |
| Additional State Aid for State-Approved Instructional Materials - TEC 48.307 | N/A | Not Modeled (Will flow through IMTA) | | N/A | Not Modeled (Will flow through IMTA) | |
| Additional State Aid for Open Education Resource Instructional Material - TEC 48.308 | N/A | Not Modeled (Will flow through IMTA) | | N/A | Not Modeled (Will flow through IMTA) | |
| 46. Total FSP Operations Funding | \$3,112,787 | \$3,361,557 | \$248,770 | \$2,774,263 | \$3,636,667 | \$862,404 |
| STATE AID BY FUND CODE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$3,112,787 | \$3,361,557 | \$248,770 | \$2,774,263 | \$3,636,667 | \$862,404 |
| 48. 199/5811 - Available School Fund | \$246,936 | \$246,936 | \$0 | \$350,284 | \$350,284 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | 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 |
| NEW Adjustment under TEC 48.257(b-1) | N/A | N/A | | N/A | \$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 | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| Total M&O Revenues (includes HJR on school safety funding) | \$7,168,622 | \$7,417,392 | \$248,770 | \$7,059,342 | \$8,110,851 | \$1,051,508 |
| Total M&O Revenues per ADA | \$12,467 | \$12,900 | \$433 | \$12,494 | \$14,355 | \$1,861 |
| State Share | 47% | 49% | 2% | 44% | 49% | 5% |
| Local Share | 53% | 51% | -2% | 56% | 49% | -7% |
| 30 Percent Requirement in 2024-25 | | | | | \$190,006 | |

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