

LIPAN 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) | 410.00 | 410.00 | 0.00 | 412.00 | 412.00 | 0.00 |
| 2. Regular Program ADA | 344.90 | 344.90 | 0.00 | 345.20 | 345.20 | 0.00 |
| 3. Special Education FTEs | 12.10 | 12.10 | 0.00 | 12.80 | 12.80 | 0.00 |
| 4. Career & Technology FTEs | 53.00 | 53.00 | 0.00 | 54.00 | 54.00 | 0.00 |
| 5. Weighted ADA (WADA) | 778.07 | 778.65 | 0.58 | 785.72 | 806.22 | 20.51 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$290,109,829 | \$290,109,829 | \$0 | \$302,380,665 | \$302,380,665 | \$0 |
| 7. Current Year Property Values | \$302,380,665 | \$302,380,665 | \$0 | \$332,337,021 | \$332,337,021 | \$0 |
| Percent Growth | 4.2% | 4.2% | | 9.9% | 9.9% | |
| 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 | \$0.7569 | \$0.7569 | \$0.0000 | \$0.7523 | \$0.7479 | (\$0.0044) |
| 9. Current Year Tier One M&O Tax Rate | \$0.6214 | \$0.6214 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6214 | \$0.6214 | \$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) | \$0.0555 | \$0.0555 | \$0.0000 | \$0.0554 | \$0.0510 | (\$0.0044) |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 11. M&O Tax Collections | \$2,253,441 | \$2,253,441 | \$0 | \$2,434,925 | \$2,420,362 | (\$14,563) |
| 12. I&S Tax Rate | \$0.3350 | \$0.3350 | \$0.0000 | \$0.3350 | \$0.3350 | \$0.0000 |
| 13. I&S Tax Collections | \$944,110 | \$944,110 | \$0 | \$1,084,130 | \$1,084,130 | \$0 |
| 14. Total Tax Collections | \$3,197,551 | \$3,197,551 | \$0 | \$3,519,055 | \$3,504,492 | (\$14,563) |
| 15. Total Tax Levy | \$3,283,670 | \$3,283,670 | \$0 | \$3,613,833 | \$3,598,878 | (\$14,955) |
| 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) | \$9,253 | \$9,253 | \$0 | \$9,252 | \$10,399 | \$1,147 |
| 17. ASF ADA | 425.95 | 425.95 | 0.00 | 410.00 | 410.00 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$2,124,584 | \$2,124,584 | \$0 | \$2,126,432 | \$2,312,840 | \$186,408 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,066,776 | \$1,066,776 | \$0 | \$1,067,358 | \$1,276,895 | \$209,537 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$416,805 | \$416,805 | \$0 | \$436,160 | \$490,372 | \$54,212 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$6,366 | \$6,366 |
| 22. Dyslexia Allotment - TEC 48.103 | \$17,248 | \$17,248 | \$0 | \$17,248 | \$18,760 | \$1,512 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$370,370 | \$370,370 | \$0 | \$387,120 | \$430,023 | \$42,903 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$10,164 | \$10,164 | \$0 | \$10,164 | \$11,055 | \$891 |
| Bilingual LEP ADA/Enroll | 16.50 | 16.50 | 0.00 | 16.50 | 16.50 | - |
| 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 | \$670,093 | \$670,093 | \$0 | \$683,621 | \$768,372 | \$84,751 |
| 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 | 28.90 | 28.90 | 0.00 | 28.90 | 28.90 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 24.10 | 24.10 | 0.00 | 25.10 | 25.10 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$49,280 | \$49,280 | \$0 | \$49,896 | \$54,270 | \$4,374 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 80.00 | 80.00 | 0.00 | 81.00 | 81.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$6,785 | \$6,785 | \$0 | \$7,172 | \$7,172 | \$0 |
| Gifted & Talented ADA/Enroll | 16.00 | 16.00 | 0.00 | 17.00 | 17.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$25,000 | \$25,000 | \$0 | \$19,000 | \$19,000 | \$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 | \$243 | \$243 | \$0 | \$242 | \$242 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$34,100 | \$34,100 | \$0 | \$34,120 | \$0 | (\$34,120) |
| Number of Non-Virtual Campuses | 2 | 2 | 2 | 2 | | |
| Campus-Based Safety Allotment | \$30,000 | \$30,000 | \$0 | \$30,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$4,100 | \$4,100 | \$0 | \$4,120 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$128,447 | \$128,447 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$3,575 | \$3,575 | N/A | \$3,976 | \$3,976 |
| 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 | \$827 | \$827 |
| 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 | \$28,325 | \$28,325 | \$0 | \$28,325 | \$28,325 | \$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 | \$1,665 | \$1,665 | \$0 | \$1,665 | \$1,665 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$1,233 | \$1,233 | \$0 | \$1,233 | \$1,233 | \$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 | \$4,822,671 | \$4,826,246 | \$3,575 | \$4,869,756 | \$5,431,394 | \$561,638 |
| 41. Local Fund Assignment | \$1,878,993 | \$1,878,993 | \$0 | \$2,050,187 | \$2,050,187 | \$0 |
| 42. Available School Fund Distribution | \$176,720 | \$176,720 | \$0 | \$249,768 | \$249,768 | \$0 |

LIPAN 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 | \$2,766,958 | \$2,770,533 | \$3,575 | \$2,569,801 | \$3,131,439 | \$561,638 |
| 44. Tier Two | \$579,795 | \$580,610 | \$815 | \$563,495 | \$604,159 | \$40,664 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0788 | \$0.0788 | \$0.0000 | \$0.0779 | \$0.0779 | \$0.0000 |
| Golden Penny Entitlement | \$773,817 | \$774,394 | \$577 | \$792,759 | \$813,449 | \$20,690 |
| Golden Penny Local Share | \$238,276 | \$238,276 | \$0 | \$258,891 | \$258,891 | \$0 |
| Golden Penny State Aid | \$535,541 | \$536,118 | \$577 | \$533,868 | \$554,558 | \$20,690 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0546 | \$0.0547 | \$0.0001 | \$0.0540 | \$0.0497 | (0.00) |
| Copper Penny Entitlement | \$209,354 | \$209,894 | \$540 | \$209,089 | \$214,772 | \$5,683 |
| Copper Penny Local Share | \$165,100 | \$165,402 | \$302 | \$179,462 | \$165,171 | (\$14,291) |
| Copper Penny State Aid | \$44,254 | \$44,492 | \$238 | \$29,627 | \$49,601 | \$19,974 |
| 45. Other Programs | \$0 | \$170,839 | \$170,839 | \$0 | \$0 | \$0 |
| 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) 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 | \$170,839 | \$170,839 | N/A | N/A | |
| Teacher FTEs | N/A | 40 | 40 | 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 | \$0 | \$0 |
| 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 | \$3,346,753 | \$3,521,982 | \$175,229 | \$3,133,296 | \$3,735,598 | \$602,302 |
| 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 | \$3,346,753 | \$3,521,982 | \$175,229 | \$3,133,296 | \$3,735,598 | \$602,302 |
| 48. 199/5811 - Available School Fund | \$176,720 | \$176,720 | \$0 | \$249,768 | \$249,768 | \$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) | \$5,776,914 | \$5,952,143 | \$175,229 | \$5,817,989 | \$6,534,175 | \$716,186 |
| Total M&O Revenues per ADA | \$14,090 | \$14,517 | \$427 | \$14,121 | \$15,860 | \$1,738 |
| State Share | 61% | 62% | 1% | 58% | 61% | 3% |
| Local Share | 39% | 38% | -1% | 42% | 37% | -5% |
| 30 Percent Requirement in 2024-25 | | | | | \$127,365 | |

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