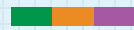




# School Finance Update

## *An Airing of Grievances*



Prepared for

TASA  
**MIDWINTER**  
CONFERENCE  
Remarkable Leadership  
2024



# How it started



**\$33 Billion in GR Surplus**  
**+\$27 Billion in Rainy Day**  
**\$60 Billion Total Surplus**

# How it started



# How it's going



# *Seinfeld*

*The show about nothing*



# *88th* *Session*

*Where schools got  
basically nothing*



**“No raises  
for you!”**

- 88<sup>th</sup> Texas Legislature, probably



# State Budget



88<sup>th</sup> Legislative  
Session



Appropriation	Contingent?	Amount
<b>Current Law Tax Compression</b> <i>(lowered ceiling to \$0.7950)</i>	No	<b>\$5,305.2 million</b>
<b>Additional Property Tax Compression</b>	Yes (Lege passed SB 2 during 2 <sup>nd</sup> CS, Voters approved Prop 4)	<b>\$12,700.0 million</b>
<b>Current Law Increase in Golden Penny Yield</b> <i>(\$98.56 in FY22 \$126.21 in FY 23/\$129.52 in FY 24)</i>	No	<b>\$2,366.7 million</b>
<b>TRS ActiveCare</b> <i>(maintains annual premium growth to less than 10 percent)</i>	No	<b>\$588.5 million</b>



# State Budget



88<sup>th</sup> Legislative  
Session



Appropriation	Contingent?	Amount
Curriculum	Yes (HB 1605 Passed)	\$500 million
Instructional Materials	No	\$307.0 million
School Safety	Yes (HB 3 has passed both chambers)	\$300.0 million <i>(+\$1.1 B in SB 30 for grants)</i>
Strong Foundations Grant	No	\$150.0 million
Increase in New Instructional Facilities Allotment	No	\$60.0 million

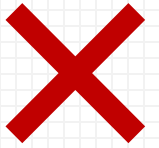




# State Budget



88<sup>th</sup> Legislative  
Session



Appropriation	Contingent?	Amount
Cybersecurity	No	\$55.0 million
School Funding Increases	Yes (HB 100/1 failed)	\$3,996.7 million
Vouchers	Yes (SB8/HB 100/HB 1 failed)	\$500.0 million
Virtual Education	Yes (HB 681 failed)	\$49.4 million

# 88<sup>th</sup> Regular Session Update – New State-Level Funding



Note: The FSP is driven by both state-level funding and local funding authorized by the legislature. This slide focuses solely on the state-level funding.

\$ Billion	FY22-23 GAA	Budget to Actuals	FY22-23 Base	FY24-25 GAA Art III & SB30	FY24-25 GAA Art IX*	FY24-25 Total*	Change \$ (%)
Foundation School Program	\$51.7	\$(3.9)	\$47.8	\$48.7	\$16.8	\$65.5	\$17.7 (37%)
All Other Programs	\$14.2	\$1.9	\$16.1	\$16.0	\$0.8	\$16.8	\$0.7 (4.6%)
Subtotal, TEA Approps.	\$65.9	\$(2.0)	\$63.9	\$64.7	\$17.6	\$82.3	\$18.4 (29%)

\*Includes funding contingent upon legislation to be adopted in special session(s)

**State funds for K-12 education are projected to increase \$18.4 billion (or 29%) over actual 2022-2023 biennial spending**

**Funding for education purposes appropriated through TEA represents close to one-third of all state funds in the budget.**

# 88<sup>th</sup> Regular Session Update – New State-Level Funding



Note: The FSP is driven by both state-level funding and local funding authorized by the legislature. This slide focuses solely on the state-level funding.

\$ Billion	FY22-23 Actuals	FY22-23 Budget	FY24-25 Art IX*	FY24-25 Total*	Change \$ (%)
Foundation School Program	\$48.7	\$47.8	\$48.7	\$65.5	\$17.7 (37%)
All Other Programs	\$14.2	\$16.1	\$16.0	\$16.8	\$0.7 (4.6%)
<b>Subtotal, TEA Approp.</b>	<b>\$65.9</b>	<b>\$63.9</b>	<b>\$64.7</b>	<b>\$82.3</b>	<b>\$18.4 (29%)</b>

\*Includes funding contingent upon legislation to be adopted in special session(s)

**State funds for K-12 education are projected to increase \$18.4 billion (or 29%) over actual 2022-2023 biennial spending**

Funding for education purposes appropriated through TEA represents close to one-third of all state funds in the budget.

## New Net Funding for Public Education – Appropriated & Issued

### Recurring Funding Increases:

Increase to Instructional Materials & Technology Allotment (IMTA)	\$ 621	GAA III TEA Rider 8
Increase to entitlements & LEA grants for SBOE-Approved Instructional Materials	500	GAA IX 18.78
Increase to FSP payments & technical supports for school safety	300	GAA IX 18.78
Increase in Golden Penny Yield	2,367	GAA IX 18.78
Increase for New Instructional Facilities Allotment (NIFA)	60	GAA IX 18.78
Increase subsidy for public school employee retirement payroll taxes	673	GAA III TRS A.1.1

### New One-time Funding:

School safety grants	\$ 1,100	SB30 4.02
Subsidy for ActiveCare	589	GAA III TRS A.3.1
K-12 cybersecurity initiative	55	GAA III TEA B.3.5

**\$6.3B new funds fully approved**

## New Net Funding for Education – Appropriated & Contingent

### Recurring Funding Increases:

FSP & grant increases for teacher pay, special education, and finance generally	\$ 3,997	GAA IX 18.78
Virtual school grant support	49	GAA IX 18.78
School Choice	500	GAA IX 18.78

## New State Share Increases for Public Education

### Recurring Funding Increases:

Property tax reductions – Appropriated & issued	\$ 5,305	GAA IX 18.79
Property tax reductions – Appropriated & contingent	12,295	GAA IX 18.79

# 88<sup>th</sup> Regular Session Update – New Total Funding (in millions)



## New Net Funding for Public Education – Appropriated & Issued

Restored IMTA to historical levels	\$ 621	
Allow districts to opt-in to use high-quality materials (yet to be adopted)	500	GAA III TEA Rider 8
Some money for even costlier mandate of having an armed guard	300	GAA IX 18.78
Increase in golden penny yield was already in place under prior law	2,367	GAA IX 18.78
Restoring NIFA so that there is no proration	60	GAA IX 18.78
Welcome relief for retirees, but does not go into classroom	673	GAA III TRS A.1.1

School safety grants	\$ 1,100	SB30 4.02
Subsidy for ActiveCare	589	GAA III TRS A.3.1
K-12 cybersecurity initiative	55	GAA III TEA B.3.5

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## New Net Funding for Education – Appropriated & Contingent

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## New State Share Increases for Public Education

Recurring Funding Increases:

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Property tax reductions – Appropriated & contingent	12,295	GAA IX 18.79



# 88<sup>th</sup> Regular Session Update – New Total Funding (in millions)



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Increase for New Instructional Facilities Allotment (NIFA)	60	GAA IX 18.78
Increase subsidy for public school employee retirement payroll taxes	673	GAA III TRS A.1.1

Funding to help with compliance to new standards, not sufficient to meet need	\$ 1,100	SB30 4.02
Limits premium increases	589	GAA III TRS A.3.1
Welcome supports, but cybersecurity is growing expense	55	GAA III TEA B.3.5
		funds fully approved

## New Net Funding for Education – Appropriated & Contingent

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Subsidy for ActiveCare	589	GAA III TRS A.3.1
K-12 cybersecurity initiative	55	GAA III TEA B.3.5

**\$6.3B new funds fully approved**

## New Net Funding for Education – Appropriated & Contingent

### Recurring Funding Increases:

Formula increases didn't pass	\$ 3,997	GAA IX 18.78
Virtual education bill didn't pass, some relief provided by Gov.	49	GAA IX 18.78
School choice did not pass, thankfully	500	GAA IX 18.78

## New State Share Increases for Public Education

### Recurring Funding Increases:

Property tax reductions – Appropriated & issued	\$ 5,305	GAA IX 18.79
Property tax reductions – Appropriated & contingent	12,295	GAA IX 18.79

# 88<sup>th</sup> Regular Session Update – New Total Funding (in millions)



## New Net Funding for Public Education – Appropriated & Issued

Recurring Funding Increases:

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Recurring Funding Increases:

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Virtual school grant support	49	GAA IX 18.78
School Choice	500	GAA IX 18.78

## New State Share Increases for Public Education

Recurring Funding Increases:

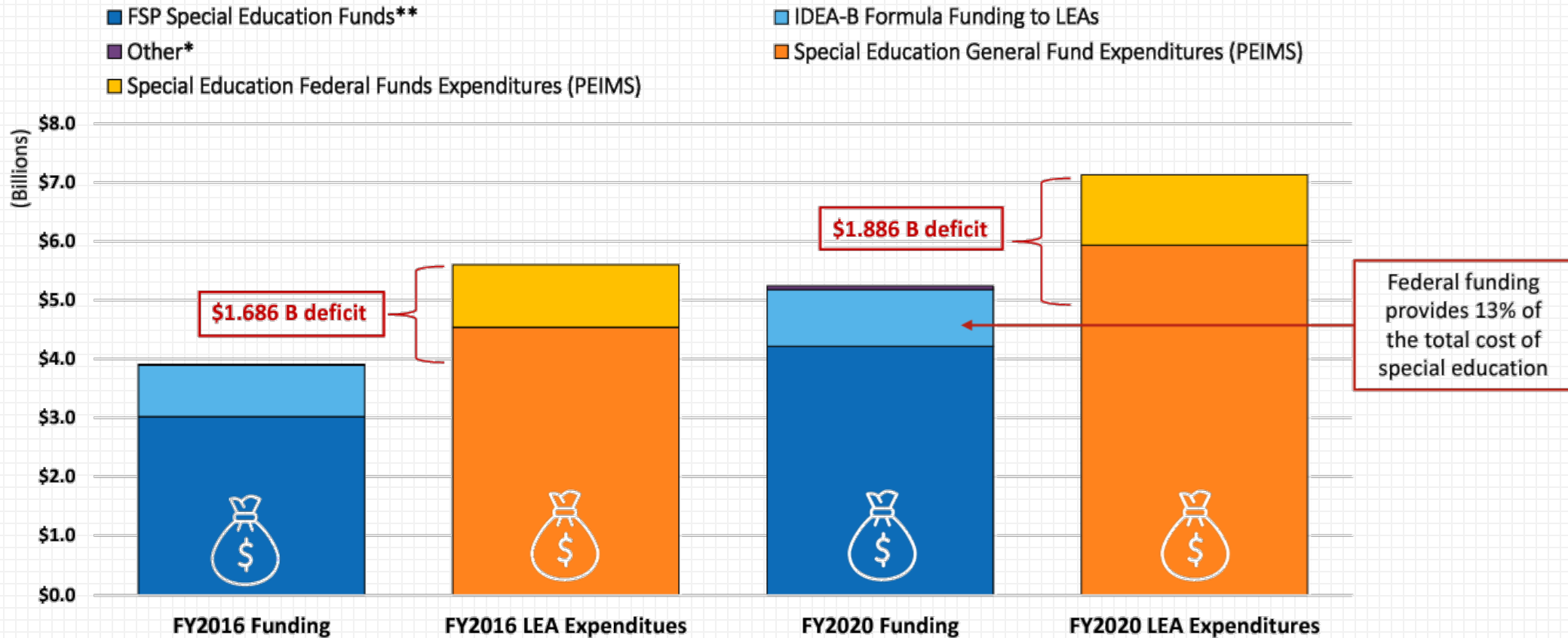
Maintaining compression doesn't increase funding available for schools	\$ 5,305	GAA IX 18.79
Providing new property tax relief doesn't increase funding available for schools	12,295	GAA IX 18.79



# Needs that went unaddressed



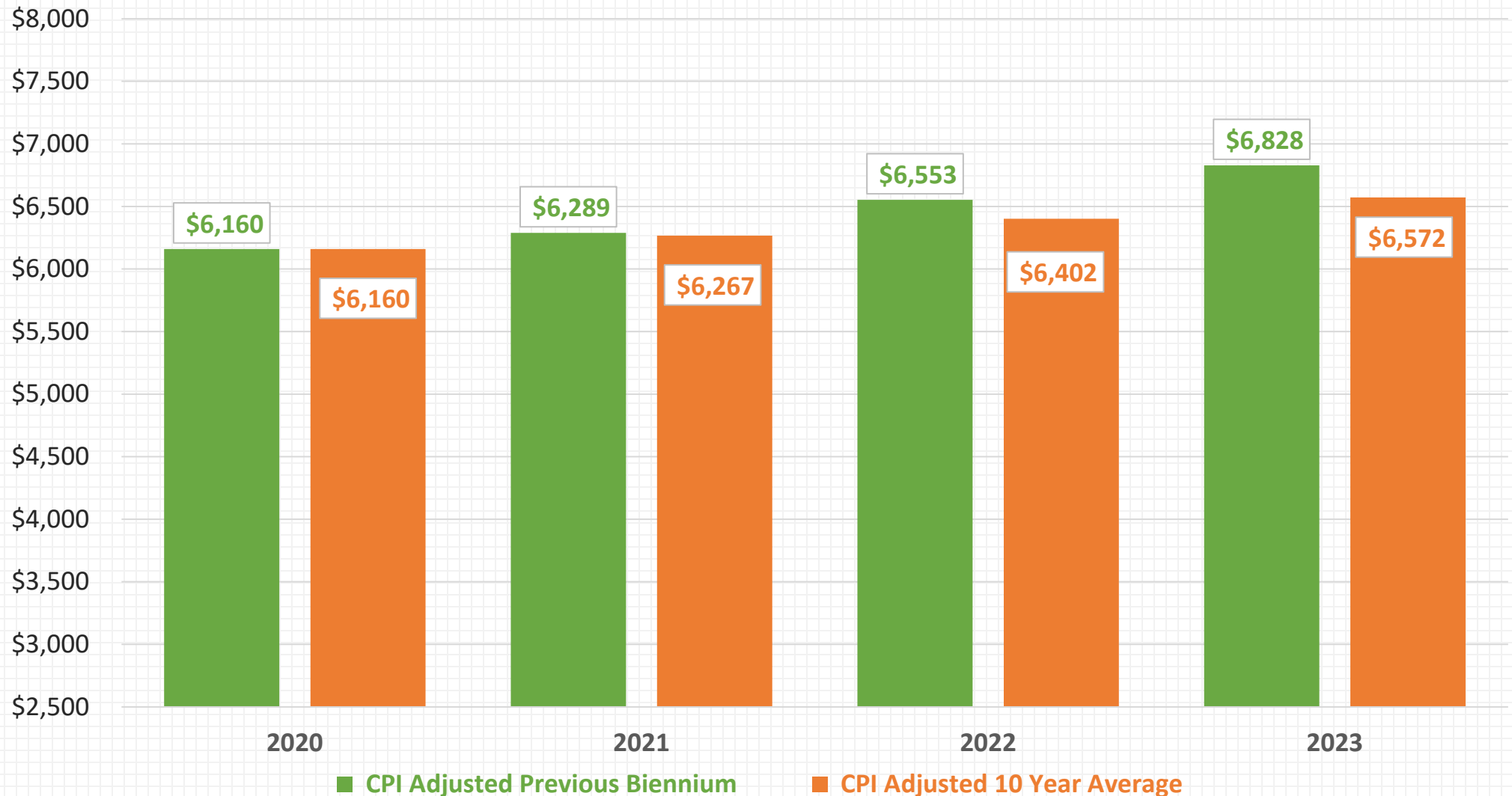
88<sup>th</sup> Legislative Session





88<sup>th</sup> Legislative Session

# Needs that went unaddressed

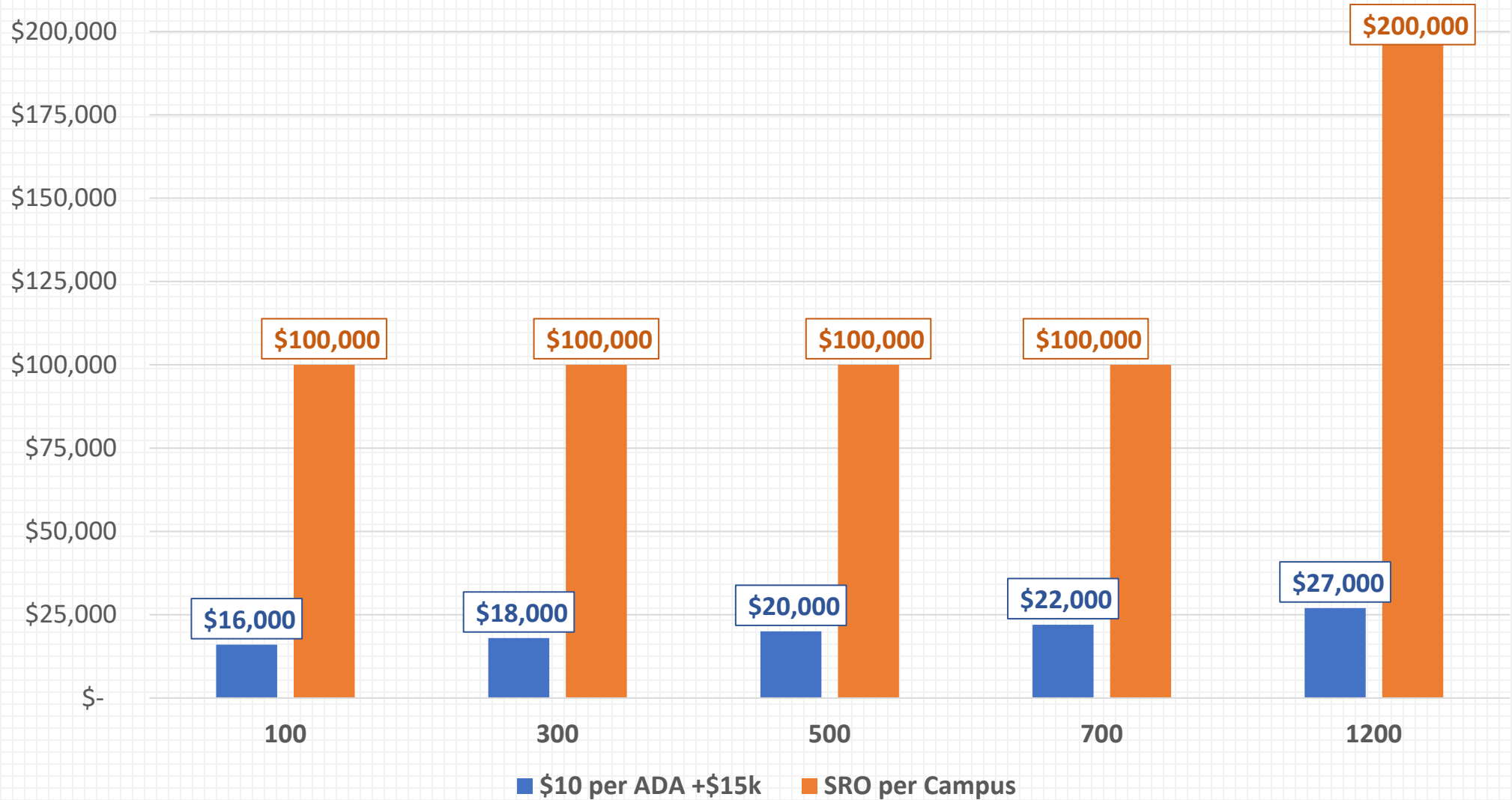


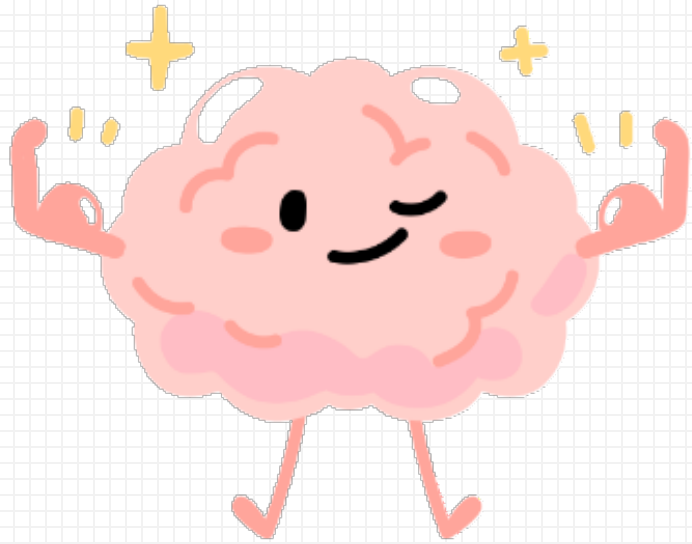




88<sup>th</sup> Legislative Session

# Needs that went unaddressed





*The first*

**FPEAT**

*of mental*

**STRENGTH**

**Q:**

*How many special sessions have been called so far in the 88<sup>th</sup> Legislature?*



**MOAKCASEY**  
PROVEN LEADERS ADVANCING TEXAS SCHOOLS

**A:**

**4**



Property  
Taxes

YOU ARE HERE

# Property Value Timeline

- **April:** CAD releases preliminary estimate.  
*This does not reflect taxpayer protests. Often, certain categories of properties are not appraised at this point either.*
- **July:** CAD releases certified values.  
*Most taxpayer protests should be resolved by this point.*
- **Fall:** CAD submits tax roll to Comptroller (EARS/Self-Report)  
*Some changes could occur in tax roll by this time.*
- **December:** Comptroller releases pre-preliminary.  
*First chance for ISDs to see their T values for that tax year. Short window to correct mistakes in time for inclusion in Feb/March SOF.*
- **January 31, Y+1:** Comptroller releases preliminary values.  
*This release kicks off the protest window.*





Property  
Taxes

# Property Value Timeline

- **February/March Y+1:** TEA updates SOF to include preliminary values.
- **August, Y+1:** Comptroller releases results of protests filed in January. This the “Final PVS” data posted on their site.
- **September, Y+1:** TEA updates SOF to include Final PVS values during near final.
- **August, Y+4:** Comptroller deadline for audits to state certified property values. Districts can file up to three audits over that time period.



# Pre-preliminary Values

Comptroller's Property Tax Assistance Division has released its pre-preliminary data for the 2023 tax year.



Property  
Taxes

The information contained in this spreadsheet is from data submitted on the behalf of each school district and is the basis of the local values that will be certified to the Texas Education Agency. Please review it carefully. You can notify us of corrections that need to be made by following the instructions provided.

Please note that you can select your ISD by choosing the Taxing Unit ID Number in cell I8. This number follows the format used in our new PTE computer system, which is slightly different from the old system. The first six digits identify the taxing unit. The next two digits indicate the taxing unit class, which is always 02 for school districts. The next three numbers indicate in which CAD the portion of the ISD you want is physically located. This is not necessarily the same as the CAD it is based in. The final three digits indicate the county in which the portion you want is physically located. This is usually the same as the CAD but in a CAD with multiple counties, it could be different to indicate a different county.

School District Name	Select your ISD No.
Austin ISD	227-901-02

MARKET VALUE	1 Total Market Value	275,264,183,197	030377
	2 Total Exempt Value	38,935,179,191	030176
	3 Total Market Value Taxable	236,329,004,006	030175
	4 Mandated Homestead	128,328 030420 12,667,435,897	030421
	5 Mandated Over-65	38,379 030422 382,293,164	030423
	6 Mandated Disabled	1,914 030424 19,030,782	030425
	7 100% Disabled Vet	995 030440 421,153,165	030441
	8 Surviving Spouse 100% Vet	169 030456 61,813,366	030457
	9 Surviving Spouse Killed in Action	1 030458 262,640	030459



Property  
Taxes

# Pre-preliminary Values

1. Release only includes local reported data by CADs and **does not include any information on whether those local values have been found valid through the Property Value Study.**
2. This data represents an updated look at your property values now that **SB 2** (88-2nd) and **SB 12** (87-2nd) have been “fully implemented.”
3. The report also translates that information to the **"T Values"** that are used for state funding/recapture calculations.



# Pre-preliminary Values



Property  
Taxes

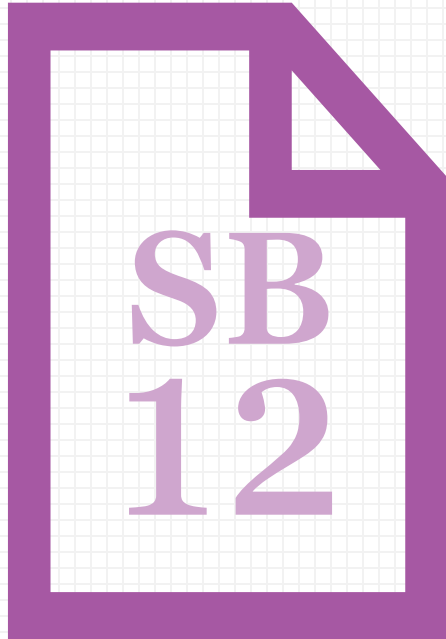
T-2 Plus the cost of the most recent increase in the mandatory homestead exemption	T-1	196,220,651,072
Total value of acceptable categories minus value of allowable exemptions	T-2	188,686,335,175
T-1 minus 50% of the loss to local optional percentage homestead minus SB1 correction factor for T-3	T-3	196,220,651,072
T-2 minus 50% of the loss to local optional percentage homestead	T-4	188,686,335,175
T-1 plus the loss to the chapter 313 agreement	T-7	196,220,651,072
T-2 plus the loss to the chapter 313 agreement	T-8	188,686,335,175
T-3 plus the loss to the chapter 313 agreement	T-9	196,220,651,072
T-4 plus the loss to the chapter 313 agreement	T-10	188,686,335,175
T-1 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions	T-13	198,145,571,072
T-13 plus the loss to the chapter 313 agreement	T-14	198,145,571,072
T-13 Plus the cost of the third most recent increase for that PVS year in the mandatory homestead exemptions	T-15	199,428,851,072
T-15 plus the loss to the chapter 313 agreement	T-16	199,428,851,072
Total value of acceptable categories minus value of allowable exemptions using the compressed tax rate freeze loss instead of the regular freeze loss	T-17	194,586,194,163
T-17 plus the loss to the chapter 313 agreement	T-18	194,586,194,163



# Senate Bill 12 | Overview



Property  
Taxes



By Sen. Bettencourt

- Passed in 2021 (87<sup>th</sup>, 2<sup>nd</sup> called session), but didn't go into effect until tax year 2023.
- Provides benefit of Tier One tax compression from HB 3 (2019) to 65+/disabled homeowners.
- According to currently available data, SB 12 resulted in around **\$730 million reduction in taxes** for this group.
- Includes a hold harmless for school districts.

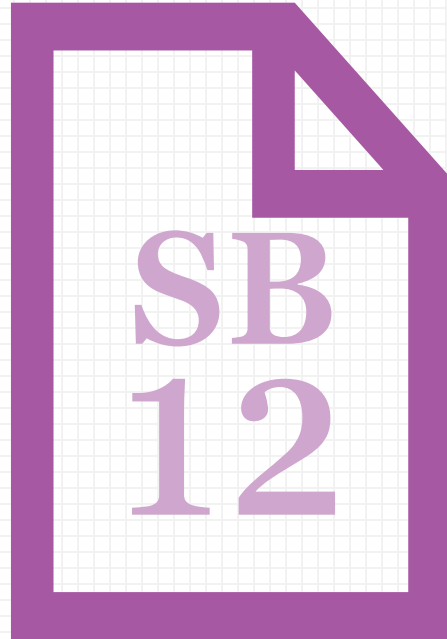




# Senate Bill 12 | Hold Harmless



Property  
Taxes



By Sen. Bettencourt

- Additional State Aid for Adjustment of Limitation on Tax Increases on Homestead of Elderly or Disabled (TEC 48.2542)
- Will rely on difference between on difference in funding when using T2 vs. T17.  
TEA is planning to adjust M&O collections by ratio between T2 and T17.
- We have some concerns about **quality of data being reported** and **state's methodology**.



# Senate Bill 12 | Data Issues



Property  
Taxes

SB 12 only reduced tax levy by \$15k across 4,000+ eligible taxpayers?

7. Actual total levy on over age 65 or older, disabled, and qualified age 55 or older surviving spouse homesteads reported in Item 1. (Amount that will be paid.)	SR0706	8,301,540	SR0716	8,316,659
8. Total levy lost on age 65 or older, disabled, and qualified age 55 or older surviving spouse homesteads reported in Item 1. Must equal the remainder of Item 6 minus Item 7.	SR0707	622,027	SR0717	606,908
9. Total value lost on age 65 or older, disabled, and qualified age 55 or older surviving spouse homesteads reported in Item 1. Must equal Item 8 divided by Item 5 times 100.	SR0708	62,735,955	SR0718	61,211,094



# Senate Bill 12 | Data Issues



Property  
Taxes

SB 12 *increased* the levy?

7. Actual total levy on over age 65 or older, disabled, and qualified age 55 or older surviving spouse homesteads reported in Item 1. (Amount that will be paid.)	SR0706	799,365	SR0716	0
8. Total levy lost on age 65 or older, disabled, and qualified age 55 or older surviving spouse homesteads reported in Item 1. Must equal the remainder of Item 6 minus Item 7.	SR0707	507,644	SR0717	1,307,009
9. Total value lost on age 65 or older, disabled, and qualified age 55 or older surviving spouse homesteads reported in Item 1. Must equal Item 8 divided by Item 5 times 100.	SR0708	45,349,652	SR0718	116,759,782



# Senate Bill 12 | Calc. Concerns

SB 12 decreased levy by about **\$720k** in Harlandale ISD.

7. Actual total levy on over age 65 or older, disabled, and qualified age 55 or older surviving spouse homesteads reported in Item 1. (Amount that will be paid.)	SR0706	196,894	SR0716	917,240
8. Total levy lost on age 65 or older, disabled, and qualified age 55 or older surviving spouse homesteads reported in Item 1. Must equal the remainder of Item 6 minus Item 7.	SR0707	1,779,586	SR0717	1,059,240
9. Total value lost on age 65 or older, disabled, and qualified age 55 or older surviving spouse homesteads reported in Item 1. Must equal Item 8 divided by Item 5 times 100.	SR0708	141,517,773	SR0718	84,233,797



Property Taxes

But, using TEA's expected methodology, only **\$417k** gets counted.

	Data Elements	"T17" @ \$100K	"T2" @ \$100K	Change
1	2023 Tax Year Property Value	\$2,576,830,225	\$2,519,546,249	(\$57,283,976)
2	2023-24 Adopted M&O Tax Rate	\$0.7575	\$0.7575	\$0.0000
3	2023-24 M&O Collections	\$18,746,121	\$18,329,387	(\$416,734)
4	Total Cost of Tier I	\$95,377,601	\$95,377,601	\$0
5	Local Share of Tier I (Local Fund Assignment or 'LFA')	\$15,955,733	\$15,601,030	(\$354,702)
6	ASF Distribution	\$4,301,604	\$4,301,604	\$0



# Senate Bill 12 | Calc. Concerns

## TEA's Expected Methodology

	Data Elements	"T17" @ \$100K	"T2" @ \$100K	Change
1	2023 Tax Year Property Value	\$2,576,830,225	\$2,519,546,249	(\$57,283,976)
2	2023-24 Adopted M&O Tax Rate	\$0.7575	\$0.7575	\$0.0000
3	2023-24 M&O Collections	\$18,746,121	\$18,329,387	(\$416,734)
4	Total Cost of Tier I	\$95,377,601	\$95,377,601	\$0
5	Local Share of Tier I (Local Fund Assignment or 'LFA')	\$15,955,733	\$15,601,030	(\$354,702)
6	ASF Distribution	\$4,301,604	\$4,301,604	\$0
	<b>State Funding Calculations</b>			
7	FSP Share of Tier I (Greater of Line 4 - Line 5 - Line 6) (if less than \$0, then Line 7 = \$0)	\$75,120,264	\$75,474,966	\$354,702
8	Tier II Level I Allotment ("Golden" Penny Allotment)	\$12,972,868	\$13,016,862	\$43,994
9	Tier II Level II Allotment ("Copper" Penny Allotment)	\$2,813,933	\$2,846,012	\$32,079
10	Recapture	\$0	\$0	\$0
	<b>Additional State Aid for Homestead Exemption (ASAHE)</b>			
11	Local Revenue Net of Recapture (Line 3 - Line 10)	\$18,746,121	\$18,329,387	(\$416,734)
12	State Aid (Line 7 + Line 8 + Line 9)	\$90,907,065	\$91,337,840	\$430,775
13	State and Local Revenue Net of Recapture (Line 11 + Line 12)	\$109,653,186	\$109,667,228	
14	<b>TEC 48.2542 ASAHE (M&amp;O Over-65) Hold Harmless (Line 13 Using T17 - Line 13)</b>		<b>\$0</b>	



Property  
Taxes



# Senate Bill 12 | Calc. Concerns

## Our Preferred Methodology

	Data Elements	"T17" @ \$100K	"T2" @ \$100K	Change
1	2023 Tax Year Property Value	\$2,576,830,225	\$2,519,546,249	(\$57,283,976)
2	2023-24 Adopted M&O Tax Rate	\$0.7575	\$0.7575	\$0.0000
3	2023-24 M&O Collections	\$19,049,733	\$18,329,387	(\$720,346)
4	Total Cost of Tier I	\$95,377,601	\$95,377,601	\$0
5	Local Share of Tier I (Local Fund Assignment or 'LFA')	\$15,955,733	\$15,601,030	(\$354,702)
6	ASF Distribution	\$4,301,604	\$4,301,604	\$0
	<b>State Funding Calculations</b>			
7	FSP Share of Tier I (Greater of Line 4 - Line 5 - Line 6) (if less than \$0, then Line 7 = \$0)	\$75,120,264	\$75,474,966	\$354,702
8	Tier II Level I Allotment ("Golden" Penny Allotment)	\$13,192,461	\$13,016,862	(\$175,599)
9	Tier II Level II Allotment ("Copper" Penny Allotment)	\$2,859,157	\$2,846,012	(\$13,145)
10	Recapture	\$0	\$0	\$0
	<b>Additional State Aid for Homestead Exemption (ASAHE)</b>			
11	Local Revenue Net of Recapture (Line 3 - Line 10)	\$19,049,733	\$18,329,387	(\$720,346)
12	State Aid (Line 7 + Line 8 + Line 9)	\$91,171,882	\$91,337,840	\$165,958
13	State and Local Revenue Net of Recapture (Line 11 + Line 12)	\$110,221,615	\$109,667,228	
14	<b>TEC 48.2542 ASAHE (M&amp;O Over-65) Hold Harmless (Line 13 Using T17 - Line 13)</b>		<b>\$554,388</b>	

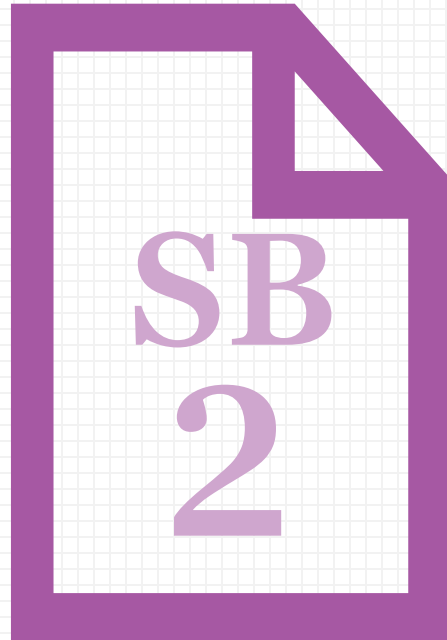


Property  
Taxes



Property  
Taxes

# Senate Bill 2 | Overview



By Sen. Bettencourt

- Passed in 2023 (88<sup>th</sup>, 2<sup>nd</sup> called session). Also went into effect for 2023 tax year.
- Increased homestead exemption, compressed Tier One rates by nearly \$0.11, among other changes.
- According to currently available data, SB 2 increasing HS exemption took about **\$300 billion** off the tax roles.
- Includes an M&O + I&S hold harmless for school districts related to homestead exemption increase.
- Also includes additional aid for districts that were recapture in 2022-23.





# Senate Bill 2 | Recapture Hold Harmless



Property  
Taxes

*Sec. 48.283. ADDITIONAL STATE AID FOR CERTAIN DISTRICTS IMPACTED BY COMPRESSION. A school district that received an adjustment under Section 48.257(b) for the 2022-2023 school year is entitled to additional state aid for each school year **in an amount equal to the amount of that adjustment for the 2022-2023 school year less the difference, if the difference is greater than zero, between:***

*(1) the amount to which the district is entitled under this chapter for the current school year; and*

*(2) the amount to which the district would be entitled under this chapter for the current school year if the district's maximum compressed tax rate had not been reduced under Section 48.2555, as added by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023.*



# Senate Bill 2 | Recapture Hold Harmless

Using Houston ISD data:

*Sec. 48.283. ADDITIONAL STATE AID FOR CERTAIN DISTRICTS IMPACTED BY COMPRESSION. A school district that received an adjustment under Section 48.257(b) for the 2022-2023 school year is entitled to additional state aid for each school year in an amount equal to **\$176 million** less the difference, if the difference is greater than zero, between:*

(1) **\$1.613 billion**; and

(2) **\$1.615 billion**

**= \$174 million**



Property  
Taxes

# Senate Bill 2 | Recapture Hold Harmless

Using Houston ISD data:

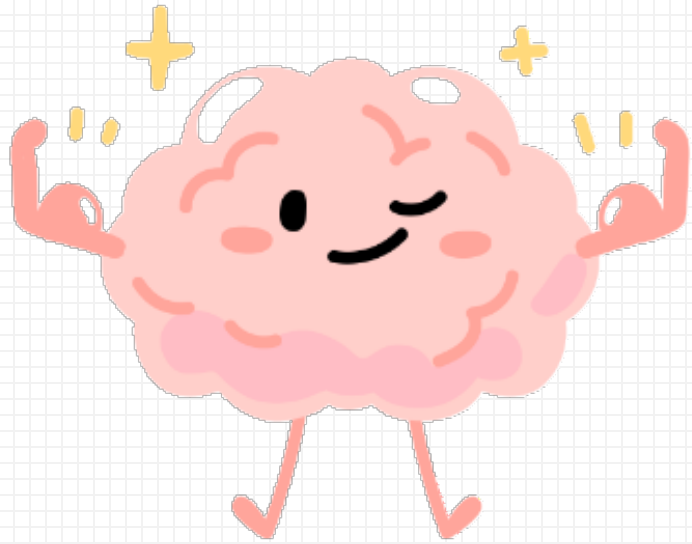
*Sec. 48.283. ADDITIONAL STATE AID FOR CERTAIN DISTRICTS IMPACTED BY COMPRESSION. A school district that received an adjustment under Section 48.257(b) for the 2022-2023 school year is entitled to additional state aid for each school year **in an amount equal to ~~\$0~~ less the difference, if the difference is greater than zero, between:***

- (1) **\$1.613 billion**; and
- (2) **\$1.615 billion**

**= \$2 million**



Property  
Taxes



*The second*

**FPEAT**

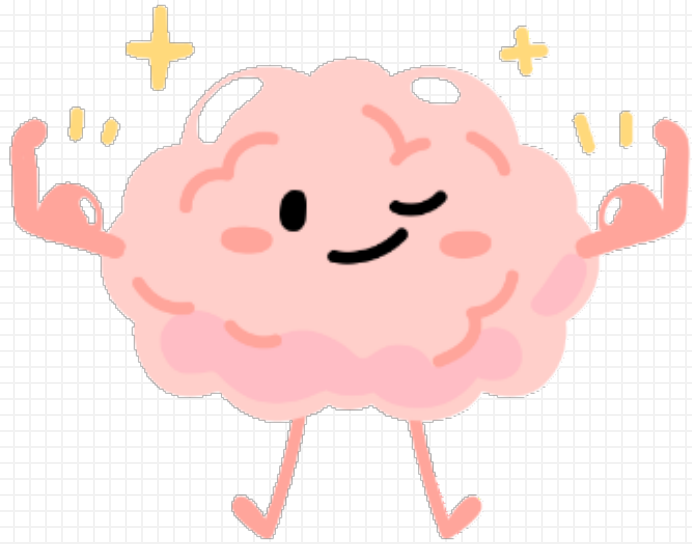
*of mental*

**STRENGTH**

**Q:**

*What is the current  
state residence  
homestead exemption  
amount (post SB2)?*

**A:** *\$100,000*



*The third*

**FEAT**

*of mental*

**STRENGTH**



**Q:** *When is election day  
for the upcoming  
primary?*



**A:** *March 5th*

*Early voting begins Feb. 20th  
(GO VOTE & DONATE & BLOCKWALK)*



# Questions & Comments





# MOAKCASEY

PROVEN LEADERS ADVANCING TEXAS SCHOOLS

## *Team Members*

Justin Barlow  
Jodi Duron  
Terry Faucheux  
Addie Gomez  
Julia Grizzard  
Gretchen Hoffman  
Lauren Kulbeth  
Amy Ma  
Kathy Mathias  
Patrick Reid  
Toni Riester-Wood, Ph.D.

## *Executive Team*

Buck Gilcrease, Ed.D., CEO  
Dan Huberty, COO  
Leo Lopez, CFO  
Greg Gibson, Ed.D., CSO  
Ginger Averitt  
Lloyd W. Graham  
Josh Haney

## *Board*

Charles Clines, Chairman  
Buck Gilcrease, Ed.D.  
Dan Huberty  
Chris Huckabee  
Leo Lopez

## *Consultants*

Daniel Casey  
Ronnie Kincaid  
Mary McKeown-Moak, Ph.D.  
Lynn Moak

## *Administrative Staff*

Kari Ruehman  
Missy Dvorak  
Ross Gilcrease  
Brianna Huberty  
Susan Moak  
Tori Schwausch