

FSP Summary of Finances Reports

Data Elements, Sources, and Timelines

Data Element	Legislative Payment Estimate (LPE)	District Planning Estimate (DPE)	Near-Final	Final
Average Daily Attendance (ADA) *Note that pre-K ADA is limited to half-day for eligible students only. A migrant adjustment is available for districts with a migrant population of 5% or more (best four of six six-week periods used in this case). ADA decline provisions currently unfunded	Pupil projections submitted to TEA each biennium and used during the appropriations process	Adjusted each year in March when PEIMS enrollment data are available based on percentage increase from prior year	Summer PEIMS ADA count	Same as near-final. Updated with ADA counts for Optional Flexible School Day Program (OFSDP) from PEIMS submission 4
Bilingual Education, Special Education, Career and Technical Education (CTE), and High School Student Counts	Pupil projections submitted to TEA each biennium and used during the appropriations process	Adjusted each year in March based on prior-year data and enrollment growth percentage	Summer PEIMS ADA count	Same as near-final
Compensatory Education Students	Pupil projections submitted to TEA each biennium and used during the appropriations process. Updated in January or February with prior-year free and reduced-price lunch counts from the Department of Agriculture	Same as LPE	Prior-year free and reduced-price lunch counts from the Department of Agriculture	Same as DPE
Prior-Year State-Certified Property Value (Sometimes Called State Funding Value)	Final value from the Comptroller's Property Tax Assistance Division is used in the first year of the biennium. In the second year of the biennium, LPE values correspond to the estimates used during the appropriations process. In accordance with TEC, §42.253(b) , actual values may be substituted for LPE estimates in the second year of the biennium when the values are higher than the estimates	Final PTAD values are taken from PTAD property value study	Same as DPE	Same as DPE

FSP Summary of Finances Reports

Data Element	Legislative Payment Estimate (LPE)	District Planning Estimate (DPE)	Near-Final	Final
Compressed Tax Rate	2005 tax rate * state compression percentage (set in appropriations, currently 66.67%)	Same as LPE	Same as LPE	Same as LPE
Current-Year Tax Rate	Same as prior-year tax rate on initial SOF. Updated in January or February with self-report data from the PTAD	Same as LPE	Same as LPE	Same as LPE
<p>Current-Year Maintenance and Operations (M&O) Collections</p> <p>Deductions will be made for payments into an Instructional Facilities Allotment (IFA) lease-purchase arrangement and payments into a tax increment reinvestment zone (TIRZ). These payments by the district into a TIRZ are sometimes called tax increment financing (TIF) payments. The TIF payment on the J-1 schedule of the district's annual financial and compliance report should include the entire payment to the TIRZ that is related to the district's current-year tax rate. It should not exclude any funds received through the TIRZ for school district projects, and it should not include a payment into the TIRZ that is related to the state supplemental TIF payment rather than the district's current-year tax rate. Tax collections and TIRZ payments should reflect 12 months, even if the district changed fiscal years. The calculation showing the deduction of the local share for an IFA lease purchase arrangement and the TIF payment can be found on the SOFs "M&O Detail" section</p>	<p>In the first year of the biennium, projected property value growth rates established in appropriations process are applied to prior-year DPE tax collections. In the second year of the biennium, two years of estimated property value growth rates from the appropriations process are applied to DPE tax collections from the second year of the previous biennium. Updated in January or February to reflect changes in tax rates from the PTAD (see Current-Year Tax Rate)</p>	Updated in March with PEIMS budgeted tax collections	Updated in September with data from the Tax Information Survey, if submitted, or with PEIMS budget data, if no tax survey data were submitted	Updated in April with data from the J-1 schedule of the district's annual financial and compliance report

FSP Summary of Finances Reports

Data Element	Legislative Payment Estimate (LPE)	District Planning Estimate (DPE)	Near-Final	Final
Current-Year Interest and Sinking Fund (I&S) Collections	In the first year of the biennium, projected property value growth rates established in appropriations process are applied to prior-year DPE tax collections. In the second year of the biennium, two years of estimated property value growth rates from the appropriations process are applied to DPE tax collections from the second year of the previous biennium	Updated in March with PEIMS budgeted tax collections	Updated in September with data from the Tax Information Survey	Updated in April with data from the J-1 schedule of the district's annual financial and compliance report
Transportation Route Services	Initial LPE uses most recent final transportation allotment based on data submitted through the FSP System's Transportation subsystem. Updated in November or December with prior-year data submitted through the Transportation subsystem. Districts with no prior-year data submitted will have allotment set to zero	Same as LPE	Current-year data submitted through the FSP System's Transportation subsystem. Districts with no data submitted will have allotment set to zero	Same as near-final
Staff Salary	Initial LPE uses most recent final prior-year staff salary allotment based on data submitted through the FSP System's Staff Salary subsystem. Updated in November or December with prior-year data submitted through the Staff Salary subsystem. Districts with no prior-year data submitted will have allotment set to zero	Same as LPE	Current-year data submitted through the FSP System's Staff Salary subsystem. Districts with no data submitted will have allotment set to zero	Same as near-final