INCREASED AVERAGE DAILY ATTENDANCE
TEA To date s... distspriict... or adjustm...
with a total of ... ADA These district
ISD College Station ISD Cuero ISD Grego

Hurricane Harvey School Finance Issues
November

A Issue Response	B Current Action Next Steps	C Estimated Costs	D FY Est Cost	E Estimated Cost	F Biennial Total

Enrollment Related Adjustments

A	B	C	D	E	F
Loss of funding due to student during the – school year. Is this current... No	TEA will continue to make full FSP formula payments to all school districts and charter schools	commitment to a different practice millibond on a million... requesting payments to a reardlemes fa... million formula	million range best composed of ... million for one	million ... average daily Aengage Daily Attendance	To C † d

ISD Splendora ISD and Victoria ISD

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A	B	C	D	E	F
Issue / Response	**Current Action**	**Next Steps**	**Estimated Cost** caused by the hurricane during the [20XX] tax year	**Biennial Total**	**Est. Cost / Legal Auth**
Local tax increases to interest & debt service during the [20XX–XX] — Is this currently in effect? No. Issue: The I&S tax revenue provides the debt that [funds] capital expenditures [and] losses in I&S local property tax [revenue during the 20XX–XX] school year due to reappraisals, which would prevent revenue and delayed/uncollected [taxes]. TEA currently allocates taxes [and revenues could] potentially decline by approxi[mately] — range estimate. Many school districts may be able [to increase] taxes during the [20XX–XX] school [year to cover losses] of local property tax revenue. Taxes can be increased without [a vote in the] year after a disaster. Depending on the type of bond, [districts may] not be able to raise I&S taxes and [will have to use] available fund balance or other [revenue such as] M&O and/or seek refinancing [options]. Note: Charter schools do not levy taxes.	School districts [that grew] may have to [cover] in the [20XX–XX] school [year to] meet their I&S tax rate [for] the [20XX–XX] school [year to ensure] they have adequate funds to make bond payments. Depending on the type of bond, some [districts may not be] able to raise I&S taxes and will have to use their available fund balance or other available revenue such as M&O and/or seek refinancing options.	School districts [that grew] may have [to cover] the [20XX–XX] school [issue]. TEA will collect data from impacted school districts to develop a projection of lost property tax revenue due to the I&S [20XX–XX] school year to cover and/or appraisal efforts. TEA could [then] provide an analysis to the Legislature. Some school districts may [not be able to raise I&S taxes] and will have to use their other available revenue such as [M&O and/or seek refinancing] options.	The Legislature should consider options to mitigate the [losses]. However, options to [adopt] tax rates are require[d to be] adopted in the [summer].		TEC † Bonds and Tax — The Legislature could consider options to [at least] mitigate the [losses]; an option to [guarantee the] Guaranteed Bond [program, or to] require the [ ]. Election to Ratify School Taxes — I&S. However, [tax] rates are adopted in the summer of [20XX].

Amounts are estimates based on [current estimates] ... reimbursements.

For FY [20XX], TEA will use [the] appropriation during the [ ] to fully fund the [ ] projection ... in the General Appropriations Act.

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Issue Response	Current Action	Next Steps	Estimated Costs	Biennial Total Est Cost	Est Cost Legal Auth

Facilities Issues

Facilities damage at Chapter districts

Is this current need guaranteed ongoing to the state?

Yes in forgone recapture funding to the State Treasury

Issue/Chapter school districts... damage. These districts can already apply for a reduction elimination in their recapture costs for the ± and ± school year facility damage costs covered by insurance or FEMA. Importantly however districts... More than One Recapture cover...

	districts				

	A	B	C	D	E	F
	Issue Response	Current Action	Next Step	Estimated Costs	Biennial Total Auth Est Cost	Legal Auth Est Cost
	Additionally, the legislature could provide additional funding as part of a supplemental appropriations during the ___th Texas Legislature.					

Amounts are estimates based on [FY] current costs in [a] model ... informed ... eligible emergency management reimbursements.

For FY ____, TEA will [request a] supplemental appropriation during the ... the effect ... the amount ... fully fund the ... appropriation

in the General Appropriations Act

A Issue Response	B Current Action FY	C Estimated FY	D Estimated	E Biennial Est Coy	F Legal Auth
Other Funding Issues					
Students newly eligible to generate State Compensatory Education School funds Is this currently required at the state? Yes Issue: Data from the Texas Department of Agriculture (TDA) National School Lunch Program reduced price lunch indicates that districts will have more students qualifying for the FSP formula SCE weight during the ± and ± school years Solution: For the ± school year TEA estimates additional all students will SCE weight in the school financial settlement with current practice. TEA will update its SCE FSP related formulas in February of ± so impacted districts will recognize increases to state aid for SCE identified students beginning with their March FSP payment					
Students newly eligible for Are K. Is this currently required at the state? Yes Issue: Three and four year old children may be newly eligible for free prekindergarten if they are deemed educationally disadvantaged and or homeless for the ± school year and beyond °M SchOol YeaMp4 ... (illegible)					

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