MoakCasey — PROVEN LEADERS ADVANCING TEXAS SCHOOLS

SB 2, As Engrossed

MCDADE ISD

	2023-24 School Year			2024-25 School Year		
STUDENTS	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**
1. Refined Average Daily Attendance (ADA)	319.04	319.04	0.00	316.80	316.80	0.00
2. Regular Program ADA	284.59	284.59	0.00	286.77	286.77	0.00
3. Special Education FTEs	10.76	10.76	0.00	9.71	9.71	0.00
4. Career & Technology FTEs	23.69	23.69	0.00	20.32	20.32	0.00
5. Weighted ADA (WADA)	649.45	654.71	5.27	645.99	651.19	5.20
PROPERTY VALUES	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**
6. Prior Year Property Value	$185,545,539	$185,545,539	$0	$188,906,851	$188,906,851	$0
7. Current Year Property Values	$188,906,851	$188,906,851	$0	$204,699,646	$204,699,646	$0
TAX RATES AND COLLECTIONS	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**
8. Current Year M&O Tax Rate	$0.6850	$0.6850	$0.0000	$0.6669	$0.6669	$0.0000
9. Current Year Tier One M&O Tax Rate (Post-SB 2)	$0.6350	$0.6350	$0.0000	$0.6169	$0.6169	$0.0000
10. Maximum Compressed Tax Rate	$0.6350	$0.6350	$0.0000	$0.6169	$0.6169	$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	$1,232,256	$1,232,256	$0	$1,345,248	$1,345,248	$0
12. I&S Tax Rate	$0.0514	$0.0514	$0.0000	$0.0514	$0.0514	$0.0000
13. I&S Tax Collections	$91,200	$91,200	$0	$103,682	$103,682	$0
14. Total Tax Collections	$1,323,456	$1,323,456	$0	$1,448,930	$1,448,930	$0
15. Total Tax Levy	$1,343,028	$1,343,028	$0	$1,470,358	$1,470,358	$0
FUNDING COMPONENTS	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**
Statutory Basic Allotment	$6,160	$6,235	$75	$6,160	$6,235	$75
16. District Basic Allotment * Tax Rate / MCR	$6,160	$6,235	$75	$6,160	$6,235	$75
Adjusted Basic Allotment (if small/mid district, charter)	$9,401	$9,516	$115	$9,396	$9,510	$114
17. ASF ADA	337.14	337.14	0.00	319.04	319.04	0.00
18. Per Capita Rate	$414.884	$414.884	$0	$609.19	$609.19	$0.00
19. Regular Program Allotment - TEC 48.051	$1,753,081	$1,774,425	$21,344	$1,766,509	$1,788,017	$21,508
20. Small and Mid-Size Allotment - TEC 48.101	$922,359	$933,743	$11,384	$927,991	$939,175	$11,184
21. Special Education Adjusted Allotment - TEC 48.102	$590,564	$597,813	$7,249	$573,541	$580,523	$6,982
22. Dyslexia Allotment - TEC 48.103	$27,104	$27,434	$330	$27,720	$28,058	$338
23. Compensatory Education Allotment - TEC 48.104	$272,811	$276,133	$3,322	$286,851	$290,344	$3,493
24. Bilingual Education Allotment - TEC 48.105	$44,192	$44,730	$538	$44,192	$44,730	$538
Bilingual LEP ADA/Enroll	*71.74*	*71.74*	*0.00*	*71.74*	*71.74*	*-*
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	$290,503	$294,057	$3,554	$249,723	$252,753	$3,030
Not In An Approved Program of Study FTE/Enroll	*0.91*	*0.91*	*0.00*	*0.94*	*0.94*	*0.00*
Approved Program of Study, Level 1/Level 2 FTE/Enroll	*18.91*	*18.91*	*0.00*	*15.50*	*15.50*	*0.00*
Approved Program of Study, Level 3/Level 4 FTE/Enroll	*3.88*	*3.88*	*0.00*	*3.88*	*3.88*	*0.00*
26. Public Education Grant - TEC 48.107	$0	$0	$0	$0	$0	$0
27. Early Education Allotment - TEC 48.108	$52,770	$53,412	$642	$52,770	$53,412	$642
K-3 Eco. Dis + K-3 LEP ADA/Enroll	*85.67*	*85.67*	*0.00*	*85.67*	*85.67*	*0.00*
28. Gifted & Talented Adjusted Allotment - TEC 48.109	$6,765	$6,764	($1)	$6,684	$6,683	($1)
Gifted & Talented ADA/Enroll	*15.95*	*15.95*	*0.00*	*15.84*	*15.84*	*0.00*
29. CCMR Outcomes Bonus - TEC 48.110	$5,000	$5,000	$0	$8,000	$8,000	$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	$189	$189	$0	$186	$186	$0
33. School Safety Allotment - TEC 48.115	$33,190	$66,381	$33,191	$33,168	$66,336	$33,168
Number of Campuses	*2*	*2*	*0*	*2*	*2*	*0*
Campus-Based Safety Allotment	*$30,000*	*$60,000*	*$30,000*	*$30,000*	*$60,000*	*$60,000*
School Safety ADA Amount	*$10.00*	*$20.00*	*$10*	*$10.00*	*$20.00*	*$10.00*
ADA-Based Safety Allotment	*$3,190*	*$6,381*	*$3,191*	*$3,168*	*$6,336*	*$3,168*
Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118	*N/A*	*Not Modeled*		*N/A*	*Not Modeled*	
TIER ONE SUBCHAPTER D ALLOTMENTS *(Do not count toward WADA)*	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**
34. Transportation Allotment - TEC 48.151	$15,148	$15,148	$0	$15,148	$15,148	$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	$934	$934	$0	$934	$934	$0
39. Certification Examination Reimbursement - TEC 48.156	$727	$727	$0	$727	$727	$0
40. Total Cost of Tier One	$4,015,337	$4,096,890	$81,553	$3,994,144	$4,075,026	$80,882
41. Local Fund Assignment	$1,199,559	$1,199,559	$0	$1,262,792	$1,262,792	$0
42. Available School Fund Distribution	$139,876	$139,876	$0	$194,356	$194,356	$0

MCDADE ISD

	2023-24 School Year			2024-25 School Year		
FOUNDATION SCHOOL PROGRAM (FSP) STATE FUNDING	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**
43. FSP State Share of Tier One	$2,675,902	$2,757,455	*$81,553*	$2,536,996	$2,617,878	*$80,882*
44. Tier Two	$300,241	$303,405	*$3,164*	$311,568	$314,889	*$3,321*
Golden Penny Yield	$126.21	$126.21	*$0.00*	$129.52	$129.52	*$0.00*
District Tax Rate 1 (DTR1)	$0.0476	$0.0476	*$0.0000*	$0.0493	$0.0493	*$0.0000*
Golden Penny Entitlement	$390,161	$393,325	*$3,164*	$412,485	$415,806	*$3,321*
Golden Penny Local Share	$89,920	$89,920	*$0*	$100,917	$100,917	*$0*
Golden Penny State Aid	$300,241	$303,405	*$3,164*	$311,568	$314,889	*$3,321*
Copper Penny Yield	$49.28	$49.88	*$0.60*	$49.28	$49.88	*$0.60*
District Tax Rate 2 (DTR2)	$0.0000	$0.0000	*$0.0000*	$0.0000	$0.0000	*$0.0000*
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	$0	$297,999	*$297,999*	$0	$296,230	*$296,230*
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)	$0	$0	*$0*	$0	$0	*$0*
Formula Transition Grant - TEC 48.277	$0	$0	*$0*	Expires after 2023-24	$0	*$0*
Equalized Wealth Transition Grant - TEC 48.278	$0	$0	*$0*	Expires after 2023-24	Expires after 2023-24	
Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283	*Not Modeled*	*Not Modeled*		*Not Modeled*	*Not Modeled*	
Additional State Aid for Homestead Exemption - TEC 48.2543	$0	$0	*$0*	$0	$0	*$0*
Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305	*Not Modeled*	*Not Modeled*		*Not Modeled*	*Not Modeled*	
Additional State Aid for State-Approved Instructional Materials - TEC 48.307	*Not Modeled (Will flow through IMTA)*	*Not Modeled (Will flow through IMTA)*		*Not Modeled (Will flow through IMTA)*	*Not Modeled (Will flow through IMTA)*	
Additional State Aid for Open Education Resource Instructional Material - TEC 48.308	*Not Modeled (Will flow through IMTA)*	*Not Modeled (Will flow through IMTA)*		*Not Modeled (Will flow through IMTA)*	*Not Modeled (Will flow through IMTA)*	
NEW *Teacher Retention Bonus/Allotment - TEC 48.310/311*	*N/A*	*$297,999*	*$297,999*	*N/A*	*$296,230*	*$296,230*
Teacher FTEs	*N/A*	*30*	*30*	*N/A*	*30*	*30*
46. Total FSP Operations Funding	$2,976,143	$3,358,859	*$382,716*	$2,848,564	$3,228,997	*$380,433*
STATE AID BY FUND CODE	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**
47. 199/5812 - Foundation School Fund	$2,976,143	$3,358,859	*$382,716*	$2,848,564	$3,228,997	*$380,433*
48. 199/5811 - Available School Fund	$139,876	$139,876	*$0*	$194,356	$194,356	*$0*
LOCAL REVENUE IN EXCESS OF ENTITLEMENT	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**	**CURRENT LAW**	**SB2, ENGROSSED**	**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*
Tier Two, Level Two Recapture	$0	$0	*$0*	$0	$0	*$0*
CAD Cost Credit	$0	$0	*$0*	$0	$0	*$0*
SUMMARY DATA	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**	**CURRENT LAW**	**SB2, ENGROSSED**	**DIFFERENCE**
Total M&O Revenues	$4,348,275	$4,730,991	*$382,716*	$4,388,168	$4,768,601	*$380,433*
Total M&O Revenues per ADA	$13,629	$14,829	*$1,200*	$13,852	$15,052	*$1,201*
State Share	72%	74%	*2%*	69%	72%	*2%*
Local Share	28%	26%	*-2%*	31%	28%	*-2%*

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