

CALDWELL ISD

	2023-24 School Year			2024-25 School Year		
	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE
STUDENTS						
1. Refined Average Daily Attendance (ADA)	1,711.03	1,711.03	0.00	1,709.64	1,709.64	0.00
2. Regular Program ADA	1,432.53	1,432.53	0.00	1,429.25	1,429.25	0.00
3. Special Education FTEs	48.50	48.50	0.00	50.39	50.39	0.00
4. Career & Technology FTEs	230.00	230.00	0.00	230.00	230.00	0.00
5. Weighted ADA (WADA)	2,496.56	2,508.79	12.24	2,501.25	2,513.42	12.18
PROPERTY VALUES						
6. Prior Year Property Value	\$1,957,759,306	\$1,957,759,306	\$0	\$2,220,260,467	\$2,220,260,467	\$0
7. Current Year Property Values	\$2,220,260,467	\$2,220,260,467	\$0	\$2,544,520,047	\$2,544,520,047	\$0
TAX RATES AND COLLECTIONS						
8. Current Year M&O Tax Rate	\$0.7293	\$0.7293	\$0.0000	\$0.7270	\$0.7270	\$0.0000
9. Current Year Tier One M&O Tax Rate (Post-SB 2)	\$0.6192	\$0.6192	\$0.0000	\$0.6169	\$0.6169	\$0.0000
10. Maximum Compressed Tax Rate	\$0.6192	\$0.6192	\$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)	\$0.0301	\$0.0301	\$0.0000	\$0.0300	\$0.0300	\$0.0000
VTCS 2784g Pennies (Unequalized Pennies)	\$0.0000	\$0.0000	\$0.0000	\$0.0001	\$0.0001	\$0.0000
11. M&O Tax Collections	\$15,566,069	\$15,566,069	\$0	\$18,028,850	\$18,028,850	\$0
12. I&S Tax Rate	\$0.2100	\$0.2100	\$0.0000	\$0.2100	\$0.2100	\$0.0000
13. I&S Tax Collections	\$4,051,909	\$4,051,909	\$0	\$5,207,783	\$5,207,783	\$0
14. Total Tax Collections	\$19,617,978	\$19,617,978	\$0	\$23,236,633	\$23,236,633	\$0
15. Total Tax Levy	\$20,129,200	\$20,129,200	\$0	\$23,842,153	\$23,842,153	\$0
FUNDING COMPONENTS						
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)	\$6,709	\$6,791	\$82	\$6,710	\$6,792	\$82
17. ASF ADA	1,739.21	1,739.21	0.00	1,711.03	1,711.03	0.00
18. Per Capita Rate	\$414.884	\$414.884	\$0	\$609.19	\$609.19	\$0.00
19. Regular Program Allotment - TEC 48.051	\$8,824,385	\$8,931,825	\$107,440	\$8,804,170	\$8,911,364	\$107,194
20. Small and Mid-Size Allotment - TEC 48.101	\$786,459	\$796,487	\$10,028	\$786,087	\$796,091	\$10,004
21. Special Education Adjusted Allotment - TEC 48.102	\$1,411,011	\$1,428,316	\$17,305	\$1,466,135	\$1,484,112	\$17,977
22. Dyslexia Allotment - TEC 48.103	\$119,504	\$120,959	\$1,455	\$126,896	\$128,441	\$1,545
23. Compensatory Education Allotment - TEC 48.104	\$1,715,173	\$1,736,056	\$20,883	\$1,673,137	\$1,693,508	\$20,371
24. Bilingual Education Allotment - TEC 48.105	\$131,747	\$133,351	\$1,604	\$133,575	\$135,202	\$1,627
Bilingual LEP ADA/Enroll	213.88	213.88	0.00	216.84	216.84	-
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	\$2,046,580	\$2,071,595	\$25,015	\$2,046,886	\$2,071,900	\$25,014
Not In An Approved Program of Study FTE/Enroll	20.00	20.00	0.00	20.00	20.00	0.00
Approved Program of Study, Level 1/Level 2 FTE/Enroll	135.00	135.00	0.00	135.00	135.00	0.00
Approved Program of Study, Level 3/Level 4 FTE/Enroll	75.00	75.00	0.00	75.00	75.00	0.00
26. Public Education Grant - TEC 48.107	\$0	\$0	\$0	\$0	\$0	\$0
27. Early Education Allotment - TEC 48.108	\$221,760	\$224,460	\$2,700	\$221,760	\$224,460	\$2,700
K-3 Eco. Dis + K-3 LEP ADA/Enroll	360.00	360.00	0.00	360.00	360.00	0.00
28. Gifted & Talented Adjusted Allotment - TEC 48.109	\$36,046	\$36,045	(\$1)	\$35,864	\$35,863	(\$1)
Gifted & Talented ADA/Enroll	85.00	85.00	0.00	85.00	85.00	0.00
29. CCMR Outcomes Bonus - TEC 48.110	\$3,000	\$3,000	\$0	\$30,000	\$30,000	\$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	\$1,012	\$1,012	\$0	\$1,006	\$1,006	\$0
33. School Safety Allotment - TEC 48.115	\$77,110	\$154,221	\$77,111	\$77,096	\$154,193	\$77,097
Number of Campuses	4	4	0	4	4	0
Campus-Based Safety Allotment	\$60,000	\$120,000	\$60,000	\$60,000	\$120,000	\$120,000
School Safety ADA Amount	\$10.00	\$20.00	\$10	\$10.00	\$20.00	\$10.00
ADA-Based Safety Allotment	\$17,110	\$34,221	\$17,111	\$17,096	\$34,193	\$17,097
Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118	N/A	Not Modeled		N/A	Not Modeled	
TIER ONE SUBCHAPTER D ALLOTMENTS <i>(Do not count toward WADA)</i>						
34. Transportation Allotment - TEC 48.151	\$196,787	\$196,787	\$0	\$196,787	\$196,787	\$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	\$6,512	\$6,512	\$0	\$6,512	\$6,512	\$0
39. Certification Examination Reimbursement - TEC 48.156	\$5,373	\$5,373	\$0	\$5,373	\$5,373	\$0
40. Total Cost of Tier One	\$15,582,459	\$15,845,999	\$263,540	\$15,611,284	\$15,874,812	\$263,528
41. Local Fund Assignment	\$13,747,853	\$13,747,853	\$0	\$15,697,144	\$15,697,144	\$0
42. Available School Fund Distribution	\$721,570	\$721,570	\$0	\$1,042,345	\$1,042,345	\$0

CALDWELL ISD

FOUNDATION SCHOOL PROGRAM (FSP) STATE FUNDING	2023-24 School Year			2024-25 School Year		
	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE
43. FSP State Share of Tier One	\$1,113,036	\$1,376,576	\$263,540	\$0	\$0	\$0
44. Tier Two	\$715,665	\$727,542	\$11,877	\$542,173	\$554,476	\$12,303
<i>Golden Penny Yield</i>	\$126.21	\$126.21	\$0.00	\$129.52	\$129.52	\$0.00
<i>District Tax Rate 1 (DTR1)</i>	\$0.0769	\$0.0769	\$0.0000	\$0.0780	\$0.0780	\$0.0000
<i>Golden Penny Entitlement</i>	\$2,423,045	\$2,434,922	\$11,877	\$2,526,899	\$2,539,202	\$12,303
<i>Golden Penny Local Share</i>	\$1,707,380	\$1,707,380	\$0	\$1,984,726	\$1,984,726	\$0
<i>Golden Penny State Aid</i>	\$715,665	\$727,542	\$11,877	\$542,173	\$554,476	\$12,303
<i>Copper Penny Yield</i>	\$49.28	\$49.88	\$0.60	\$49.28	\$49.88	\$0.60
<i>District Tax Rate 2 (DTR2)</i>	\$0.0289	\$0.0289	\$0.0000	\$0.0293	\$0.0293	\$0.0000
<i>Copper Penny Entitlement</i>	\$355,558	\$361,651	\$6,093	\$361,156	\$367,333	\$6,177
<i>Copper Penny Local Share</i>	\$641,655	\$641,655	\$0	\$745,544	\$745,544	\$0
<i>Copper Penny State Aid</i>	\$0	\$0	\$0	\$0	\$0	\$0
45. Other Programs	\$2,286,064	\$3,398,481	\$1,112,417	\$5,336	\$2,034,190	\$2,028,854
<i>Supplemental TIF Payment</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Chapter 313 Credit</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Texas School for the Blind and Visually Impaired</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Texas School for the Deaf</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Charter School Facilities Funding</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Additional Aid for Partnering to Operate a District Campus (SB 1882)</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Formula Transition Grant - TEC 48.277</i>	\$2,280,728	\$1,999,374	(\$281,354)	<i>Expires after 2023-24</i>	\$636,549	\$636,549
<i>Equalized Wealth Transition Grant - TEC 48.278</i>	\$0	\$0	\$0	<i>Expires after 2023-24</i>	<i>Expires after 2023-24</i>	
<i>Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283</i>	<i>Not Modeled</i>	<i>Not Modeled</i>		<i>Not Modeled</i>	<i>Not Modeled</i>	
<i>Additional State Aid for Homestead Exemption - TEC 48.2543</i>	\$5,336	\$5,336	\$0	\$5,336	\$5,336	\$0
<i>Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305</i>	<i>Not Modeled</i>	<i>Not Modeled</i>		<i>Not Modeled</i>	<i>Not Modeled</i>	
<i>Additional State Aid for State-Approved Instructional Materials - TEC 48.307</i>	<i>Not Modeled (Will flow through IMTA)</i>	<i>Not Modeled (Will flow through IMTA)</i>		<i>Not Modeled (Will flow through IMTA)</i>	<i>Not Modeled (Will flow through IMTA)</i>	
<i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i>	<i>Not Modeled (Will flow through IMTA)</i>	<i>Not Modeled (Will flow through IMTA)</i>		<i>Not Modeled (Will flow through IMTA)</i>	<i>Not Modeled (Will flow through IMTA)</i>	
NEW <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i>	<i>N/A</i>	\$1,393,771	\$1,393,771	<i>N/A</i>	\$1,392,305	\$1,392,305
<i>Teacher FTEs</i>	<i>N/A</i>	139	139	<i>N/A</i>	139	139
46. Total FSP Operations Funding	\$4,114,765	\$5,502,599	\$1,387,834	\$547,509	\$2,588,666	\$2,041,157
STATE AID BY FUND CODE	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE
47. 199/5812 - Foundation School Fund	\$4,114,765	\$5,502,599	\$1,387,834	\$547,509	\$2,588,666	\$2,041,157
48. 199/5811 - Available School Fund	\$721,570	\$721,570	\$0	\$1,042,345	\$1,042,345	\$0
LOCAL REVENUE IN EXCESS OF ENTITLEMENT	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE
54. Local Revenue in Excess of Entitlement	\$278,933	\$272,996	(\$5,937)	\$1,089,872	\$826,007	(\$263,865)
<i>Tier One Recapture</i>	\$0	\$0	\$0	\$1,128,205	\$864,677	(\$263,528)
<i>Adjustment under TEC 48.257(b)</i>	\$0	\$0	\$0	(\$398,661)	(\$398,661)	\$0
<i>Tier Two, Level Two Recapture</i>	\$286,097	\$280,004	-\$6,093	\$384,388	\$378,211	(\$6,177)
<i>CAD Cost Credit</i>	(\$7,164)	(\$7,008)	\$156	(\$24,060)	(\$18,220)	\$5,840
SUMMARY DATA	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE	CURRENT LAW	SB2, ENGROSSED	DIFFERENCE
Total M&O Revenues	\$20,123,471	\$21,517,242	\$1,393,771	\$18,528,832	\$20,833,854	\$2,305,022
Total M&O Revenues per ADA	\$11,761	\$12,576	\$815	\$10,838	\$12,186	\$1,348
State Share	23%	28%	5%	3%	13%	11%
Local Share	77%	72%	-5%	97%	87%	-11%

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