

# MELISSA ISD

| STUDENTS   | 2023-24 School Year |                 |            | 2024-25 School Year |                 |            |
|--|---------------------|-----------------|------------|---------------------|-----------------|------------|
|  | CURRENT LAW         | SB2, ENGROSSED  | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED  | DIFFERENCE |
| 1. Refined Average Daily Attendance (ADA)                                      | 6,197.52            | 6,197.52        | 0.00       | 6,956.38            | 6,956.38        | 0.00       |
| 2. Regular Program ADA   | 5,323.96            | 5,323.96        | 0.00       | 5,918.21            | 5,918.21        | 0.00       |
| 3. Special Education FTEs  | 269.57              | 269.57          | 0.00       | 320.17              | 320.17          | 0.00       |
| 4. Career & Technology FTEs  | 604.00              | 604.00          | 0.00       | 718.00              | 718.00          | 0.00       |
| 5. Weighted ADA (WADA)   | 8,294.06            | 8,309.78        | 15.72      | 8,614.95            | 8,639.75        | 24.79      |
| PROPERTY VALUES  | CURRENT LAW         | SB2, ENGROSSED  | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED  | DIFFERENCE |
| 6. Prior Year Property Value   | \$2,971,817,818     | \$2,971,817,818 | \$0        | \$3,669,120,146     | \$3,669,120,146 | \$0        |
| 7. Current Year Property Values  | \$3,669,120,146     | \$3,669,120,146 | \$0        | \$4,219,488,168     | \$4,219,488,168 | \$0        |
| TAX RATES AND COLLECTIONS  | CURRENT LAW         | SB2, ENGROSSED  | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED  | DIFFERENCE |
| 8. Current Year M&O Tax Rate   | \$0.7574            | \$0.7574        | \$0.0000   | \$0.7551            | \$0.7551        | \$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   |
| <i>Tier 2, Level 1 Pennies (Golden Pennies)</i>                                | \$0.0800            | \$0.0800        | \$0.0000   | \$0.0800            | \$0.0800        | \$0.0000   |
| <i>Tier 2, Level 2 Pennies (Copper Pennies)</i>                                | \$0.0582            | \$0.0582        | \$0.0000   | \$0.0581            | \$0.0581        | \$0.0000   |
| <i>VTCS 2784g Pennies (Unequalized Pennies)</i>                                | \$0.0000            | \$0.0000        | \$0.0000   | \$0.0001            | \$0.0001        | \$0.0000   |
| 11. M&O Tax Collections  | \$26,895,321        | \$26,895,321    | \$0        | \$32,053,860        | \$32,053,860    | \$0        |
| 12. I&S Tax Rate   | \$0.5000            | \$0.5000        | \$0.0000   | \$0.5000            | \$0.5000        | \$0.0000   |
| 13. I&S Tax Collections  | \$14,509,977        | \$14,509,977    | \$0        | \$21,224,910        | \$21,224,910    | \$0        |
| 14. Total Tax Collections  | \$41,405,298        | \$41,405,298    | \$0        | \$53,278,770        | \$53,278,770    | \$0        |
| 15. Total Tax Levy   | \$41,156,632        | \$41,156,632    | \$0        | \$52,958,796        | \$52,958,796    | \$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)                      | \$6,160             | \$6,235         | \$75       | \$6,160             | \$6,235         | \$75       |
| 17. ASF ADA  | 5,367.37            | 5,367.37        | 0.00       | 6,197.52            | 6,197.52        | 0.00       |
| 18. Per Capita Rate  | \$414.884           | \$414.884       | \$0        | \$609.19            | \$609.19        | \$0.00     |
| 19. Regular Program Allotment - TEC 48.051                                     | \$32,795,575        | \$33,194,872    | \$399,297  | \$36,456,178        | \$36,900,044    | \$443,866  |
| 20. Small and Mid-Size Allotment - TEC 48.101                                  | \$0                 | \$0             | \$0        | \$0                 | \$0             | \$0        |
| 21. Special Education Adjusted Allotment - TEC 48.102                          | \$6,422,432         | \$6,500,895     | \$78,463   | \$7,468,101         | \$7,559,331     | \$91,230   |
| 22. Dyslexia Allotment - TEC 48.103  | \$391,160           | \$395,922       | \$4,762    | \$473,704           | \$479,472       | \$5,768    |
| 23. Compensatory Education Allotment - TEC 48.104                              | \$1,434,433         | \$1,451,898     | \$17,465   | \$1,618,541         | \$1,638,248     | \$19,707   |
| 24. Bilingual Education Allotment - TEC 48.105                                 | \$369,600           | \$374,100       | \$4,500    | \$431,200           | \$436,450       | \$5,250    |
| <i>Bilingual LEP ADA/Enroll</i>  | 600.00              | 600.00          | 0.00       | 700.00              | 700.00          | -          |
| <i>Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll</i>                  | -                   | -               | 0.00       | -                   | -               | -          |
| <i>Bilingual Non-LEP Dual Language Two-Way ADA/Enroll</i>                      | -                   | -               | 0.00       | -                   | -               | -          |
| 25. Career and Technology Allotment - TEC 48.106                               | \$4,929,786         | \$4,989,808     | \$60,022   | \$5,860,254         | \$5,931,605     | \$71,351   |
| <i>Not In An Approved Program of Study FTE/Enroll</i>                          | 0.00                | 0.00            | 0.00       | 0.00                | 0.00            | 0.00       |
| <i>Approved Program of Study, Level 1/Level 2 FTE/Enroll</i>                   | 461.00              | 461.00          | 0.00       | 548.00              | 548.00          | 0.00       |
| <i>Approved Program of Study, Level 3/Level 4 FTE/Enroll</i>                   | 143.00              | 143.00          | 0.00       | 170.00              | 170.00          | 0.00       |
| 26. Public Education Grant - TEC 48.107  | \$0                 | \$0             | \$0        | \$0                 | \$0             | \$0        |
| 27. Early Education Allotment - TEC 48.108                                     | \$294,448           | \$298,033       | \$3,585    | \$327,096           | \$331,078       | \$3,982    |
| <i>K-3 Eco. Dis + K-3 LEP ADA/Enroll</i>                                       | 478.00              | 478.00          | 0.00       | 531.00              | 531.00          | 0.00       |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                          | \$131,408           | \$131,407       | (\$1)      | \$146,756           | \$146,756       | \$0        |
| <i>Gifted &amp; Talented ADA/Enroll</i>  | 309.88              | 309.88          | 0.00       | 347.82              | 347.82          | 0.00       |
| 29. CCMR Outcomes Bonus - TEC 48.110   | \$106,000           | \$106,000       | \$0        | \$97,000            | \$97,000        | \$0        |
| 30. Fast Growth Allotment - TEC 48.111   | \$4,038,308         | \$4,038,308     | \$0        | \$0                 | \$0             | \$0        |
| 31. Teacher Incentive Allotment - TEC 48.112                                   | \$0                 | \$0             | \$0        | \$0                 | \$0             | \$0        |
| 32. Mentor Program Allotment - TEC 48.114                                      | \$3,664             | \$3,664         | \$0        | \$4,093             | \$4,093         | \$0        |
| 33. School Safety Allotment - TEC 48.115                                       | \$151,975           | \$303,950       | \$151,975  | \$159,564           | \$319,128       | \$159,564  |
| <i>Number of Campuses</i>  | 6                   | 6               | 0          | 6                   | 6               | 0          |
| <i>Campus-Based Safety Allotment</i>   | \$90,000            | \$180,000       | \$90,000   | \$90,000            | \$180,000       | \$180,000  |
| <i>School Safety ADA Amount</i>  | \$10.00             | \$20.00         | \$10       | \$10.00             | \$20.00         | \$10.00    |
| <i>ADA-Based Safety Allotment</i>  | \$61,975            | \$123,950       | \$61,975   | \$69,564            | \$139,128       | \$69,564   |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118  | N/A                 | Not Modeled     |            | N/A                 | Not Modeled     |            |
| TIER ONE SUBCHAPTER D ALLOTMENTS<br><i>(Do not count toward WADA)</i>          | CURRENT LAW         | SB2, ENGROSSED  | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED  | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151                                      | \$271,591           | \$271,591       | \$0        | \$271,591           | \$271,591       | \$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                  | \$15,864            | \$15,864        | \$0        | \$15,864            | \$15,864        | \$0        |
| 39. Certification Examination Reimbursement - TEC 48.156                       | \$12,291            | \$12,291        | \$0        | \$12,291            | \$12,291        | \$0        |
| 40. Total Cost of Tier One   | \$51,368,535        | \$52,088,603    | \$720,068  | \$53,342,233        | \$54,142,951    | \$800,718  |
| 41. Local Fund Assignment  | \$22,719,192        | \$22,719,192    | \$0        | \$26,030,023        | \$26,030,023    | \$0        |
| 42. Available School Fund Distribution   | \$2,226,838         | \$2,226,838     | \$0        | \$3,775,469         | \$3,775,469     | \$0        |

# MELISSA 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  | \$26,422,505                            | \$27,142,573                            | \$720,068         | \$23,536,741                            | \$24,337,459                            | \$800,718         |
| 44. Tier Two   | \$5,497,722                             | \$5,545,510                             | \$47,788          | \$5,600,786                             | \$5,664,176                             | \$63,390          |
| Golden Penny Yield   | \$126.21                                | \$126.21                                | \$0.00            | \$129.52                                | \$129.52                                | \$0.00            |
| District Tax Rate 1 (DTR1)   | \$0.0774                                | \$0.0774                                | \$0.0000          | \$0.0805                                | \$0.0805                                | \$0.0000          |
| Golden Penny Entitlement   | \$8,102,179                             | \$8,117,535                             | \$15,356          | \$8,982,261                             | \$9,008,113                             | \$25,852          |
| Golden Penny Local Share   | \$2,839,899                             | \$2,839,899                             | \$0               | \$3,396,688                             | \$3,396,688                             | \$0               |
| Golden Penny State Aid   | \$5,262,280                             | \$5,277,636                             | \$15,356          | \$5,585,573                             | \$5,611,425                             | \$25,852          |
| Copper Penny Yield   | \$49.28                                 | \$49.88                                 | \$0.60            | \$49.28                                 | \$49.88                                 | \$0.60            |
| District Tax Rate 2 (DTR2)   | \$0.0563                                | \$0.0563                                | \$0.0000          | \$0.0586                                | \$0.0586                                | \$0.0000          |
| Copper Penny Entitlement   | \$2,301,157                             | \$2,333,589                             | \$32,432          | \$2,487,833                             | \$2,525,371                             | \$37,538          |
| Copper Penny Local Share   | \$2,065,715                             | \$2,065,715                             | \$0               | \$2,472,620                             | \$2,472,620                             | \$0               |
| Copper Penny State Aid   | \$235,442                               | \$267,874                               | \$32,432          | \$15,213                                | \$52,751                                | \$37,538          |
| 45. Other Programs   | \$0                                     | \$1,209,851                             | \$1,209,851       | \$0                                     | \$1,821,252                             | \$1,821,252       |
| 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                   | \$463,136                               | \$463,136         |
| 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<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   |
| Additional State Aid for Open Education Resource Instructional Material - TEC 48.308 | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   |
| <b>NEW</b> Teacher Retention Bonus/Allotment - TEC 48.310/311                        | N/A                                     | \$1,209,851                             | \$1,209,851       | N/A                                     | \$1,358,117                             | \$1,358,117       |
| Teacher FTEs   | N/A                                     | 403                                     | 403               | N/A                                     | 453                                     | 453               |
| 46. Total FSP Operations Funding   | \$31,920,227                            | \$33,897,934                            | \$1,977,707       | \$29,137,527                            | \$31,822,887                            | \$2,685,360       |
| <b>STATE AID BY FUND CODE</b>  | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> |
| 47. 199/5812 - Foundation School Fund  | \$31,920,227                            | \$33,897,934                            | \$1,977,707       | \$29,137,527                            | \$31,822,887                            | \$2,685,360       |
| 48. 199/5811 - Available School Fund   | \$2,226,838                             | \$2,226,838                             | \$0               | \$3,775,469                             | \$3,775,469                             | \$0               |
| <b>LOCAL REVENUE IN EXCESS OF ENTITLEMENT</b>  | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> |
| 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               |
| <b>SUMMARY DATA</b>  | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> |
| Total M&O Revenues   | \$61,042,386                            | \$63,020,093                            | \$1,977,707       | \$64,966,856                            | \$67,652,216                            | \$2,685,360       |
| Total M&O Revenues per ADA   | \$9,849                                 | \$10,169                                | \$319             | \$9,339                                 | \$9,725                                 | \$386             |
| State Share  | 56%                                     | 57%                                     | 1%                | 51%                                     | 53%                                     | 2%                |
| Local Share  | 44%                                     | 43%                                     | -1%               | 49%                                     | 47%                                     | -2%               |

See something off? Email Josh at [jhaney@moakcasey.com](mailto:jhaney@moakcasey.com)