

CULBERSON COUNTY-ALLAMOORE 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) | 302.66 | 302.66 | 0.00 | 300.53 | 300.53 | 0.00 |
| 2. Regular Program ADA | 287.09 | 287.09 | 0.00 | 284.96 | 284.96 | 0.00 |
| 3. Special Education FTEs | 9.71 | 9.71 | 0.00 | 9.71 | 9.71 | 0.00 |
| 4. Career & Technology FTEs | 5.86 | 5.86 | 0.00 | 5.86 | 5.86 | 0.00 |
| 5. Weighted ADA (WADA) | 646.61 | 649.41 | 2.81 | 644.38 | 647.20 | 2.82 |
| PROPERTY VALUES | | | | | | |
| 6. Prior Year Property Value | \$7,396,022,165 | \$7,396,022,165 | \$0 | \$8,173,180,626 | \$8,173,180,626 | \$0 |
| 7. Current Year Property Values | \$8,173,180,626 | \$8,173,180,626 | \$0 | \$8,819,774,021 | \$8,819,774,021 | \$0 |
| TAX RATES AND COLLECTIONS | | | | | | |
| 8. Current Year M&O Tax Rate | \$0.7190 | \$0.7190 | \$0.0000 | \$0.6969 | \$0.6969 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2) | \$0.6390 | \$0.6390 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6390 | \$0.6390 | \$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> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| <i>VTCS 2784g Pennies (Unequalized Pennies)</i> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 11. M&O Tax Collections | \$58,381,235 | \$58,381,235 | \$0 | \$65,246,986 | \$65,246,986 | \$0 |
| 12. I&S Tax Rate | \$0.2454 | \$0.2454 | \$0.0000 | \$0.2454 | \$0.2454 | \$0.0000 |
| 13. I&S Tax Collections | \$19,200,000 | \$19,200,000 | \$0 | \$22,975,477 | \$22,975,477 | \$0 |
| 14. Total Tax Collections | \$77,581,235 | \$77,581,235 | \$0 | \$88,222,463 | \$88,222,463 | \$0 |
| 15. Total Tax Levy | \$73,084,311 | \$73,084,311 | \$0 | \$83,108,731 | \$83,108,731 | \$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) | \$9,961 | \$10,082 | \$121 | \$9,967 | \$10,089 | \$122 |
| 17. ASF ADA | 315.52 | 315.52 | 0.00 | 302.66 | 302.66 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$1,768,468 | \$1,790,000 | \$21,532 | \$1,755,380 | \$1,776,752 | \$21,372 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,091,225 | \$1,104,431 | \$13,206 | \$1,084,859 | \$1,098,252 | \$13,393 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$468,414 | \$474,124 | \$5,710 | \$468,737 | \$474,493 | \$5,756 |
| 22. Dyslexia Allotment - TEC 48.103 | \$1,232 | \$1,247 | \$15 | \$1,232 | \$1,247 | \$15 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$478,709 | \$484,537 | \$5,828 | \$469,224 | \$474,937 | \$5,713 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$9,542 | \$9,659 | \$117 | \$9,542 | \$9,659 | \$117 |
| <i>Bilingual LEP ADA/Enroll</i> | 15.49 | 15.49 | 0.00 | 15.49 | 15.49 | - |
| <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 | \$77,729 | \$78,674 | \$945 | \$77,776 | \$78,728 | \$952 |
| <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> | 4.28 | 4.28 | 0.00 | 4.28 | 4.28 | 0.00 |
| <i>Approved Program of Study, Level 3/Level 4 FTE/Enroll</i> | 1.58 | 1.58 | 0.00 | 1.58 | 1.58 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$50,512 | \$51,127 | \$615 | \$50,512 | \$51,127 | \$615 |
| <i>K-3 Eco. Dis + K-3 LEP ADA/Enroll</i> | 82.00 | 82.00 | 0.00 | 82.00 | 82.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$6,417 | \$6,418 | \$1 | \$6,341 | \$6,340 | (\$1) |
| <i>Gifted & Talented ADA/Enroll</i> | 15.13 | 15.13 | 0.00 | 15.03 | 15.03 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$11,000 | \$11,000 | \$0 | \$26,000 | \$26,000 | \$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 | \$179 | \$179 | \$0 | \$177 | \$177 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$18,027 | \$36,053 | \$18,026 | \$18,005 | \$36,011 | \$18,006 |
| <i>Number of Campuses</i> | 1 | 1 | 0 | 1 | 1 | 0 |
| <i>Campus-Based Safety Allotment</i> | \$15,000 | \$30,000 | \$15,000 | \$15,000 | \$30,000 | \$30,000 |
| <i>School Safety ADA Amount</i> | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| <i>ADA-Based Safety Allotment</i> | \$3,027 | \$6,053 | \$3,026 | \$3,005 | \$6,011 | \$3,006 |
| 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 | \$1,331 | \$1,331 | \$0 | \$1,331 | \$1,331 | \$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 | \$1,286 | \$1,286 | \$0 | \$1,286 | \$1,286 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$810 | \$810 | \$0 | \$810 | \$810 | \$0 |
| 40. Total Cost of Tier One | \$3,984,881 | \$4,050,876 | \$65,995 | \$3,971,212 | \$4,037,150 | \$65,938 |
| 41. Local Fund Assignment | \$52,226,624 | \$52,226,624 | \$0 | \$54,409,186 | \$54,409,186 | \$0 |
| 42. Available School Fund Distribution | \$130,903 | \$130,903 | \$0 | \$184,377 | \$184,377 | \$0 |

CULBERSON COUNTY-ALLAMOORE 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 44. Tier Two | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0795 | \$0.0795 | \$0.0000 | \$0.0849 | \$0.0849 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$648,784 | \$651,600 | \$2,816 | \$708,576 | \$711,682 | \$3,106 |
| <i>Golden Penny Local Share</i> | \$6,497,679 | \$6,497,679 | \$0 | \$7,487,988 | \$7,487,988 | \$0 |
| <i>Golden Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny Yield</i> | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| <i>District Tax Rate 2 (DTR2)</i> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| <i>Copper Penny Entitlement</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny Local Share</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45. Other Programs | \$1,731 | \$287,134 | \$285,403 | \$1,731 | \$285,508 | \$283,777 |
| <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> | \$0 | \$0 | \$0 | Expires after 2023-24 | \$0 | \$0 |
| <i>Equalized Wealth Transition Grant - TEC 48.278</i> | \$0 | \$0 | \$0 | Expires after 2023-24 | Expires after 2023-24 | |
| <i>Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283</i> | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| <i>Additional State Aid for Homestead Exemption - TEC 48.2543</i> | \$1,731 | \$1,731 | \$0 | \$1,731 | \$1,731 | \$0 |
| <i>Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305</i> | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| <i>Additional State Aid for State-Approved Instructional Materials - TEC 48.307</i> | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | 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 <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | N/A | \$285,403 | \$285,403 | N/A | \$283,777 | \$283,777 |
| <i>Teacher FTEs</i> | N/A | 29 | 29 | N/A | 28 | 28 |
| 46. Total FSP Operations Funding | \$1,731 | \$287,134 | \$285,403 | \$1,731 | \$285,508 | \$283,777 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$1,731 | \$287,134 | \$285,403 | \$1,731 | \$285,508 | \$283,777 |
| 48. 199/5811 - Available School Fund | \$130,903 | \$130,903 | \$0 | \$184,377 | \$184,377 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 54. Local Revenue in Excess of Entitlement | \$47,722,919 | \$47,657,336 | (\$65,583) | \$50,331,389 | \$50,265,863 | (\$65,526) |
| <i>Tier One Recapture</i> | \$48,372,646 | \$48,306,651 | (\$65,995) | \$50,622,351 | \$50,556,413 | (\$65,938) |
| <i>Adjustment under TEC 48.257(b)</i> | (\$341,215) | (\$341,215) | \$0 | \$0 | \$0 | \$0 |
| <i>Tier Two, Level Two Recapture</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>CAD Cost Credit</i> | (\$308,512) | (\$308,100) | \$412 | (\$290,962) | (\$290,550) | \$412 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$10,790,950 | \$11,141,936 | \$350,986 | \$15,101,705 | \$15,451,008 | \$349,303 |
| Total M&O Revenues per ADA | \$35,654 | \$36,814 | \$1,160 | \$50,250 | \$51,412 | \$1,162 |
| State Share | -441% | -424% | 17% | -332% | -322% | 10% |
| Local Share | 541% | 524% | -17% | 432% | 422% | -10% |

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