

# CUERO ISD

|  | 2023-24 School Year |                 |            | 2024-25 School Year |                 |            |
|--|---------------------|-----------------|------------|---------------------|-----------------|------------|
|  | CURRENT LAW         | SB2, ENGROSSED  | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED  | DIFFERENCE |
| <b>STUDENTS</b>  |                     |                 |            |                     |                 |            |
| 1. Refined Average Daily Attendance (ADA)                                      | 1,740.88            | 1,740.88        | 0.00       | 1,744.02            | 1,744.02        | 0.00       |
| 2. Regular Program ADA   | 1,444.68            | 1,444.68        | 0.00       | 1,437.47            | 1,437.47        | 0.00       |
| 3. Special Education FTEs  | 101.55              | 101.55          | 0.00       | 103.85              | 103.85          | 0.00       |
| 4. Career & Technology FTEs  | 194.65              | 194.65          | 0.00       | 202.70              | 202.70          | 0.00       |
| 5. Weighted ADA (WADA)   | 2,678.46            | 2,690.32        | 11.86      | 2,700.17            | 2,711.90        | 11.73      |
| <b>PROPERTY VALUES</b>   |                     |                 |            |                     |                 |            |
| 6. Prior Year Property Value   | \$1,530,357,999     | \$1,530,357,999 | \$0        | \$2,107,167,791     | \$2,107,167,791 | \$0        |
| 7. Current Year Property Values  | \$2,107,167,791     | \$2,107,167,791 | \$0        | \$2,423,242,960     | \$2,423,242,960 | \$0        |
| <b>TAX RATES AND COLLECTIONS</b>   |                     |                 |            |                     |                 |            |
| 8. Current Year M&O Tax Rate   | \$0.6692            | \$0.6692        | \$0.0000   | \$0.6669            | \$0.6669        | \$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)                                       | \$0.0500            | \$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  | \$12,633,641        | \$12,633,641    | \$0        | \$16,064,754        | \$16,064,754    | \$0        |
| 12. I&S Tax Rate   | \$0.4637            | \$0.4637        | \$0.0000   | \$0.4637            | \$0.4637        | \$0.0000   |
| 13. I&S Tax Collections  | \$6,390,672         | \$6,390,672     | \$0        | \$11,169,930        | \$11,169,930    | \$0        |
| 14. Total Tax Collections  | \$19,024,313        | \$19,024,313    | \$0        | \$27,234,685        | \$27,234,685    | \$0        |
| 15. Total Tax Levy   | \$19,137,825        | \$19,137,825    | \$0        | \$27,397,185        | \$27,397,185    | \$0        |
| <b>FUNDING COMPONENTS</b>  |                     |                 |            |                     |                 |            |
| 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)                      | \$6,708             | \$6,789         | \$81       | \$6,709             | \$6,790         | \$81       |
| 17. ASF ADA  | 1,741.07            | 1,741.07        | 0.00       | 1,740.88            | 1,740.88        | 0.00       |
| 18. Per Capita Rate  | \$414.884           | \$414.884       | \$0        | \$609.19            | \$609.19        | \$0.00     |
| 19. Regular Program Allotment - TEC 48.051                                     | \$8,899,210         | \$9,007,561     | \$108,351  | \$8,854,844         | \$8,962,654     | \$107,810  |
| 20. Small and Mid-Size Allotment - TEC 48.101                                  | \$791,683           | \$800,351       | \$8,668    | \$789,174           | \$797,798       | \$8,624    |
| 21. Special Education Adjusted Allotment - TEC 48.102                          | \$2,608,812         | \$2,640,423     | \$31,611   | \$2,673,281         | \$2,705,665     | \$32,384   |
| 22. Dyslexia Allotment - TEC 48.103  | \$101,024           | \$102,254       | \$1,230    | \$104,720           | \$105,995       | \$1,275    |
| 23. Compensatory Education Allotment - TEC 48.104                              | \$1,900,117         | \$1,923,251     | \$23,134   | \$1,866,664         | \$1,889,391     | \$22,727   |
| 24. Bilingual Education Allotment - TEC 48.105                                 | \$40,040            | \$40,528        | \$488      | \$41,272            | \$41,774        | \$502      |
| Bilingual LEP ADA/Enroll   | 65.00               | 65.00           | 0.00       | 67.00               | 67.00           | -          |
| 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                               | \$1,785,368         | \$1,806,926     | \$21,558   | \$1,858,527         | \$1,880,966     | \$22,439   |
| Not In An Approved Program of Study FTE/Enroll                                 | 2.65                | 2.65            | 0.00       | 2.70                | 2.70            | 0.00       |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                          | 100.00              | 100.00          | 0.00       | 105.00              | 105.00          | 0.00       |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                          | 92.00               | 92.00           | 0.00       | 95.00               | 95.00           | 0.00       |
| 26. Public Education Grant - TEC 48.107  | \$0                 | \$0             | \$0        | \$0                 | \$0             | \$0        |
| 27. Early Education Allotment - TEC 48.108                                     | \$194,040           | \$196,402       | \$2,362    | \$203,280           | \$205,755       | \$2,475    |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll  | 315.00              | 315.00          | 0.00       | 330.00              | 330.00          | 0.00       |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                          | \$36,469            | \$36,470        | \$1        | \$36,708            | \$36,708        | \$0        |
| Gifted & Talented ADA/Enroll   | 86.00               | 86.00           | 0.00       | 87.00               | 87.00           | 0.00       |
| 29. CCMR Outcomes Bonus - TEC 48.110   | \$55,000            | \$55,000        | \$0        | \$117,000           | \$117,000       | \$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                                      | \$1,029             | \$1,029         | \$0        | \$1,026             | \$1,026         | \$0        |
| 33. School Safety Allotment - TEC 48.115                                       | \$77,409            | \$154,818       | \$77,409   | \$77,440            | \$154,880       | \$77,440   |
| 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   | \$17,409            | \$34,818        | \$17,409   | \$17,440            | \$34,880        | \$17,440   |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118  | N/A                 | Not Modeled     |            | N/A                 | Not Modeled     |            |
| <b>TIER ONE SUBCHAPTER D ALLOTMENTS</b><br><i>(Do not count toward WADA)</i>   |                     |                 |            |                     |                 |            |
| 34. Transportation Allotment - TEC 48.151                                      | \$290,040           | \$290,040       | \$0        | \$290,040           | \$290,040       | \$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                  | \$7,419             | \$7,419         | \$0        | \$7,419             | \$7,419         | \$0        |
| 39. Certification Examination Reimbursement - TEC 48.156                       | \$5,897             | \$5,897         | \$0        | \$5,897             | \$5,897         | \$0        |
| 40. Total Cost of Tier One   | \$16,793,557        | \$17,068,369    | \$274,812  | \$16,927,292        | \$17,202,968    | \$275,676  |
| 41. Local Fund Assignment  | \$13,047,583        | \$13,047,583    | \$0        | \$14,948,986        | \$14,948,986    | \$0        |
| 42. Available School Fund Distribution   | \$722,342           | \$722,342       | \$0        | \$1,060,525         | \$1,060,525     | \$0        |

# CUERO 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  | \$3,023,632                             | \$3,298,444                             | \$274,812         | \$917,781                               | \$1,193,457                             | \$275,676         |
| 44. Tier Two   | \$570,446                               | \$577,150                               | \$6,704           | \$533,786                               | \$541,339                               | \$7,553           |
| Golden Penny Yield   | \$126.21                                | \$126.21                                | \$0.00            | \$129.52                                | \$129.52                                | \$0.00            |
| District Tax Rate 1 (DTR1)   | \$0.0448                                | \$0.0448                                | \$0.0000          | \$0.0497                                | \$0.0497                                | \$0.0000          |
| Golden Penny Entitlement   | \$1,514,457                             | \$1,521,161                             | \$6,704           | \$1,738,138                             | \$1,745,691                             | \$7,553           |
| Golden Penny Local Share   | \$944,011                               | \$944,011                               | \$0               | \$1,204,352                             | \$1,204,352                             | \$0               |
| Golden Penny State Aid   | \$570,446                               | \$577,150                               | \$6,704           | \$533,786                               | \$541,339                               | \$7,553           |
| 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   | \$3,331,156                             | \$4,640,740                             | \$1,309,584       | \$0                                     | \$2,298,869                             | \$2,298,869       |
| 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  | \$3,331,156                             | \$3,049,640                             | (\$281,516)       | Expires after 2023-24                   | \$705,304                               | \$705,304         |
| 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                                     | \$1,591,100                             | \$1,591,100       | N/A                                     | \$1,593,564                             | \$1,593,564       |
| Teacher FTEs   | N/A                                     | 159                                     | 159               | N/A                                     | 159                                     | 159               |
| 46. Total FSP Operations Funding   | \$6,925,234                             | \$8,516,334                             | \$1,591,100       | \$1,451,567                             | \$4,033,665                             | \$2,582,098       |
| <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  | \$6,925,234                             | \$8,516,334                             | \$1,591,100       | \$1,451,567                             | \$4,033,665                             | \$2,582,098       |
| 48. 199/5811 - Available School Fund   | \$722,342                               | \$722,342                               | \$0               | \$1,060,525                             | \$1,060,525                             | \$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   | \$20,281,217                            | \$21,872,317                            | \$1,591,100       | \$18,576,846                            | \$21,158,944                            | \$2,582,098       |
| Total M&O Revenues per ADA   | \$11,650                                | \$12,564                                | \$914             | \$10,652                                | \$12,132                                | \$1,481           |
| State Share  | 38%                                     | 42%                                     | 5%                | 14%                                     | 24%                                     | 11%               |
| Local Share  | 62%                                     | 58%                                     | -5%               | 86%                                     | 76%                                     | -11%              |

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