

# S AND S CISD

|  | 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)                                      | 895.00              | 895.00         | 0.00       | 900.00              | 900.00         | 0.00       |
| 2. Regular Program ADA   | 787.80              | 787.80         | 0.00       | 786.50              | 786.50         | 0.00       |
| 3. Special Education FTEs  | 27.20               | 27.20          | 0.00       | 27.50               | 27.50          | 0.00       |
| 4. Career & Technology FTEs  | 80.00               | 80.00          | 0.00       | 86.00               | 86.00          | 0.00       |
| 5. Weighted ADA (WADA)   | 1,515.48            | 1,524.06       | 8.57       | 1,554.19            | 1,562.74       | 8.56       |
| <b>PROPERTY VALUES</b>   |                     |                |            |                     |                |            |
| 6. Prior Year Property Value   | \$651,719,623       | \$651,719,623  | \$0        | \$722,909,319       | \$722,909,319  | \$0        |
| 7. Current Year Property Values  | \$722,909,319       | \$722,909,319  | \$0        | \$831,345,717       | \$831,345,717  | \$0        |
| <b>TAX RATES AND COLLECTIONS</b>   |                     |                |            |                     |                |            |
| 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   |
| 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)                                       | \$0.0582            | \$0.0582       | \$0.0000   | \$0.0581            | \$0.0581       | \$0.0000   |
| VTCS 2784g Pennies (Unequalized Pennies)                                       | \$0.0000            | \$0.0000       | \$0.0000   | \$0.0001            | \$0.0001       | \$0.0000   |
| 11. M&O Tax Collections  | \$5,320,306         | \$5,320,306    | \$0        | \$6,177,933         | \$6,177,933    | \$0        |
| 12. I&S Tax Rate   | \$0.2830            | \$0.2830       | \$0.0000   | \$0.2830            | \$0.2830       | \$0.0000   |
| 13. I&S Tax Collections  | \$1,785,559         | \$1,785,559    | \$0        | \$2,315,395         | \$2,315,395    | \$0        |
| 14. Total Tax Collections  | \$7,105,865         | \$7,105,865    | \$0        | \$8,493,328         | \$8,493,328    | \$0        |
| 15. Total Tax Levy   | \$7,220,377         | \$7,220,377    | \$0        | \$8,630,200         | \$8,630,200    | \$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)                      | \$8,161             | \$8,261        | \$100      | \$8,164             | \$8,264        | \$100      |
| 17. ASF ADA  | 870.12              | 870.12         | 0.00       | 895.00              | 895.00         | 0.00       |
| 18. Per Capita Rate  | \$414.884           | \$414.884      | \$0        | \$609.19            | \$609.19       | \$0.00     |
| 19. Regular Program Allotment - TEC 48.051                                     | \$4,852,848         | \$4,911,933    | \$59,085   | \$4,844,840         | \$4,903,828    | \$58,988   |
| 20. Small and Mid-Size Allotment - TEC 48.101                                  | \$1,576,388         | \$1,596,083    | \$19,695   | \$1,576,146         | \$1,595,808    | \$19,662   |
| 21. Special Education Adjusted Allotment - TEC 48.102                          | \$1,153,517         | \$1,167,699    | \$14,182   | \$1,173,730         | \$1,188,155    | \$14,425   |
| 22. Dyslexia Allotment - TEC 48.103  | \$62,832            | \$63,597       | \$765      | \$62,832            | \$63,597       | \$765      |
| 23. Compensatory Education Allotment - TEC 48.104                              | \$594,440           | \$601,678      | \$7,238    | \$746,330           | \$755,417      | \$9,087    |
| 24. Bilingual Education Allotment - TEC 48.105                                 | \$32,648            | \$33,046       | \$398      | \$33,264            | \$33,669       | \$405      |
| Bilingual LEP ADA/Enroll   | 53.00               | 53.00          | 0.00       | 54.00               | 54.00          | -          |
| 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                               | \$868,412           | \$879,053      | \$10,641   | \$932,982           | \$944,410      | \$11,428   |
| Not In An Approved Program of Study FTE/Enroll                                 | 2.00                | 2.00           | 0.00       | 2.00                | 2.00           | 0.00       |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                          | 55.00               | 55.00          | 0.00       | 60.00               | 60.00          | 0.00       |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                          | 23.00               | 23.00          | 0.00       | 24.00               | 24.00          | 0.00       |
| 26. Public Education Grant - TEC 48.107  | \$0                 | \$0            | \$0        | \$0                 | \$0            | \$0        |
| 27. Early Education Allotment - TEC 48.108                                     | \$94,248            | \$95,396       | \$1,148    | \$94,248            | \$95,396       | \$1,148    |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll  | 153.00              | 153.00         | 0.00       | 153.00              | 153.00         | 0.00       |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                          | \$16,538            | \$16,539       | \$1        | \$16,877            | \$16,877       | \$0        |
| Gifted & Talented ADA/Enroll   | 39.00               | 39.00          | 0.00       | 40.00               | 40.00          | 0.00       |
| 29. CCMR Outcomes Bonus - TEC 48.110   | \$25,000            | \$25,000       | \$0        | \$34,000            | \$34,000       | \$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                                      | \$529               | \$529          | \$0        | \$530               | \$530          | \$0        |
| 33. School Safety Allotment - TEC 48.115                                       | \$53,950            | \$107,900      | \$53,950   | \$54,000            | \$108,000      | \$54,000   |
| Number of Campuses   | 3                   | 3              | 0          | 3                   | 3              | 0          |
| Campus-Based Safety Allotment  | \$45,000            | \$90,000       | \$45,000   | \$45,000            | \$90,000       | \$90,000   |
| School Safety ADA Amount   | \$10.00             | \$20.00        | \$10       | \$10.00             | \$20.00        | \$10.00    |
| ADA-Based Safety Allotment   | \$8,950             | \$17,900       | \$8,950    | \$9,000             | \$18,000       | \$9,000    |
| 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                                      | \$122,740           | \$122,740      | \$0        | \$122,740           | \$122,740      | \$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                  | \$3,487             | \$3,487        | \$0        | \$3,487             | \$3,487        | \$0        |
| 39. Certification Examination Reimbursement - TEC 48.156                       | \$2,677             | \$2,677        | \$0        | \$2,677             | \$2,677        | \$0        |
| 40. Total Cost of Tier One   | \$9,460,254         | \$9,627,357    | \$167,103  | \$9,698,683         | \$9,868,591    | \$169,908  |
| 41. Local Fund Assignment  | \$4,476,255         | \$4,476,255    | \$0        | \$5,128,572         | \$5,128,572    | \$0        |
| 42. Available School Fund Distribution   | \$360,999           | \$360,999      | \$0        | \$545,225           | \$545,225      | \$0        |

# S AND S CISD

| 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  | \$4,623,000                             | \$4,790,103                             | \$167,103         | \$4,024,886                             | \$4,194,794                             | \$169,908         |
| 44. Tier Two   | \$938,000                               | \$953,971                               | \$15,971          | \$929,947                               | \$938,668                               | \$8,721           |
| Golden Penny Yield   | \$126.21                                | \$126.21                                | \$0.00            | \$129.52                                | \$129.52                                | \$0.00            |
| District Tax Rate 1 (DTR1)   | \$0.0777                                | \$0.0777                                | \$0.0000          | \$0.0787                                | \$0.0787                                | \$0.0000          |
| Golden Penny Entitlement   | \$1,486,162                             | \$1,494,567                             | \$8,405           | \$1,584,216                             | \$1,592,937                             | \$8,721           |
| Golden Penny Local Share   | \$561,701                               | \$561,701                               | \$0               | \$654,269                               | \$654,269                               | \$0               |
| Golden Penny State Aid   | \$924,461                               | \$932,866                               | \$8,405           | \$929,947                               | \$938,668                               | \$8,721           |
| Copper Penny Yield   | \$49.28                                 | \$49.88                                 | \$0.60            | \$49.28                                 | \$49.88                                 | \$0.60            |
| District Tax Rate 2 (DTR2)   | \$0.0566                                | \$0.0566                                | \$0.0000          | \$0.0573                                | \$0.0573                                | \$0.0000          |
| Copper Penny Entitlement   | \$422,706                               | \$430,272                               | \$7,566           | \$438,862                               | \$446,651                               | \$7,789           |
| Copper Penny Local Share   | \$409,167                               | \$409,167                               | \$0               | \$476,361                               | \$476,361                               | \$0               |
| Copper Penny State Aid   | \$13,539                                | \$21,105                                | \$7,566           | \$0                                     | \$0                                     | \$0               |
| 45. Other Programs   | \$0                                     | \$800,790                               | \$800,790         | \$0                                     | \$804,918                               | \$804,918         |
| 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<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                                     | \$800,790                               | \$800,790         | N/A                                     | \$804,918                               | \$804,918         |
| Teacher FTEs   | N/A                                     | 80                                      | 80                | N/A                                     | 80                                      | 80                |
| 46. Total FSP Operations Funding   | \$5,561,000                             | \$6,544,864                             | \$983,864         | \$4,954,833                             | \$5,938,380                             | \$983,547         |
| <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  | \$5,561,000                             | \$6,544,864                             | \$983,864         | \$4,954,833                             | \$5,938,380                             | \$983,547         |
| 48. 199/5811 - Available School Fund   | \$360,999                               | \$360,999                               | \$0               | \$545,225                               | \$545,225                               | \$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               | \$37,499                                | \$29,710                                | (\$7,789)         |
| 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               | \$37,499                                | \$29,710                                | (\$7,789)         |
| 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   | \$11,242,305                            | \$12,226,169                            | \$983,864         | \$11,640,492                            | \$12,631,828                            | \$991,336         |
| Total M&O Revenues per ADA   | \$12,561                                | \$13,661                                | \$1,099           | \$12,934                                | \$14,035                                | \$1,101           |
| State Share  | 53%                                     | 56%                                     | 4%                | 47%                                     | 51%                                     | 4%                |
| Local Share  | 47%                                     | 44%                                     | -4%               | 53%                                     | 49%                                     | -4%               |

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