

Model Assumptions

SB 2, As Engrossed

KATY 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)	88,582.50	88,582.50	0.00	91,191.40	91,191.40	0.00
2. Regular Program ADA	80,656.48	80,656.48	0.00	82,869.64	82,869.64	0.00
3. Special Education FTEs	2,658.25	2,658.25	0.00	2,790.60	2,790.60	0.00
4. Career & Technology FTEs	5,267.78	5,267.78	0.00	5,531.17	5,531.17	0.00
5. Weighted ADA (WADA)	124,571.21	124,802.92	231.71	122,973.35	123,272.55	299.20
<b>PROPERTY VALUES</b>						
6. Prior Year Property Value	\$53,864,862,920	\$53,864,862,920	\$0	\$57,435,594,776	\$57,435,594,776	\$0
7. Current Year Property Values	\$57,435,594,776	\$57,435,594,776	\$0	\$63,934,758,791	\$63,934,758,791	\$0
<b>TAX RATES AND COLLECTIONS</b>						
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	\$403,660,065	\$403,660,065	\$0	\$452,912,394	\$452,912,394	\$0
12. I&S Tax Rate	\$0.3900	\$0.3900	\$0.0000	\$0.3900	\$0.3900	\$0.0000
13. I&S Tax Collections	\$204,490,153	\$204,490,153	\$0	\$242,965,383	\$242,965,383	\$0
14. Total Tax Collections	\$608,150,218	\$608,150,218	\$0	\$695,877,777	\$695,877,777	\$0
15. Total Tax Levy	\$624,120,005	\$624,120,005	\$0	\$714,151,256	\$714,151,256	\$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)	\$6,160	\$6,235	\$75	\$6,160	\$6,235	\$75
17. ASF ADA	87,579.04	87,579.04	0.00	88,582.50	88,582.50	0.00
18. Per Capita Rate	\$414.884	\$414.884	\$0	\$609.19	\$609.19	\$0.00
19. Regular Program Allotment - TEC 48.051	\$496,843,898	\$502,893,134	\$6,049,236	\$510,476,958	\$516,692,180	\$6,215,222
20. Small and Mid-Size Allotment - TEC 48.101	\$0	\$0	\$0	\$0	\$0	\$0
21. Special Education Adjusted Allotment - TEC 48.102	\$96,436,031	\$97,614,200	\$1,178,169	\$101,251,171	\$102,488,062	\$1,236,891
22. Dyslexia Allotment - TEC 48.103	\$3,987,368	\$4,035,916	\$48,548	\$4,106,256	\$4,156,251	\$49,995
23. Compensatory Education Allotment - TEC 48.104	\$57,963,235	\$58,668,956	\$705,721	\$58,533,837	\$59,246,506	\$712,669
24. Bilingual Education Allotment - TEC 48.105	\$13,132,999	\$13,292,897	\$159,898	\$13,787,686	\$13,955,555	\$167,869
Bilingual LEP ADA/Enroll	15,035.58	15,035.58	0.00	15,787.36	15,787.36	-
Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll	4,184.36	4,184.36	0.00	4,393.57	4,393.57	-
Bilingual Non-LEP Dual Language Two-Way ADA/Enroll	15.38	15.38	0.00	9.78	9.78	-
25. Career and Technology Allotment - TEC 48.106	\$43,722,346	\$44,254,680	\$532,334	\$45,908,458	\$46,467,408	\$558,950
Not In An Approved Program of Study FTE/Enroll	220.07	220.07	0.00	231.08	231.08	0.00
Approved Program of Study, Level 1/Level 2 FTE/Enroll	2,970.65	2,970.65	0.00	3,119.18	3,119.18	0.00
Approved Program of Study, Level 3/Level 4 FTE/Enroll	2,077.06	2,077.06	0.00	2,180.91	2,180.91	0.00
26. Public Education Grant - TEC 48.107	\$0	\$0	\$0	\$0	\$0	\$0
27. Early Education Allotment - TEC 48.108	\$11,319,517	\$11,457,336	\$137,819	\$11,910,746	\$12,055,763	\$145,017
K-3 Eco. Dis + K-3 LEP ADA/Enroll	18,375.84	18,375.84	0.00	19,335.63	19,335.63	0.00
28. Gifted & Talented Adjusted Allotment - TEC 48.109	\$1,878,228	\$1,878,228	\$0	\$1,919,366	\$1,919,365	(\$1)
Gifted & Talented ADA/Enroll	4,429.13	4,429.13	0.00	4,549.00	4,549.00	0.00
29. CCMR Outcomes Bonus - TEC 48.110	\$6,182,000	\$6,182,000	\$0	\$7,189,000	\$7,189,000	\$0
30. Fast Growth Allotment - TEC 48.111	\$33,496,090	\$33,496,090	\$0	\$0	\$0	\$0
31. Teacher Incentive Allotment - TEC 48.112	\$54,589	\$79,589	\$25,000	\$54,589	\$79,589	\$25,000
32. Mentor Program Allotment - TEC 48.114	\$52,375	\$52,375	\$0	\$53,659	\$53,659	\$0
33. School Safety Allotment - TEC 48.115	\$1,950,825	\$3,901,650	\$1,950,825	\$1,976,914	\$3,953,828	\$1,976,914
Number of Campuses	71	71	0	71	71	0
Campus-Based Safety Allotment	\$1,065,000	\$2,130,000	\$1,065,000	\$1,065,000	\$2,130,000	\$2,130,000
School Safety ADA Amount	\$10.00	\$20.00	\$10	\$10.00	\$20.00	\$10.00
ADA-Based Safety Allotment	\$885,825	\$1,771,650	\$885,825	\$911,914	\$1,823,828	\$911,914
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> <i>(Do not count toward WADA)</i>						
34. Transportation Allotment - TEC 48.151	\$4,432,550	\$4,432,550	\$0	\$4,432,550	\$4,432,550	\$0
35. New Instructional Facility Allotment - TEC 48.152	\$845,870	\$845,870	\$0	\$845,870	\$845,870	\$0
36. Dropout Recovery and Residential Placement Facility Allotment - TEC 48.153	\$0	\$0	\$0	\$284	\$284	\$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	\$313,325	\$313,325	\$0	\$313,325	\$313,325	\$0
39. Certification Examination Reimbursement - TEC 48.156	\$219,392	\$219,392	\$0	\$219,392	\$219,392	\$0
40. Total Cost of Tier One	\$772,830,638	\$783,618,188	\$10,787,550	\$762,980,061	\$774,068,587	\$11,088,526
41. Local Fund Assignment	\$355,641,203	\$355,641,203	\$0	\$394,413,527	\$394,413,527	\$0
42. Available School Fund Distribution	\$36,335,142	\$36,335,142	\$0	\$53,963,573	\$53,963,573	\$0

# KATY 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	\$380,854,293	\$391,641,843	\$10,787,550	\$314,602,961	\$325,691,487	\$11,088,526
44. Tier Two	\$78,081,196	\$78,556,938	\$475,742	\$74,365,449	\$74,667,720	\$302,271
<i>Golden Penny Yield</i>	\$126.21	\$126.21	\$0.00	\$129.52	\$129.52	\$0.00
<i>District Tax Rate 1 (DTR1)</i>	\$0.0771	\$0.0771	\$0.0000	\$0.0780	\$0.0780	\$0.0000
<i>Golden Penny Entitlement</i>	\$121,217,641	\$121,443,112	\$225,471	\$124,234,561	\$124,536,832	\$302,271
<i>Golden Penny Local Share</i>	\$44,282,844	\$44,282,844	\$0	\$49,869,112	\$49,869,112	\$0
<i>Golden Penny State Aid</i>	\$76,934,797	\$77,160,268	\$225,471	\$74,365,449	\$74,667,720	\$302,271
<i>Copper Penny Yield</i>	\$49.28	\$49.88	\$0.60	\$49.28	\$49.88	\$0.60
<i>District Tax Rate 2 (DTR2)</i>	\$0.0290	\$0.0290	\$0.0000	\$0.0293	\$0.0293	\$0.0000
<i>Copper Penny Entitlement</i>	\$17,802,721	\$18,052,992	\$250,271	\$17,756,171	\$18,016,086	\$259,915
<i>Copper Penny Local Share</i>	\$16,656,322	\$16,656,322	\$0	\$18,732,884	\$18,732,884	\$0
<i>Copper Penny State Aid</i>	\$1,146,399	\$1,396,670	\$250,271	\$0	\$0	\$0
45. Other Programs	\$2,380,843	\$21,944,803	\$19,563,960	\$2,380,843	\$22,520,895	\$20,140,052
<i>Supplemental TIF Payment</i>	\$2,380,843	\$2,380,843	\$0	\$2,380,843	\$2,380,843	\$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>	\$0	\$0	\$0	\$0	\$0	\$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)	
<b>NEW</b> <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i>	N/A	\$19,563,960	\$19,563,960	N/A	\$20,140,052	\$20,140,052
<i>Teacher FTEs</i>	N/A	6,521	6,521	N/A	6,713	6,713
46. Total FSP Operations Funding	\$461,316,332	\$492,143,584	\$30,827,252	\$391,349,253	\$422,880,102	\$31,530,849
<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	\$461,316,332	\$492,143,584	\$30,827,252	\$391,349,253	\$422,880,102	\$31,530,849
48. 199/5811 - Available School Fund	\$36,335,142	\$36,335,142	\$0	\$53,963,573	\$53,963,573	\$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	\$976,713	\$716,798	(\$259,915)
<i>Tier One Recapture</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Adjustment under TEC 48.257(b)</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Tier Two, Level Two Recapture</i>	\$0	\$0	\$0	\$976,713	\$716,798	(\$259,915)
<i>CAD Cost Credit</i>	\$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	\$901,311,539	\$932,138,791	\$30,827,252	\$897,248,507	\$929,039,271	\$31,790,764
Total M&O Revenues per ADA	\$10,175	\$10,523	\$348	\$9,839	\$10,188	\$349
State Share	55%	57%	1%	50%	51%	2%
Local Share	45%	43%	-1%	50%	49%	-2%

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