

# HAYS 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)                                      | 23,085.63           | 23,085.63        | 0.00        | 24,446.78           | 24,446.78        | 0.00        |
| 2. Regular Program ADA   | 20,395.75           | 20,395.75        | 0.00        | 21,562.83           | 21,562.83        | 0.00        |
| 3. Special Education FTEs  | 710.36              | 710.36           | 0.00        | 761.61              | 761.61           | 0.00        |
| 4. Career & Technology FTEs  | 1,979.52            | 1,979.52         | 0.00        | 2,122.35            | 2,122.35         | 0.00        |
| 5. Weighted ADA (WADA)   | 31,093.42           | 31,219.65        | 126.23      | 32,348.47           | 32,482.90        | 134.44      |
| <b>PROPERTY VALUES</b>   |                     |                  |             |                     |                  |             |
| 6. Prior Year Property Value   | \$15,520,358,223    | \$15,520,358,223 | \$0         | \$17,664,480,273    | \$17,664,480,273 | \$0         |
| 7. Current Year Property Values  | \$17,664,480,273    | \$17,664,480,273 | \$0         | \$20,314,152,314    | \$20,314,152,314 | \$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    |
| <i>Tier 2, Level 1 Pennies (Golden Pennies)</i>                                | \$0.0500            | \$0.0500         | \$0.0000    | \$0.0500            | \$0.0500         | \$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  | \$115,037,513       | \$115,037,513    | \$0         | \$135,263,355       | \$135,263,355    | \$0         |
| 12. I&S Tax Rate   | \$0.4877            | \$0.4877         | \$0.0000    | \$0.4877            | \$0.4877         | \$0.0000    |
| 13. I&S Tax Collections  | \$73,920,701        | \$73,920,701     | \$0         | \$98,917,286        | \$98,917,286     | \$0         |
| 14. Total Tax Collections  | \$188,958,214       | \$188,958,214    | \$0         | \$234,180,641       | \$234,180,641    | \$0         |
| 15. Total Tax Levy   | \$189,253,989       | \$189,253,989    | \$0         | \$234,547,203       | \$234,547,203    | \$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  | 20,419.33           | 20,419.33        | 0.00        | 23,085.63           | 23,085.63        | 0.00        |
| 18. Per Capita Rate  | \$414.884           | \$414.884        | \$0         | \$609.19            | \$609.19         | \$0.00      |
| 19. Regular Program Allotment - TEC 48.051                                     | \$125,637,802       | \$127,167,483    | \$1,529,681 | \$132,827,010       | \$134,444,222    | \$1,617,212 |
| 20. Small and Mid-Size Allotment - TEC 48.101                                  | \$0                 | \$0              | \$0         | \$0                 | \$0              | \$0         |
| 21. Special Education Adjusted Allotment - TEC 48.102                          | \$21,330,349        | \$21,590,944     | \$260,595   | \$22,871,268        | \$23,150,665     | \$279,397   |
| 22. Dyslexia Allotment - TEC 48.103  | \$996,072           | \$1,008,200      | \$12,128    | \$1,068,144         | \$1,081,149      | \$13,005    |
| 23. Compensatory Education Allotment - TEC 48.104                              | \$15,841,260        | \$16,034,132     | \$192,872   | \$16,246,894        | \$16,444,706     | \$197,812   |
| 24. Bilingual Education Allotment - TEC 48.105                                 | \$2,812,236         | \$2,846,475      | \$34,239    | \$3,015,141         | \$3,051,851      | \$36,710    |
| <i>Bilingual LEP ADA/Enroll</i>  | 4,066.26            | 4,066.26         | 0.00        | 4,359.64            | 4,359.64         | -           |
| <i>Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll</i>                  | 292.87              | 292.87           | 0.00        | 314.00              | 314.00           | -           |
| <i>Bilingual Non-LEP Dual Language Two-Way ADA/Enroll</i>                      | 119.51              | 119.51           | 0.00        | 128.14              | 128.14           | -           |
| 25. Career and Technology Allotment - TEC 48.106                               | \$16,436,468        | \$16,636,588     | \$200,120   | \$17,622,371        | \$17,836,929     | \$214,558   |
| <i>Not In An Approved Program of Study FTE/Enroll</i>                          | 113.25              | 113.25           | 0.00        | 121.42              | 121.42           | 0.00        |
| <i>Approved Program of Study, Level 1/Level 2 FTE/Enroll</i>                   | 1,051.26            | 1,051.26         | 0.00        | 1,127.11            | 1,127.11         | 0.00        |
| <i>Approved Program of Study, Level 3/Level 4 FTE/Enroll</i>                   | 815.02              | 815.02           | 0.00        | 873.82              | 873.82           | 0.00        |
| 26. Public Education Grant - TEC 48.107  | \$0                 | \$0              | \$0         | \$0                 | \$0              | \$0         |
| 27. Early Education Allotment - TEC 48.108                                     | \$3,001,148         | \$3,037,688      | \$36,540    | \$3,217,683         | \$3,256,860      | \$39,177    |
| <i>K-3 Eco. Dis + K-3 LEP ADA/Enroll</i>                                       | 4,871.99            | 4,871.99         | 0.00        | 5,223.51            | 5,223.51         | 0.00        |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                          | \$489,488           | \$489,488        | \$0         | \$515,744           | \$515,743        | (\$1)       |
| <i>Gifted &amp; Talented ADA/Enroll</i>  | 1,154.28            | 1,154.28         | 0.00        | 1,222.34            | 1,222.34         | 0.00        |
| 29. CCMR Outcomes Bonus - TEC 48.110   | \$277,000           | \$277,000        | \$0         | \$529,000           | \$529,000        | \$0         |
| 30. Fast Growth Allotment - TEC 48.111   | \$3,378,141         | \$3,378,141      | \$0         | \$0                 | \$0              | \$0         |
| 31. Teacher Incentive Allotment - TEC 48.112                                   | \$625,663           | \$857,663        | \$232,000   | \$625,663           | \$857,663        | \$232,000   |
| 32. Mentor Program Allotment - TEC 48.114                                      | \$13,650            | \$13,650         | \$0         | \$14,385            | \$14,385         | \$0         |
| 33. School Safety Allotment - TEC 48.115                                       | \$620,856           | \$1,241,712      | \$620,856   | \$634,468           | \$1,268,936      | \$634,468   |
| <i>Number of Campuses</i>  | 26                  | 26               | 0           | 26                  | 26               | 0           |
| <i>Campus-Based Safety Allotment</i>   | \$390,000           | \$780,000        | \$390,000   | \$390,000           | \$780,000        | \$780,000   |
| <i>School Safety ADA Amount</i>  | \$10.00             | \$20.00          | \$10        | \$10.00             | \$20.00          | \$10.00     |
| <i>ADA-Based Safety Allotment</i>  | \$230,856           | \$461,712        | \$230,856   | \$244,468           | \$488,936        | \$244,468   |
| 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                                      | \$2,291,678         | \$2,291,678      | \$0         | \$2,291,678         | \$2,291,678      | \$0         |
| 35. New Instructional Facility Allotment - TEC 48.152                          | \$445,122           | \$445,122        | \$0         | \$445,122           | \$445,122        | \$0         |
| 36. Dropout Recovery and Residential Placement Facility Allotment - TEC 48.153 | \$43,462            | \$43,462         | \$0         | \$35,499            | \$35,499         | \$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                  | \$79,883            | \$79,883         | \$0         | \$79,883            | \$79,883         | \$0         |
| 39. Certification Examination Reimbursement - TEC 48.156                       | \$59,818            | \$59,818         | \$0         | \$59,818            | \$59,818         | \$0         |
| 40. Total Cost of Tier One   | \$194,380,096       | \$197,499,127    | \$3,119,031 | \$202,099,771       | \$205,364,109    | \$3,264,338 |
| 41. Local Fund Assignment  | \$109,378,462       | \$109,378,462    | \$0         | \$125,318,006       | \$125,318,006    | \$0         |
| 42. Available School Fund Distribution   | \$8,471,652         | \$8,471,652      | \$0         | \$14,063,532        | \$14,063,532     | \$0         |

# HAYS 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  | \$76,529,982                            | \$79,649,013                            | \$3,119,031       | \$62,718,233                            | \$65,982,571                            | \$3,264,338       |
| 44. Tier Two   | \$10,508,742                            | \$10,586,327                            | \$77,585          | \$10,770,207                            | \$10,857,093                            | \$86,886          |
| Golden Penny Yield   | \$126.21                                | \$126.21                                | \$0.00            | \$129.52                                | \$129.52                                | \$0.00            |
| District Tax Rate 1 (DTR1)   | \$0.0487                                | \$0.0487                                | \$0.0000          | \$0.0499                                | \$0.0499                                | \$0.0000          |
| Golden Penny Entitlement   | \$19,111,344                            | \$19,188,929                            | \$77,585          | \$20,906,969                            | \$20,993,855                            | \$86,886          |
| Golden Penny Local Share   | \$8,602,602                             | \$8,602,602                             | \$0               | \$10,136,762                            | \$10,136,762                            | \$0               |
| Golden Penny State Aid   | \$10,508,742                            | \$10,586,327                            | \$77,585          | \$10,770,207                            | \$10,857,093                            | \$86,886          |
| 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   | (\$303,577)                             | \$4,762,658                             | \$5,066,235       | (\$321,012)                             | \$5,044,076                             | \$5,365,088       |
| 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                                     | (\$287,296)                             | (\$287,296)                             | \$0               | (\$311,418)                             | (\$311,418)                             | \$0               |
| Texas School for the Deaf  | (\$16,281)                              | (\$16,281)                              | \$0               | (\$9,594)                               | (\$9,594)                               | \$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                                     | \$5,066,235                             | \$5,066,235       | N/A                                     | \$5,365,088                             | \$5,365,088       |
| Teacher FTEs   | N/A                                     | 1,689                                   | 1,689             | N/A                                     | 1,788                                   | 1,788             |
| 46. Total FSP Operations Funding   | \$86,735,147                            | \$94,997,998                            | \$8,262,851       | \$73,167,428                            | \$81,883,740                            | \$8,716,312       |
| <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  | \$86,735,147                            | \$94,997,998                            | \$8,262,851       | \$73,167,428                            | \$81,883,740                            | \$8,716,312       |
| 48. 199/5811 - Available School Fund   | \$8,471,652                             | \$8,471,652                             | \$0               | \$14,063,532                            | \$14,063,532                            | \$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   | \$210,244,312                           | \$218,507,163                           | \$8,262,851       | \$222,494,315                           | \$231,210,627                           | \$8,716,312       |
| Total M&O Revenues per ADA   | \$9,107                                 | \$9,465                                 | \$358             | \$9,101                                 | \$9,458                                 | \$357             |
| State Share  | 45%                                     | 47%                                     | 2%                | 39%                                     | 41%                                     | 2%                |
| Local Share  | 55%                                     | 53%                                     | -2%               | 61%                                     | 59%                                     | -2%               |

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