

SMYER ISD

| STUDENTS | 2023-24 School Year | | | 2024-25 School Year | | |
|--|---------------------|----------------|------------|---------------------|----------------|------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 1. Refined Average Daily Attendance (ADA) | 408.77 | 408.77 | 0.00 | 403.92 | 403.92 | 0.00 |
| 2. Regular Program ADA | 349.95 | 349.95 | 0.00 | 344.59 | 344.59 | 0.00 |
| 3. Special Education FTEs | 11.53 | 11.53 | 0.00 | 11.66 | 11.66 | 0.00 |
| 4. Career & Technology FTEs | 47.30 | 47.30 | 0.00 | 47.67 | 47.67 | 0.00 |
| 5. Weighted ADA (WADA) | 801.67 | 807.28 | 5.62 | 792.50 | 798.08 | 5.58 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$121,055,385 | \$121,055,385 | \$0 | \$128,952,396 | \$128,952,396 | \$0 |
| 7. Current Year Property Values | \$128,952,396 | \$128,952,396 | \$0 | \$144,072,945 | \$144,072,945 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.7485 | \$0.7485 | \$0.0000 | \$0.7462 | \$0.7462 | \$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> | \$0.0800 | \$0.0800 | \$0.0000 | \$0.0800 | \$0.0800 | \$0.0000 |
| <i>Tier 2, Level 2 Pennies (Copper Pennies)</i> | \$0.0493 | \$0.0493 | \$0.0000 | \$0.0492 | \$0.0492 | \$0.0000 |
| <i>VTCS 2784g Pennies (Unequalized Pennies)</i> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0001 | \$0.0001 | \$0.0000 |
| 11. M&O Tax Collections | \$941,122 | \$941,122 | \$0 | \$994,923 | \$994,923 | \$0 |
| 12. I&S Tax Rate | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 13. I&S Tax Collections | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14. Total Tax Collections | \$941,122 | \$941,122 | \$0 | \$994,923 | \$994,923 | \$0 |
| 15. Total Tax Levy | \$1,016,937 | \$1,016,937 | \$0 | \$1,075,072 | \$1,075,072 | \$0 |
| FUNDING COMPONENTS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 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) | \$9,240 | \$9,353 | \$113 | \$9,253 | \$9,366 | \$113 |
| 17. ASF ADA | 409.43 | 409.43 | 0.00 | 408.77 | 408.77 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$2,155,680 | \$2,181,926 | \$26,246 | \$2,122,693 | \$2,148,537 | \$25,844 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,077,840 | \$1,091,138 | \$13,298 | \$1,065,826 | \$1,078,921 | \$13,095 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$583,698 | \$590,861 | \$7,163 | \$594,975 | \$602,265 | \$7,290 |
| 22. Dyslexia Allotment - TEC 48.103 | \$30,800 | \$31,175 | \$375 | \$30,800 | \$31,175 | \$375 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$361,284 | \$365,683 | \$4,399 | \$323,820 | \$327,763 | \$3,943 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$8,236 | \$8,336 | \$100 | \$8,291 | \$8,392 | \$101 |
| <i>Bilingual LEP ADA/Enroll</i> | 13.37 | 13.37 | 0.00 | 13.46 | 13.46 | - |
| <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 | \$579,494 | \$586,581 | \$7,087 | \$585,527 | \$592,677 | \$7,150 |
| <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> | 35.85 | 35.85 | 0.00 | 35.78 | 35.78 | 0.00 |
| <i>Approved Program of Study, Level 3/Level 4 FTE/Enroll</i> | 11.45 | 11.45 | 0.00 | 11.89 | 11.89 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$32,032 | \$32,422 | \$390 | \$30,800 | \$31,175 | \$375 |
| <i>K-3 Eco. Dis + K-3 LEP ADA/Enroll</i> | 52.00 | 52.00 | 0.00 | 50.00 | 50.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$8,482 | \$8,482 | \$0 | \$8,439 | \$8,439 | \$0 |
| <i>Gifted & Talented ADA/Enroll</i> | 20.00 | 20.00 | 0.00 | 20.00 | 20.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$10,000 | \$10,000 | \$0 | \$20,000 | \$20,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$69,349 | \$86,349 | \$17,000 | \$69,349 | \$86,349 | \$17,000 |
| 32. Mentor Program Allotment - TEC 48.114 | \$242 | \$242 | \$0 | \$238 | \$238 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$19,088 | \$38,175 | \$19,087 | \$19,039 | \$38,078 | \$19,039 |
| <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> | \$4,088 | \$8,175 | \$4,087 | \$4,039 | \$8,078 | \$4,039 |
| 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> | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151 | \$29,835 | \$29,835 | \$0 | \$29,835 | \$29,835 | \$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 | \$1,887 | \$1,887 | \$0 | \$1,887 | \$1,887 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$1,306 | \$1,306 | \$0 | \$1,306 | \$1,306 | \$0 |
| 40. Total Cost of Tier One | \$4,969,253 | \$5,064,398 | \$95,145 | \$4,912,825 | \$5,007,037 | \$94,212 |
| 41. Local Fund Assignment | \$798,473 | \$798,473 | \$0 | \$888,786 | \$888,786 | \$0 |
| 42. Available School Fund Distribution | \$169,864 | \$169,864 | \$0 | \$249,019 | \$249,019 | \$0 |

SMYER 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 | \$4,000,916 | \$4,096,061 | \$95,145 | \$3,775,020 | \$3,869,232 | \$94,212 |
| 44. Tier Two | \$816,606 | \$825,797 | \$9,191 | \$765,352 | \$774,134 | \$8,782 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0780 | \$0.0780 | \$0.0000 | \$0.0740 | \$0.0740 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$789,191 | \$794,720 | \$5,529 | \$759,574 | \$764,919 | \$5,345 |
| <i>Golden Penny Local Share</i> | \$100,583 | \$100,583 | \$0 | \$106,614 | \$106,614 | \$0 |
| <i>Golden Penny State Aid</i> | \$688,608 | \$694,137 | \$5,529 | \$652,960 | \$658,305 | \$5,345 |
| <i>Copper Penny Yield</i> | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| <i>District Tax Rate 2 (DTR2)</i> | \$0.0481 | \$0.0481 | \$0.0000 | \$0.0456 | \$0.0456 | \$0.0000 |
| <i>Copper Penny Entitlement</i> | \$190,024 | \$193,686 | \$3,662 | \$178,089 | \$181,526 | \$3,437 |
| <i>Copper Penny Local Share</i> | \$62,026 | \$62,026 | \$0 | \$65,697 | \$65,697 | \$0 |
| <i>Copper Penny State Aid</i> | \$127,998 | \$131,660 | \$3,662 | \$112,392 | \$115,829 | \$3,437 |
| 45. Other Programs | \$0 | \$410,569 | \$410,569 | \$0 | \$405,914 | \$405,914 |
| <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> | \$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) | |
| NEW <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | N/A | \$410,569 | \$410,569 | N/A | \$405,914 | \$405,914 |
| <i>Teacher FTEs</i> | N/A | 41 | 41 | N/A | 41 | 41 |
| 46. Total FSP Operations Funding | \$4,817,522 | \$5,332,427 | \$514,905 | \$4,540,372 | \$5,049,280 | \$508,908 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$4,817,522 | \$5,332,427 | \$514,905 | \$4,540,372 | \$5,049,280 | \$508,908 |
| 48. 199/5811 - Available School Fund | \$169,864 | \$169,864 | \$0 | \$249,019 | \$249,019 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 54. Local Revenue in Excess of Entitlement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <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 | \$0 | \$0 | \$0 |
| <i>CAD Cost Credit</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$5,928,508 | \$6,443,413 | \$514,905 | \$5,784,314 | \$6,293,222 | \$508,908 |
| Total M&O Revenues per ADA | \$14,503 | \$15,763 | \$1,260 | \$14,320 | \$15,580 | \$1,260 |
| State Share | 84% | 85% | 1% | 83% | 84% | 1% |
| Local Share | 16% | 15% | -1% | 17% | 16% | -1% |

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