

# SIERRA BLANCA 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)                                      | 109.67              | 109.67         | 0.00       | 108.90              | 108.90         | 0.00       |
| 2. Regular Program ADA   | 130.00              | 130.00         | 0.00       | 130.00              | 130.00         | 0.00       |
| 3. Special Education FTEs  | 5.33                | 5.33           | 0.00       | 5.30                | 5.30           | 0.00       |
| 4. Career & Technology FTEs  | 10.40               | 10.40          | 0.00       | 7.37                | 7.37           | 0.00       |
| 5. Weighted ADA (WADA)   | 299.45              | 301.99         | 2.55       | 294.25              | 296.79         | 2.53       |
| <b>PROPERTY VALUES</b>   |                     |                |            |                     |                |            |
| 6. Prior Year Property Value   | \$178,981,443       | \$178,981,443  | \$0        | \$185,762,666       | \$185,762,666  | \$0        |
| 7. Current Year Property Values  | \$185,762,666       | \$185,762,666  | \$0        | \$191,479,848       | \$191,479,848  | \$0        |
| <b>TAX RATES AND COLLECTIONS</b>   |                     |                |            |                     |                |            |
| 8. Current Year M&O Tax Rate   | \$0.7480            | \$0.7480       | \$0.0000   | \$0.7441            | \$0.7441       | \$0.0000   |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2)                              | \$0.6880            | \$0.6880       | \$0.0000   | \$0.6841            | \$0.6841       | \$0.0000   |
| 10. Maximum Compressed Tax Rate  | \$0.6880            | \$0.6880       | \$0.0000   | \$0.6841            | \$0.6841       | \$0.0000   |
| Tier 2, Level 1 Pennies (Golden Pennies)                                       | \$0.0600            | \$0.0600       | \$0.0000   | \$0.0600            | \$0.0600       | \$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  | \$1,324,770         | \$1,324,770    | \$0        | \$1,346,483         | \$1,346,483    | \$0        |
| 12. I&S Tax Rate   | \$0.4100            | \$0.4100       | \$0.0000   | \$0.4100            | \$0.4100       | \$0.0000   |
| 13. I&S Tax Collections  | \$688,946           | \$688,946      | \$0        | \$741,914           | \$741,914      | \$0        |
| 14. Total Tax Collections  | \$2,013,716         | \$2,013,716    | \$0        | \$2,088,397         | \$2,088,397    | \$0        |
| 15. Total Tax Levy   | \$2,130,844         | \$2,130,844    | \$0        | \$2,209,869         | \$2,209,869    | \$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)                      | \$9,782             | \$9,901        | \$119      | \$9,782             | \$9,901        | \$119      |
| 17. ASF ADA  | 104.60              | 104.60         | 0.00       | 109.67              | 109.67         | 0.00       |
| 18. Per Capita Rate  | \$414.884           | \$414.884      | \$0        | \$609.19            | \$609.19       | \$0.00     |
| 19. Regular Program Allotment - TEC 48.051                                     | \$800,800           | \$810,550      | \$9,750    | \$800,800           | \$810,550      | \$9,750    |
| 20. Small and Mid-Size Allotment - TEC 48.101                                  | \$470,860           | \$476,580      | \$5,720    | \$470,860           | \$476,580      | \$5,720    |
| 21. Special Education Adjusted Allotment - TEC 48.102                          | \$252,113           | \$255,190      | \$3,077    | \$238,047           | \$240,952      | \$2,905    |
| 22. Dyslexia Allotment - TEC 48.103  | \$4,928             | \$4,988        | \$60       | \$5,544             | \$5,612        | \$68       |
| 23. Compensatory Education Allotment - TEC 48.104                              | \$141,911           | \$143,639      | \$1,728    | \$159,282           | \$161,221      | \$1,939    |
| 24. Bilingual Education Allotment - TEC 48.105                                 | \$1,725             | \$1,746        | \$21       | \$1,725             | \$1,746        | \$21       |
| Bilingual LEP ADA/Enroll   | 2.80                | 2.80           | 0.00       | 2.80                | 2.80           | -          |
| 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                               | \$138,373           | \$140,056      | \$1,683    | \$100,177           | \$101,396      | \$1,219    |
| Not In An Approved Program of Study FTE/Enroll                                 | 1.10                | 1.10           | 0.00       | 0.66                | 0.66           | 0.00       |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                          | 3.85                | 3.85           | 0.00       | 1.85                | 1.85           | 0.00       |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                          | 5.45                | 5.45           | 0.00       | 4.87                | 4.87           | 0.00       |
| 26. Public Education Grant - TEC 48.107  | \$0                 | \$0            | \$0        | \$0                 | \$0            | \$0        |
| 27. Early Education Allotment - TEC 48.108                                     | \$16,016            | \$16,211       | \$195      | \$12,936            | \$13,094       | \$158      |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll  | 26.00               | 26.00          | 0.00       | 21.00               | 21.00          | 0.00       |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                          | \$847               | \$848          | \$1        | \$1,266             | \$1,265        | (\$1)      |
| Gifted & Talented ADA/Enroll   | 2.00                | 2.00           | 0.00       | 3.00                | 3.00           | 0.00       |
| 29. CCMR Outcomes Bonus - TEC 48.110   | \$0                 | \$0            | \$0        | \$5,000             | \$5,000        | \$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                                      | \$65                | \$65           | \$0        | \$64                | \$64           | \$0        |
| 33. School Safety Allotment - TEC 48.115                                       | \$16,097            | \$32,193       | \$16,096   | \$16,089            | \$32,178       | \$16,089   |
| Number of Campuses   | 1                   | 1              | 0          | 1                   | 1              | 0          |
| Campus-Based Safety Allotment  | \$15,000            | \$30,000       | \$15,000   | \$15,000            | \$30,000       | \$30,000   |
| School Safety ADA Amount   | \$10.00             | \$20.00        | \$10       | \$10.00             | \$20.00        | \$10.00    |
| ADA-Based Safety Allotment   | \$1,097             | \$2,193        | \$1,096    | \$1,089             | \$2,178        | \$1,089    |
| 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                                      | \$7,560             | \$7,560        | \$0        | \$7,560             | \$7,560        | \$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 | \$275               | \$275          | \$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                  | \$463               | \$463          | \$0        | \$463               | \$463          | \$0        |
| 39. Certification Examination Reimbursement - TEC 48.156                       | \$368               | \$368          | \$0        | \$368               | \$368          | \$0        |
| 40. Total Cost of Tier One   | \$1,852,401         | \$1,890,732    | \$38,331   | \$1,820,181         | \$1,858,049    | \$37,868   |
| 41. Local Fund Assignment  | \$1,278,047         | \$1,278,047    | \$0        | \$1,309,914         | \$1,309,914    | \$0        |
| 42. Available School Fund Distribution   | \$43,398            | \$43,398       | \$0        | \$66,810            | \$66,810       | \$0        |

# SIERRA BLANCA 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   | \$530,956                               | \$569,287                               | \$38,331   | \$443,457                               | \$481,325                               | \$37,868   |
| 44. Tier Two  | \$109,922                               | \$111,760                               | \$1,838    | \$107,523                               | \$109,384                               | \$1,861    |
| <i>Golden Penny Yield</i>   | \$126.21                                | \$126.21                                | \$0.00     | \$129.52                                | \$129.52                                | \$0.00     |
| <i>District Tax Rate 1 (DTR1)</i>   | \$0.0572                                | \$0.0572                                | \$0.0000   | \$0.0567                                | \$0.0567                                | \$0.0000   |
| <i>Golden Penny Entitlement</i>   | \$216,178                               | \$218,016                               | \$1,838    | \$216,092                               | \$217,953                               | \$1,861    |
| <i>Golden Penny Local Share</i>   | \$106,256                               | \$106,256                               | \$0        | \$108,569                               | \$108,569                               | \$0        |
| <i>Golden Penny State Aid</i>   | \$109,922                               | \$111,760                               | \$1,838    | \$107,523                               | \$109,384                               | \$1,861    |
| <i>Copper Penny Yield</i>   | \$49.28                                 | \$49.88                                 | \$0.60     | \$49.28                                 | \$49.88                                 | \$0.60     |
| <i>District Tax Rate 2 (DTR2)</i>   | \$0.0000                                | \$0.0000                                | \$0.0000   | \$0.0000                                | \$0.0000                                | \$0.0000   |
| <i>Copper Penny Entitlement</i>   | \$0                                     | \$0                                     | \$0        | \$0                                     | \$0                                     | \$0        |
| <i>Copper Penny Local Share</i>   | \$0                                     | \$0                                     | \$0        | \$0                                     | \$0                                     | \$0        |
| <i>Copper Penny State Aid</i>   | \$0                                     | \$0                                     | \$0        | \$0                                     | \$0                                     | \$0        |
| 45. Other Programs  | \$0                                     | \$136,724                               | \$136,724  | \$0                                     | \$135,603                               | \$135,603  |
| <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<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) |            |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | 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> <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i>                        | N/A                                     | \$136,724                               | \$136,724  | N/A                                     | \$135,603                               | \$135,603  |
| <i>Teacher FTEs</i>   | N/A                                     | 14                                      | 14         | N/A                                     | 14                                      | 14         |
| 46. Total FSP Operations Funding  | \$640,878                               | \$817,771                               | \$176,893  | \$550,980                               | \$726,312                               | \$175,332  |
| STATE AID BY FUND CODE  | CURRENT LAW                             | SB2, ENGROSSED                          | DIFFERENCE | CURRENT LAW                             | SB2, ENGROSSED                          | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund   | \$640,878                               | \$817,771                               | \$176,893  | \$550,980                               | \$726,312                               | \$175,332  |
| 48. 199/5811 - Available School Fund  | \$43,398                                | \$43,398                                | \$0        | \$66,810                                | \$66,810                                | \$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  | \$2,009,046                             | \$2,185,939                             | \$176,893  | \$1,964,273                             | \$2,139,605                             | \$175,332  |
| Total M&O Revenues per ADA  | \$18,319                                | \$19,932                                | \$1,613    | \$18,037                                | \$19,647                                | \$1,610    |
| State Share   | 34%                                     | 39%                                     | 5%         | 31%                                     | 37%                                     | 6%         |
| Local Share   | 66%                                     | 61%                                     | -5%        | 69%                                     | 63%                                     | -6%        |

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