

DELL CITY 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) | 58.53 | 58.53 | 0.00 | 60.96 | 60.96 | 0.00 |
| 2. Regular Program ADA | 130.00 | 130.00 | 0.00 | 130.00 | 130.00 | 0.00 |
| 3. Special Education FTEs | 1.67 | 1.67 | 0.00 | 1.77 | 1.77 | 0.00 |
| 4. Career & Technology FTEs | 4.28 | 4.28 | 0.00 | 4.19 | 4.19 | 0.00 |
| 5. Weighted ADA (WADA) | 245.84 | 248.31 | 2.46 | 248.72 | 251.19 | 2.47 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$81,201,679 | \$81,201,679 | \$0 | \$71,037,205 | \$71,037,205 | \$0 |
| 7. Current Year Property Values | \$71,037,205 | \$71,037,205 | \$0 | \$72,209,620 | \$72,209,620 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.7380 | \$0.7380 | \$0.0000 | \$0.7355 | \$0.7355 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2) | \$0.6880 | \$0.6880 | \$0.0000 | \$0.6855 | \$0.6855 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6880 | \$0.6880 | \$0.0000 | \$0.6855 | \$0.6855 | \$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 | \$571,420 | \$571,420 | \$0 | \$477,992 | \$477,992 | \$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 | \$571,420 | \$571,420 | \$0 | \$477,992 | \$477,992 | \$0 |
| 15. Total Tax Levy | \$634,911 | \$634,911 | \$0 | \$531,102 | \$531,102 | \$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) | \$9,782 | \$9,901 | \$119 | \$9,782 | \$9,901 | \$119 |
| 17. ASF ADA | 39.68 | 39.68 | 0.00 | 58.53 | 58.53 | 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 | \$82,674 | \$83,683 | \$1,009 | \$84,053 | \$85,079 | \$1,026 |
| 22. Dyslexia Allotment - TEC 48.103 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$65,065 | \$65,857 | \$792 | \$82,861 | \$83,870 | \$1,009 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$7,579 | \$7,671 | \$92 | \$7,002 | \$7,087 | \$85 |
| <i>Bilingual LEP ADA/Enroll</i> | 12.30 | 12.30 | 0.00 | 11.37 | 11.37 | - |
| <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 | \$56,823 | \$57,515 | \$692 | \$55,626 | \$56,302 | \$676 |
| <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> | 2.52 | 2.52 | 0.00 | 2.47 | 2.47 | 0.00 |
| <i>Approved Program of Study, Level 3/Level 4 FTE/Enroll</i> | 1.76 | 1.76 | 0.00 | 1.72 | 1.72 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$13,450 | \$13,614 | \$164 | \$13,680 | \$13,847 | \$167 |
| <i>K-3 Eco. Dis + K-3 LEP ADA/Enroll</i> | 21.84 | 21.84 | 0.00 | 22.21 | 22.21 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$1,242 | \$1,241 | (\$1) | \$1,285 | \$1,285 | \$0 |
| <i>Gifted & Talented ADA/Enroll</i> | 2.93 | 2.93 | 0.00 | 3.05 | 3.05 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | \$35 | \$35 | \$0 | \$36 | \$36 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$15,585 | \$31,171 | \$15,586 | \$15,610 | \$31,219 | \$15,609 |
| <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> | \$585 | \$1,171 | \$586 | \$610 | \$1,219 | \$609 |
| 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 | \$7,385 | \$7,385 | \$0 | \$7,385 | \$7,385 | \$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 | \$463 | \$463 | \$0 | \$463 | \$463 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$138 | \$138 | \$0 | \$138 | \$138 | \$0 |
| 40. Total Cost of Tier One | \$1,522,099 | \$1,555,903 | \$33,804 | \$1,539,799 | \$1,573,841 | \$34,042 |
| 41. Local Fund Assignment | \$488,736 | \$488,736 | \$0 | \$494,997 | \$494,997 | \$0 |
| 42. Available School Fund Distribution | \$16,462 | \$16,462 | \$0 | \$35,656 | \$35,656 | \$0 |

DELL CITY 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 | \$1,016,901 | \$1,050,705 | \$33,804 | \$1,009,146 | \$1,043,188 | \$34,042 |
| 44. Tier Two | \$130,388 | \$132,083 | \$1,695 | \$112,469 | \$113,907 | \$1,438 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0545 | \$0.0545 | \$0.0000 | \$0.0450 | \$0.0450 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$169,103 | \$170,798 | \$1,695 | \$144,963 | \$146,401 | \$1,438 |
| <i>Golden Penny Local Share</i> | \$38,715 | \$38,715 | \$0 | \$32,494 | \$32,494 | \$0 |
| <i>Golden Penny State Aid</i> | \$130,388 | \$132,083 | \$1,695 | \$112,469 | \$113,907 | \$1,438 |
| <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 | \$128,213 | \$128,213 | \$0 | \$133,911 | \$133,911 |
| <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 <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | | Not Modeled <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | Not Modeled <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | | Not Modeled <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | |
| NEW <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | N/A | \$128,213 | \$128,213 | N/A | \$133,911 | \$133,911 |
| <i>Teacher FTEs</i> | N/A | 13 | 13 | N/A | 13 | 13 |
| 46. Total FSP Operations Funding | \$1,147,289 | \$1,311,001 | \$163,712 | \$1,121,615 | \$1,291,006 | \$169,391 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$1,147,289 | \$1,311,001 | \$163,712 | \$1,121,615 | \$1,291,006 | \$169,391 |
| 48. 199/5811 - Available School Fund | \$16,462 | \$16,462 | \$0 | \$35,656 | \$35,656 | \$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 | \$1,735,171 | \$1,898,883 | \$163,712 | \$1,635,263 | \$1,804,654 | \$169,391 |
| Total M&O Revenues per ADA | \$29,645 | \$32,442 | \$2,797 | \$26,827 | \$29,606 | \$2,779 |
| State Share | 67% | 70% | 3% | 71% | 74% | 3% |
| Local Share | 33% | 30% | -3% | 29% | 26% | -3% |

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