

# ALICE 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)                                      | 3,899.57            | 3,899.57        | 0.00       | 3,831.94            | 3,831.94        | 0.00       |
| 2. Regular Program ADA   | 3,479.87            | 3,479.87        | 0.00       | 3,414.15            | 3,414.15        | 0.00       |
| 3. Special Education FTEs  | 114.70              | 114.70          | 0.00       | 112.79              | 112.79          | 0.00       |
| 4. Career & Technology FTEs  | 305.00              | 305.00          | 0.00       | 305.00              | 305.00          | 0.00       |
| 5. Weighted ADA (WADA)   | 5,743.69            | 5,773.77        | 30.08      | 5,642.41            | 5,671.69        | 29.28      |
| <b>PROPERTY VALUES</b>   |                     |                 |            |                     |                 |            |
| 6. Prior Year Property Value   | \$1,266,920,327     | \$1,266,920,327 | \$0        | \$1,284,483,330     | \$1,284,483,330 | \$0        |
| 7. Current Year Property Values  | \$1,284,483,330     | \$1,284,483,330 | \$0        | \$1,397,300,765     | \$1,397,300,765 | \$0        |
| <b>TAX RATES AND COLLECTIONS</b>   |                     |                 |            |                     |                 |            |
| 8. Current Year M&O Tax Rate   | \$0.7809            | \$0.7809        | \$0.0000   | \$0.7411            | \$0.7411        | \$0.0000   |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2)                              | \$0.6880            | \$0.6880        | \$0.0000   | \$0.6482            | \$0.6482        | \$0.0000   |
| 10. Maximum Compressed Tax Rate  | \$0.6880            | \$0.6880        | \$0.0000   | \$0.6482            | \$0.6482        | \$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)                                       | \$0.0129            | \$0.0129        | \$0.0000   | \$0.0128            | \$0.0128        | \$0.0000   |
| VTCS 2784g Pennies (Unequalized Pennies)                                       | \$0.0000            | \$0.0000        | \$0.0000   | \$0.0001            | \$0.0001        | \$0.0000   |
| 11. M&O Tax Collections  | \$8,904,558         | \$8,904,558     | \$0        | \$10,213,901        | \$10,213,901    | \$0        |
| 12. I&S Tax Rate   | \$0.2555            | \$0.2555        | \$0.0000   | \$0.2555            | \$0.2555        | \$0.0000   |
| 13. I&S Tax Collections  | \$2,876,112         | \$2,876,112     | \$0        | \$3,521,322         | \$3,521,322     | \$0        |
| 14. Total Tax Collections  | \$11,780,670        | \$11,780,670    | \$0        | \$13,735,223        | \$13,735,223    | \$0        |
| 15. Total Tax Levy   | \$11,943,870        | \$11,943,870    | \$0        | \$13,925,499        | \$13,925,499    | \$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)                      | \$6,394             | \$6,472         | \$78       | \$6,404             | \$6,482         | \$78       |
| 17. ASF ADA  | 3,983.82            | 3,983.82        | 0.00       | 3,899.57            | 3,899.57        | 0.00       |
| 18. Per Capita Rate  | \$414.884           | \$414.884       | \$0        | \$609.19            | \$609.19        | \$0.00     |
| 19. Regular Program Allotment - TEC 48.051                                     | \$21,435,987        | \$21,696,977    | \$260,990  | \$21,031,148        | \$21,287,209    | \$256,061  |
| 20. Small and Mid-Size Allotment - TEC 48.101                                  | \$814,289           | \$824,729       | \$10,440   | \$833,052           | \$843,294       | \$10,242   |
| 21. Special Education Adjusted Allotment - TEC 48.102                          | \$3,405,492         | \$3,447,178     | \$41,686   | \$3,352,613         | \$3,393,584     | \$40,971   |
| 22. Dyslexia Allotment - TEC 48.103  | \$145,992           | \$147,770       | \$1,778    | \$144,760           | \$146,522       | \$1,762    |
| 23. Compensatory Education Allotment - TEC 48.104                              | \$5,871,757         | \$5,943,248     | \$71,491   | \$5,379,868         | \$5,445,370     | \$65,502   |
| 24. Bilingual Education Allotment - TEC 48.105                                 | \$52,668            | \$53,309        | \$641      | \$52,360            | \$52,998        | \$638      |
| Bilingual LEP ADA/Enroll   | 85.50               | 85.50           | 0.00       | 85.00               | 85.00           | -          |
| 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                               | \$2,629,852         | \$2,661,934     | \$32,082   | \$2,635,182         | \$2,667,278     | \$32,096   |
| Not In An Approved Program of Study FTE/Enroll                                 | 0.00                | 0.00            | 0.00       | 0.00                | 0.00            | 0.00       |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                          | 195.00              | 195.00          | 0.00       | 194.00              | 194.00          | 0.00       |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                          | 110.00              | 110.00          | 0.00       | 111.00              | 111.00          | 0.00       |
| 26. Public Education Grant - TEC 48.107  | \$0                 | \$0             | \$0        | \$0                 | \$0             | \$0        |
| 27. Early Education Allotment - TEC 48.108                                     | \$591,360           | \$598,560       | \$7,200    | \$588,280           | \$595,442       | \$7,162    |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll  | 960.00              | 960.00          | 0.00       | 955.00              | 955.00          | 0.00       |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                          | \$48,768            | \$48,768        | \$0        | \$46,412            | \$46,413        | \$1        |
| Gifted & Talented ADA/Enroll   | 115.00              | 115.00          | 0.00       | 110.00              | 110.00          | 0.00       |
| 29. CCMR Outcomes Bonus - TEC 48.110   | \$0                 | \$0             | \$0        | \$97,000            | \$97,000        | \$0        |
| 30. Fast Growth Allotment - TEC 48.111   | \$0                 | \$0             | \$0        | \$212,778           | \$212,778       | \$0        |
| 31. Teacher Incentive Allotment - TEC 48.112                                   | \$241,787           | \$304,787       | \$63,000   | \$241,787           | \$304,787       | \$63,000   |
| 32. Mentor Program Allotment - TEC 48.114                                      | \$2,306             | \$2,306         | \$0        | \$2,255             | \$2,255         | \$0        |
| 33. School Safety Allotment - TEC 48.115                                       | \$128,996           | \$257,991       | \$128,995  | \$128,319           | \$256,639       | \$128,320  |
| Number of Campuses   | 6                   | 6               | 0          | 6                   | 6               | 0          |
| Campus-Based Safety Allotment  | \$90,000            | \$180,000       | \$90,000   | \$90,000            | \$180,000       | \$180,000  |
| School Safety ADA Amount   | \$10.00             | \$20.00         | \$10       | \$10.00             | \$20.00         | \$10.00    |
| ADA-Based Safety Allotment   | \$38,996            | \$77,991        | \$38,995   | \$38,319            | \$76,639        | \$38,320   |
| 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                                      | \$175,849           | \$175,849       | \$0        | \$175,849           | \$175,849       | \$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                  | \$14,643            | \$14,643        | \$0        | \$14,643            | \$14,643        | \$0        |
| 39. Certification Examination Reimbursement - TEC 48.156                       | \$11,932            | \$11,932        | \$0        | \$11,932            | \$11,932        | \$0        |
| 40. Total Cost of Tier One   | \$35,571,678        | \$36,189,981    | \$618,303  | \$34,948,238        | \$35,553,993    | \$605,755  |
| 41. Local Fund Assignment  | \$8,837,245         | \$8,837,245     | \$0        | \$9,057,304         | \$9,057,304     | \$0        |
| 42. Available School Fund Distribution   | \$1,652,824         | \$1,652,824     | \$0        | \$2,375,576         | \$2,375,576     | \$0        |

# ALICE 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  | \$25,081,609                            | \$25,699,912                            | \$618,303         | \$23,515,358                            | \$24,121,113                            | \$605,755         |
| 44. Tier Two   | \$4,412,680                             | \$4,445,319                             | \$32,639          | \$4,839,256                             | \$4,875,334                             | \$36,078          |
| Golden Penny Yield   | \$126.21                                | \$126.21                                | \$0.00            | \$129.52                                | \$129.52                                | \$0.00            |
| District Tax Rate 1 (DTR1)   | \$0.0710                                | \$0.0710                                | \$0.0000          | \$0.0789                                | \$0.0789                                | \$0.0000          |
| Golden Penny Entitlement   | \$5,146,872                             | \$5,173,823                             | \$26,951          | \$5,766,049                             | \$5,795,973                             | \$29,924          |
| Golden Penny Local Share   | \$911,983                               | \$911,983                               | \$0               | \$1,102,470                             | \$1,102,470                             | \$0               |
| Golden Penny State Aid   | \$4,234,889                             | \$4,261,840                             | \$26,951          | \$4,663,579                             | \$4,693,503                             | \$29,924          |
| Copper Penny Yield   | \$49.28                                 | \$49.88                                 | \$0.60            | \$49.28                                 | \$49.88                                 | \$0.60            |
| District Tax Rate 2 (DTR2)   | \$0.0115                                | \$0.0115                                | \$0.0000          | \$0.0127                                | \$0.0127                                | \$0.0000          |
| Copper Penny Entitlement   | \$325,507                               | \$331,195                               | \$5,688           | \$353,134                               | \$359,288                               | \$6,154           |
| Copper Penny Local Share   | \$147,716                               | \$147,716                               | \$0               | \$177,457                               | \$177,457                               | \$0               |
| Copper Penny State Aid   | \$177,791                               | \$183,479                               | \$5,688           | \$175,677                               | \$181,831                               | \$6,154           |
| 45. Other Programs   | \$0                                     | \$2,940,079                             | \$2,940,079       | \$0                                     | \$2,888,756                             | \$2,888,756       |
| 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                                     | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| Texas School for the Deaf  | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$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                                     | \$2,940,079                             | \$2,940,079       | N/A                                     | \$2,888,756                             | \$2,888,756       |
| Teacher FTEs   | N/A                                     | 294                                     | 294               | N/A                                     | 289                                     | 289               |
| 46. Total FSP Operations Funding   | \$29,494,289                            | \$33,085,310                            | \$3,591,021       | \$28,354,614                            | \$31,885,203                            | \$3,530,589       |
| <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  | \$29,494,289                            | \$33,085,310                            | \$3,591,021       | \$28,354,614                            | \$31,885,203                            | \$3,530,589       |
| 48. 199/5811 - Available School Fund   | \$1,652,824                             | \$1,652,824                             | \$0               | \$2,375,576                             | \$2,375,576                             | \$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   | \$40,051,671                            | \$43,642,692                            | \$3,591,021       | \$40,944,091                            | \$44,474,680                            | \$3,530,589       |
| Total M&O Revenues per ADA   | \$10,271                                | \$11,192                                | \$921             | \$10,685                                | \$11,606                                | \$921             |
| State Share  | 78%                                     | 80%                                     | 2%                | 75%                                     | 77%                                     | 2%                |
| Local Share  | 22%                                     | 20%                                     | -2%               | 25%                                     | 23%                                     | -2%               |

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