

JOSHUA ISD

| | 2023-24 School Year | | | 2024-25 School Year | | |
|--|---------------------|-----------------|------------|---------------------|-----------------|------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| STUDENTS | | | | | | |
| 1. Refined Average Daily Attendance (ADA) | 5,439.78 | 5,439.78 | 0.00 | 5,470.64 | 5,470.64 | 0.00 |
| 2. Regular Program ADA | 4,767.40 | 4,767.40 | 0.00 | 4,779.09 | 4,779.09 | 0.00 |
| 3. Special Education FTEs | 184.50 | 184.50 | 0.00 | 193.72 | 193.72 | 0.00 |
| 4. Career & Technology FTEs | 487.88 | 487.88 | 0.00 | 497.82 | 497.82 | 0.00 |
| 5. Weighted ADA (WADA) | 7,294.56 | 7,326.09 | 31.52 | 7,464.41 | 7,496.07 | 31.66 |
| PROPERTY VALUES | | | | | | |
| 6. Prior Year Property Value | \$2,372,530,761 | \$2,372,530,761 | \$0 | \$2,498,452,294 | \$2,498,452,294 | \$0 |
| 7. Current Year Property Values | \$2,498,452,294 | \$2,498,452,294 | \$0 | \$2,872,879,149 | \$2,872,879,149 | \$0 |
| TAX RATES AND COLLECTIONS | | | | | | |
| 8. Current Year M&O Tax Rate | \$0.7574 | \$0.7574 | \$0.0000 | \$0.7551 | \$0.7551 | \$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 |
| 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) | \$0.0582 | \$0.0582 | \$0.0000 | \$0.0581 | \$0.0581 | \$0.0000 |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0001 | \$0.0001 | \$0.0000 |
| 11. M&O Tax Collections | \$18,333,889 | \$18,333,889 | \$0 | \$21,419,735 | \$21,419,735 | \$0 |
| 12. I&S Tax Rate | \$0.3297 | \$0.3297 | \$0.0000 | \$0.3297 | \$0.3297 | \$0.0000 |
| 13. I&S Tax Collections | \$7,632,815 | \$7,632,815 | \$0 | \$9,352,519 | \$9,352,519 | \$0 |
| 14. Total Tax Collections | \$25,966,704 | \$25,966,704 | \$0 | \$30,772,254 | \$30,772,254 | \$0 |
| 15. Total Tax Levy | \$26,298,111 | \$26,298,111 | \$0 | \$31,164,993 | \$31,164,993 | \$0 |
| FUNDING COMPONENTS | | | | | | |
| 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) | \$6,196 | \$6,271 | \$75 | \$6,194 | \$6,269 | \$75 |
| 17. ASF ADA | 5,524.65 | 5,524.65 | 0.00 | 5,439.78 | 5,439.78 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$29,367,190 | \$29,724,745 | \$357,555 | \$29,439,182 | \$29,797,614 | \$358,432 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$171,626 | \$171,626 | \$0 | \$162,489 | \$162,489 | \$0 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$4,961,612 | \$5,021,878 | \$60,266 | \$5,187,458 | \$5,250,482 | \$63,024 |
| 22. Dyslexia Allotment - TEC 48.103 | \$311,080 | \$314,868 | \$3,788 | \$317,240 | \$321,102 | \$3,862 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$4,412,222 | \$4,465,942 | \$53,720 | \$5,105,786 | \$5,167,951 | \$62,165 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$516,017 | \$522,300 | \$6,283 | \$522,980 | \$529,347 | \$6,367 |
| Bilingual LEP ADA/Enroll | 446.32 | 446.32 | 0.00 | 451.90 | 451.90 | - |
| Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll | 260.91 | 260.91 | 0.00 | 264.73 | 264.73 | - |
| Bilingual Non-LEP Dual Language Two-Way ADA/Enroll | - | - | 0.00 | - | - | - |
| 25. Career and Technology Allotment - TEC 48.106 | \$4,055,590 | \$4,104,681 | \$49,091 | \$4,137,197 | \$4,187,292 | \$50,095 |
| Not In An Approved Program of Study FTE/Enroll | 3.00 | 3.00 | 0.00 | 3.06 | 3.06 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 323.82 | 323.82 | 0.00 | 330.18 | 330.18 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 161.06 | 161.06 | 0.00 | 164.59 | 164.59 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$702,240 | \$710,790 | \$8,550 | \$705,320 | \$713,908 | \$8,588 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 1,140.00 | 1,140.00 | 0.00 | 1,145.00 | 1,145.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$67,850 | \$67,850 | \$0 | \$67,509 | \$67,509 | \$0 |
| Gifted & Talented ADA/Enroll | 160.00 | 160.00 | 0.00 | 160.00 | 160.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$48,000 | \$48,000 | \$0 | \$110,000 | \$110,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$96,137 | \$96,137 | \$0 | \$0 | \$0 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32. Mentor Program Allotment - TEC 48.114 | \$3,216 | \$3,216 | \$0 | \$3,219 | \$3,219 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$204,398 | \$408,796 | \$204,398 | \$204,706 | \$409,413 | \$204,707 |
| Number of Campuses | 10 | 10 | 0 | 10 | 10 | 0 |
| Campus-Based Safety Allotment | \$150,000 | \$300,000 | \$150,000 | \$150,000 | \$300,000 | \$300,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$54,398 | \$108,796 | \$54,398 | \$54,706 | \$109,413 | \$54,707 |
| 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> | | | | | | |
| 34. Transportation Allotment - TEC 48.151 | \$413,528 | \$413,528 | \$0 | \$413,528 | \$413,528 | \$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 | \$9,940 | \$9,940 | \$0 | \$8,250 | \$8,250 | \$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 | \$20,470 | \$20,470 | \$0 | \$20,470 | \$20,470 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$15,760 | \$15,760 | \$0 | \$15,760 | \$15,760 | \$0 |
| 40. Total Cost of Tier One | \$45,376,876 | \$46,120,527 | \$743,651 | \$46,421,094 | \$47,178,334 | \$757,240 |
| 41. Local Fund Assignment | \$15,470,417 | \$15,470,417 | \$0 | \$17,722,791 | \$17,722,791 | \$0 |
| 42. Available School Fund Distribution | \$2,292,089 | \$2,292,089 | \$0 | \$3,313,861 | \$3,313,861 | \$0 |

JOSHUA 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 | \$27,614,370 | \$28,358,021 | \$743,651 | \$25,384,442 | \$26,141,682 | \$757,240 |
| 44. Tier Two | \$5,817,028 | \$5,881,417 | \$64,389 | \$5,831,272 | \$5,898,502 | \$67,230 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0775 | \$0.0775 | \$0.0000 | \$0.0790 | \$0.0790 | \$0.0000 |
| Golden Penny Entitlement | \$7,135,011 | \$7,165,847 | \$30,836 | \$7,637,639 | \$7,670,036 | \$32,397 |
| Golden Penny Local Share | \$1,936,301 | \$1,936,301 | \$0 | \$2,269,575 | \$2,269,575 | \$0 |
| Golden Penny State Aid | \$5,198,710 | \$5,229,546 | \$30,836 | \$5,368,064 | \$5,400,461 | \$32,397 |
| Copper Penny Yield | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| District Tax Rate 2 (DTR2) | \$0.0564 | \$0.0564 | \$0.0000 | \$0.0575 | \$0.0575 | \$0.0000 |
| Copper Penny Entitlement | \$2,027,445 | \$2,060,998 | \$33,553 | \$2,115,114 | \$2,149,947 | \$34,833 |
| Copper Penny Local Share | \$1,409,127 | \$1,409,127 | \$0 | \$1,651,906 | \$1,651,906 | \$0 |
| Copper Penny State Aid | \$618,318 | \$651,871 | \$33,553 | \$463,208 | \$498,041 | \$34,833 |
| 45. Other Programs | \$0 | \$1,239,860 | \$1,239,860 | \$0 | \$1,246,914 | \$1,246,914 |
| 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 (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| Additional State Aid for Open Education Resource Instructional Material - TEC 48.308 | 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 Teacher Retention Bonus/Allotment - TEC 48.310/311 | N/A | \$1,239,860 | \$1,239,860 | N/A | \$1,246,914 | \$1,246,914 |
| Teacher FTEs | N/A | 413 | 413 | N/A | 416 | 416 |
| 46. Total FSP Operations Funding | \$33,431,398 | \$35,479,298 | \$2,047,900 | \$31,215,714 | \$33,287,098 | \$2,071,384 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$33,431,398 | \$35,479,298 | \$2,047,900 | \$31,215,714 | \$33,287,098 | \$2,071,384 |
| 48. 199/5811 - Available School Fund | \$2,292,089 | \$2,292,089 | \$0 | \$3,313,861 | \$3,313,861 | \$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 |
| 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 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$54,057,376 | \$56,105,276 | \$2,047,900 | \$55,949,310 | \$58,020,694 | \$2,071,384 |
| Total M&O Revenues per ADA | \$9,937 | \$10,314 | \$376 | \$10,227 | \$10,606 | \$379 |
| State Share | 66% | 67% | 1% | 62% | 63% | 1% |
| Local Share | 34% | 33% | -1% | 38% | 37% | -1% |

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