

JAYTON-GIRARD 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) | 160.00 | 160.00 | 0.00 | 186.66 | 186.66 | 0.00 |
| 2. Regular Program ADA | 141.62 | 141.62 | 0.00 | 162.42 | 162.42 | 0.00 |
| 3. Special Education FTEs | 3.29 | 3.29 | 0.00 | 4.34 | 4.34 | 0.00 |
| 4. Career & Technology FTEs | 15.09 | 15.09 | 0.00 | 19.90 | 19.90 | 0.00 |
| 5. Weighted ADA (WADA) | 330.27 | 332.90 | 2.62 | 390.75 | 393.39 | 2.64 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$436,166,880 | \$436,166,880 | \$0 | \$505,554,970 | \$505,554,970 | \$0 |
| 7. Current Year Property Values | \$505,554,970 | \$505,554,970 | \$0 | \$567,443,450 | \$567,443,450 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.7891 | \$0.7891 | \$0.0000 | \$0.7868 | \$0.7868 | \$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) | \$0.0899 | \$0.0899 | \$0.0000 | \$0.0898 | \$0.0898 | \$0.0000 |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0001 | \$0.0001 | \$0.0000 |
| 11. M&O Tax Collections | \$3,940,643 | \$3,940,643 | \$0 | \$4,531,862 | \$4,531,862 | \$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 | \$3,940,643 | \$3,940,643 | \$0 | \$4,531,862 | \$4,531,862 | \$0 |
| 15. Total Tax Levy | \$3,882,195 | \$3,882,195 | \$0 | \$4,464,645 | \$4,464,645 | \$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) | \$10,382 | \$10,509 | \$127 | \$10,322 | \$10,448 | \$126 |
| 17. ASF ADA | 162.76 | 162.76 | 0.00 | 160.00 | 160.00 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$872,379 | \$883,001 | \$10,622 | \$1,000,495 | \$1,012,676 | \$12,181 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$597,920 | \$605,284 | \$7,364 | \$675,984 | \$684,267 | \$8,283 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$206,200 | \$208,730 | \$2,530 | \$270,428 | \$273,740 | \$3,312 |
| 22. Dyslexia Allotment - TEC 48.103 | \$6,160 | \$6,235 | \$75 | \$12,320 | \$12,470 | \$150 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$103,103 | \$104,358 | \$1,255 | \$121,984 | \$123,469 | \$1,485 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Bilingual LEP ADA/Enroll | - | - | 0.00 | - | - | - |
| 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 | \$205,862 | \$208,380 | \$2,518 | \$269,962 | \$273,257 | \$3,295 |
| Not In An Approved Program of Study FTE/Enroll | 0.75 | 0.75 | 0.00 | 0.98 | 0.98 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 10.92 | 10.92 | 0.00 | 14.40 | 14.40 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 3.42 | 3.42 | 0.00 | 4.52 | 4.52 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$14,040 | \$14,211 | \$171 | \$15,135 | \$15,319 | \$184 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 22.79 | 22.79 | 0.00 | 24.57 | 24.57 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$3,393 | \$3,393 | \$0 | \$3,797 | \$3,797 | \$0 |
| Gifted & Talented ADA/Enroll | 8.00 | 8.00 | 0.00 | 9.00 | 9.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$8,000 | \$8,000 | \$0 | \$19,000 | \$19,000 | \$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 | \$95 | \$95 | \$0 | \$110 | \$110 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$16,600 | \$33,200 | \$16,600 | \$16,867 | \$33,733 | \$16,866 |
| 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 | \$1,600 | \$3,200 | \$1,600 | \$1,867 | \$3,733 | \$1,866 |
| 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 | \$34,584 | \$34,584 | \$0 | \$34,584 | \$34,584 | \$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 | \$537 | \$537 | \$0 | \$537 | \$537 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$414 | \$414 | \$0 | \$414 | \$414 | \$0 |
| 40. Total Cost of Tier One | \$2,069,287 | \$2,110,422 | \$41,135 | \$2,441,617 | \$2,487,373 | \$45,756 |
| 41. Local Fund Assignment | \$3,130,396 | \$3,130,396 | \$0 | \$3,500,559 | \$3,500,559 | \$0 |
| 42. Available School Fund Distribution | \$67,525 | \$67,525 | \$0 | \$97,470 | \$97,470 | \$0 |

JAYTON-GIRARD 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 44. Tier Two | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0790 | \$0.0790 | \$0.0000 | \$0.0812 | \$0.0812 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$329,301 | \$331,917 | \$2,616 | \$410,950 | \$413,725 | \$2,775 |
| <i>Golden Penny Local Share</i> | \$399,388 | \$399,388 | \$0 | \$460,764 | \$460,764 | \$0 |
| <i>Golden Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny Yield</i> | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| <i>District Tax Rate 2 (DTR2)</i> | \$0.0888 | \$0.0888 | \$0.0000 | \$0.0913 | \$0.0913 | \$0.0000 |
| <i>Copper Penny Entitlement</i> | \$144,529 | \$147,451 | \$2,922 | \$175,808 | \$179,150 | \$3,342 |
| <i>Copper Penny Local Share</i> | \$448,933 | \$448,933 | \$0 | \$518,076 | \$518,076 | \$0 |
| <i>Copper Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45. Other Programs | \$108,086 | \$324,314 | \$216,229 | \$1,395 | \$254,081 | \$252,686 |
| <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> | \$106,691 | \$106,691 | \$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> | \$1,395 | \$1,395 | \$0 | \$1,395 | \$1,395 | \$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 | \$216,229 | \$216,229 | N/A | \$252,686 | \$252,686 |
| <i>Teacher FTEs</i> | N/A | 22 | 22 | N/A | 25 | 25 |
| 46. Total FSP Operations Funding | \$108,086 | \$324,314 | \$216,229 | \$1,395 | \$254,081 | \$252,686 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$108,086 | \$324,314 | \$216,229 | \$1,395 | \$254,081 | \$252,686 |
| 48. 199/5811 - Available School Fund | \$67,525 | \$67,525 | \$0 | \$97,470 | \$97,470 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 54. Local Revenue in Excess of Entitlement | \$1,366,861 | \$1,323,689 | (\$43,172) | \$1,472,551 | \$1,424,307 | (\$48,244) |
| <i>Tier One Recapture</i> | \$1,128,634 | \$1,087,499 | (\$41,135) | \$1,156,412 | \$1,110,656 | (\$45,756) |
| <i>Adjustment under TEC 48.257(b)</i> | (\$38,207) | (\$38,207) | \$0 | \$0 | \$0 | \$0 |
| <i>Tier Two, Level Two Recapture</i> | \$304,404 | \$301,482 | -\$2,922 | \$342,268 | \$338,926 | (\$3,342) |
| <i>CAD Cost Credit</i> | (\$27,970) | (\$27,085) | \$885 | (\$26,129) | (\$25,275) | \$854 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$2,749,393 | \$3,008,793 | \$259,401 | \$3,158,176 | \$3,459,106 | \$300,930 |
| Total M&O Revenues per ADA | \$17,184 | \$18,805 | \$1,621 | \$16,919 | \$18,531 | \$1,612 |
| State Share | -43% | -31% | 12% | -43% | -31% | 12% |
| Local Share | 143% | 131% | -12% | 143% | 131% | -12% |

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