

# GUTHRIE CSD

|  | 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)                                      | 110.00              | 110.00         | 0.00       | 110.00              | 110.00         | 0.00       |
| 2. Regular Program ADA   | 130.00              | 130.00         | 0.00       | 130.00              | 130.00         | 0.00       |
| 3. Special Education FTEs  | -                   | -              | 0.00       | -                   | -              | 0.00       |
| 4. Career & Technology FTEs  | 15.00               | 15.00          | 0.00       | 15.00               | 15.00          | 0.00       |
| 5. Weighted ADA (WADA)   | 278.68              | 281.22         | 2.53       | 284.44              | 286.95         | 2.51       |
| <b>PROPERTY VALUES</b>   |                     |                |            |                     |                |            |
| 6. Prior Year Property Value   | \$246,373,525       | \$246,373,525  | \$0        | \$235,234,920       | \$235,234,920  | \$0        |
| 7. Current Year Property Values  | \$235,234,920       | \$235,234,920  | \$0        | \$227,351,542       | \$227,351,542  | \$0        |
| <b>TAX RATES AND COLLECTIONS</b>   |                     |                |            |                     |                |            |
| 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   |
| Tier 2, Level 1 Pennies (Golden Pennies)                                       | \$0.0500            | \$0.0500       | \$0.0000   | \$0.0500            | \$0.0500       | \$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  | \$1,713,853         | \$1,713,853    | \$0        | \$1,669,840         | \$1,669,840    | \$0        |
| 12. I&S Tax Rate   | \$0.2800            | \$0.2800       | \$0.0000   | \$0.2800            | \$0.2800       | \$0.0000   |
| 13. I&S Tax Collections  | \$681,101           | \$681,101      | \$0        | \$635,697           | \$635,697      | \$0        |
| 14. Total Tax Collections  | \$2,394,954         | \$2,394,954    | \$0        | \$2,305,537         | \$2,305,537    | \$0        |
| 15. Total Tax Levy   | \$2,398,297         | \$2,398,297    | \$0        | \$2,308,755         | \$2,308,755    | \$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)                      | \$10,416            | \$10,543       | \$127      | \$10,416            | \$10,543       | \$127      |
| 17. ASF ADA  | 110.81              | 110.81         | 0.00       | 110.00              | 110.00         | 0.00       |
| 18. Per Capita Rate  | \$414.884           | \$414.884      | \$0        | \$609.19            | \$609.19       | \$0.00     |
| 19. Regular Program Allotment - TEC 48.051                                     | \$800,800           | \$810,550      | \$9,750    | \$800,800           | \$810,550      | \$9,750    |
| 20. Small and Mid-Size Allotment - TEC 48.101                                  | \$553,280           | \$560,040      | \$6,760    | \$553,280           | \$560,040      | \$6,760    |
| 21. Special Education Adjusted Allotment - TEC 48.102                          | \$83,562            | \$84,584       | \$1,022    | \$83,569            | \$84,592       | \$1,023    |
| 22. Dyslexia Allotment - TEC 48.103  | \$9,856             | \$9,976        | \$120      | \$9,856             | \$9,976        | \$120      |
| 23. Compensatory Education Allotment - TEC 48.104                              | \$27,335            | \$27,668       | \$333      | \$51,804            | \$52,435       | \$631      |
| 24. Bilingual Education Allotment - TEC 48.105                                 | \$1,848             | \$1,871        | \$23       | \$1,848             | \$1,871        | \$23       |
| Bilingual LEP ADA/Enroll   | 3.00                | 3.00           | 0.00       | 3.00                | 3.00           | -          |
| 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                               | \$207,903           | \$210,438      | \$2,535    | \$207,903           | \$210,438      | \$2,535    |
| 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                          | 11.00               | 11.00          | 0.00       | 11.00               | 11.00          | 0.00       |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                          | 4.00                | 4.00           | 0.00       | 4.00                | 4.00           | 0.00       |
| 26. Public Education Grant - TEC 48.107  | \$0                 | \$0            | \$0        | \$0                 | \$0            | \$0        |
| 27. Early Education Allotment - TEC 48.108                                     | \$4,312             | \$4,364        | \$52       | \$4,312             | \$4,364        | \$52       |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll  | 7.00                | 7.00           | 0.00       | 7.00                | 7.00           | 0.00       |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                          | \$2,333             | \$2,332        | (\$1)      | \$2,321             | \$2,320        | (\$1)      |
| Gifted & Talented ADA/Enroll   | 5.50                | 5.50           | 0.00       | 5.50                | 5.50           | 0.00       |
| 29. CCMR Outcomes Bonus - TEC 48.110   | \$9,000             | \$9,000        | \$0        | \$20,000            | \$20,000       | \$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        | \$65                | \$65           | \$0        |
| 33. School Safety Allotment - TEC 48.115                                       | \$16,100            | \$32,200       | \$16,100   | \$16,100            | \$32,200       | \$16,100   |
| Number of Campuses   | 1                   | 1              | 0          | 1                   | 1              | 0          |
| Campus-Based Safety Allotment  | \$15,000            | \$30,000       | \$15,000   | \$15,000            | \$30,000       | \$15,000   |
| School Safety ADA Amount   | \$10.00             | \$20.00        | \$10       | \$10.00             | \$20.00        | \$10.00    |
| ADA-Based Safety Allotment   | \$1,100             | \$2,200        | \$1,100    | \$1,100             | \$2,200        | \$1,100    |
| 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                                      | \$68,058            | \$68,058       | \$0        | \$68,058            | \$68,058       | \$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                       | \$304               | \$304          | \$0        | \$304               | \$304          | \$0        |
| 40. Total Cost of Tier One   | \$1,785,219         | \$1,821,913    | \$36,694   | \$1,820,683         | \$1,857,676    | \$36,993   |
| 41. Local Fund Assignment  | \$1,618,416         | \$1,618,416    | \$0        | \$1,558,495         | \$1,558,495    | \$0        |
| 42. Available School Fund Distribution   | \$45,971            | \$45,971       | \$0        | \$67,011            | \$67,011       | \$0        |

# GUTHRIE CSD

| 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  | \$120,832                               | \$157,526                               | \$36,694          | \$195,177                               | \$232,170                               | \$36,993          |
| 44. Tier Two   | \$57,547                                | \$59,126                                | \$1,579           | \$70,387                                | \$72,010                                | \$1,623           |
| Golden Penny Yield   | \$126.21                                | \$126.21                                | \$0.00            | \$129.52                                | \$129.52                                | \$0.00            |
| District Tax Rate 1 (DTR1)   | \$0.0494                                | \$0.0494                                | \$0.0000          | \$0.0499                                | \$0.0499                                | \$0.0000          |
| Golden Penny Entitlement   | \$173,753                               | \$175,332                               | \$1,579           | \$183,835                               | \$185,458                               | \$1,623           |
| Golden Penny Local Share   | \$116,206                               | \$116,206                               | \$0               | \$113,448                               | \$113,448                               | \$0               |
| Golden Penny State Aid   | \$57,547                                | \$59,126                                | \$1,579           | \$70,387                                | \$72,010                                | \$1,623           |
| Copper Penny Yield   | \$49.28                                 | \$49.88                                 | \$0.60            | \$49.28                                 | \$49.88                                 | \$0.60            |
| District Tax Rate 2 (DTR2)   | \$0.0000                                | \$0.0000                                | \$0.0000          | \$0.0000                                | \$0.0000                                | \$0.0000          |
| Copper Penny Entitlement   | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| Copper Penny Local Share   | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| Copper Penny State Aid   | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| 45. Other Programs   | \$81,443                                | \$251,006                               | \$169,563         | \$44                                    | \$169,607                               | \$169,563         |
| 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                                       | \$81,399                                | \$81,399                                | \$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                           | \$44                                    | \$44                                    | \$0               | \$44                                    | \$44                                    | \$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                                     | \$169,563                               | \$169,563         | N/A                                     | \$169,563                               | \$169,563         |
| Teacher FTEs   | N/A                                     | 17                                      | 17                | N/A                                     | 17                                      | 17                |
| 46. Total FSP Operations Funding   | \$259,822                               | \$467,658                               | \$207,836         | \$265,608                               | \$473,787                               | \$208,179         |
| <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  | \$259,822                               | \$467,658                               | \$207,836         | \$265,608                               | \$473,787                               | \$208,179         |
| 48. 199/5811 - Available School Fund   | \$45,971                                | \$45,971                                | \$0               | \$67,011                                | \$67,011                                | \$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   | \$2,019,646                             | \$2,227,482                             | \$207,836         | \$2,002,459                             | \$2,210,638                             | \$208,179         |
| Total M&O Revenues per ADA   | \$18,360                                | \$20,250                                | \$1,889           | \$18,204                                | \$20,097                                | \$1,893           |
| State Share  | 15%                                     | 23%                                     | 8%                | 17%                                     | 24%                                     | 8%                |
| Local Share  | 85%                                     | 77%                                     | -8%               | 83%                                     | 76%                                     | -8%               |

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