

SPRINGLAKE-EARTH 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) | 261.21 | 261.21 | 0.00 | 259.38 | 259.38 | 0.00 |
| 2. Regular Program ADA | 213.41 | 213.41 | 0.00 | 211.57 | 211.57 | 0.00 |
| 3. Special Education FTEs | 11.11 | 11.11 | 0.00 | 11.11 | 11.11 | 0.00 |
| 4. Career & Technology FTEs | 36.70 | 36.70 | 0.00 | 36.70 | 36.70 | 0.00 |
| 5. Weighted ADA (WADA) | 541.08 | 546.20 | 5.13 | 532.76 | 537.91 | 5.15 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$88,458,063 | \$88,458,063 | \$0 | \$92,649,718 | \$92,649,718 | \$0 |
| 7. Current Year Property Values | \$92,649,718 | \$92,649,718 | \$0 | \$98,415,615 | \$98,415,615 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.8262 | \$0.8262 | \$0.0000 | \$0.8020 | \$0.8020 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2) | \$0.6880 | \$0.6880 | \$0.0000 | \$0.6638 | \$0.6638 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6880 | \$0.6880 | \$0.0000 | \$0.6638 | \$0.6638 | \$0.0000 |
| <i>Tier 2, Level 1 Pennies (Golden Pennies)</i> | \$0.0800 | \$0.0800 | \$0.0000 | \$0.0800 | \$0.0800 | \$0.0000 |
| <i>Tier 2, Level 2 Pennies (Copper Pennies)</i> | \$0.0582 | \$0.0582 | \$0.0000 | \$0.0581 | \$0.0581 | \$0.0000 |
| <i>VTCS 2784g Pennies (Unequalized Pennies)</i> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0001 | \$0.0001 | \$0.0000 |
| 11. M&O Tax Collections | \$821,060 | \$821,060 | \$0 | \$868,223 | \$868,223 | \$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 | \$821,060 | \$821,060 | \$0 | \$868,223 | \$868,223 | \$0 |
| 15. Total Tax Levy | \$746,418 | \$746,418 | \$0 | \$789,293 | \$789,293 | \$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) | \$9,577 | \$9,693 | \$116 | \$9,581 | \$9,698 | \$117 |
| 17. ASF ADA | 284.61 | 284.61 | 0.00 | 261.21 | 261.21 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$1,314,587 | \$1,330,593 | \$16,006 | \$1,303,290 | \$1,319,158 | \$15,868 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$729,212 | \$737,961 | \$8,749 | \$723,791 | \$732,677 | \$8,886 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$353,217 | \$357,510 | \$4,293 | \$353,395 | \$357,725 | \$4,330 |
| 22. Dyslexia Allotment - TEC 48.103 | \$9,240 | \$9,352 | \$112 | \$9,240 | \$9,352 | \$112 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$351,048 | \$355,322 | \$4,274 | \$308,247 | \$312,000 | \$3,753 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$35,728 | \$36,163 | \$435 | \$35,728 | \$36,163 | \$435 |
| <i>Bilingual LEP ADA/Enroll</i> | 58.00 | 58.00 | 0.00 | 58.00 | 58.00 | - |
| <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 | \$456,734 | \$462,266 | \$5,532 | \$456,925 | \$462,505 | \$5,580 |
| <i>Not In An Approved Program of Study FTE/Enroll</i> | 5.62 | 5.62 | 0.00 | 5.62 | 5.62 | 0.00 |
| <i>Approved Program of Study, Level 1/Level 2 FTE/Enroll</i> | 22.00 | 22.00 | 0.00 | 22.00 | 22.00 | 0.00 |
| <i>Approved Program of Study, Level 3/Level 4 FTE/Enroll</i> | 9.08 | 9.08 | 0.00 | 9.08 | 9.08 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$43,751 | \$44,283 | \$532 | \$43,751 | \$44,283 | \$532 |
| <i>K-3 Eco. Dis + K-3 LEP ADA/Enroll</i> | 71.02 | 71.02 | 0.00 | 71.02 | 71.02 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$5,513 | \$5,513 | \$0 | \$5,472 | \$5,472 | \$0 |
| <i>Gifted & Talented ADA/Enroll</i> | 13.00 | 13.00 | 0.00 | 12.97 | 12.97 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$0 | \$0 | \$0 | \$8,000 | \$8,000 | \$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 | \$154 | \$154 | \$0 | \$153 | \$153 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$32,612 | \$65,224 | \$32,612 | \$32,594 | \$65,188 | \$32,594 |
| <i>Number of Campuses</i> | 2 | 2 | 0 | 2 | 2 | 0 |
| <i>Campus-Based Safety Allotment</i> | \$30,000 | \$60,000 | \$30,000 | \$30,000 | \$60,000 | \$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> | \$2,612 | \$5,224 | \$2,612 | \$2,594 | \$5,188 | \$2,594 |
| 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 | \$59,148 | \$59,148 | \$0 | \$59,148 | \$59,148 | \$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 | \$1,110 | \$1,110 | \$0 | \$1,110 | \$1,110 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$883 | \$883 | \$0 | \$883 | \$883 | \$0 |
| 40. Total Cost of Tier One | \$3,392,937 | \$3,465,482 | \$72,545 | \$3,341,727 | \$3,413,817 | \$72,090 |
| 41. Local Fund Assignment | \$637,430 | \$637,430 | \$0 | \$653,283 | \$653,283 | \$0 |
| 42. Available School Fund Distribution | \$118,078 | \$118,078 | \$0 | \$159,129 | \$159,129 | \$0 |

SPRINGLAKE-EARTH 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 | \$2,637,429 | \$2,709,974 | \$72,545 | \$2,529,315 | \$2,601,405 | \$72,090 |
| 44. Tier Two | \$615,001 | \$624,173 | \$9,172 | \$625,661 | \$635,226 | \$9,565 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0858 | \$0.0858 | \$0.0000 | \$0.0880 | \$0.0880 | \$0.0000 |
| Golden Penny Entitlement | \$585,922 | \$591,473 | \$5,551 | \$607,225 | \$613,099 | \$5,874 |
| Golden Penny Local Share | \$79,493 | \$79,493 | \$0 | \$86,606 | \$86,606 | \$0 |
| Golden Penny State Aid | \$506,429 | \$511,980 | \$5,551 | \$520,619 | \$526,493 | \$5,874 |
| Copper Penny Yield | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| District Tax Rate 2 (DTR2) | \$0.0624 | \$0.0624 | \$0.0000 | \$0.0640 | \$0.0640 | \$0.0000 |
| Copper Penny Entitlement | \$166,385 | \$170,006 | \$3,621 | \$168,028 | \$171,719 | \$3,691 |
| Copper Penny Local Share | \$57,813 | \$57,813 | \$0 | \$62,986 | \$62,986 | \$0 |
| Copper Penny State Aid | \$108,572 | \$112,193 | \$3,621 | \$105,042 | \$108,733 | \$3,691 |
| 45. Other Programs | \$2,137 | \$295,411 | \$293,274 | \$2,137 | \$293,353 | \$291,216 |
| 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 | \$2,137 | \$2,137 | \$0 | \$2,137 | \$2,137 | \$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 | \$293,274 | \$293,274 | N/A | \$291,216 | \$291,216 |
| Teacher FTEs | N/A | 29 | 29 | N/A | 29 | 29 |
| 46. Total FSP Operations Funding | \$3,254,567 | \$3,629,558 | \$374,991 | \$3,157,113 | \$3,529,984 | \$372,871 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$3,254,567 | \$3,629,558 | \$374,991 | \$3,157,113 | \$3,529,984 | \$372,871 |
| 48. 199/5811 - Available School Fund | \$118,078 | \$118,078 | \$0 | \$159,129 | \$159,129 | \$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 | \$4,193,705 | \$4,568,696 | \$374,991 | \$4,184,465 | \$4,557,336 | \$372,871 |
| Total M&O Revenues per ADA | \$16,055 | \$17,490 | \$1,436 | \$16,133 | \$17,570 | \$1,438 |
| State Share | 80% | 82% | 2% | 79% | 81% | 2% |
| Local Share | 20% | 18% | -2% | 21% | 19% | -2% |

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