

LUBBOCK-COOPER 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) | 7,790.14 | 7,790.14 | 0.00 | 8,090.00 | 8,090.00 | 0.00 |
| 2. Regular Program ADA | 6,411.45 | 6,411.45 | 0.00 | 6,576.92 | 6,576.92 | 0.00 |
| 3. Special Education FTEs | 263.18 | 263.18 | 0.00 | 288.84 | 288.84 | 0.00 |
| 4. Career & Technology FTEs | 1,115.50 | 1,115.50 | 0.00 | 1,224.24 | 1,224.24 | 0.00 |
| 5. Weighted ADA (WADA) | 10,146.87 | 10,180.69 | 33.82 | 10,569.70 | 10,605.85 | 36.15 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$5,013,665,309 | \$5,013,665,309 | \$0 | \$5,338,250,957 | \$5,338,250,957 | \$0 |
| 7. Current Year Property Values | \$5,338,250,957 | \$5,338,250,957 | \$0 | \$6,002,163,192 | \$6,002,163,192 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.6692 | \$0.6692 | \$0.0000 | \$0.6669 | \$0.6669 | \$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 |
| <i>Tier 2, Level 1 Pennies (Golden Pennies)</i> | \$0.0500 | \$0.0500 | \$0.0000 | \$0.0500 | \$0.0500 | \$0.0000 |
| <i>Tier 2, Level 2 Pennies (Copper Pennies)</i> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| <i>VTCS 2784g Pennies (Unequalized Pennies)</i> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 11. M&O Tax Collections | \$35,131,221 | \$35,131,221 | \$0 | \$39,629,966 | \$39,629,966 | \$0 |
| 12. I&S Tax Rate | \$0.5000 | \$0.5000 | \$0.0000 | \$0.5000 | \$0.5000 | \$0.0000 |
| 13. I&S Tax Collections | \$24,599,055 | \$24,599,055 | \$0 | \$29,712,076 | \$29,712,076 | \$0 |
| 14. Total Tax Collections | \$59,730,276 | \$59,730,276 | \$0 | \$69,342,042 | \$69,342,042 | \$0 |
| 15. Total Tax Levy | \$60,330,835 | \$60,330,835 | \$0 | \$70,039,242 | \$70,039,242 | \$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) | \$6,160 | \$6,235 | \$75 | \$6,160 | \$6,235 | \$75 |
| 17. ASF ADA | 7,279.84 | 7,279.84 | 0.00 | 7,790.14 | 7,790.14 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$39,494,538 | \$39,975,397 | \$480,859 | \$40,513,827 | \$41,007,096 | \$493,269 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$6,953,388 | \$7,038,339 | \$84,951 | \$7,575,787 | \$7,668,333 | \$92,546 |
| 22. Dyslexia Allotment - TEC 48.103 | \$462,000 | \$467,625 | \$5,625 | \$506,352 | \$512,517 | \$6,165 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$4,007,482 | \$4,056,275 | \$48,793 | \$4,934,480 | \$4,994,559 | \$60,079 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$201,797 | \$204,254 | \$2,457 | \$210,272 | \$212,832 | \$2,560 |
| <i>Bilingual LEP ADA/Enroll</i> | 240.09 | 240.09 | 0.00 | 250.00 | 250.00 | - |
| <i>Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll</i> | 43.00 | 43.00 | 0.00 | 45.00 | 45.00 | - |
| <i>Bilingual Non-LEP Dual Language Two-Way ADA/Enroll</i> | 46.00 | 46.00 | 0.00 | 47.70 | 47.70 | - |
| 25. Career and Technology Allotment - TEC 48.106 | \$9,164,109 | \$9,275,685 | \$111,576 | \$10,081,542 | \$10,204,288 | \$122,746 |
| <i>Not In An Approved Program of Study FTE/Enroll</i> | 8.50 | 8.50 | 0.00 | 9.24 | 9.24 | 0.00 |
| <i>Approved Program of Study, Level 1/Level 2 FTE/Enroll</i> | 784.00 | 784.00 | 0.00 | 840.00 | 840.00 | 0.00 |
| <i>Approved Program of Study, Level 3/Level 4 FTE/Enroll</i> | 323.00 | 323.00 | 0.00 | 375.00 | 375.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$634,480 | \$642,205 | \$7,725 | \$646,800 | \$654,675 | \$7,875 |
| <i>K-3 Eco. Dis + K-3 LEP ADA/Enroll</i> | 1,030.00 | 1,030.00 | 0.00 | 1,050.00 | 1,050.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$165,175 | \$165,175 | \$0 | \$168,772 | \$168,772 | \$0 |
| <i>Gifted & Talented ADA/Enroll</i> | 389.51 | 389.51 | 0.00 | 400.00 | 400.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$164,000 | \$164,000 | \$0 | \$200,000 | \$200,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$990,884 | \$990,884 | \$0 | \$0 | \$0 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$24,751 | \$41,751 | \$17,000 | \$24,751 | \$41,751 | \$17,000 |
| 32. Mentor Program Allotment - TEC 48.114 | \$4,606 | \$4,606 | \$0 | \$4,760 | \$4,760 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$212,901 | \$425,803 | \$212,902 | \$215,900 | \$431,800 | \$215,900 |
| <i>Number of Campuses</i> | 9 | 9 | 0 | 9 | 9 | 0 |
| <i>Campus-Based Safety Allotment</i> | \$135,000 | \$270,000 | \$135,000 | \$135,000 | \$270,000 | \$270,000 |
| <i>School Safety ADA Amount</i> | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| <i>ADA-Based Safety Allotment</i> | \$77,901 | \$155,803 | \$77,902 | \$80,900 | \$161,800 | \$80,900 |
| 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 | \$378,819 | \$378,819 | \$0 | \$378,819 | \$378,819 | \$0 |
| 35. New Instructional Facility Allotment - TEC 48.152 | \$73,374 | \$73,374 | \$0 | \$73,374 | \$73,374 | \$0 |
| 36. Dropout Recovery and Residential Placement Facility Allotment - TEC 48.153 | \$20,625 | \$20,625 | \$0 | \$14,005 | \$14,005 | \$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 | \$23,884 | \$23,884 | \$0 | \$23,884 | \$23,884 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$19,191 | \$19,191 | \$0 | \$19,191 | \$19,191 | \$0 |
| 40. Total Cost of Tier One | \$62,996,004 | \$63,967,892 | \$971,888 | \$65,592,516 | \$66,610,656 | \$1,018,140 |
| 41. Local Fund Assignment | \$33,054,450 | \$33,054,450 | \$0 | \$37,027,345 | \$37,027,345 | \$0 |
| 42. Available School Fund Distribution | \$3,020,288 | \$3,020,288 | \$0 | \$4,745,672 | \$4,745,672 | \$0 |

LUBBOCK-COOPER 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 | \$26,921,266 | \$27,893,154 | \$971,888 | \$23,819,499 | \$24,837,639 | \$1,018,140 |
| 44. Tier Two | \$3,674,310 | \$3,695,311 | \$21,001 | \$3,805,415 | \$3,828,594 | \$23,179 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0492 | \$0.0492 | \$0.0000 | \$0.0495 | \$0.0495 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$6,300,729 | \$6,321,730 | \$21,001 | \$6,776,486 | \$6,799,665 | \$23,179 |
| <i>Golden Penny Local Share</i> | \$2,626,419 | \$2,626,419 | \$0 | \$2,971,071 | \$2,971,071 | \$0 |
| <i>Golden Penny State Aid</i> | \$3,674,310 | \$3,695,311 | \$21,001 | \$3,805,415 | \$3,828,594 | \$23,179 |
| <i>Copper Penny Yield</i> | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| <i>District Tax Rate 2 (DTR2)</i> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| <i>Copper Penny Entitlement</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny Local Share</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45. Other Programs | \$0 | \$1,904,383 | \$1,904,383 | \$0 | \$1,977,637 | \$1,977,637 |
| <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> | \$0 | \$0 | \$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> | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | 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 <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | N/A | \$1,904,383 | \$1,904,383 | N/A | \$1,977,637 | \$1,977,637 |
| <i>Teacher FTEs</i> | N/A | 635 | 635 | N/A | 659 | 659 |
| 46. Total FSP Operations Funding | \$30,595,576 | \$33,492,848 | \$2,897,272 | \$27,624,914 | \$30,643,870 | \$3,018,956 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$30,595,576 | \$33,492,848 | \$2,897,272 | \$27,624,914 | \$30,643,870 | \$3,018,956 |
| 48. 199/5811 - Available School Fund | \$3,020,288 | \$3,020,288 | \$0 | \$4,745,672 | \$4,745,672 | \$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 |
| <i>Tier One Recapture</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Adjustment under TEC 48.257(b)</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Tier Two, Level Two Recapture</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>CAD Cost Credit</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$68,747,085 | \$71,644,357 | \$2,897,272 | \$72,000,552 | \$75,019,509 | \$3,018,956 |
| Total M&O Revenues per ADA | \$8,825 | \$9,197 | \$372 | \$8,900 | \$9,273 | \$373 |
| State Share | 49% | 51% | 2% | 45% | 47% | 2% |
| Local Share | 51% | 49% | -2% | 55% | 53% | -2% |

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