

KERENS 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) | 528.41 | 528.41 | 0.00 | 529.65 | 529.65 | 0.00 |
| 2. Regular Program ADA | 428.41 | 428.41 | 0.00 | 423.35 | 423.35 | 0.00 |
| 3. Special Education FTEs | 17.50 | 17.50 | 0.00 | 18.70 | 18.70 | 0.00 |
| 4. Career & Technology FTEs | 82.50 | 82.50 | 0.00 | 87.60 | 87.60 | 0.00 |
| 5. Weighted ADA (WADA) | 1,073.00 | 1,076.17 | 3.17 | 1,084.27 | 1,087.50 | 3.22 |
| PROPERTY VALUES | | | | | | |
| 6. Prior Year Property Value | \$551,669,482 | \$551,669,482 | \$0 | \$743,671,161 | \$743,671,161 | \$0 |
| 7. Current Year Property Values | \$743,671,161 | \$743,671,161 | \$0 | \$855,221,835 | \$855,221,835 | \$0 |
| TAX RATES AND COLLECTIONS | | | | | | |
| 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 |
| 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 | \$4,971,343 | \$4,971,343 | \$0 | \$5,854,026 | \$5,854,026 | \$0 |
| 12. I&S Tax Rate | \$0.3200 | \$0.3200 | \$0.0000 | \$0.3200 | \$0.3200 | \$0.0000 |
| 13. I&S Tax Collections | \$1,766,686 | \$1,766,686 | \$0 | \$2,808,949 | \$2,808,949 | \$0 |
| 14. Total Tax Collections | \$6,738,029 | \$6,738,029 | \$0 | \$8,662,975 | \$8,662,975 | \$0 |
| 15. Total Tax Levy | \$6,564,743 | \$6,564,743 | \$0 | \$8,440,184 | \$8,440,184 | \$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) | \$9,047 | \$9,157 | \$110 | \$9,059 | \$9,170 | \$111 |
| 17. ASF ADA | 521.29 | 521.29 | 0.00 | 528.41 | 528.41 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$2,639,006 | \$2,671,136 | \$32,130 | \$2,607,836 | \$2,639,587 | \$31,751 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,236,820 | \$1,251,814 | \$14,994 | \$1,227,292 | \$1,242,532 | \$15,240 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$847,961 | \$858,306 | \$10,345 | \$902,428 | \$913,522 | \$11,094 |
| 22. Dyslexia Allotment - TEC 48.103 | \$57,288 | \$57,986 | \$698 | \$59,136 | \$59,856 | \$720 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$665,742 | \$673,848 | \$8,106 | \$631,568 | \$639,258 | \$7,690 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$32,648 | \$33,046 | \$398 | \$35,728 | \$36,163 | \$435 |
| Bilingual LEP ADA/Enroll | 53.00 | 53.00 | 0.00 | 58.00 | 58.00 | - |
| 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 | \$1,006,207 | \$1,018,442 | \$12,235 | \$1,069,958 | \$1,083,069 | \$13,111 |
| Not In An Approved Program of Study FTE/Enroll | 1.50 | 1.50 | 0.00 | 1.60 | 1.60 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 50.00 | 50.00 | 0.00 | 53.00 | 53.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 31.00 | 31.00 | 0.00 | 33.00 | 33.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$86,240 | \$87,290 | \$1,050 | \$89,320 | \$90,408 | \$1,088 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 140.00 | 140.00 | 0.00 | 145.00 | 145.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$11,205 | \$11,204 | (\$1) | \$11,174 | \$11,174 | \$0 |
| Gifted & Talented ADA/Enroll | 26.42 | 26.42 | 0.00 | 26.48 | 26.48 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$3,000 | \$3,000 | \$0 | \$21,000 | \$21,000 | \$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 | \$312 | \$312 | \$0 | \$312 | \$312 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$20,284 | \$40,568 | \$20,284 | \$20,296 | \$40,593 | \$20,297 |
| 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 | \$5,284 | \$10,568 | \$5,284 | \$5,296 | \$10,593 | \$5,297 |
| 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 | \$64,862 | \$64,862 | \$0 | \$64,862 | \$64,862 | \$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 | \$2,026 | \$2,026 | \$0 | \$2,026 | \$2,026 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$1,573 | \$1,573 | \$0 | \$1,573 | \$1,573 | \$0 |
| 40. Total Cost of Tier One | \$6,675,174 | \$6,775,413 | \$100,239 | \$6,744,509 | \$6,845,935 | \$101,426 |
| 41. Local Fund Assignment | \$4,604,812 | \$4,604,812 | \$0 | \$5,275,864 | \$5,275,864 | \$0 |
| 42. Available School Fund Distribution | \$216,273 | \$216,273 | \$0 | \$321,902 | \$321,902 | \$0 |

KERENS 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 | \$1,854,089 | \$1,954,328 | \$100,239 | \$1,146,743 | \$1,248,169 | \$101,426 |
| 44. Tier Two | \$304,670 | \$306,666 | \$1,996 | \$281,702 | \$283,845 | \$2,143 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0499 | \$0.0499 | \$0.0000 | \$0.0513 | \$0.0513 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$675,762 | \$677,758 | \$1,996 | \$720,431 | \$722,574 | \$2,143 |
| <i>Golden Penny Local Share</i> | \$371,092 | \$371,092 | \$0 | \$438,729 | \$438,729 | \$0 |
| <i>Golden Penny State Aid</i> | \$304,670 | \$306,666 | \$1,996 | \$281,702 | \$283,845 | \$2,143 |
| <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 | \$555,691 | \$555,691 | \$0 | \$556,653 | \$556,653 |
| <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 | <i>Expires after 2023-24</i> | \$0 | \$0 |
| <i>Equalized Wealth Transition Grant - TEC 48.278</i> | \$0 | \$0 | \$0 | <i>Expires after 2023-24</i> | <i>Expires after 2023-24</i> | |
| <i>Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283</i> | <i>Not Modeled</i> | <i>Not Modeled</i> | | <i>Not Modeled</i> | <i>Not Modeled</i> | |
| <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> | <i>Not Modeled</i> | <i>Not Modeled</i> | | <i>Not Modeled</i> | <i>Not Modeled</i> | |
| <i>Additional State Aid for State-Approved Instructional Materials - TEC 48.307</i> | <i>Not Modeled (Will flow through IMTA)</i> | <i>Not Modeled (Will flow through IMTA)</i> | | <i>Not Modeled (Will flow through IMTA)</i> | <i>Not Modeled (Will flow through IMTA)</i> | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | <i>Not Modeled (Will flow through IMTA)</i> | <i>Not Modeled (Will flow through IMTA)</i> | | <i>Not Modeled (Will flow through IMTA)</i> | <i>Not Modeled (Will flow through IMTA)</i> | |
| NEW <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | <i>N/A</i> | <i>\$555,691</i> | <i>\$555,691</i> | <i>N/A</i> | <i>\$556,653</i> | <i>\$556,653</i> |
| <i>Teacher FTEs</i> | <i>N/A</i> | <i>56</i> | <i>56</i> | <i>N/A</i> | <i>56</i> | <i>56</i> |
| 46. Total FSP Operations Funding | \$2,158,759 | \$2,816,685 | \$657,926 | \$1,428,445 | \$2,088,667 | \$660,222 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$2,158,759 | \$2,816,685 | \$657,926 | \$1,428,445 | \$2,088,667 | \$660,222 |
| 48. 199/5811 - Available School Fund | \$216,273 | \$216,273 | \$0 | \$321,902 | \$321,902 | \$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 | \$7,346,375 | \$8,004,301 | \$657,926 | \$7,604,373 | \$8,264,594 | \$660,222 |
| Total M&O Revenues per ADA | \$13,903 | \$15,148 | \$1,245 | \$14,357 | \$15,604 | \$1,247 |
| State Share | 32% | 38% | 6% | 23% | 29% | 6% |
| Local Share | 68% | 62% | -6% | 77% | 71% | -6% |

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