

# CALALLEN ISD

	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)	3,717.40	3,717.40	0.00	3,768.23	3,768.23	0.00
2. Regular Program ADA	3,290.18	3,290.18	0.00	3,329.05	3,329.05	0.00
3. Special Education FTEs	139.33	139.33	0.00	143.72	143.72	0.00
4. Career & Technology FTEs	287.89	287.89	0.00	295.46	295.46	0.00
5. Weighted ADA (WADA)	5,091.31	5,111.59	20.27	5,148.27	5,167.70	19.43
<b>PROPERTY VALUES</b>						
6. Prior Year Property Value	\$2,100,946,777	\$2,100,946,777	\$0	\$2,059,311,795	\$2,059,311,795	\$0
7. Current Year Property Values	\$2,059,311,795	\$2,059,311,795	\$0	\$2,240,289,441	\$2,240,289,441	\$0
<b>TAX RATES AND COLLECTIONS</b>						
8. Current Year M&O Tax Rate	\$0.7695	\$0.7695	\$0.0000	\$0.7552	\$0.7552	\$0.0000
9. Current Year Tier One M&O Tax Rate (Post-SB 2)	\$0.6312	\$0.6312	\$0.0000	\$0.6169	\$0.6169	\$0.0000
10. Maximum Compressed Tax Rate	\$0.6312	\$0.6312	\$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)	\$0.0583	\$0.0583	\$0.0000	\$0.0582	\$0.0582	\$0.0000
VTCS 2784g Pennies (Unequalized Pennies)	\$0.0000	\$0.0000	\$0.0000	\$0.0001	\$0.0001	\$0.0000
11. M&O Tax Collections	\$15,430,553	\$15,430,553	\$0	\$16,600,249	\$16,600,249	\$0
12. I&S Tax Rate	\$0.2430	\$0.2430	\$0.0000	\$0.2430	\$0.2430	\$0.0000
13. I&S Tax Collections	\$6,742,831	\$6,742,831	\$0	\$7,127,412	\$7,127,412	\$0
14. Total Tax Collections	\$22,173,384	\$22,173,384	\$0	\$23,727,662	\$23,727,662	\$0
15. Total Tax Levy	\$22,598,701	\$22,598,701	\$0	\$24,182,792	\$24,182,792	\$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)	\$6,423	\$6,502	\$79	\$6,417	\$6,495	\$78
17. ASF ADA	3,722.81	3,722.81	0.00	3,717.40	3,717.40	0.00
18. Per Capita Rate	\$414.884	\$414.884	\$0	\$609.19	\$609.19	\$0.00
19. Regular Program Allotment - TEC 48.051	\$20,267,533	\$20,514,297	\$246,764	\$20,506,973	\$20,756,652	\$249,679
20. Small and Mid-Size Allotment - TEC 48.101	\$865,318	\$878,479	\$13,161	\$855,567	\$865,554	\$9,987
21. Special Education Adjusted Allotment - TEC 48.102	\$3,520,061	\$3,563,503	\$43,442	\$3,624,119	\$3,668,318	\$44,199
22. Dyslexia Allotment - TEC 48.103	\$142,296	\$144,028	\$1,732	\$149,688	\$151,510	\$1,822
23. Compensatory Education Allotment - TEC 48.104	\$3,253,751	\$3,293,366	\$39,615	\$3,063,125	\$3,100,419	\$37,294
24. Bilingual Education Allotment - TEC 48.105	\$74,259	\$75,164	\$905	\$76,212	\$77,140	\$928
Bilingual LEP ADA/Enroll	120.55	120.55	0.00	123.72	123.72	-
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	\$2,500,265	\$2,531,018	\$30,753	\$2,563,621	\$2,594,783	\$31,162
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	178.55	178.55	0.00	183.25	183.25	0.00
Approved Program of Study, Level 3/Level 4 FTE/Enroll	109.33	109.33	0.00	112.21	112.21	0.00
26. Public Education Grant - TEC 48.107	\$0	\$0	\$0	\$0	\$0	\$0
27. Early Education Allotment - TEC 48.108	\$386,896	\$391,607	\$4,711	\$373,129	\$377,672	\$4,543
K-3 Eco. Dis + K-3 LEP ADA/Enroll	628.08	628.08	0.00	605.73	605.73	0.00
28. Gifted & Talented Adjusted Allotment - TEC 48.109	\$76,332	\$76,332	\$0	\$75,526	\$75,526	\$0
Gifted & Talented ADA/Enroll	180.00	180.00	0.00	179.00	179.00	0.00
29. CCMR Outcomes Bonus - TEC 48.110	\$134,000	\$134,000	\$0	\$283,000	\$283,000	\$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	\$2,198	\$2,198	\$0	\$2,217	\$2,217	\$0
33. School Safety Allotment - TEC 48.115	\$127,174	\$254,348	\$127,174	\$127,682	\$255,365	\$127,683
Number of Campuses	6	6	0	6	6	0
Campus-Based Safety Allotment	\$90,000	\$180,000	\$90,000	\$90,000	\$180,000	\$180,000
School Safety ADA Amount	\$10.00	\$20.00	\$10	\$10.00	\$20.00	\$10.00
ADA-Based Safety Allotment	\$37,174	\$74,348	\$37,174	\$37,682	\$75,365	\$37,683
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> <i>(Do not count toward WADA)</i>						
34. Transportation Allotment - TEC 48.151	\$354,986	\$354,986	\$0	\$354,986	\$354,986	\$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	\$818	\$818	\$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	\$14,069	\$14,069	\$0	\$14,069	\$14,069	\$0
39. Certification Examination Reimbursement - TEC 48.156	\$10,378	\$10,378	\$0	\$10,378	\$10,378	\$0
40. Total Cost of Tier One	\$31,729,516	\$32,237,773	\$508,257	\$32,081,110	\$32,588,407	\$507,297
41. Local Fund Assignment	\$12,998,376	\$12,998,376	\$0	\$13,820,346	\$13,820,346	\$0
42. Available School Fund Distribution	\$1,544,534	\$1,544,534	\$0	\$2,264,600	\$2,264,600	\$0

# CALLEN 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	\$17,186,606	\$17,694,863	\$508,257	\$15,996,164	\$16,503,461	\$507,297
44. Tier Two	\$3,656,877	\$3,699,905	\$43,028	\$3,645,534	\$3,688,508	\$42,974
Golden Penny Yield	\$126.21	\$126.21	\$0.00	\$129.52	\$129.52	\$0.00
District Tax Rate 1 (DTR1)	\$0.0779	\$0.0779	\$0.0000	\$0.0785	\$0.0785	\$0.0000
Golden Penny Entitlement	\$5,005,658	\$5,025,591	\$19,933	\$5,234,406	\$5,254,166	\$19,760
Golden Penny Local Share	\$1,604,204	\$1,604,204	\$0	\$1,758,627	\$1,758,627	\$0
Golden Penny State Aid	\$3,401,454	\$3,421,387	\$19,933	\$3,475,779	\$3,495,539	\$19,760
Copper Penny Yield	\$49.28	\$49.88	\$0.60	\$49.28	\$49.88	\$0.60
District Tax Rate 2 (DTR2)	\$0.0568	\$0.0568	\$0.0000	\$0.0572	\$0.0572	\$0.0000
Copper Penny Entitlement	\$1,425,112	\$1,448,207	\$23,095	\$1,451,201	\$1,474,415	\$23,214
Copper Penny Local Share	\$1,169,689	\$1,169,689	\$0	\$1,281,446	\$1,281,446	\$0
Copper Penny State Aid	\$255,423	\$278,518	\$23,095	\$169,755	\$192,969	\$23,214
45. Other Programs	\$163,873	\$3,057,174	\$2,893,301	\$163,534	\$3,096,429	\$2,932,895
Supplemental TIF Payment	\$0	\$0	\$0	\$0	\$0	\$0
Chapter 313 Credit	\$169,952	\$169,952	\$0	\$169,952	\$169,952	\$0
Texas School for the Blind and Visually Impaired	\$0	\$0	\$0	\$0	\$0	\$0
Texas School for the Deaf	(\$6,079)	(\$6,079)	\$0	(\$6,418)	(\$6,418)	\$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	\$0	\$0	\$0	\$0	\$0	\$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)	
<b>NEW</b> Teacher Retention Bonus/Allotment - TEC 48.310/311	N/A	\$2,893,301	\$2,893,301	N/A	\$2,932,895	\$2,932,895
Teacher FTEs	N/A	289	289	N/A	293	293
46. Total FSP Operations Funding	\$21,007,356	\$24,451,942	\$3,444,586	\$19,805,232	\$23,288,398	\$3,483,166
<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	\$21,007,356	\$24,451,942	\$3,444,586	\$19,805,232	\$23,288,398	\$3,483,166
48. 199/5811 - Available School Fund	\$1,544,534	\$1,544,534	\$0	\$2,264,600	\$2,264,600	\$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	\$37,982,443	\$41,427,029	\$3,444,586	\$38,670,081	\$42,153,247	\$3,483,166
Total M&O Revenues per ADA	\$10,217	\$11,144	\$927	\$10,262	\$11,186	\$924
State Share	59%	63%	3%	57%	61%	4%
Local Share	41%	37%	-3%	43%	39%	-4%

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