

GRAFORD 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) | 297.11 | 297.11 | 0.00 | 295.02 | 295.02 | 0.00 |
| 2. Regular Program ADA | 261.76 | 261.76 | 0.00 | 256.57 | 256.57 | 0.00 |
| 3. Special Education FTEs | 10.35 | 10.35 | 0.00 | 13.45 | 13.45 | 0.00 |
| 4. Career & Technology FTEs | 25.00 | 25.00 | 0.00 | 25.00 | 25.00 | 0.00 |
| 5. Weighted ADA (WADA) | 569.44 | 572.31 | 2.87 | 573.96 | 576.80 | 2.84 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$1,683,286,452 | \$1,683,286,452 | \$0 | \$1,821,175,473 | \$1,821,175,473 | \$0 |
| 7. Current Year Property Values | \$1,821,175,473 | \$1,821,175,473 | \$0 | \$1,960,445,071 | \$1,960,445,071 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.6914 | \$0.6914 | \$0.0000 | \$0.6669 | \$0.6669 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2) | \$0.6414 | \$0.6414 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6414 | \$0.6414 | \$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 | \$12,165,197 | \$12,165,197 | \$0 | \$13,114,857 | \$13,114,857 | \$0 |
| 12. I&S Tax Rate | \$0.0497 | \$0.0497 | \$0.0000 | \$0.0497 | \$0.0497 | \$0.0000 |
| 13. I&S Tax Collections | \$874,000 | \$874,000 | \$0 | \$977,370 | \$977,370 | \$0 |
| 14. Total Tax Collections | \$13,039,197 | \$13,039,197 | \$0 | \$14,092,227 | \$14,092,227 | \$0 |
| 15. Total Tax Levy | \$12,998,783 | \$12,998,783 | \$0 | \$14,048,549 | \$14,048,549 | \$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) | \$9,457 | \$9,573 | \$116 | \$9,470 | \$9,586 | \$116 |
| 17. ASF ADA | 297.27 | 297.27 | 0.00 | 297.11 | 297.11 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$1,612,417 | \$1,632,049 | \$19,632 | \$1,580,471 | \$1,599,714 | \$19,243 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$863,010 | \$873,742 | \$10,732 | \$849,247 | \$859,766 | \$10,519 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$360,211 | \$364,644 | \$4,433 | \$439,736 | \$445,140 | \$5,404 |
| 22. Dyslexia Allotment - TEC 48.103 | \$14,784 | \$14,964 | \$180 | \$14,784 | \$14,964 | \$180 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$258,951 | \$262,104 | \$3,153 | \$244,377 | \$247,352 | \$2,975 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$8,624 | \$8,729 | \$105 | \$8,624 | \$8,729 | \$105 |
| Bilingual LEP ADA/Enroll | 14.00 | 14.00 | 0.00 | 14.00 | 14.00 | - |
| 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 | \$324,186 | \$328,162 | \$3,976 | \$324,632 | \$328,608 | \$3,976 |
| 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 | 13.00 | 13.00 | 0.00 | 13.00 | 13.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 12.00 | 12.00 | 0.00 | 12.00 | 12.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$33,880 | \$34,292 | \$412 | \$33,880 | \$34,292 | \$412 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 55.00 | 55.00 | 0.00 | 55.00 | 55.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$6,300 | \$6,300 | \$0 | \$6,225 | \$6,224 | (\$1) |
| Gifted & Talented ADA/Enroll | 14.86 | 14.86 | 0.00 | 14.75 | 14.75 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$6,000 | \$6,000 | \$0 | \$14,000 | \$14,000 | \$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 | \$176 | \$176 | \$0 | \$174 | \$174 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$17,971 | \$35,942 | \$17,971 | \$17,950 | \$35,900 | \$17,950 |
| 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 | \$2,971 | \$5,942 | \$2,971 | \$2,950 | \$5,900 | \$2,950 |
| 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 | \$100,275 | \$100,275 | \$0 | \$100,275 | \$100,275 | \$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 | \$1,249 | \$1,249 | \$0 | \$1,249 | \$1,249 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$883 | \$883 | \$0 | \$883 | \$883 | \$0 |
| 40. Total Cost of Tier One | \$3,608,917 | \$3,669,511 | \$60,594 | \$3,636,507 | \$3,697,270 | \$60,763 |
| 41. Local Fund Assignment | \$11,681,019 | \$11,681,019 | \$0 | \$12,093,986 | \$12,093,986 | \$0 |
| 42. Available School Fund Distribution | \$123,332 | \$123,332 | \$0 | \$180,994 | \$180,994 | \$0 |

GRAFORD 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 44. Tier Two | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0483 | \$0.0483 | \$0.0000 | \$0.0502 | \$0.0502 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$347,130 | \$348,878 | \$1,748 | \$373,184 | \$375,031 | \$1,847 |
| <i>Golden Penny Local Share</i> | \$879,628 | \$879,628 | \$0 | \$984,143 | \$984,143 | \$0 |
| <i>Golden Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <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 | \$4,535 | \$354,535 | \$350,000 | \$4,535 | \$352,354 | \$347,819 |
| <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> | \$4,535 | \$4,535 | \$0 | \$4,535 | \$4,535 | \$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 <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | | Not Modeled <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | Not Modeled <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | | Not Modeled <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | |
| NEW <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | N/A | \$350,000 | \$350,000 | N/A | \$347,819 | \$347,819 |
| <i>Teacher FTEs</i> | N/A | 35 | 35 | N/A | 35 | 35 |
| 46. Total FSP Operations Funding | \$4,535 | \$354,535 | \$350,000 | \$4,535 | \$352,354 | \$347,819 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$4,535 | \$354,535 | \$350,000 | \$4,535 | \$352,354 | \$347,819 |
| 48. 199/5811 - Available School Fund | \$123,332 | \$123,332 | \$0 | \$180,994 | \$180,994 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 54. Local Revenue in Excess of Entitlement | \$7,633,149 | \$7,573,855 | (\$59,294) | \$8,467,211 | \$8,407,670 | (\$59,541) |
| <i>Tier One Recapture</i> | \$8,195,434 | \$8,134,840 | (\$60,594) | \$8,638,473 | \$8,577,710 | (\$60,763) |
| <i>Adjustment under TEC 48.257(b)</i> | (\$395,573) | (\$395,573) | \$0 | \$0 | \$0 | \$0 |
| <i>Tier Two, Level Two Recapture</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>CAD Cost Credit</i> | (\$166,712) | (\$165,412) | \$1,300 | (\$171,262) | (\$170,040) | \$1,222 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$4,659,915 | \$5,069,209 | \$409,294 | \$4,833,175 | \$5,240,535 | \$407,360 |
| Total M&O Revenues per ADA | \$15,684 | \$17,062 | \$1,378 | \$16,383 | \$17,763 | \$1,381 |
| State Share | -161% | -140% | 21% | -171% | -150% | 21% |
| Local Share | 261% | 240% | -21% | 271% | 250% | -21% |

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