

# IRA 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)                                      | 265.00              | 265.00         | 0.00       | 265.00              | 265.00         | 0.00       |
| 2. Regular Program ADA                                                         | 239.06              | 239.06         | 0.00       | 239.06              | 239.06         | 0.00       |
| 3. Special Education FTEs                                                      | 7.95                | 7.95           | 0.00       | 7.95                | 7.95           | 0.00       |
| 4. Career & Technology FTEs                                                    | 18.00               | 18.00          | 0.00       | 18.00               | 18.00          | 0.00       |
| 5. Weighted ADA (WADA)                                                         | 465.49              | 468.29         | 2.80       | 470.82              | 473.61         | 2.79       |
| <b>PROPERTY VALUES</b>                                                         |                     |                |            |                     |                |            |
| 6. Prior Year Property Value                                                   | \$148,143,224       | \$148,143,224  | \$0        | \$149,570,675       | \$149,570,675  | \$0        |
| 7. Current Year Property Values                                                | \$149,570,675       | \$149,570,675  | \$0        | \$157,032,091       | \$157,032,091  | \$0        |
| <b>TAX RATES AND COLLECTIONS</b>                                               |                     |                |            |                     |                |            |
| 8. Current Year M&O Tax Rate                                                   | \$0.7162            | \$0.7162       | \$0.0000   | \$0.7004            | \$0.7004       | \$0.0000   |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2)                              | \$0.6662            | \$0.6662       | \$0.0000   | \$0.6504            | \$0.6504       | \$0.0000   |
| 10. Maximum Compressed Tax Rate                                                | \$0.6662            | \$0.6662       | \$0.0000   | \$0.6504            | \$0.6504       | \$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                                                        | \$1,061,578         | \$1,061,578    | \$0        | \$1,100,188         | \$1,100,188    | \$0        |
| 12. I&S Tax Rate                                                               | \$0.4536            | \$0.4536       | \$0.0000   | \$0.4536            | \$0.4536       | \$0.0000   |
| 13. I&S Tax Collections                                                        | \$648,400           | \$648,400      | \$0        | \$712,515           | \$712,515      | \$0        |
| 14. Total Tax Collections                                                      | \$1,709,978         | \$1,709,978    | \$0        | \$1,812,703         | \$1,812,703    | \$0        |
| 15. Total Tax Levy                                                             | \$1,709,456         | \$1,709,456    | \$0        | \$1,812,150         | \$1,812,150    | \$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)                      | \$9,513             | \$9,629        | \$116      | \$9,513             | \$9,629        | \$116      |
| 17. ASF ADA                                                                    | 258.07              | 258.07         | 0.00       | 265.00              | 265.00         | 0.00       |
| 18. Per Capita Rate                                                            | \$414.884           | \$414.884      | \$0        | \$609.19            | \$609.19       | \$0.00     |
| 19. Regular Program Allotment - TEC 48.051                                     | \$1,472,579         | \$1,490,508    | \$17,929   | \$1,472,579         | \$1,490,508    | \$17,929   |
| 20. Small and Mid-Size Allotment - TEC 48.101                                  | \$801,551           | \$811,353      | \$9,802    | \$801,551           | \$811,353      | \$9,802    |
| 21. Special Education Adjusted Allotment - TEC 48.102                          | \$235,350           | \$238,230      | \$2,880    | \$235,370           | \$238,250      | \$2,880    |
| 22. Dyslexia Allotment - TEC 48.103                                            | \$15,400            | \$15,588       | \$188      | \$15,400            | \$15,588       | \$188      |
| 23. Compensatory Education Allotment - TEC 48.104                              | \$88,781            | \$89,862       | \$1,081    | \$116,637           | \$118,058      | \$1,421    |
| 24. Bilingual Education Allotment - TEC 48.105                                 | \$3,696             | \$3,741        | \$45       | \$3,696             | \$3,741        | \$45       |
| Bilingual LEP ADA/Enroll                                                       | 6.00                | 6.00           | 0.00       | 6.00                | 6.00           | -          |
| 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                               | \$220,987           | \$223,682      | \$2,695    | \$220,987           | \$223,682      | \$2,695    |
| 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                          | 17.00               | 17.00          | 0.00       | 17.00               | 17.00          | 0.00       |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                          | 1.00                | 1.00           | 0.00       | 1.00                | 1.00           | 0.00       |
| 26. Public Education Grant - TEC 48.107                                        | \$0                 | \$0            | \$0        | \$0                 | \$0            | \$0        |
| 27. Early Education Allotment - TEC 48.108                                     | \$8,316             | \$8,417        | \$101      | \$8,316             | \$8,417        | \$101      |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll                                              | 13.50               | 13.50          | 0.00       | 13.50               | 13.50          | 0.00       |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                          | \$2,121             | \$2,120        | (\$1)      | \$2,110             | \$2,110        | \$0        |
| Gifted & Talented ADA/Enroll                                                   | 5.00                | 5.00           | 0.00       | 5.00                | 5.00           | 0.00       |
| 29. CCMR Outcomes Bonus - TEC 48.110                                           | \$0                 | \$0            | \$0        | \$5,000             | \$5,000        | \$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                                      | \$157               | \$157          | \$0        | \$156               | \$156          | \$0        |
| 33. School Safety Allotment - TEC 48.115                                       | \$17,650            | \$35,300       | \$17,650   | \$17,650            | \$35,300       | \$17,650   |
| Number of Campuses                                                             | 1                   | 1              | 0          | 1                   | 1              | 0          |
| Campus-Based Safety Allotment                                                  | \$15,000            | \$30,000       | \$15,000   | \$15,000            | \$30,000       | \$15,000   |
| School Safety ADA Amount                                                       | \$10.00             | \$20.00        | \$10       | \$10.00             | \$20.00        | \$10.00    |
| ADA-Based Safety Allotment                                                     | \$2,650             | \$5,300        | \$2,650    | \$2,650             | \$5,300        | \$2,650    |
| 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><br><i>(Do not count toward WADA)</i>   |                     |                |            |                     |                |            |
| 34. Transportation Allotment - TEC 48.151                                      | \$0                 | \$0            | \$0        | \$0                 | \$0            | \$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                  | \$1,036             | \$1,036        | \$0        | \$1,036             | \$1,036        | \$0        |
| 39. Certification Examination Reimbursement - TEC 48.156                       | \$764               | \$764          | \$0        | \$764               | \$764          | \$0        |
| 40. Total Cost of Tier One                                                     | \$2,868,388         | \$2,920,758    | \$52,370   | \$2,901,252         | \$2,953,963    | \$52,711   |
| 41. Local Fund Assignment                                                      | \$996,440           | \$996,440      | \$0        | \$1,021,337         | \$1,021,337    | \$0        |
| 42. Available School Fund Distribution                                         | \$107,071           | \$107,071      | \$0        | \$161,435           | \$161,435      | \$0        |

# IRA 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                                                      | \$1,764,877                             | \$1,817,247                             | \$52,370          | \$1,718,480                             | \$1,771,191                             | \$52,711          |
| 44. Tier Two                                                                         | \$216,772                               | \$218,521                               | \$1,749           | \$226,387                               | \$228,194                               | \$1,807           |
| Golden Penny Yield                                                                   | \$126.21                                | \$126.21                                | \$0.00            | \$129.52                                | \$129.52                                | \$0.00            |
| District Tax Rate 1 (DTR1)                                                           | \$0.0495                                | \$0.0495                                | \$0.0000          | \$0.0500                                | \$0.0500                                | \$0.0000          |
| Golden Penny Entitlement                                                             | \$290,809                               | \$292,558                               | \$1,749           | \$304,903                               | \$306,710                               | \$1,807           |
| Golden Penny Local Share                                                             | \$74,037                                | \$74,037                                | \$0               | \$78,516                                | \$78,516                                | \$0               |
| Golden Penny State Aid                                                               | \$216,772                               | \$218,521                               | \$1,749           | \$226,387                               | \$228,194                               | \$1,807           |
| Copper Penny Yield                                                                   | \$49.28                                 | \$49.88                                 | \$0.60            | \$49.28                                 | \$49.88                                 | \$0.60            |
| District Tax Rate 2 (DTR2)                                                           | \$0.0000                                | \$0.0000                                | \$0.0000          | \$0.0000                                | \$0.0000                                | \$0.0000          |
| Copper Penny Entitlement                                                             | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| Copper Penny Local Share                                                             | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| Copper Penny State Aid                                                               | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| 45. Other Programs                                                                   | \$0                                     | \$239,930                               | \$239,930         | \$0                                     | \$239,930                               | \$239,930         |
| 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                           | \$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<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   |
| Additional State Aid for Open Education Resource Instructional Material - TEC 48.308 | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   |
| <b>NEW</b> Teacher Retention Bonus/Allotment - TEC 48.310/311                        | N/A                                     | \$239,930                               | \$239,930         | N/A                                     | \$239,930                               | \$239,930         |
| Teacher FTEs                                                                         | N/A                                     | 24                                      | 24                | N/A                                     | 24                                      | 24                |
| 46. Total FSP Operations Funding                                                     | \$1,981,649                             | \$2,275,698                             | \$294,049         | \$1,944,867                             | \$2,239,315                             | \$294,448         |
| <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                                                | \$1,981,649                             | \$2,275,698                             | \$294,049         | \$1,944,867                             | \$2,239,315                             | \$294,448         |
| 48. 199/5811 - Available School Fund                                                 | \$107,071                               | \$107,071                               | \$0               | \$161,435                               | \$161,435                               | \$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                                                                   | \$3,150,298                             | \$3,444,347                             | \$294,049         | \$3,206,490                             | \$3,500,938                             | \$294,448         |
| Total M&O Revenues per ADA                                                           | \$11,888                                | \$12,998                                | \$1,110           | \$12,100                                | \$13,211                                | \$1,111           |
| State Share                                                                          | 66%                                     | 69%                                     | 3%                | 66%                                     | 69%                                     | 3%                |
| Local Share                                                                          | 34%                                     | 31%                                     | -3%               | 34%                                     | 31%                                     | -3%               |

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