

SAN FELIPE-DEL RIO CISD

| | 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) | 9,007.00 | 9,007.00 | 0.00 | 8,965.59 | 8,965.59 | 0.00 |
| 2. Regular Program ADA | 8,012.20 | 8,012.20 | 0.00 | 7,963.19 | 7,963.19 | 0.00 |
| 3. Special Education FTEs | 205.80 | 205.80 | 0.00 | 207.40 | 207.40 | 0.00 |
| 4. Career & Technology FTEs | 789.00 | 789.00 | 0.00 | 795.00 | 795.00 | 0.00 |
| 5. Weighted ADA (WADA) | 12,763.08 | 12,809.90 | 46.83 | 12,787.31 | 12,833.15 | 45.84 |
| PROPERTY VALUES | | | | | | |
| 6. Prior Year Property Value | \$2,768,836,631 | \$2,768,836,631 | \$0 | \$2,807,136,088 | \$2,807,136,088 | \$0 |
| 7. Current Year Property Values | \$2,807,136,088 | \$2,807,136,088 | \$0 | \$3,149,426,359 | \$3,149,426,359 | \$0 |
| TAX RATES AND COLLECTIONS | | | | | | |
| 8. Current Year M&O Tax Rate | \$0.7508 | \$0.7508 | \$0.0000 | \$0.7485 | \$0.7485 | \$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> | \$0.0800 | \$0.0800 | \$0.0000 | \$0.0800 | \$0.0800 | \$0.0000 |
| <i>Tier 2, Level 2 Pennies (Copper Pennies)</i> | \$0.0516 | \$0.0516 | \$0.0000 | \$0.0515 | \$0.0515 | \$0.0000 |
| <i>VTCS 2784g Pennies (Unequalized Pennies)</i> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0001 | \$0.0001 | \$0.0000 |
| 11. M&O Tax Collections | \$18,546,337 | \$18,546,337 | \$0 | \$21,216,111 | \$21,216,111 | \$0 |
| 12. I&S Tax Rate | \$0.1771 | \$0.1771 | \$0.0000 | \$0.1771 | \$0.1771 | \$0.0000 |
| 13. I&S Tax Collections | \$4,334,438 | \$4,334,438 | \$0 | \$5,019,871 | \$5,019,871 | \$0 |
| 14. Total Tax Collections | \$22,880,775 | \$22,880,775 | \$0 | \$26,235,981 | \$26,235,981 | \$0 |
| 15. Total Tax Levy | \$25,423,083 | \$25,423,083 | \$0 | \$29,151,090 | \$29,151,090 | \$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) | \$6,160 | \$6,235 | \$75 | \$6,160 | \$6,235 | \$75 |
| 17. ASF ADA | 8,972.48 | 8,972.48 | 0.00 | 9,007.00 | 9,007.00 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$49,355,158 | \$49,956,073 | \$600,915 | \$49,053,271 | \$49,650,511 | \$597,240 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$7,989,558 | \$8,087,167 | \$97,609 | \$8,052,457 | \$8,150,827 | \$98,370 |
| 22. Dyslexia Allotment - TEC 48.103 | \$340,648 | \$344,796 | \$4,148 | \$343,112 | \$347,290 | \$4,178 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$11,313,178 | \$11,450,920 | \$137,742 | \$11,243,346 | \$11,380,237 | \$136,891 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$973,403 | \$985,255 | \$11,852 | \$972,405 | \$984,245 | \$11,840 |
| <i>Bilingual LEP ADA/Enroll</i> | 1,580.20 | 1,580.20 | 0.00 | 1,578.58 | 1,578.58 | - |
| <i>Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll</i> | - | - | 0.00 | - | - | - |
| <i>Bilingual Non-LEP Dual Language Two-Way ADA/Enroll</i> | - | - | 0.00 | - | - | - |
| 25. Career and Technology Allotment - TEC 48.106 | \$6,434,428 | \$6,512,769 | \$78,341 | \$6,484,078 | \$6,563,023 | \$78,945 |
| <i>Not In An Approved Program of Study FTE/Enroll</i> | 24.00 | 24.00 | 0.00 | 24.00 | 24.00 | 0.00 |
| <i>Approved Program of Study, Level 1/Level 2 FTE/Enroll</i> | 560.00 | 560.00 | 0.00 | 564.00 | 564.00 | 0.00 |
| <i>Approved Program of Study, Level 3/Level 4 FTE/Enroll</i> | 205.00 | 205.00 | 0.00 | 207.00 | 207.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$1,520,929 | \$1,539,446 | \$18,517 | \$1,455,509 | \$1,473,231 | \$17,722 |
| <i>K-3 Eco. Dis + K-3 LEP ADA/Enroll</i> | 2,469.04 | 2,469.04 | 0.00 | 2,362.84 | 2,362.84 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$180,650 | \$180,651 | \$1 | \$176,789 | \$176,789 | \$0 |
| <i>Gifted & Talented ADA/Enroll</i> | 426.00 | 426.00 | 0.00 | 419.00 | 419.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$179,000 | \$179,000 | \$0 | \$508,000 | \$508,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$0 | \$0 | \$0 | \$148,227 | \$148,227 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32. Mentor Program Allotment - TEC 48.114 | \$5,325 | \$5,325 | \$0 | \$5,276 | \$5,276 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$300,070 | \$600,140 | \$300,070 | \$299,656 | \$599,312 | \$299,656 |
| <i>Number of Campuses</i> | 14 | 14 | 0 | 14 | 14 | 0 |
| <i>Campus-Based Safety Allotment</i> | \$210,000 | \$420,000 | \$210,000 | \$210,000 | \$420,000 | \$420,000 |
| <i>School Safety ADA Amount</i> | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| <i>ADA-Based Safety Allotment</i> | \$90,070 | \$180,140 | \$90,070 | \$89,656 | \$179,312 | \$89,656 |
| 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 | \$534,854 | \$534,854 | \$0 | \$534,854 | \$534,854 | \$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 | \$27,582 | \$27,582 | \$0 | \$144 | \$144 | \$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 | \$34,493 | \$34,493 | \$0 | \$34,493 | \$34,493 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$27,269 | \$27,269 | \$0 | \$27,269 | \$27,269 | \$0 |
| 40. Total Cost of Tier One | \$79,216,545 | \$80,465,740 | \$1,249,195 | \$79,338,886 | \$80,583,728 | \$1,244,842 |
| 41. Local Fund Assignment | \$17,381,787 | \$17,381,787 | \$0 | \$19,428,811 | \$19,428,811 | \$0 |
| 42. Available School Fund Distribution | \$3,722,537 | \$3,722,537 | \$0 | \$5,486,975 | \$5,486,975 | \$0 |

SAN FELIPE-DEL RIO CISD

| 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 | \$58,112,221 | \$59,361,416 | \$1,249,195 | \$54,423,100 | \$55,667,942 | \$1,244,842 |
| 44. Tier Two | \$10,945,064 | \$11,032,040 | \$86,976 | \$11,119,747 | \$11,208,700 | \$88,953 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0704 | \$0.0704 | \$0.0000 | \$0.0720 | \$0.0720 | \$0.0000 |
| Golden Penny Entitlement | \$11,340,229 | \$11,381,835 | \$41,606 | \$11,924,731 | \$11,967,476 | \$42,745 |
| Golden Penny Local Share | \$1,976,224 | \$1,976,224 | \$0 | \$2,267,587 | \$2,267,587 | \$0 |
| Golden Penny State Aid | \$9,364,005 | \$9,405,611 | \$41,606 | \$9,657,144 | \$9,699,889 | \$42,745 |
| Copper Penny Yield | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| District Tax Rate 2 (DTR2) | \$0.0454 | \$0.0454 | \$0.0000 | \$0.0464 | \$0.0464 | \$0.0000 |
| Copper Penny Entitlement | \$2,855,499 | \$2,900,869 | \$45,370 | \$2,923,937 | \$2,970,145 | \$46,208 |
| Copper Penny Local Share | \$1,274,440 | \$1,274,440 | \$0 | \$1,461,334 | \$1,461,334 | \$0 |
| Copper Penny State Aid | \$1,581,059 | \$1,626,429 | \$45,370 | \$1,462,603 | \$1,508,811 | \$46,208 |
| 45. Other Programs | (\$2,823) | \$1,729,640 | \$1,732,463 | (\$3,173) | \$1,721,309 | \$1,724,482 |
| 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 | (\$2,823) | (\$2,823) | \$0 | (\$3,173) | (\$3,173) | \$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 (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) | |
| NEW Teacher Retention Bonus/Allotment - TEC 48.310/311 | N/A | \$1,732,463 | \$1,732,463 | N/A | \$1,724,482 | \$1,724,482 |
| Teacher FTEs | N/A | 577 | 577 | N/A | 575 | 575 |
| 46. Total FSP Operations Funding | \$69,054,462 | \$72,123,096 | \$3,068,634 | \$65,539,674 | \$68,597,951 | \$3,058,277 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$69,054,462 | \$72,123,096 | \$3,068,634 | \$65,539,674 | \$68,597,951 | \$3,058,277 |
| 48. 199/5811 - Available School Fund | \$3,722,537 | \$3,722,537 | \$0 | \$5,486,975 | \$5,486,975 | \$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 |
| 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 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$91,323,336 | \$94,391,970 | \$3,068,634 | \$92,242,760 | \$95,301,037 | \$3,058,277 |
| Total M&O Revenues per ADA | \$10,139 | \$10,480 | \$341 | \$10,289 | \$10,630 | \$341 |
| State Share | 80% | 80% | 1% | 77% | 78% | 1% |
| Local Share | 20% | 20% | -1% | 23% | 22% | -1% |

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