

VERNON 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) | 1,650.00 | 1,650.00 | 0.00 | 1,640.00 | 1,640.00 | 0.00 |
| 2. Regular Program ADA | 1,453.97 | 1,453.97 | 0.00 | 1,447.28 | 1,447.28 | 0.00 |
| 3. Special Education FTEs | 70.03 | 70.03 | 0.00 | 66.72 | 66.72 | 0.00 |
| 4. Career & Technology FTEs | 126.00 | 126.00 | 0.00 | 126.00 | 126.00 | 0.00 |
| 5. Weighted ADA (WADA) | 2,597.68 | 2,614.57 | 16.88 | 2,621.78 | 2,638.56 | 16.78 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$972,434,908 | \$972,434,908 | \$0 | \$1,083,242,017 | \$1,083,242,017 | \$0 |
| 7. Current Year Property Values | \$1,083,242,017 | \$1,083,242,017 | \$0 | \$1,223,590,742 | \$1,223,590,742 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.7093 | \$0.7093 | \$0.0000 | \$0.6669 | \$0.6669 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2) | \$0.6593 | \$0.6593 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6593 | \$0.6593 | \$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 | \$7,075,813 | \$7,075,813 | \$0 | \$7,984,774 | \$7,984,774 | \$0 |
| 12. I&S Tax Rate | \$0.2200 | \$0.2200 | \$0.0000 | \$0.2200 | \$0.2200 | \$0.0000 |
| 13. I&S Tax Collections | \$2,545,945 | \$2,545,945 | \$0 | \$3,036,946 | \$3,036,946 | \$0 |
| 14. Total Tax Collections | \$9,621,758 | \$9,621,758 | \$0 | \$11,021,720 | \$11,021,720 | \$0 |
| 15. Total Tax Levy | \$9,833,060 | \$9,833,060 | \$0 | \$11,263,766 | \$11,263,766 | \$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) | \$6,706 | \$6,788 | \$82 | \$6,707 | \$6,789 | \$82 |
| 17. ASF ADA | 1,624.88 | 1,624.88 | 0.00 | 1,650.00 | 1,650.00 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$8,956,455 | \$9,065,503 | \$109,048 | \$8,915,245 | \$9,023,791 | \$108,546 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$793,868 | \$804,045 | \$10,177 | \$791,662 | \$801,793 | \$10,131 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$2,472,067 | \$2,502,398 | \$30,331 | \$2,395,439 | \$2,424,824 | \$29,385 |
| 22. Dyslexia Allotment - TEC 48.103 | \$40,040 | \$40,528 | \$488 | \$40,040 | \$40,528 | \$488 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$2,009,808 | \$2,034,278 | \$24,470 | \$2,241,997 | \$2,269,294 | \$27,297 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$157,080 | \$158,992 | \$1,912 | \$154,000 | \$155,875 | \$1,875 |
| Bilingual LEP ADA/Enroll | 255.00 | 255.00 | 0.00 | 250.00 | 250.00 | - |
| 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 | \$1,137,673 | \$1,151,584 | \$13,911 | \$1,137,843 | \$1,151,754 | \$13,911 |
| Not In An Approved Program of Study FTE/Enroll | 1.00 | 1.00 | 0.00 | 1.00 | 1.00 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 80.00 | 80.00 | 0.00 | 80.00 | 80.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 45.00 | 45.00 | 0.00 | 45.00 | 45.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$267,960 | \$271,222 | \$3,262 | \$264,880 | \$268,105 | \$3,225 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 435.00 | 435.00 | 0.00 | 430.00 | 430.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$29,685 | \$29,685 | \$0 | \$29,535 | \$29,535 | \$0 |
| Gifted & Talented ADA/Enroll | 70.00 | 70.00 | 0.00 | 70.00 | 70.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$21,000 | \$21,000 | \$0 | \$64,000 | \$64,000 | \$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 | \$976 | \$976 | \$0 | \$965 | \$965 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$106,500 | \$213,000 | \$106,500 | \$106,400 | \$212,800 | \$106,400 |
| 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 | \$16,500 | \$33,000 | \$16,500 | \$16,400 | \$32,800 | \$16,400 |
| 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 | \$124,192 | \$124,192 | \$0 | \$124,192 | \$124,192 | \$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 | \$6,875 | \$6,875 | \$0 | \$5,028 | \$5,028 | \$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 | \$6,799 | \$6,799 | \$0 | \$6,799 | \$6,799 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$4,628 | \$4,628 | \$0 | \$4,628 | \$4,628 | \$0 |
| 40. Total Cost of Tier One | \$16,135,606 | \$16,435,705 | \$300,099 | \$16,282,653 | \$16,583,911 | \$301,258 |
| 41. Local Fund Assignment | \$7,141,815 | \$7,141,815 | \$0 | \$7,548,331 | \$7,548,331 | \$0 |
| 42. Available School Fund Distribution | \$674,136 | \$674,136 | \$0 | \$1,005,164 | \$1,005,164 | \$0 |

VERNON 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 | \$8,319,655 | \$8,619,754 | \$300,099 | \$7,729,158 | \$8,030,416 | \$301,258 |
| 44. Tier Two | \$1,009,835 | \$1,019,638 | \$9,803 | \$1,062,174 | \$1,072,802 | \$10,628 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0460 | \$0.0460 | \$0.0000 | \$0.0489 | \$0.0489 | \$0.0000 |
| Golden Penny Entitlement | \$1,508,126 | \$1,517,929 | \$9,803 | \$1,660,510 | \$1,671,138 | \$10,628 |
| Golden Penny Local Share | \$498,291 | \$498,291 | \$0 | \$598,336 | \$598,336 | \$0 |
| Golden Penny State Aid | \$1,009,835 | \$1,019,638 | \$9,803 | \$1,062,174 | \$1,072,802 | \$10,628 |
| 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 | \$1,266,586 | \$1,266,586 | \$0 | \$1,258,931 | \$1,258,931 |
| 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 (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 | \$1,266,586 | \$1,266,586 | N/A | \$1,258,931 | \$1,258,931 |
| Teacher FTEs | N/A | 127 | 127 | N/A | 126 | 126 |
| 46. Total FSP Operations Funding | \$9,329,490 | \$10,905,978 | \$1,576,488 | \$8,791,332 | \$10,362,149 | \$1,570,817 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$9,329,490 | \$10,905,978 | \$1,576,488 | \$8,791,332 | \$10,362,149 | \$1,570,817 |
| 48. 199/5811 - Available School Fund | \$674,136 | \$674,136 | \$0 | \$1,005,164 | \$1,005,164 | \$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 | \$17,079,439 | \$18,655,927 | \$1,576,488 | \$17,781,270 | \$19,352,087 | \$1,570,817 |
| Total M&O Revenues per ADA | \$10,351 | \$11,307 | \$955 | \$10,842 | \$11,800 | \$958 |
| State Share | 59% | 62% | 4% | 55% | 59% | 4% |
| Local Share | 41% | 38% | -4% | 45% | 41% | -4% |

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