

The table below highlights some of the key assumptions and data sources MoakCasey staff relied on for the SB 2, As Engrossed runs released on October 13, 2023.

Data Element	SB 2, As Engrossed Assumptions
<p><b>Student Counts for Current Law Allotments</b>            (Total ADA, Special Education FTEs, CTE FTEs, etc.)</p>	<p>To the greatest extent possible, MoakCasey staff relied on the same student count data that has been published by the TEA.</p> <p>Generally speaking, 2023-24 student counts were pulled from the 2023-24 LPE file published <a href="#">here</a>.</p> <p>Generally speaking, 2024-25 student counts were pulled from the 2023-24 attendance projection file published <a href="#">here</a>.</p> <p>Exceptions were made in cases where data were not available (for example, TEA currently has 0 NIFA ADA for all districts).</p>
<p><b>Property Values and Collections</b></p>	<p>Generally speaking, 2023-24 property values, tax rates and tax collections were pulled from the 2023-24 LPE file published <a href="#">here</a>.</p> <p>MoakCasey staff established historical value growth trends and used that to project values in the 2024-25 school year. Our basic assumption was that values would grow at 75 percent of the rate they did from TY 2022 to TY 2023. We did not allow any district to have a TY 2024 property value growth projection that exceeded 15 percent or fell below -10 percent.</p>

Data Element	SB 2, As Engrossed Assumptions
<p><b>Teacher Incentive Allotment</b></p>	<p>MoakCasey staff made assumptions about the impact SB 2, as engrossed, would have on average allotment earned by teachers at each designation level within the district. Teachers with exemplary designations were estimated to earn on average \$4,000 more dollars under SB 2, while teachers with recognized designations were estimated to earn on average \$3,000 more dollars.</p> <p>MoakCasey staff did not include projections of new TIA districts or teachers that would receive designations under the new “acknowledged” or “national board certified” levels created by SB 2.</p>
<p><b>Teacher Retention Allotment</b></p>	<p>MoakCasey staff did not model any district receiving the additional money added by the amendment authored by Sen. Kolkhorst. That amendment appears to provide \$2.4 million in additional retention allotment funding for growing districts that exceeded the 5,000 threshold in 2024-25 and beyond.</p>