

JOURDANTON ISD

| STUDENTS | 2023-24 School Year | | | 2024-25 School Year | | |
|---|---------------------|------------------|------------|---------------------|------------------|-------------|
| | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 1. Refined Average Daily Attendance (ADA) | 1,445.65 | 1,445.65 | 0.00 | 1,435.50 | 1,435.50 | 0.00 |
| 2. Regular Program ADA | 1,298.38 | 1,298.38 | 0.00 | 1,288.23 | 1,288.23 | 0.00 |
| 3. Special Education FTEs | 72.28 | 72.28 | 0.00 | 72.28 | 72.28 | 0.00 |
| 4. Career & Technology FTEs | 75.00 | 75.00 | 0.00 | 75.00 | 75.00 | 0.00 |
| 5. Weighted ADA (WADA) | 2,192.54 | 2,194.03 | 1.49 | 2,192.83 | 2,206.52 | 13.70 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$930,808,679 | \$930,808,679 | \$0 | \$969,646,719 | \$969,646,719 | \$0 |
| 7. Current Year Property Values | \$969,646,719 | \$969,646,719 | \$0 | \$1,057,944,013 | \$1,057,944,013 | \$0 |
| Percent Growth | 4.2% | 4.2% | | 9.1% | 9.1% | |
| TAX RATES AND COLLECTIONS | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.8260 | \$0.8260 | \$0.0000 | \$0.7842 | \$0.7796 | (\$0.0046) |
| 9. Current Year Tier One M&O Tax Rate | \$0.6878 | \$0.6878 | \$0.0000 | \$0.6461 | \$0.6461 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6878 | \$0.6878 | \$0.0000 | \$0.6461 | \$0.6461 | \$0.0000 |
| Tier 2, Level 1 Pennies (Golden Pennies) | \$0.0800 | \$0.0800 | \$0.0000 | \$0.0800 | \$0.0800 | \$0.0000 |
| Tier 2, Level 2 Pennies (Copper Pennies) | \$0.0582 | \$0.0582 | \$0.0000 | \$0.0581 | \$0.0535 | (\$0.0046) |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 11. M&O Tax Collections | \$7,864,984 | \$7,864,984 | \$0 | \$8,169,612 | \$8,120,655 | (\$48,957) |
| 12. I&S Tax Rate | \$0.2719 | \$0.2719 | \$0.0000 | \$0.2719 | \$0.2719 | \$0.0000 |
| 13. I&S Tax Collections | \$2,480,878 | \$2,480,878 | \$0 | \$2,832,230 | \$2,832,230 | \$0 |
| 14. Total Tax Collections | \$10,345,862 | \$10,345,862 | \$0 | \$11,001,842 | \$10,952,885 | (\$48,957) |
| 15. Total Tax Levy | \$10,507,760 | \$10,507,760 | \$0 | \$11,174,005 | \$11,124,281 | (\$49,723) |
| FUNDING COMPONENTS | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| Statutory Basic Allotment | \$6,160 | \$6,160 | \$0 | \$6,160 | \$6,700 | \$540 |
| 16. District Basic Allotment * Tax Rate / MCR | \$6,160 | \$6,160 | \$0 | \$6,160 | \$6,700 | \$540 |
| Adjusted Basic Allotment (if small/mid district, charter) | \$6,903 | \$6,903 | \$0 | \$6,928 | \$7,619 | \$691 |
| 17. ASF ADA | 1,468.07 | 1,468.07 | 0.00 | 1,445.65 | 1,445.65 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$7,997,990 | \$7,997,990 | \$0 | \$7,935,466 | \$8,631,108 | \$695,642 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$964,693 | \$964,693 | \$0 | \$989,357 | \$1,183,879 | \$194,522 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$2,025,810 | \$2,025,810 | \$0 | \$2,033,320 | \$2,236,761 | \$203,441 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$29,027 | \$29,027 |
| 22. Dyslexia Allotment - TEC 48.103 | \$72,688 | \$72,688 | \$0 | \$72,688 | \$79,060 | \$6,372 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$1,386,150 | \$1,386,150 | \$0 | \$1,402,129 | \$1,555,006 | \$152,877 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$23,408 | \$23,408 | \$0 | \$23,408 | \$25,460 | \$2,052 |
| Bilingual LEP ADA/Enroll | 38.00 | 38.00 | 0.00 | 38.00 | 38.00 | - |
| 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 | \$702,035 | \$702,035 | \$0 | \$704,578 | \$774,852 | \$70,274 |
| 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 | 45.00 | 45.00 | 0.00 | 45.00 | 45.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 30.00 | 30.00 | 0.00 | 30.00 | 30.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$166,320 | \$166,320 | \$0 | \$166,320 | \$180,900 | \$14,580 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 270.00 | 270.00 | 0.00 | 270.00 | 270.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$27,564 | \$27,564 | \$0 | \$27,425 | \$27,425 | \$0 |
| Gifted & Talented ADA/Enroll | 65.00 | 65.00 | 0.00 | 65.00 | 65.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$27,000 | \$27,000 | \$0 | \$41,000 | \$41,000 | \$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 | \$856 | \$856 | \$0 | \$845 | \$845 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$104,456 | \$104,456 | \$0 | \$104,355 | \$0 | (\$104,355) |
| Number of Non-Virtual Campuses | 6 | 6 | 6 | 6 | 6 | |
| Campus-Based Safety Allotment | \$90,000 | \$90,000 | \$0 | \$90,000 | \$90,000 | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | \$10.00 | |
| ADA-Based Safety Allotment | \$14,456 | \$14,456 | \$0 | \$14,355 | \$14,355 | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$398,487 | \$398,487 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$9,172 | \$9,172 | N/A | \$10,087 | \$10,087 |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118 | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| NEW Military Transition Aid - TEC 48.120 | N/A | N/A | | N/A | \$1,337 | \$1,337 |
| TIER ONE SUBCHAPTER D ALLOTMENTS | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| (Do not count toward WADA) | | | | | | |
| 34. Transportation Allotment - TEC 48.151 | \$100,405 | \$100,405 | \$0 | \$100,405 | \$100,405 | \$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 | \$1,650 | \$1,650 | \$0 | \$394 | \$394 | \$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 | \$4,967 | \$4,967 | \$0 | \$4,967 | \$4,967 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$3,873 | \$3,873 | \$0 | \$3,873 | \$3,873 | \$0 |
| NEW Residency Partnership Allotment - TEC 48.157 | N/A | Moved to 2025-26 | | N/A | Moved to 2025-26 | |
| NEW Advanced Math Pathways - TEC 48.160 | N/A | Moved to 2025-26 | | N/A | Moved to 2025-26 | |
| NEW Communities in Schools Expansion - TEC 48.161 | N/A | Moved to 2025-26 | | N/A | Moved to 2025-26 | |
| 40. Total Cost of Tier One | \$13,609,865 | \$13,619,037 | \$9,172 | \$13,610,530 | \$14,886,386 | \$1,275,856 |
| 41. Local Fund Assignment | \$6,669,230 | \$6,669,230 | \$0 | \$6,835,376 | \$6,835,376 | \$0 |
| 42. Available School Fund Distribution | \$609,077 | \$609,077 | \$0 | \$880,676 | \$880,676 | \$0 |

JOURDANTON ISD

| FOUNDATION SCHOOL PROGRAM (FSP) STATE FUNDING | 2023-24 School Year | | | 2024-25 School Year | | |
|---|---------------------|--------------------------------------|-------------------|-----------------------|--------------------------------------|-------------------|
| | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 43. FSP State Share of Tier One | \$6,331,558 | \$6,340,730 | \$9,172 | \$5,894,478 | \$7,170,334 | \$1,275,856 |
| 44. Tier Two | \$1,476,278 | \$1,476,375 | \$97 | \$1,417,374 | \$1,484,102 | \$66,728 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0786 | \$0.0785 | -\$0.0001 | \$0.0788 | \$0.0788 | \$0.0000 |
| Golden Penny Entitlement | \$2,175,022 | \$2,173,730 | -\$1,292 | \$2,238,038 | \$2,252,017 | \$13,979 |
| Golden Penny Local Share | \$762,142 | \$761,173 | -\$969 | \$833,660 | \$833,660 | \$0 |
| Golden Penny State Aid | \$1,412,880 | \$1,412,557 | -\$323 | \$1,404,378 | \$1,418,357 | \$13,979 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0572 | \$0.0572 | \$0.0000 | \$0.0573 | \$0.0527 | (0.00) |
| Copper Penny Entitlement | \$618,036 | \$618,456 | \$420 | \$619,198 | \$623,281 | \$4,083 |
| Copper Penny Local Share | \$554,638 | \$554,638 | \$0 | \$606,202 | \$557,536 | (\$48,666) |
| Copper Penny State Aid | \$63,398 | \$63,818 | \$420 | \$12,996 | \$65,745 | \$52,749 |
| 45. Other Programs | \$536,795 | \$1,028,278 | \$491,483 | \$4,515 | \$4,515 | \$0 |
| 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) Interaction with bill is not modeled | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Formula Transition Grant - TEC 48.277 | \$532,280 | \$523,011 | (\$9,269) | Expires after 2023-24 | Expires after 2023-24 | |
| Equalized Wealth Transition Grant - TEC 48.278 | \$0 | \$0 | \$0 | Expires after 2023-24 | Expires after 2023-24 | |
| NEW Salary Transition Allotment - TEC 48.280 | N/A | Moved to 2025-26 | | N/A | Moved to 2025-26 | |
| Additional State Aid for Homestead Exemption - TEC 48.2543 | \$4,515 | \$4,515 | \$0 | \$4,515 | \$4,515 | \$0 |
| NEW PVS Hardship - TEC 48.284 | N/A | \$0 | \$0 | N/A | \$0 | \$0 |
| NEW State Aid for Stipends - TEC 48.285 | N/A | \$500,752 | \$500,752 | N/A | N/A | |
| Teacher FTEs | N/A | 120 | 120 | N/A | N/A | |
| Librarians FTEs | N/A | - | - | N/A | N/A | |
| Counselors FTEs | N/A | 4 | 4 | N/A | N/A | |
| Nurses FTEs | N/A | 1 | 1 | N/A | N/A | |
| NEW Regional Disaster Insurance Variation - TEC 48.286 | N/A | N/A | | N/A | \$0 | \$0 |
| Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305 | N/A | Not Modeled | | N/A | Not Modeled | |
| Additional State Aid for State-Approved Instructional Materials - TEC 48.307 | N/A | Not Modeled (Will flow through IMTA) | | N/A | Not Modeled (Will flow through IMTA) | |
| Additional State Aid for Open Education Resource Instructional Material - TEC 48.308 | N/A | Not Modeled (Will flow through IMTA) | | N/A | Not Modeled (Will flow through IMTA) | |
| 46. Total FSP Operations Funding | \$8,344,631 | \$8,845,383 | \$500,752 | \$7,316,367 | \$8,658,951 | \$1,342,584 |
| STATE AID BY FUND CODE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$8,344,631 | \$8,845,383 | \$500,752 | \$7,316,367 | \$8,658,951 | \$1,342,584 |
| 48. 199/5811 - Available School Fund | \$609,077 | \$609,077 | \$0 | \$880,676 | \$880,676 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | 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 |
| NEW Adjustment under TEC 48.257(b-1) | N/A | N/A | | N/A | \$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 | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| Total M&O Revenues (includes HJR on school safety funding) | \$16,818,692 | \$17,319,444 | \$500,752 | \$16,366,655 | \$18,058,769 | \$1,692,114 |
| Total M&O Revenues per ADA | \$11,634 | \$11,980 | \$346 | \$11,401 | \$12,580 | \$1,179 |
| State Share | 53% | 55% | 1% | 50% | 53% | 3% |
| Local Share | 47% | 45% | -1% | 50% | 45% | -5% |
| 30 Percent Requirement in 2024-25 | | | | | \$138,732 | |

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