

LINDEN-KILDARE CISD

| 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) | 566.13 | 566.13 | 0.00 | 563.14 | 563.14 | 0.00 |
| 2. Regular Program ADA | 474.83 | 474.83 | 0.00 | 469.59 | 469.59 | 0.00 |
| 3. Special Education FTEs | 28.66 | 28.66 | 0.00 | 28.92 | 28.92 | 0.00 |
| 4. Career & Technology FTEs | 62.64 | 62.64 | 0.00 | 64.64 | 64.64 | 0.00 |
| 5. Weighted ADA (WADA) | 1,132.59 | 1,133.35 | 0.76 | 1,118.27 | 1,146.07 | 27.80 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$317,792,089 | \$317,792,089 | \$0 | \$385,973,243 | \$385,973,243 | \$0 |
| 7. Current Year Property Values | \$385,973,243 | \$385,973,243 | \$0 | \$443,869,229 | \$443,869,229 | \$0 |
| Percent Growth | 21.5% | 21.5% | | 15.0% | 15.0% | |
| 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 | \$0.7574 | \$0.7574 | \$0.0000 | \$0.7550 | \$0.7504 | (\$0.0046) |
| 9. Current Year Tier One M&O Tax Rate | \$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 |
| 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 | \$3,126,870 | \$3,126,870 | \$0 | \$3,272,705 | \$3,252,335 | (\$20,370) |
| 12. I&S Tax Rate | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 13. I&S Tax Collections | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14. Total Tax Collections | \$3,126,870 | \$3,126,870 | \$0 | \$3,272,705 | \$3,252,335 | (\$20,370) |
| 15. Total Tax Levy | \$3,202,303 | \$3,202,303 | \$0 | \$3,351,657 | \$3,330,795 | (\$20,862) |
| 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) | \$8,932 | \$8,932 | \$0 | \$8,945 | \$10,032 | \$1,087 |
| 17. ASF ADA | 600.83 | 600.83 | 0.00 | 566.13 | 566.13 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$2,924,965 | \$2,924,965 | \$0 | \$2,892,648 | \$3,146,224 | \$253,576 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,316,234 | \$1,316,234 | \$0 | \$1,307,796 | \$1,564,660 | \$256,864 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$1,018,148 | \$1,018,148 | \$0 | \$1,036,970 | \$1,163,314 | \$126,344 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$15,100 | \$15,100 |
| 22. Dyslexia Allotment - TEC 48.103 | \$40,656 | \$40,656 | \$0 | \$42,504 | \$46,230 | \$3,726 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$746,900 | \$746,900 | \$0 | \$650,011 | \$721,690 | \$71,679 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$20,866 | \$20,866 | \$0 | \$21,482 | \$23,366 | \$1,884 |
| Bilingual LEP ADA/Enroll | 33.87 | 33.87 | 0.00 | 34.87 | 34.87 | - |
| 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 | \$754,371 | \$754,371 | \$0 | \$780,068 | \$874,862 | \$94,794 |
| 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 | 40.11 | 40.11 | 0.00 | 41.11 | 41.11 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 22.53 | 22.53 | 0.00 | 23.53 | 23.53 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$88,059 | \$88,059 | \$0 | \$88,675 | \$96,449 | \$7,774 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 142.95 | 142.95 | 0.00 | 143.95 | 143.95 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$12,004 | \$12,004 | \$0 | \$11,880 | \$11,881 | \$1 |
| Gifted & Talented ADA/Enroll | 28.31 | 28.31 | 0.00 | 28.16 | 28.16 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$0 | \$0 | \$0 | \$2,000 | \$4,000 | \$2,000 |
| 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 | \$335 | \$335 | \$0 | \$331 | \$331 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$50,661 | \$50,661 | \$0 | \$50,631 | \$0 | (\$50,631) |
| Number of Non-Virtual Campuses | 3 | 3 | 3 | 3 | | |
| Campus-Based Safety Allotment | \$45,000 | \$45,000 | \$0 | \$45,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$5,661 | \$5,661 | \$0 | \$5,631 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$188,774 | \$188,774 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$4,705 | \$4,705 | N/A | \$5,292 | \$5,292 |
| 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 | \$1,655 | \$1,655 |
| TIER ONE SUBCHAPTER D ALLOTMENTS (Do not count toward WADA) | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151 | \$145,185 | \$145,185 | \$0 | \$145,185 | \$145,185 | \$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 | \$1,887 | \$1,887 | \$0 | \$1,887 | \$1,887 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$1,546 | \$1,546 | \$0 | \$1,546 | \$1,546 | \$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 | \$7,121,817 | \$7,126,523 | \$4,706 | \$7,033,614 | \$7,823,672 | \$790,058 |
| 41. Local Fund Assignment | \$2,389,946 | \$2,389,946 | \$0 | \$2,738,229 | \$2,738,229 | \$0 |
| 42. Available School Fund Distribution | \$249,276 | \$249,276 | \$0 | \$344,880 | \$344,880 | \$0 |

LINDEN-KILDARE CISD

| 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 | \$4,482,595 | \$4,487,301 | \$4,706 | \$3,950,505 | \$4,740,563 | \$790,058 |
| 44. Tier Two | \$1,000,468 | \$1,001,700 | \$1,232 | \$845,417 | \$901,607 | \$56,190 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0856 | \$0.0856 | \$0.0000 | \$0.0781 | \$0.0781 | \$0.0000 |
| Golden Penny Entitlement | \$1,223,601 | \$1,224,426 | \$825 | \$1,131,183 | \$1,159,308 | \$28,125 |
| Golden Penny Local Share | \$330,393 | \$330,393 | \$0 | \$346,662 | \$346,662 | \$0 |
| Golden Penny State Aid | \$893,208 | \$894,033 | \$825 | \$784,521 | \$812,646 | \$28,125 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0623 | \$0.0624 | \$0.0001 | \$0.0568 | \$0.0522 | (0.00) |
| Copper Penny Entitlement | \$347,721 | \$348,514 | \$793 | \$313,014 | \$320,661 | \$7,647 |
| Copper Penny Local Share | \$240,461 | \$240,847 | \$386 | \$252,118 | \$231,700 | (\$20,418) |
| Copper Penny State Aid | \$107,260 | \$107,667 | \$407 | \$60,896 | \$88,961 | \$28,065 |
| 45. Other Programs | \$0 | \$249,812 | \$249,812 | \$0 | \$0 | \$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 | \$0 | \$0 | \$0 | 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | \$249,812 | \$249,812 | N/A | N/A | |
| Teacher FTEs | N/A | 61 | 61 | N/A | N/A | |
| Librarians FTEs | N/A | - | - | N/A | N/A | |
| Counselors FTEs | N/A | 1 | 1 | 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 | \$5,483,063 | \$5,738,813 | \$255,750 | \$4,795,922 | \$5,642,170 | \$846,248 |
| 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 | \$5,483,063 | \$5,738,813 | \$255,750 | \$4,795,922 | \$5,642,170 | \$846,248 |
| 48. 199/5811 - Available School Fund | \$249,276 | \$249,276 | \$0 | \$344,880 | \$344,880 | \$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) | \$8,859,209 | \$9,114,959 | \$255,750 | \$8,413,507 | \$9,428,159 | \$1,014,651 |
| Total M&O Revenues per ADA | \$15,649 | \$16,101 | \$452 | \$14,940 | \$16,742 | \$1,802 |
| State Share | 65% | 66% | 1% | 61% | 64% | 2% |
| Local Share | 35% | 34% | -1% | 39% | 34% | -4% |
| 30 Percent Requirement in 2024-25 | | | | | \$51,747 | |

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