

LANCASTER 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) | 6,267.16 | 6,267.16 | 0.00 | 6,239.19 | 6,239.19 | 0.00 |
| 2. Regular Program ADA | 5,423.16 | 5,423.16 | 0.00 | 5,374.69 | 5,374.69 | 0.00 |
| 3. Special Education FTEs | 233.00 | 233.00 | 0.00 | 243.50 | 243.50 | 0.00 |
| 4. Career & Technology FTEs | 611.00 | 611.00 | 0.00 | 621.00 | 621.00 | 0.00 |
| 5. Weighted ADA (WADA) | 9,050.56 | 9,064.95 | 14.39 | 9,142.30 | 9,147.65 | 5.35 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$4,338,022,543 | \$4,338,022,543 | \$0 | \$4,896,160,685 | \$4,896,160,685 | \$0 |
| 7. Current Year Property Values | \$4,896,160,685 | \$4,896,160,685 | \$0 | \$5,630,584,788 | \$5,630,584,788 | \$0 |
| Percent Growth | 12.9% | 12.9% | | 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 | \$0.7551 | \$0.7551 | \$0.0000 | \$0.7527 | \$0.7482 | (\$0.0045) |
| 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) | \$0.0559 | \$0.0559 | \$0.0000 | \$0.0558 | \$0.0513 | (\$0.0045) |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 11. M&O Tax Collections | \$36,275,151 | \$36,275,151 | \$0 | \$42,412,024 | \$42,152,865 | (\$259,160) |
| 12. I&S Tax Rate | \$0.4375 | \$0.4375 | \$0.0000 | \$0.4375 | \$0.4375 | \$0.0000 |
| 13. I&S Tax Collections | \$18,674,479 | \$18,674,479 | \$0 | \$24,648,327 | \$24,648,327 | \$0 |
| 14. Total Tax Collections | \$54,949,630 | \$54,949,630 | \$0 | \$67,060,351 | \$66,801,192 | (\$259,160) |
| 15. Total Tax Levy | \$54,917,263 | \$54,917,263 | \$0 | \$67,020,851 | \$66,761,844 | (\$259,007) |
| 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) | \$6,160 | \$6,160 | \$0 | \$6,160 | \$6,700 | \$540 |
| 17. ASF ADA | 6,435.17 | 6,435.17 | 0.00 | 6,267.16 | 6,267.16 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$33,406,653 | \$33,406,653 | \$0 | \$33,108,070 | \$36,010,401 | \$2,902,331 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$4,998,935 | \$4,998,935 | \$0 | \$5,234,197 | \$5,694,661 | \$460,464 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$73,926 | \$73,926 |
| 22. Dyslexia Allotment - TEC 48.103 | \$107,800 | \$107,800 | \$0 | \$113,960 | \$123,950 | \$9,990 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$9,441,956 | \$9,441,956 | \$0 | \$9,372,848 | \$10,397,826 | \$1,024,978 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$469,700 | \$469,700 | \$0 | \$469,700 | \$510,875 | \$41,175 |
| Bilingual LEP ADA/Enroll | 380.00 | 380.00 | 0.00 | 380.00 | 380.00 | - |
| Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll | 255.00 | 255.00 | 0.00 | 255.00 | 255.00 | - |
| Bilingual Non-LEP Dual Language Two-Way ADA/Enroll | - | - | 0.00 | - | - | - |
| 25. Career and Technology Allotment - TEC 48.106 | \$5,097,400 | \$5,097,400 | \$0 | \$5,182,100 | \$5,636,375 | \$454,275 |
| 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 | 370.00 | 370.00 | 0.00 | 375.00 | 375.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 240.00 | 240.00 | 0.00 | 245.00 | 245.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$973,280 | \$973,280 | \$0 | \$979,440 | \$1,065,300 | \$85,860 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 1,580.00 | 1,580.00 | 0.00 | 1,590.00 | 1,590.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$131,459 | \$131,459 | \$0 | \$131,626 | \$131,626 | \$0 |
| Gifted & Talented ADA/Enroll | 310.00 | 310.00 | 0.00 | 311.96 | 311.96 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$97,000 | \$99,000 | \$2,000 | \$466,000 | \$468,000 | \$2,000 |
| 30. Fast Growth Allotment - TEC 48.111 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$808,151 | \$808,151 | \$0 | \$1,039,483 | \$1,039,483 | \$0 |
| 32. Mentor Program Allotment - TEC 48.114 | \$3,713 | \$3,713 | \$0 | \$3,672 | \$3,672 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$197,672 | \$197,672 | \$0 | \$197,392 | \$0 | (\$197,392) |
| Number of Non-Virtual Campuses | 9 | 9 | 9 | 9 | 9 | |
| Campus-Based Safety Allotment | \$135,000 | \$135,000 | \$0 | \$135,000 | \$135,000 | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | \$10.00 | |
| ADA-Based Safety Allotment | \$62,672 | \$62,672 | \$0 | \$62,392 | \$62,392 | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$1,337,679 | \$1,337,679 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$86,652 | \$86,652 | N/A | \$94,680 | \$94,680 |
| 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 | \$20,495 | \$20,495 |
| 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 | \$401,856 | \$401,856 | \$0 | \$401,856 | \$401,856 | \$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 | \$27,066 | \$27,066 | \$0 | \$27,066 | \$27,066 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$18,869 | \$18,869 | \$0 | \$18,869 | \$18,869 | \$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 | \$56,181,510 | \$56,270,162 | \$88,652 | \$56,746,278 | \$61,719,060 | \$4,972,782 |
| 41. Local Fund Assignment | \$30,317,027 | \$30,317,027 | \$0 | \$34,735,078 | \$34,735,078 | \$0 |
| 42. Available School Fund Distribution | \$2,669,848 | \$2,669,848 | \$0 | \$3,817,890 | \$3,817,890 | \$0 |

LANCASTER 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 | \$23,194,635 | \$23,283,287 | \$88,652 | \$18,193,310 | \$23,166,092 | \$4,972,782 |
| 44. Tier Two | \$5,123,343 | \$5,137,601 | \$14,258 | \$4,968,419 | \$4,973,963 | \$5,544 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0785 | \$0.0785 | \$0.0000 | \$0.0800 | \$0.0800 | \$0.0000 |
| Golden Penny Entitlement | \$8,966,829 | \$8,981,087 | \$14,258 | \$9,472,887 | \$9,478,431 | \$5,544 |
| Golden Penny Local Share | \$3,843,486 | \$3,843,486 | \$0 | \$4,504,468 | \$4,504,468 | \$0 |
| Golden Penny State Aid | \$5,123,343 | \$5,137,601 | \$14,258 | \$4,968,419 | \$4,973,963 | \$5,544 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0548 | \$0.0549 | \$0.0001 | \$0.0559 | \$0.0513 | (0.00) |
| Copper Penny Entitlement | \$2,444,144 | \$2,452,497 | \$8,353 | \$2,518,477 | \$2,515,312 | (\$3,165) |
| Copper Penny Local Share | \$2,683,096 | \$2,687,992 | \$4,896 | \$3,147,497 | \$2,888,490 | (\$259,007) |
| Copper Penny State Aid | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45. Other Programs | \$0 | \$1,830,639 | \$1,830,639 | \$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 | \$1,830,639 | \$1,830,639 | N/A | N/A | |
| Teacher FTEs | N/A | 432 | 432 | N/A | N/A | |
| Librarians FTEs | N/A | 2 | 2 | N/A | N/A | |
| Counselors FTEs | N/A | 17 | 17 | N/A | N/A | |
| Nurses FTEs | N/A | 7 | 7 | 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 | \$28,317,978 | \$30,251,527 | \$1,933,549 | \$23,161,729 | \$28,140,055 | \$4,978,326 |
| 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 | \$28,317,978 | \$30,251,527 | \$1,933,549 | \$23,161,729 | \$28,140,055 | \$4,978,326 |
| 48. 199/5811 - Available School Fund | \$2,669,848 | \$2,669,848 | \$0 | \$3,817,890 | \$3,817,890 | \$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 | \$238,952 | \$235,495 | (\$3,457) | \$629,020 | \$373,178 | (\$255,842) |
| 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 | \$238,952 | \$235,495 | (\$3,457) | \$629,020 | \$373,178 | (\$255,842) |
| 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) | \$67,024,025 | \$68,961,031 | \$1,937,006 | \$68,762,623 | \$75,075,310 | \$6,312,687 |
| Total M&O Revenues per ADA | \$10,694 | \$11,004 | \$309 | \$11,021 | \$12,033 | \$1,012 |
| State Share | 46% | 47% | 2% | 38% | 42% | 4% |
| Local Share | 54% | 53% | -2% | 62% | 56% | -6% |
| 30 Percent Requirement in 2024-25 | | | | | \$1,525,315 | |

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