

# KENEDY 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)   | 634.85              | 634.85                  | 0.00              | 630.39              | 630.39                  | 0.00              |
| 2. Regular Program ADA  | 558.01              | 558.01                  | 0.00              | 552.15              | 552.15                  | 0.00              |
| 3. Special Education FTEs   | 15.14               | 15.14                   | 0.00              | 15.44               | 15.44                   | 0.00              |
| 4. Career & Technology FTEs   | 61.70               | 61.70                   | 0.00              | 62.80               | 62.80                   | 0.00              |
| 5. Weighted ADA (WADA)  | 1,256.33            | 1,257.36                | 1.03              | 1,245.27            | 1,271.96                | 26.69             |
| <b>PROPERTY VALUES</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> |
| 6. Prior Year Property Value  | \$1,177,556,860     | \$1,177,556,860         | \$0               | \$1,487,753,096     | \$1,487,753,096         | \$0               |
| 7. Current Year Property Values   | \$1,487,753,096     | \$1,487,753,096         | \$0               | \$1,710,916,060     | \$1,710,916,060         | \$0               |
| Percent Growth  | 26.3%               | 26.3%                   |                   | 15.0%               | 15.0%                   |                   |
| <b>TAX RATES AND COLLECTIONS</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> |
| 8. Current Year M&O Tax Rate  | \$0.6692            | \$0.6692                | \$0.0000          | \$0.6669            | \$0.6669                | \$0.0000          |
| 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)  | \$0.0500            | \$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   | \$9,734,928         | \$9,734,928             | \$0               | \$10,938,913        | \$10,938,913            | \$0               |
| 12. I&S Tax Rate  | \$0.1727            | \$0.1727                | \$0.0000          | \$0.1727            | \$0.1727                | \$0.0000          |
| 13. I&S Tax Collections   | \$2,159,200         | \$2,159,200             | \$0               | \$3,038,076         | \$3,038,076             | \$0               |
| 14. Total Tax Collections   | \$11,894,128        | \$11,894,128            | \$0               | \$13,976,990        | \$13,976,990            | \$0               |
| 15. Total Tax Levy  | \$12,406,459        | \$12,406,459            | \$0               | \$14,579,038        | \$14,579,038            | \$0               |
| <b>FUNDING COMPONENTS</b>   | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> |
| 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)                           | \$8,727             | \$8,727                 | \$0               | \$8,742             | \$9,789                 | \$1,047           |
| 17. ASF ADA   | 647.32              | 647.32                  | 0.00              | 634.85              | 634.85                  | 0.00              |
| 18. Per Capita Rate   | \$414.884           | \$414.884               | \$0               | \$609.19            | \$609.19                | \$0.00            |
| 19. Regular Program Allotment - TEC 48.051  | \$3,437,342         | \$3,437,342             | \$0               | \$3,401,259         | \$3,699,421             | \$298,162         |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$1,432,412         | \$1,432,412             | \$0               | \$1,425,658         | \$1,705,599             | \$279,941         |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$948,319           | \$948,319               | \$0               | \$967,891           | \$1,084,121             | \$116,230         |
| <b>NEW Special Education Evaluations - TEC 48.1022</b>                              | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$14,072</b>         | <b>\$14,072</b>   |
| 22. Dyslexia Allotment - TEC 48.103   | \$37,576            | \$37,576                | \$0               | \$38,808            | \$42,210                | \$3,402           |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$935,243           | \$935,243               | \$0               | \$874,234           | \$970,498               | \$96,264          |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$26,332            | \$26,332                | \$0               | \$26,338            | \$28,647                | \$2,309           |
| Bilingual LEP ADA/Enroll  | 42.75               | 42.75                   | 0.00              | 42.76               | 42.76                   | -                 |
| 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                                    | \$735,808           | \$735,808               | \$0               | \$750,885           | \$840,816               | \$89,931          |
| Not In An Approved Program of Study FTE/Enroll                                      | 1.80                | 1.80                    | 0.00              | 1.90                | 1.90                    | 0.00              |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                               | 30.10               | 30.10                   | 0.00              | 30.10               | 30.10                   | 0.00              |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                               | 29.80               | 29.80                   | 0.00              | 30.80               | 30.80                   | 0.00              |
| 26. Public Education Grant - TEC 48.107   | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| 27. Early Education Allotment - TEC 48.108  | \$102,749           | \$102,749               | \$0               | \$102,749           | \$111,756               | \$9,007           |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 166.80              | 166.80                  | 0.00              | 166.80              | 166.80                  | 0.00              |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                               | \$13,146            | \$13,146                | \$0               | \$13,080            | \$13,080                | \$0               |
| Gifted & Talented ADA/Enroll  | 31.00               | 31.00                   | 0.00              | 31.00               | 31.00                   | 0.00              |
| 29. CCMR Outcomes Bonus - TEC 48.110  | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$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   | \$376               | \$376                   | \$0               | \$371               | \$371                   | \$0               |
| 33. School Safety Allotment - TEC 48.115  | \$66,348            | \$66,348                | \$0               | \$66,304            | \$0                     | (\$66,304)        |
| Number of Non-Virtual Campuses  | 4                   | 4                       | 4                 | 4                   |                         |                   |
| Campus-Based Safety Allotment   | \$60,000            | \$60,000                | \$0               | \$60,000            |                         |                   |
| School Safety ADA Amount  | \$10.00             | \$10.00                 | \$0               | \$10.00             |                         |                   |
| ADA-Based Safety Allotment  | \$6,348             | \$6,348                 | \$0               | \$6,304             |                         |                   |
| <b>HJR 1/<br/>HB 2</b> School Safety Grant (will flow outside of FSP) - TEC 37.1087 | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$244,080</b>        | <b>\$244,080</b>  |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116   | <b>N/A</b>          | <b>\$6,348</b>          | <b>\$6,348</b>    | <b>N/A</b>          | <b>\$7,111</b>          | <b>\$7,111</b>    |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118       | Not Modeled         | Not Modeled             |                   | Not Modeled         | Not Modeled             |                   |
| <b>NEW</b> Military Transition Aid - TEC 48.120                                     | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$1,082</b>          | <b>\$1,082</b>    |
| <b>TIER ONE SUBCHAPTER D ALLOTMENTS</b><br><i>(Do not count toward WADA)</i>        | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> |
| 34. Transportation Allotment - TEC 48.151   | \$35,200            | \$35,200                | \$0               | \$35,200            | \$35,200                | \$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                       | \$2,599             | \$2,599                 | \$0               | \$2,599             | \$2,599                 | \$0               |
| 39. Certification Examination Reimbursement - TEC 48.156                            | \$2,061             | \$2,061                 | \$0               | \$2,061             | \$2,061                 | \$0               |
| <b>NEW</b> Residency Partnership Allotment - TEC 48.157                             | <b>N/A</b>          | <b>Moved to 2025-26</b> |                   | <b>N/A</b>          | <b>Moved to 2025-26</b> |                   |
| <b>NEW</b> Advanced Math Pathways - TEC 48.160                                      | <b>N/A</b>          | <b>Moved to 2025-26</b> |                   | <b>N/A</b>          | <b>Moved to 2025-26</b> |                   |
| <b>NEW</b> Communities in Schools Expansion - TEC 48.161                            | <b>N/A</b>          | <b>Moved to 2025-26</b> |                   | <b>N/A</b>          | <b>Moved to 2025-26</b> |                   |
| 40. Total Cost of Tier One  | \$7,775,511         | \$7,781,859             | \$6,348           | \$7,707,437         | \$8,558,644             | \$851,207         |
| 41. Local Fund Assignment   | \$9,212,167         | \$9,212,167             | \$0               | \$10,554,641        | \$10,554,641            | \$0               |
| 42. Available School Fund Distribution  | \$268,564           | \$268,564               | \$0               | \$386,742           | \$386,742               | \$0               |

# KENEDY 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  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| 44. Tier Two   | \$47,851            | \$48,487                                    | \$636             | \$0                          | \$0   | \$0               |
| <i>Golden Penny Yield</i>  | \$126.21            | \$126.21                                    | \$0.00            | \$129.52                     | \$129.52                                    | \$0.00            |
| <i>District Tax Rate 1 (DTR1)</i>  | \$0.0489            | \$0.0489                                    | \$0.0000          | \$0.0479                     | \$0.0479                                    | \$0.0000          |
| <i>Golden Penny Entitlement</i>  | \$775,362           | \$775,998                                   | \$636             | \$772,567                    | \$789,127                                   | \$16,560          |
| <i>Golden Penny Local Share</i>  | \$727,511           | \$727,511                                   | \$0               | \$819,529                    | \$819,529                                   | \$0               |
| <i>Golden Penny State Aid</i>  | \$47,851            | \$48,487                                    | \$636             | \$0                          | \$0   | \$0               |
| <i>Copper Penny Yield</i>  | \$49.28             | \$49.28                                     | \$0.00            | \$49.28                      | \$53.60                                     | \$4.32            |
| <i>District Tax Rate 2 (DTR2)</i>  | \$0.0000            | \$0.0000                                    | \$0.0000          | \$0.0000                     | \$0.0000                                    | 0.00              |
| <i>Copper Penny Entitlement</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Copper Penny Local Share</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Copper Penny State Aid</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| 45. Other Programs   | \$225,178           | \$654,640                                   | \$429,462         | \$225,178                    | \$397,721                                   | \$172,543         |
| <i>Supplemental TIF Payment</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Chapter 313 Credit</i>  | \$224,476           | \$224,476                                   | \$0               | \$224,476                    | \$224,476                                   | \$0               |
| <i>Texas School for the Blind and Visually Impaired</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Texas School for the Deaf</i>   | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Charter School Facilities Funding</i>   | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Additional Aid for Partnering to Operate a District Campus (SB 1882) Interaction with bill is not modeled</i> | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Formula Transition Grant - TEC 48.277</i>   | \$0                 | \$0   | \$0               | <i>Expires after 2023-24</i> | <i>Expires after 2023-24</i>                |                   |
| <i>Equalized Wealth Transition Grant - TEC 48.278</i>  | \$0                 | \$0   | \$0               | <i>Expires after 2023-24</i> | <i>Expires after 2023-24</i>                |                   |
| <b>NEW</b> <i>Salary Transition Allotment - TEC 48.280</i>   | <i>N/A</i>          | <i>Moved to 2025-26</i>                     |                   | <i>N/A</i>                   | <i>Moved to 2025-26</i>                     |                   |
| <i>Additional State Aid for Homestead Exemption - TEC 48.2543</i>  | \$702               | \$702                                       | \$0               | \$702                        | \$702                                       | \$0               |
| <b>NEW</b> <i>PVS Hardship - TEC 48.284</i>  | <i>N/A</i>          | \$170,500                                   | \$170,500         | <i>N/A</i>                   | \$172,543                                   | \$172,543         |
| <b>NEW</b> <i>State Aid for Stipends - TEC 48.285</i>  | <i>N/A</i>          | \$258,963                                   | \$258,963         | <i>N/A</i>                   | <i>N/A</i>                                  |                   |
| <i>Teacher FTEs</i>  | <i>N/A</i>          | 61  | 61                | <i>N/A</i>                   | <i>N/A</i>                                  |                   |
| <i>Librarians FTEs</i>   | <i>N/A</i>          | -   | -                 | <i>N/A</i>                   | <i>N/A</i>                                  |                   |
| <i>Counselors FTEs</i>   | <i>N/A</i>          | 3   | 3                 | <i>N/A</i>                   | <i>N/A</i>                                  |                   |
| <i>Nurses FTEs</i>   | <i>N/A</i>          | 1   | 1                 | <i>N/A</i>                   | <i>N/A</i>                                  |                   |
| <b>NEW</b> <i>Regional Disaster Insurance Variation - TEC 48.286</i>   | <i>N/A</i>          | <i>N/A</i>                                  |                   | <i>N/A</i>                   | \$0   | \$0               |
| <i>Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305</i>                          | <i>N/A</i>          | <i>Not Modeled</i>                          |                   | <i>N/A</i>                   | <i>Not Modeled</i>                          |                   |
| <i>Additional State Aid for State-Approved Instructional Materials - TEC 48.307</i>                              | <i>N/A</i>          | <i>Not Modeled (Will flow through IMTA)</i> |                   | <i>N/A</i>                   | <i>Not Modeled (Will flow through IMTA)</i> |                   |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i>                      | <i>N/A</i>          | <i>Not Modeled (Will flow through IMTA)</i> |                   | <i>N/A</i>                   | <i>Not Modeled (Will flow through IMTA)</i> |                   |
| 46. Total FSP Operations Funding   | \$273,029           | \$703,127                                   | \$430,098         | \$225,178                    | \$397,721                                   | \$172,543         |
| <b>STATE AID BY FUND CODE</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>                       | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>           | <b>HB 1, AS FILED</b>                       | <b>DIFFERENCE</b> |
| 47. 199/5812 - Foundation School Fund  | \$273,029           | \$703,127                                   | \$430,098         | \$225,178                    | \$397,721                                   | \$172,543         |
| 48. 199/5811 - Available School Fund   | \$268,564           | \$268,564                                   | \$0               | \$386,742                    | \$386,742                                   | \$0               |
| <b>LOCAL REVENUE IN EXCESS OF ENTITLEMENT</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>                       | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>           | <b>HB 1, AS FILED</b>                       | <b>DIFFERENCE</b> |
| 54. Local Revenue in Excess of Entitlement   | \$1,479,253         | \$1,472,988                                 | (\$6,265)         | \$2,762,611                  | \$1,922,194                                 | (\$840,417)       |
| <i>Tier One Recapture</i>  | \$1,705,220         | \$1,698,872                                 | (\$6,348)         | \$3,233,946                  | \$2,382,739                                 | (\$851,207)       |
| <i>Adjustment under TEC 48.257(b)</i>  | (\$204,595)         | (\$204,595)                                 | \$0               | (\$435,859)                  | (\$435,859)                                 | \$0               |
| <b>NEW</b> <i>Adjustment under TEC 48.257(b-1)</i>   | <i>N/A</i>          | <i>N/A</i>                                  |                   | <i>N/A</i>                   | \$0   | \$0               |
| <i>Tier Two, Level Two Recapture</i>   | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>CAD Cost Credit</i>   | (\$21,372)          | (\$21,289)                                  | \$83              | (\$35,476)                   | (\$24,686)                                  | \$10,790          |
| <b>SUMMARY DATA</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>                       | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>           | <b>HB 1, AS FILED</b>                       | <b>DIFFERENCE</b> |
| Total M&O Revenues (includes HJR on school safety funding)   | \$8,797,268         | \$9,233,631                                 | \$436,363         | \$8,788,222                  | \$10,045,263                                | \$1,257,040       |
| Total M&O Revenues per ADA   | \$13,857            | \$14,545                                    | \$687             | \$13,941                     | \$15,935                                    | \$1,994           |
| State Share  | -11%                | -5%   | 5%                | -24%                         | -11%  | 13%               |
| Local Share  | 111%                | 105%  | -5%               | 124%                         | 109%  | -16%              |
| 30 Percent Requirement in 2024-25  |                     |   |                   |                              | \$189,716                                   |                   |

See something off? Email Josh at [jhaney@moakcasey.com](mailto:jhaney@moakcasey.com)