



# SPLENDORA 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)   | 4,675.50            | 4,675.50                | 0.00              | 5,011.00            | 5,011.00                | 0.00               |
| 2. Regular Program ADA  | 4,110.68            | 4,110.68                | 0.00              | 4,375.51            | 4,375.51                | 0.00               |
| 3. Special Education FTEs   | 144.24              | 144.24                  | 0.00              | 178.90              | 178.90                  | 0.00               |
| 4. Career & Technology FTEs   | 420.58              | 420.58                  | 0.00              | 456.59              | 456.59                  | 0.00               |
| 5. Weighted ADA (WADA)  | 6,636.77            | 6,644.73                | 7.96              | 7,132.15            | 7,252.19                | 120.03             |
| <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  | \$1,521,812,760     | \$1,521,812,760         | \$0               | \$1,589,348,380     | \$1,589,348,380         | \$0                |
| 7. Current Year Property Values   | \$1,589,348,380     | \$1,589,348,380         | \$0               | \$1,813,060,067     | \$1,813,060,067         | \$0                |
| Percent Growth  | 4.4%                | 4.4%                    |                   | 14.1%               | 14.1%                   |                    |
| <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  | \$0.7574            | \$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   | \$11,616,172        | \$11,616,172            | \$0               | \$13,573,929        | \$13,489,440            | (\$84,489)         |
| 12. I&S Tax Rate  | \$0.4452            | \$0.4452                | \$0.0000          | \$0.4452            | \$0.4452                | \$0.0000           |
| 13. I&S Tax Collections   | \$6,422,166         | \$6,422,166             | \$0               | \$8,003,063         | \$8,003,063             | \$0                |
| 14. Total Tax Collections   | \$18,038,338        | \$18,038,338            | \$0               | \$21,576,992        | \$21,492,503            | (\$84,489)         |
| 15. Total Tax Levy  | \$18,193,138        | \$18,193,138            | \$0               | \$21,762,160        | \$21,676,946            | (\$85,214)         |
| <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)                           | \$6,297             | \$6,297                 | \$0               | \$6,256             | \$6,842                 | \$586              |
| 17. ASF ADA   | 4,470.59            | 4,470.59                | 0.00              | 4,675.50            | 4,675.50                | 0.00               |
| 18. Per Capita Rate   | \$414.884           | \$414.884               | \$0               | \$609.19            | \$609.19                | \$0.00             |
| 19. Regular Program Allotment - TEC 48.051  | \$25,321,783        | \$25,321,783            | \$0               | \$26,953,162        | \$29,315,939            | \$2,362,777        |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$563,163           | \$563,163               | \$0               | \$420,049           | \$621,323               | \$201,274          |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$4,449,356         | \$4,449,356             | \$0               | \$5,321,390         | \$5,821,503             | \$500,113          |
| <b>NEW Special Education Evaluations - TEC 48.1022</b>                              | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$75,627</b>         | <b>\$75,627</b>    |
| 22. Dyslexia Allotment - TEC 48.103   | \$243,320           | \$243,320               | \$0               | \$250,096           | \$272,020               | \$21,924           |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$4,474,194         | \$4,474,194             | \$0               | \$4,455,352         | \$4,946,165             | \$490,813          |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$740,124           | \$740,124               | \$0               | \$813,736           | \$885,070               | \$71,334           |
| Bilingual LEP ADA/Enroll  | 775.00              | 775.00                  | 0.00              | 852.00              | 852.00                  | -                  |
| Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll                              | 250.00              | 250.00                  | 0.00              | 275.00              | 275.00                  | -                  |
| Bilingual Non-LEP Dual Language Two-Way ADA/Enroll                                  | 103.00              | 103.00                  | 0.00              | 113.00              | 113.00                  | -                  |
| 25. Career and Technology Allotment - TEC 48.106                                    | \$3,580,727         | \$3,580,727             | \$0               | \$3,863,547         | \$4,225,445             | \$361,898          |
| Not In An Approved Program of Study FTE/Enroll                                      | 0.58                | 0.58                    | 0.00              | 0.59                | 0.59                    | 0.00               |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                               | 260.00              | 260.00                  | 0.00              | 281.00              | 281.00                  | 0.00               |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                               | 160.00              | 160.00                  | 0.00              | 175.00              | 175.00                  | 0.00               |
| 26. Public Education Grant - TEC 48.107   | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0                |
| 27. Early Education Allotment - TEC 48.108  | \$719,488           | \$719,488               | \$0               | \$788,480           | \$857,600               | \$69,120           |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 1,168.00            | 1,168.00                | 0.00              | 1,280.00            | 1,280.00                | 0.00               |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                               | \$99,135            | \$99,135                | \$0               | \$105,714           | \$105,714               | \$0                |
| Gifted & Talented ADA/Enroll  | 233.77              | 233.77                  | 0.00              | 250.55              | 250.55                  | 0.00               |
| 29. CCMR Outcomes Bonus - TEC 48.110  | \$30,000            | \$30,000                | \$0               | \$56,000            | \$56,000                | \$0                |
| 30. Fast Growth Allotment - TEC 48.111  | \$505,983           | \$505,983               | \$0               | \$745,208           | \$1,321,776             | \$576,568          |
| 31. Teacher Incentive Allotment - TEC 48.112  | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0                |
| 32. Mentor Program Allotment - TEC 48.114   | \$2,770             | \$2,770                 | \$0               | \$2,949             | \$2,949                 | \$0                |
| 33. School Safety Allotment - TEC 48.115  | \$136,755           | \$136,755               | \$0               | \$140,110           | \$0                     | (\$140,110)        |
| Number of Non-Virtual Campuses  | 6                   | 6                       | 6                 | 6                   |                         |                    |
| Campus-Based Safety Allotment   | \$90,000            | \$90,000                | \$0               | \$90,000            |                         |                    |
| School Safety ADA Amount  | \$10.00             | \$10.00                 | \$0               | \$10.00             |                         |                    |
| ADA-Based Safety Allotment  | \$46,755            | \$46,755                | \$0               | \$50,110            |                         |                    |
| <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>\$1,001,103</b>      | <b>\$1,001,103</b> |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116   | <b>N/A</b>          | <b>\$49,044</b>         | <b>\$49,044</b>   | <b>N/A</b>          | <b>\$53,284</b>         | <b>\$53,284</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>\$10,948</b>         | <b>\$10,948</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   | \$558,326           | \$558,326               | \$0               | \$558,326           | \$558,326               | \$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               | \$6,433             | \$6,433                 | \$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                       | \$14,976            | \$14,976                | \$0               | \$14,976            | \$14,976                | \$0                |
| 39. Certification Examination Reimbursement - TEC 48.156                            | \$11,187            | \$11,187                | \$0               | \$11,187            | \$11,187                | \$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  | \$41,451,287        | \$41,500,330            | \$49,043          | \$44,506,715        | \$49,162,285            | \$4,655,570        |
| 41. Local Fund Assignment   | \$9,841,245         | \$9,841,245             | \$0               | \$11,184,768        | \$11,184,768            | \$0                |
| 42. Available School Fund Distribution  | \$1,854,774         | \$1,854,774             | \$0               | \$2,848,267         | \$2,848,267             | \$0                |

# SPLENDORA 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   | \$29,755,268        | \$29,804,311                         | \$49,043          | \$30,473,680          | \$35,129,250                         | \$4,655,570       |
| 44. Tier Two  | \$6,184,364         | \$6,196,012                          | \$11,648          | \$6,869,491           | \$7,110,195                          | \$240,704         |
| Golden Penny Yield  | \$126.21            | \$126.21                             | \$0.00            | \$129.52              | \$129.52                             | \$0.00            |
| District Tax Rate 1 (DTR1)  | \$0.0772            | \$0.0772                             | \$0.0000          | \$0.0793              | \$0.0793                             | \$0.0000          |
| Golden Penny Entitlement  | \$6,466,478         | \$6,474,235                          | \$7,757           | \$7,325,388           | \$7,448,673                          | \$123,285         |
| Golden Penny Local Share  | \$1,226,977         | \$1,226,977                          | \$0               | \$1,437,757           | \$1,437,757                          | \$0               |
| Golden Penny State Aid  | \$5,239,501         | \$5,247,258                          | \$7,757           | \$5,887,631           | \$6,010,916                          | \$123,285         |
| Copper Penny Yield  | \$49.28             | \$49.28                              | \$0.00            | \$49.28               | \$53.60                              | \$4.32            |
| District Tax Rate 2 (DTR2)  | \$0.0562            | \$0.0563                             | \$0.0001          | \$0.0577              | \$0.0530                             | \$(0.00)          |
| Copper Penny Entitlement  | \$1,838,077         | \$1,843,557                          | \$5,480           | \$2,027,996           | \$2,060,201                          | \$32,205          |
| Copper Penny Local Share  | \$893,214           | \$894,803                            | \$1,589           | \$1,046,136           | \$960,922                            | \$(85,214)        |
| Copper Penny State Aid  | \$944,863           | \$948,754                            | \$3,891           | \$981,860             | \$1,099,279                          | \$117,419         |
| 45. Other Programs  | \$5,608             | \$1,396,086                          | \$1,390,478       | \$5,608               | \$5,608                              | \$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  | \$5,608             | \$5,608                              | \$0               | \$5,608               | \$5,608                              | \$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                 | \$1,390,478                          | \$1,390,478       | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 332                                  | 332               | N/A                   | N/A                                  |                   |
| Librarians FTEs   | N/A                 | -                                    | -                 | N/A                   | N/A                                  |                   |
| Counselors FTEs   | N/A                 | 10                                   | 10                | N/A                   | N/A                                  |                   |
| Nurses FTEs   | N/A                 | 6                                    | 6                 | 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  | \$35,945,240        | \$37,396,409                         | \$1,451,169       | \$37,348,779          | \$42,245,053                         | \$4,896,274       |
| <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   | \$35,945,240        | \$37,396,409                         | \$1,451,169       | \$37,348,779          | \$42,245,053                         | \$4,896,274       |
| 48. 199/5811 - Available School Fund  | \$1,854,774         | \$1,854,774                          | \$0               | \$2,848,267           | \$2,848,267                          | \$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  | \$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               |
| <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)  | \$49,416,186        | \$50,867,355                         | \$1,451,169       | \$53,770,975          | \$59,583,863                         | \$5,812,888       |
| Total M&O Revenues per ADA  | \$10,569            | \$10,880                             | \$310             | \$10,731              | \$11,891                             | \$1,160           |
| State Share   | 76%                 | 77%                                  | 1%                | 75%                   | 76%                                  | 1%                |
| Local Share   | 24%                 | 23%                                  | -1%               | 25%                   | 23%                                  | -3%               |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$1,219,590                          |                   |

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