

GRAND SALINE 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) | 1,090.00 | 1,090.00 | 0.00 | 1,090.00 | 1,090.00 | 0.00 |
| 2. Regular Program ADA | 936.35 | 936.35 | 0.00 | 936.35 | 936.35 | 0.00 |
| 3. Special Education FTEs | 43.15 | 43.15 | 0.00 | 43.15 | 43.15 | 0.00 |
| 4. Career & Technology FTEs | 110.50 | 110.50 | 0.00 | 110.50 | 110.50 | 0.00 |
| 5. Weighted ADA (WADA) | 1,861.16 | 1,863.06 | 1.90 | 1,867.64 | 1,895.49 | 27.85 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$456,227,387 | \$456,227,387 | \$0 | \$450,579,456 | \$450,579,456 | \$0 |
| 7. Current Year Property Values | \$450,579,456 | \$450,579,456 | \$0 | \$506,455,441 | \$506,455,441 | \$0 |
| Percent Growth | -1.2% | -1.2% | | 12.4% | 12.4% | |
| 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 | \$3,003,140 | \$3,003,140 | \$0 | \$3,537,822 | \$3,515,802 | (\$22,021) |
| 12. I&S Tax Rate | \$0.2300 | \$0.2300 | \$0.0000 | \$0.2300 | \$0.2300 | \$0.0000 |
| 13. I&S Tax Collections | \$952,710 | \$952,710 | \$0 | \$1,077,604 | \$1,077,604 | \$0 |
| 14. Total Tax Collections | \$3,955,850 | \$3,955,850 | \$0 | \$4,615,427 | \$4,593,406 | (\$22,021) |
| 15. Total Tax Levy | \$4,276,117 | \$4,276,117 | \$0 | \$4,989,093 | \$4,965,289 | (\$23,803) |
| 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) | \$7,795 | \$7,795 | \$0 | \$7,795 | \$8,656 | \$861 |
| 17. ASF ADA | 1,101.84 | 1,101.84 | 0.00 | 1,090.00 | 1,090.00 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$5,767,916 | \$5,767,916 | \$0 | \$5,767,916 | \$6,273,545 | \$505,629 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,530,932 | \$1,530,932 | \$0 | \$1,530,932 | \$1,831,501 | \$300,569 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$1,391,699 | \$1,391,699 | \$0 | \$1,391,818 | \$1,545,992 | \$154,174 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$20,066 | \$20,066 |
| 22. Dyslexia Allotment - TEC 48.103 | \$80,080 | \$80,080 | \$0 | \$80,080 | \$87,100 | \$7,020 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$1,131,669 | \$1,131,669 | \$0 | \$1,164,688 | \$1,291,991 | \$127,303 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$80,080 | \$80,080 | \$0 | \$80,080 | \$87,100 | \$7,020 |
| Bilingual LEP ADA/Enroll | 130.00 | 130.00 | 0.00 | 130.00 | 130.00 | - |
| 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 | \$1,176,265 | \$1,176,265 | \$0 | \$1,176,265 | \$1,306,190 | \$129,925 |
| Not In An Approved Program of Study FTE/Enroll | 5.50 | 5.50 | 0.00 | 5.50 | 5.50 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 50.00 | 50.00 | 0.00 | 50.00 | 50.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 55.00 | 55.00 | 0.00 | 55.00 | 55.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$175,560 | \$175,560 | \$0 | \$175,560 | \$190,950 | \$15,390 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 285.00 | 285.00 | 0.00 | 285.00 | 285.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$23,111 | \$23,111 | \$0 | \$22,995 | \$22,996 | \$1 |
| Gifted & Talented ADA/Enroll | 54.50 | 54.50 | 0.00 | 54.50 | 54.50 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$16,000 | \$16,000 | \$0 | \$23,000 | \$23,000 | \$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 | \$646 | \$646 | \$0 | \$641 | \$641 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$85,900 | \$85,900 | \$0 | \$85,900 | \$0 | (\$85,900) |
| Number of Non-Virtual Campuses | 5 | 5 | 5 | 5 | | |
| Campus-Based Safety Allotment | \$75,000 | \$75,000 | \$0 | \$75,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$10,900 | \$10,900 | \$0 | \$10,900 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$325,808 | \$325,808 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$11,716 | \$11,716 | N/A | \$13,030 | \$13,030 |
| 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 | \$827 | \$827 |
| TIER ONE SUBCHAPTER D ALLOTMENTS <i>(Do not count toward WADA)</i> | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151 | \$100,244 | \$100,244 | \$0 | \$100,244 | \$100,244 | \$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 | \$2,750 | \$2,750 | \$0 | \$1,760 | \$1,760 | \$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 | \$3,691 | \$3,691 | \$0 | \$3,691 | \$3,691 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$3,064 | \$3,064 | \$0 | \$3,064 | \$3,064 | \$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 | \$11,569,607 | \$11,581,323 | \$11,716 | \$11,608,634 | \$12,803,689 | \$1,195,055 |
| 41. Local Fund Assignment | \$2,789,988 | \$2,789,988 | \$0 | \$3,124,324 | \$3,124,324 | \$0 |
| 42. Available School Fund Distribution | \$457,135 | \$457,135 | \$0 | \$664,017 | \$664,017 | \$0 |

GRAND SALINE 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 | \$8,322,484 | \$8,334,200 | \$11,716 | \$7,820,293 | \$9,015,348 | \$1,195,055 |
| 44. Tier Two | \$1,575,364 | \$1,578,002 | \$2,638 | \$1,637,940 | \$1,694,164 | \$56,224 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0704 | \$0.0704 | \$0.0000 | \$0.0740 | \$0.0740 | \$0.0000 |
| Golden Penny Entitlement | \$1,653,673 | \$1,655,363 | \$1,690 | \$1,790,031 | \$1,816,725 | \$26,694 |
| Golden Penny Local Share | \$317,208 | \$317,208 | \$0 | \$374,777 | \$374,777 | \$0 |
| Golden Penny State Aid | \$1,336,465 | \$1,338,155 | \$1,690 | \$1,415,254 | \$1,441,948 | \$26,694 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0512 | \$0.0513 | \$0.0001 | \$0.0538 | \$0.0495 | (0.00) |
| Copper Penny Entitlement | \$469,596 | \$470,994 | \$1,398 | \$495,159 | \$502,911 | \$7,752 |
| Copper Penny Local Share | \$230,697 | \$231,147 | \$450 | \$272,473 | \$250,695 | (\$21,778) |
| Copper Penny State Aid | \$238,899 | \$239,847 | \$948 | \$222,686 | \$252,216 | \$29,530 |
| 45. Other Programs | \$0 | \$388,788 | \$388,788 | \$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 | \$388,788 | \$388,788 | N/A | N/A | |
| Teacher FTEs | N/A | 86 | 86 | N/A | N/A | |
| Librarians FTEs | N/A | - | - | N/A | N/A | |
| Counselors FTEs | N/A | 5 | 5 | 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 | \$9,897,848 | \$10,300,990 | \$403,142 | \$9,458,233 | \$10,709,512 | \$1,251,279 |
| 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 | \$9,897,848 | \$10,300,990 | \$403,142 | \$9,458,233 | \$10,709,512 | \$1,251,279 |
| 48. 199/5811 - Available School Fund | \$457,135 | \$457,135 | \$0 | \$664,017 | \$664,017 | \$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) | \$13,358,123 | \$13,761,265 | \$403,142 | \$13,660,072 | \$15,215,139 | \$1,555,067 |
| Total M&O Revenues per ADA | \$12,255 | \$12,625 | \$370 | \$12,532 | \$13,959 | \$1,427 |
| State Share | 78% | 78% | 1% | 74% | 75% | 1% |
| Local Share | 22% | 22% | -1% | 26% | 23% | -3% |
| 30 Percent Requirement in 2024-25 | | | | | \$338,420 | |

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