

BYNUM ISD

| STUDENTS | 2023-24 School Year | | | 2024-25 School Year | | |
|--|---------------------|----------------|------------|---------------------|----------------|------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 1. Refined Average Daily Attendance (ADA) | 189.43 | 189.43 | 0.00 | 188.10 | 188.10 | 0.00 |
| 2. Regular Program ADA | 151.53 | 151.53 | 0.00 | 150.10 | 150.10 | 0.00 |
| 3. Special Education FTEs | 13.00 | 13.00 | 0.00 | 13.00 | 13.00 | 0.00 |
| 4. Career & Technology FTEs | 24.90 | 24.90 | 0.00 | 25.00 | 25.00 | 0.00 |
| 5. Weighted ADA (WADA) | 414.19 | 416.80 | 2.61 | 410.69 | 413.32 | 2.63 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$121,690,871 | \$121,690,871 | \$0 | \$123,466,764 | \$123,466,764 | \$0 |
| 7. Current Year Property Values | \$123,466,764 | \$123,466,764 | \$0 | \$134,665,687 | \$134,665,687 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.7669 | \$0.7669 | \$0.0000 | \$0.7551 | \$0.7551 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2) | \$0.6287 | \$0.6287 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6287 | \$0.6287 | \$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 | \$0.0581 | \$0.0000 |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0001 | \$0.0001 | \$0.0000 |
| 11. M&O Tax Collections | \$936,976 | \$936,976 | \$0 | \$994,272 | \$994,272 | \$0 |
| 12. I&S Tax Rate | \$0.1299 | \$0.1299 | \$0.0000 | \$0.1299 | \$0.1299 | \$0.0000 |
| 13. I&S Tax Collections | \$158,369 | \$158,369 | \$0 | \$171,045 | \$171,045 | \$0 |
| 14. Total Tax Collections | \$1,095,345 | \$1,095,345 | \$0 | \$1,165,317 | \$1,165,317 | \$0 |
| 15. Total Tax Levy | \$1,120,229 | \$1,120,229 | \$0 | \$1,191,791 | \$1,191,791 | \$0 |
| FUNDING COMPONENTS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Statutory Basic Allotment | \$6,160 | \$6,235 | \$75 | \$6,160 | \$6,235 | \$75 |
| 16. District Basic Allotment * Tax Rate / MCR | \$6,160 | \$6,235 | \$75 | \$6,160 | \$6,235 | \$75 |
| Adjusted Basic Allotment (if small/mid district, charter) | \$9,729 | \$9,847 | \$118 | \$9,733 | \$9,851 | \$118 |
| 17. ASF ADA | 177.24 | 177.24 | 0.00 | 189.43 | 189.43 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$933,449 | \$944,814 | \$11,365 | \$924,616 | \$935,874 | \$11,258 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$540,825 | \$547,341 | \$6,516 | \$536,307 | \$542,762 | \$6,455 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$497,876 | \$503,935 | \$6,059 | \$498,123 | \$504,182 | \$6,059 |
| 22. Dyslexia Allotment - TEC 48.103 | \$18,480 | \$18,705 | \$225 | \$18,480 | \$18,705 | \$225 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$164,010 | \$166,007 | \$1,997 | \$164,976 | \$166,985 | \$2,009 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$8,316 | \$8,417 | \$101 | \$8,316 | \$8,417 | \$101 |
| Bilingual LEP ADA/Enroll | 12.00 | 12.00 | 0.00 | 12.00 | 12.00 | - |
| Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll | 1.00 | 1.00 | 0.00 | 1.00 | 1.00 | - |
| Bilingual Non-LEP Dual Language Two-Way ADA/Enroll | - | - | 0.00 | - | - | - |
| 25. Career and Technology Allotment - TEC 48.106 | \$328,326 | \$332,308 | \$3,982 | \$329,949 | \$333,949 | \$4,000 |
| 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 | 15.00 | 15.00 | 0.00 | 15.00 | 15.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 9.90 | 9.90 | 0.00 | 10.00 | 10.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$17,864 | \$18,082 | \$218 | \$17,864 | \$18,082 | \$218 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 29.00 | 29.00 | 0.00 | 29.00 | 29.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$2,544 | \$2,545 | \$1 | \$2,532 | \$2,532 | \$0 |
| Gifted & Talented ADA/Enroll | 6.00 | 6.00 | 0.00 | 6.00 | 6.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$21,000 | \$21,000 | \$0 | \$10,000 | \$10,000 | \$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 | \$112 | \$112 | \$0 | \$111 | \$111 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$16,894 | \$33,789 | \$16,895 | \$16,881 | \$33,762 | \$16,881 |
| Number of Campuses | 1 | 1 | 0 | 1 | 1 | 0 |
| Campus-Based Safety Allotment | \$15,000 | \$30,000 | \$15,000 | \$15,000 | \$30,000 | \$30,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$1,894 | \$3,789 | \$1,895 | \$1,881 | \$3,762 | \$1,881 |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118 | N/A | Not Modeled | | N/A | Not Modeled | |
| TIER ONE SUBCHAPTER D ALLOTMENTS <i>(Do not count toward WADA)</i> | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151 | \$43,018 | \$43,018 | \$0 | \$43,018 | \$43,018 | \$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 | \$685 | \$685 | \$0 | \$685 | \$685 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$506 | \$506 | \$0 | \$506 | \$506 | \$0 |
| 40. Total Cost of Tier One | \$2,593,905 | \$2,641,264 | \$47,359 | \$2,572,364 | \$2,619,570 | \$47,206 |
| 41. Local Fund Assignment | \$776,236 | \$776,236 | \$0 | \$830,753 | \$830,753 | \$0 |
| 42. Available School Fund Distribution | \$73,533 | \$73,533 | \$0 | \$115,399 | \$115,399 | \$0 |

BYNUM ISD

| FOUNDATION SCHOOL PROGRAM (FSP) STATE FUNDING | 2023-24 School Year | | | 2024-25 School Year | | |
|--|---|---|-------------------|---|---|-------------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 43. FSP State Share of Tier One | \$1,744,136 | \$1,791,495 | \$47,359 | \$1,626,212 | \$1,673,418 | \$47,206 |
| 44. Tier Two | \$362,684 | \$367,479 | \$4,795 | \$349,187 | \$354,001 | \$4,814 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0792 | \$0.0792 | \$0.0000 | \$0.0782 | \$0.0782 | \$0.0000 |
| Golden Penny Entitlement | \$414,018 | \$416,630 | \$2,612 | \$415,963 | \$418,628 | \$2,665 |
| Golden Penny Local Share | \$97,786 | \$97,786 | \$0 | \$105,309 | \$105,309 | \$0 |
| Golden Penny State Aid | \$316,232 | \$318,844 | \$2,612 | \$310,654 | \$313,319 | \$2,665 |
| Copper Penny Yield | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| District Tax Rate 2 (DTR2) | \$0.0576 | \$0.0576 | \$0.0000 | \$0.0569 | \$0.0569 | \$0.0000 |
| Copper Penny Entitlement | \$117,569 | \$119,752 | \$2,183 | \$115,158 | \$117,307 | \$2,149 |
| Copper Penny Local Share | \$71,117 | \$71,117 | \$0 | \$76,625 | \$76,625 | \$0 |
| Copper Penny State Aid | \$46,452 | \$48,635 | \$2,183 | \$38,533 | \$40,682 | \$2,149 |
| 45. Other Programs | \$0 | \$224,338 | \$224,338 | \$0 | \$223,227 | \$223,227 |
| 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) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Formula Transition Grant - TEC 48.277 | \$0 | \$0 | \$0 | Expires after 2023-24 | \$0 | \$0 |
| Equalized Wealth Transition Grant - TEC 48.278 | \$0 | \$0 | \$0 | Expires after 2023-24 | Expires after 2023-24 | |
| Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283 | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| Additional State Aid for Homestead Exemption - TEC 48.2543 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305 | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| Additional State Aid for State-Approved Instructional Materials - TEC 48.307 | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| Additional State Aid for Open Education Resource Instructional Material - TEC 48.308 | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| NEW Teacher Retention Bonus/Allotment - TEC 48.310/311 | N/A | \$224,338 | \$224,338 | N/A | \$223,227 | \$223,227 |
| Teacher FTEs | N/A | 22 | 22 | N/A | 22 | 22 |
| 46. Total FSP Operations Funding | \$2,106,820 | \$2,383,312 | \$276,492 | \$1,975,399 | \$2,250,646 | \$275,247 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$2,106,820 | \$2,383,312 | \$276,492 | \$1,975,399 | \$2,250,646 | \$275,247 |
| 48. 199/5811 - Available School Fund | \$73,533 | \$73,533 | \$0 | \$115,399 | \$115,399 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | 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 |
| Tier Two, Level Two Recapture | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| CAD Cost Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$3,117,329 | \$3,393,821 | \$276,492 | \$3,085,070 | \$3,360,317 | \$275,247 |
| Total M&O Revenues per ADA | \$16,456 | \$17,916 | \$1,460 | \$16,401 | \$17,865 | \$1,463 |
| State Share | 70% | 72% | 2% | 68% | 70% | 3% |
| Local Share | 30% | 28% | -2% | 32% | 30% | -3% |

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