

# BROOKS COUNTY 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)  | 1,075.08            | 1,075.08         | 0.00       | 1,028.86            | 1,028.86         | 0.00        |
| 2. Regular Program ADA   | 961.18              | 961.18           | 0.00       | 919.52              | 919.52           | 0.00        |
| 3. Special Education FTEs  | 50.50               | 50.50            | 0.00       | 48.48               | 48.48            | 0.00        |
| 4. Career & Technology FTEs  | 63.40               | 63.40            | 0.00       | 60.86               | 60.86            | 0.00        |
| 5. Weighted ADA (WADA)   | 1,933.35            | 1,935.18         | 1.84       | 1,884.81            | 1,909.58         | 24.77       |
| PROPERTY VALUES  | CURRENT LAW         | HB 1, AS FILED   | DIFFERENCE | CURRENT LAW         | HB 1, AS FILED   | DIFFERENCE  |
| 6. Prior Year Property Value   | \$546,212,638       | \$546,212,638    | \$0        | \$536,406,297       | \$536,406,297    | \$0         |
| 7. Current Year Property Values  | \$536,406,297       | \$536,406,297    | \$0        | \$539,380,173       | \$539,380,173    | \$0         |
| Percent Growth   | -1.8%               | -1.8%            |            | 0.6%                | 0.6%             |             |
| 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   | \$0.8262            | \$0.8262         | \$0.0000   | \$0.8236            | \$0.8190         | (\$0.0046)  |
| 9. Current Year Tier One M&O Tax Rate  | \$0.6880            | \$0.6880         | \$0.0000   | \$0.6855            | \$0.6855         | \$0.0000    |
| 10. Maximum Compressed Tax Rate  | \$0.6880            | \$0.6880         | \$0.0000   | \$0.6855            | \$0.6855         | \$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  | \$4,365,549         | \$4,365,549      | \$0        | \$4,230,118         | \$4,205,981      | (\$24,137)  |
| 12. I&S Tax Rate   | \$0.4156            | \$0.4156         | \$0.0000   | \$0.4156            | \$0.4156         | \$0.0000    |
| 13. I&S Tax Collections  | \$2,230,703         | \$2,230,703      | \$0        | \$2,134,317         | \$2,134,317      | \$0         |
| 14. Total Tax Collections  | \$6,596,252         | \$6,596,252      | \$0        | \$6,364,435         | \$6,340,298      | (\$24,137)  |
| 15. Total Tax Levy   | \$6,928,015         | \$6,928,015      | \$0        | \$6,684,538         | \$6,659,188      | (\$25,351)  |
| 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)                        | \$7,734             | \$7,734          | \$0        | \$7,837             | \$8,706          | \$869       |
| 17. ASF ADA  | 1,154.39            | 1,154.39         | 0.00       | 1,075.08            | 1,075.08         | 0.00        |
| 18. Per Capita Rate  | \$414.884           | \$414.884        | \$0        | \$609.19            | \$609.19         | \$0.00      |
| 19. Regular Program Allotment - TEC 48.051                                       | \$5,920,875         | \$5,920,875      | \$0        | \$5,664,238         | \$6,160,779      | \$496,541   |
| 20. Small and Mid-Size Allotment - TEC 48.101                                    | \$1,512,899         | \$1,512,899      | \$0        | \$1,542,034         | \$1,844,556      | \$302,522   |
| 21. Special Education Adjusted Allotment - TEC 48.102                            | \$1,383,111         | \$1,383,111      | \$0        | \$1,345,554         | \$1,495,180      | \$149,626   |
| <b>NEW</b> Special Education Evaluations - TEC 48.1022                           | N/A                 | N/A              |            | N/A                 | \$19,570         | \$19,570    |
| 22. Dyslexia Allotment - TEC 48.103  | \$30,184            | \$30,184         | \$0        | \$28,952            | \$31,490         | \$2,538     |
| 23. Compensatory Education Allotment - TEC 48.104                                | \$1,954,953         | \$1,954,953      | \$0        | \$1,823,487         | \$2,022,192      | \$198,705   |
| 24. Bilingual Education Allotment - TEC 48.105                                   | \$12,744            | \$12,744         | \$0        | \$12,234            | \$13,306         | \$1,072     |
| Bilingual LEP ADA/Enroll   | 20.69               | 20.69            | 0.00       | 19.86               | 19.86            | -           |
| 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                                 | \$656,821           | \$656,821        | \$0        | \$638,943           | \$709,792        | \$70,849    |
| 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                            | 43.50               | 43.50            | 0.00       | 41.76               | 41.76            | 0.00        |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                            | 19.90               | 19.90            | 0.00       | 19.10               | 19.10            | 0.00        |
| 26. Public Education Grant - TEC 48.107  | \$0                 | \$0              | \$0        | \$0                 | \$0              | \$0         |
| 27. Early Education Allotment - TEC 48.108                                       | \$175,043           | \$175,043        | \$0        | \$168,008           | \$182,736        | \$14,728    |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll  | 284.16              | 284.16           | 0.00       | 272.74              | 272.74           | 0.00        |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                            | \$12,298            | \$12,298         | \$0        | \$11,814            | \$11,814         | \$0         |
| Gifted & Talented ADA/Enroll   | 29.00               | 29.00            | 0.00       | 28.00               | 28.00            | 0.00        |
| 29. CCMR Outcomes Bonus - TEC 48.110   | \$18,000            | \$18,000         | \$0        | \$103,000           | \$103,000        | \$0         |
| 30. Fast Growth Allotment - TEC 48.111   | \$0                 | \$0              | \$0        | \$0                 | \$0              | \$0         |
| 31. Teacher Incentive Allotment - TEC 48.112                                     | \$141,291           | \$141,291        | \$0        | \$181,735           | \$181,735        | \$0         |
| 32. Mentor Program Allotment - TEC 48.114  | \$637               | \$637            | \$0        | \$605               | \$605            | \$0         |
| 33. School Safety Allotment - TEC 48.115   | \$85,751            | \$85,751         | \$0        | \$85,289            | \$0              | (\$85,289)  |
| 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   | \$10,751            | \$10,751         | \$0        | \$10,289            |                  |             |
| <b>HJR 1 / HB 2</b> School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A                 | N/A              |            | N/A                 | \$322,109        | \$322,109   |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116                                      | N/A                 | \$11,310         | \$11,310   | N/A                 | \$12,836         | \$12,836    |
| 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                                  | N/A                 | N/A              |            | N/A                 | \$0              | \$0         |
| TIER ONE SUBCHAPTER D ALLOTMENTS   | CURRENT LAW         | HB 1, AS FILED   | DIFFERENCE | CURRENT LAW         | HB 1, AS FILED   | DIFFERENCE  |
| (Do not count toward WADA)   |                     |                  |            |                     |                  |             |
| 34. Transportation Allotment - TEC 48.151  | \$111,880           | \$111,880        | \$0        | \$111,880           | \$111,880        | \$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                    | \$4,801             | \$4,801          | \$0        | \$4,801             | \$4,801          | \$0         |
| 39. Certification Examination Reimbursement - TEC 48.156                         | \$3,671             | \$3,671          | \$0        | \$3,671             | \$3,671          | \$0         |
| <b>NEW</b> Residency Partnership Allotment - TEC 48.157                          | N/A                 | Moved to 2025-26 |            | N/A                 | Moved to 2025-26 |             |
| <b>NEW</b> Advanced Math Pathways - TEC 48.160                                   | N/A                 | Moved to 2025-26 |            | N/A                 | Moved to 2025-26 |             |
| <b>NEW</b> 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   | \$12,024,959        | \$12,036,269     | \$11,310   | \$11,726,246        | \$12,909,944     | \$1,183,698 |
| 41. Local Fund Assignment  | \$3,690,475         | \$3,690,475      | \$0        | \$3,697,451         | \$3,697,451      | \$0         |
| 42. Available School Fund Distribution   | \$478,939           | \$478,939        | \$0        | \$654,928           | \$654,928        | \$0         |

# BROOKS COUNTY 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   | \$7,855,545         | \$7,866,855                          | \$11,310          | \$7,373,867           | \$8,557,565                          | \$1,183,698       |
| 44. Tier Two  | \$1,738,657         | \$1,741,419                          | \$2,762           | \$1,664,952           | \$1,720,078                          | \$55,126          |
| Golden Penny Yield  | \$126.21            | \$126.21                             | \$0.00            | \$129.52              | \$129.52                             | \$0.00            |
| District Tax Rate 1 (DTR1)  | \$0.0788            | \$0.0788                             | \$0.0000          | \$0.0762              | \$0.0762                             | \$0.0000          |
| Golden Penny Entitlement  | \$1,922,779         | \$1,924,605                          | \$1,826           | \$1,860,202           | \$1,884,650                          | \$24,448          |
| Golden Penny Local Share  | \$422,688           | \$422,688                            | \$0               | \$411,008             | \$411,008                            | \$0               |
| Golden Penny State Aid  | \$1,500,091         | \$1,501,917                          | \$1,826           | \$1,449,194           | \$1,473,642                          | \$24,448          |
| Copper Penny Yield  | \$49.28             | \$49.28                              | \$0.00            | \$49.28               | \$53.60                              | \$4.32            |
| District Tax Rate 2 (DTR2)  | \$0.0573            | \$0.0574                             | \$0.0001          | \$0.0554              | \$0.0509                             | (0.00)            |
| Copper Penny Entitlement  | \$545,927           | \$547,399                            | \$1,472           | \$514,575             | \$520,981                            | \$6,406           |
| Copper Penny Local Share  | \$307,361           | \$307,897                            | \$536             | \$298,817             | \$274,545                            | (\$24,272)        |
| Copper Penny State Aid  | \$238,566           | \$239,502                            | \$936             | \$215,758             | \$246,436                            | \$30,678          |
| 45. Other Programs  | \$0                 | \$347,508                            | \$347,508         | \$0                   | \$210,728                            | \$210,728         |
| 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                 | \$347,508                            | \$347,508         | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 83                                   | 83                | N/A                   | N/A                                  |                   |
| Librarians FTEs   | N/A                 | -                                    | -                 | N/A                   | N/A                                  |                   |
| Counselors FTEs   | N/A                 | 4                                    | 4                 | N/A                   | N/A                                  |                   |
| Nurses FTEs   | N/A                 | -                                    | -                 | N/A                   | N/A                                  |                   |
| NEW Regional Disaster Insurance Variation - TEC 48.286  | N/A                 | N/A                                  |                   | N/A                   | \$210,728                            | \$210,728         |
| 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  | \$9,594,202         | \$9,955,782                          | \$361,580         | \$9,038,819           | \$10,488,371                         | \$1,449,552       |
| <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   | \$9,594,202         | \$9,955,782                          | \$361,580         | \$9,038,819           | \$10,488,371                         | \$1,449,552       |
| 48. 199/5811 - Available School Fund  | \$478,939           | \$478,939                            | \$0               | \$654,928             | \$654,928                            | \$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)  | \$14,438,690        | \$14,800,270                         | \$361,580         | \$13,923,865          | \$15,671,389                         | \$1,747,524       |
| Total M&O Revenues per ADA  | \$13,430            | \$13,767                             | \$336             | \$13,533              | \$15,232                             | \$1,699           |
| State Share   | 70%                 | 71%                                  | 1%                | 70%                   | 71%                                  | 1%                |
| Local Share   | 30%                 | 29%                                  | -1%               | 30%                   | 27%                                  | -4%               |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$355,586                            |                   |

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