

BROOKESMITH 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) | 209.18 | 209.18 | 0.00 | 226.30 | 226.30 | 0.00 |
| 2. Regular Program ADA | 161.08 | 161.08 | 0.00 | 174.86 | 174.86 | 0.00 |
| 3. Special Education FTEs | 30.96 | 30.96 | 0.00 | 34.00 | 34.00 | 0.00 |
| 4. Career & Technology FTEs | 17.14 | 17.14 | 0.00 | 17.44 | 17.44 | 0.00 |
| 5. Weighted ADA (WADA) | 545.04 | 545.37 | 0.33 | 607.23 | 616.20 | 8.97 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$159,124,806 | \$159,124,806 | \$0 | \$169,588,310 | \$169,588,310 | \$0 |
| 7. Current Year Property Values | \$169,588,310 | \$169,588,310 | \$0 | \$188,599,639 | \$188,599,639 | \$0 |
| Percent Growth | 6.6% | 6.6% | | 11.2% | 11.2% | |
| 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 | \$1,356,144 | \$1,356,144 | \$0 | \$1,463,875 | \$1,454,763 | (\$9,112) |
| 12. I&S Tax Rate | \$0.0545 | \$0.0545 | \$0.0000 | \$0.0545 | \$0.0545 | \$0.0000 |
| 13. I&S Tax Collections | \$92,798 | \$92,798 | \$0 | \$105,656 | \$105,656 | \$0 |
| 14. Total Tax Collections | \$1,448,942 | \$1,448,942 | \$0 | \$1,569,532 | \$1,560,420 | (\$9,112) |
| 15. Total Tax Levy | \$1,409,588 | \$1,409,588 | \$0 | \$1,526,903 | \$1,518,038 | (\$8,864) |
| 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) | \$9,705 | \$9,705 | \$0 | \$9,672 | \$10,901 | \$1,229 |
| 17. ASF ADA | 176.28 | 176.28 | 0.00 | 209.18 | 209.18 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$992,265 | \$992,265 | \$0 | \$1,077,144 | \$1,171,569 | \$94,425 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$571,036 | \$571,036 | \$0 | \$614,112 | \$734,591 | \$120,479 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$1,268,157 | \$1,268,157 | \$0 | \$1,388,357 | \$1,565,219 | \$176,862 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$20,318 | \$20,318 |
| 22. Dyslexia Allotment - TEC 48.103 | \$3,696 | \$3,696 | \$0 | \$3,696 | \$4,020 | \$324 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$173,250 | \$173,250 | \$0 | \$299,097 | \$331,786 | \$32,689 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$1,232 | \$1,232 | \$0 | \$1,454 | \$1,581 | \$127 |
| Bilingual LEP ADA/Enroll | 2.00 | 2.00 | 0.00 | 2.36 | 2.36 | - |
| 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 | \$227,299 | \$227,299 | \$0 | \$230,080 | \$259,316 | \$29,236 |
| Not In An Approved Program of Study FTE/Enroll | 0.68 | 0.68 | 0.00 | 0.78 | 0.78 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 7.99 | 7.99 | 0.00 | 8.19 | 8.19 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 8.47 | 8.47 | 0.00 | 8.47 | 8.47 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$14,669 | \$14,669 | \$0 | \$15,285 | \$16,625 | \$1,340 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 23.81 | 23.81 | 0.00 | 24.81 | 24.81 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$1,272 | \$1,272 | \$0 | \$1,266 | \$1,265 | (\$1) |
| Gifted & Talented ADA/Enroll | 3.00 | 3.00 | 0.00 | 3.00 | 3.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$8,000 | \$8,000 | \$0 | \$13,000 | \$15,000 | \$2,000 |
| 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 | \$124 | \$124 | \$0 | \$133 | \$133 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$92,092 | \$92,092 | \$0 | \$92,263 | \$0 | (\$92,263) |
| 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 | \$2,092 | \$2,092 | \$0 | \$2,263 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$311,690 | \$311,690 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$2,044 | \$2,044 | N/A | \$2,341 | \$2,341 |
| 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 | \$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 | \$40,209 | \$40,209 | \$0 | \$40,209 | \$40,209 | \$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 | \$4,099 | \$4,099 | \$0 | \$2,145 | \$2,145 | \$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 | \$386 | \$386 | \$0 | \$386 | \$386 | \$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 | \$3,398,471 | \$3,400,515 | \$2,044 | \$3,779,312 | \$4,167,190 | \$387,878 |
| 41. Local Fund Assignment | \$1,050,091 | \$1,050,091 | \$0 | \$1,163,471 | \$1,163,471 | \$0 |
| 42. Available School Fund Distribution | \$73,134 | \$73,134 | \$0 | \$127,431 | \$127,431 | \$0 |

BROOKESMITH 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 | \$2,275,246 | \$2,277,290 | \$2,044 | \$2,488,410 | \$2,876,288 | \$387,878 |
| 44. Tier Two | \$498,761 | \$499,314 | \$553 | \$557,625 | \$578,941 | \$21,316 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0845 | \$0.0845 | \$0.0000 | \$0.0822 | \$0.0822 | \$0.0000 |
| Golden Penny Entitlement | \$581,272 | \$581,626 | \$354 | \$646,490 | \$656,043 | \$9,553 |
| Golden Penny Local Share | \$143,302 | \$143,302 | \$0 | \$155,029 | \$155,029 | \$0 |
| Golden Penny State Aid | \$437,970 | \$438,324 | \$354 | \$491,461 | \$501,014 | \$9,553 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0614 | \$0.0615 | \$0.0001 | \$0.0598 | \$0.0550 | \$(0.00) |
| Copper Penny Entitlement | \$164,918 | \$165,287 | \$369 | \$178,947 | \$181,657 | \$2,710 |
| Copper Penny Local Share | \$104,127 | \$104,297 | \$170 | \$112,783 | \$103,730 | \$(9,053) |
| Copper Penny State Aid | \$60,791 | \$60,990 | \$199 | \$66,164 | \$77,927 | \$11,763 |
| 45. Other Programs | \$0 | \$111,546 | \$111,546 | \$0 | \$4,938 | \$4,938 |
| 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 | \$111,546 | \$111,546 | N/A | N/A | |
| Teacher FTEs | N/A | 26 | 26 | N/A | N/A | |
| Librarians FTEs | N/A | - | - | N/A | N/A | |
| Counselors FTEs | N/A | 1 | 1 | N/A | N/A | |
| Nurses FTEs | N/A | 1 | 1 | N/A | N/A | |
| NEW Regional Disaster Insurance Variation - TEC 48.286 | N/A | N/A | | N/A | \$4,938 | \$4,938 |
| 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 | \$2,774,007 | \$2,888,150 | \$114,143 | \$3,046,035 | \$3,460,167 | \$414,132 |
| 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 | \$2,774,007 | \$2,888,150 | \$114,143 | \$3,046,035 | \$3,460,167 | \$414,132 |
| 48. 199/5811 - Available School Fund | \$73,134 | \$73,134 | \$0 | \$127,431 | \$127,431 | \$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) | \$4,203,285 | \$4,317,428 | \$114,143 | \$4,637,341 | \$5,354,051 | \$716,710 |
| Total M&O Revenues per ADA | \$20,094 | \$20,640 | \$546 | \$20,492 | \$23,659 | \$3,167 |
| State Share | 68% | 69% | 1% | 68% | 67% | -1% |
| Local Share | 32% | 31% | -1% | 32% | 27% | -4% |
| 30 Percent Requirement in 2024-25 | | | | | \$111,487 | |

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