

TOM BEAN 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) | 608.17 | 608.17 | 0.00 | 608.85 | 608.85 | 0.00 |
| 2. Regular Program ADA | 510.17 | 510.17 | 0.00 | 510.85 | 510.85 | 0.00 |
| 3. Special Education FTEs | 20.00 | 20.00 | 0.00 | 20.00 | 20.00 | 0.00 |
| 4. Career & Technology FTEs | 78.00 | 78.00 | 0.00 | 78.00 | 78.00 | 0.00 |
| 5. Weighted ADA (WADA) | 1,093.92 | 1,094.84 | 0.91 | 1,112.96 | 1,138.89 | 25.93 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$390,597,556 | \$390,597,556 | \$0 | \$412,639,361 | \$412,639,361 | \$0 |
| 7. Current Year Property Values | \$412,639,361 | \$412,639,361 | \$0 | \$474,535,265 | \$474,535,265 | \$0 |
| Percent Growth | 5.6% | 5.6% | | 15.0% | 15.0% | |
| 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 | \$3,075,737 | \$3,075,737 | \$0 | \$3,532,481 | \$3,510,493 | (\$21,987) |
| 12. I&S Tax Rate | \$0.1687 | \$0.1687 | \$0.0000 | \$0.1687 | \$0.1687 | \$0.0000 |
| 13. I&S Tax Collections | \$639,670 | \$639,670 | \$0 | \$789,206 | \$789,206 | \$0 |
| 14. Total Tax Collections | \$3,715,407 | \$3,715,407 | \$0 | \$4,321,687 | \$4,299,699 | (\$21,987) |
| 15. Total Tax Levy | \$3,768,769 | \$3,768,769 | \$0 | \$4,383,757 | \$4,361,454 | (\$22,303) |
| 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) | \$8,845 | \$8,845 | \$0 | \$8,844 | \$9,911 | \$1,067 |
| 17. ASF ADA | 608.37 | 608.37 | 0.00 | 608.17 | 608.17 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$3,142,647 | \$3,142,647 | \$0 | \$3,146,836 | \$3,422,695 | \$275,859 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,369,806 | \$1,369,806 | \$0 | \$1,371,121 | \$1,640,339 | \$269,218 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$698,129 | \$698,129 | \$0 | \$698,109 | \$782,557 | \$84,448 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$10,157 | \$10,157 |
| 22. Dyslexia Allotment - TEC 48.103 | \$27,720 | \$27,720 | \$0 | \$27,720 | \$30,150 | \$2,430 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$435,589 | \$435,589 | \$0 | \$534,566 | \$593,950 | \$59,384 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$20,944 | \$20,944 | \$0 | \$20,944 | \$22,780 | \$1,836 |
| Bilingual LEP ADA/Enroll | 34.00 | 34.00 | 0.00 | 34.00 | 34.00 | - |
| 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 | \$905,816 | \$905,816 | \$0 | \$905,714 | \$1,014,986 | \$109,272 |
| Not In An Approved Program of Study FTE/Enroll | 10.00 | 10.00 | 0.00 | 10.00 | 10.00 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 45.00 | 45.00 | 0.00 | 45.00 | 45.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 23.00 | 23.00 | 0.00 | 23.00 | 23.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$70,840 | \$70,840 | \$0 | \$70,840 | \$77,050 | \$6,210 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 115.00 | 115.00 | 0.00 | 115.00 | 115.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$7,208 | \$7,208 | \$0 | \$7,172 | \$7,172 | \$0 |
| Gifted & Talented ADA/Enroll | 17.00 | 17.00 | 0.00 | 17.00 | 17.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$6,000 | \$6,000 | \$0 | \$19,000 | \$19,000 | \$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 | \$360 | \$360 | \$0 | \$358 | \$358 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$51,082 | \$51,082 | \$0 | \$51,088 | \$0 | (\$51,088) |
| Number of Non-Virtual Campuses | 3 | 3 | 3 | 3 | | |
| Campus-Based Safety Allotment | \$45,000 | \$45,000 | \$0 | \$45,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$6,082 | \$6,082 | \$0 | \$6,088 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$191,944 | \$191,944 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$5,620 | \$5,620 | N/A | \$6,308 | \$6,308 |
| 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 | \$637 | \$637 |
| 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 | \$54,558 | \$54,558 | \$0 | \$54,558 | \$54,558 | \$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 | \$2,692 | \$2,692 | \$0 | \$2,692 | \$2,692 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$2,052 | \$2,052 | \$0 | \$2,052 | \$2,052 | \$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 | \$6,795,443 | \$6,801,063 | \$5,620 | \$6,912,770 | \$7,687,441 | \$774,671 |
| 41. Local Fund Assignment | \$2,555,063 | \$2,555,063 | \$0 | \$2,927,408 | \$2,927,408 | \$0 |
| 42. Available School Fund Distribution | \$252,402 | \$252,402 | \$0 | \$370,491 | \$370,491 | \$0 |

TOM BEAN 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 | \$3,987,978 | \$3,993,598 | \$5,620 | \$3,614,871 | \$4,389,542 | \$774,671 |
| 44. Tier Two | \$834,271 | \$835,562 | \$1,291 | \$805,377 | \$861,064 | \$55,687 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0787 | \$0.0787 | \$0.0000 | \$0.0789 | \$0.0789 | \$0.0000 |
| Golden Penny Entitlement | \$1,086,564 | \$1,087,471 | \$907 | \$1,137,348 | \$1,163,847 | \$26,499 |
| Golden Penny Local Share | \$324,747 | \$324,747 | \$0 | \$374,408 | \$374,408 | \$0 |
| Golden Penny State Aid | \$761,817 | \$762,724 | \$907 | \$762,940 | \$789,439 | \$26,499 |
| 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 | \$0.0574 | \$0.0527 | \$(0.00) |
| Copper Penny Entitlement | \$308,896 | \$309,693 | \$797 | \$314,820 | \$321,705 | \$6,885 |
| Copper Penny Local Share | \$236,442 | \$236,855 | \$413 | \$272,383 | \$250,080 | \$(22,303) |
| Copper Penny State Aid | \$72,454 | \$72,838 | \$384 | \$42,437 | \$71,625 | \$29,188 |
| 45. Other Programs | \$0 | \$254,840 | \$254,840 | \$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 | \$254,840 | \$254,840 | N/A | N/A | |
| Teacher FTEs | N/A | 61 | 61 | N/A | N/A | |
| Librarians FTEs | N/A | - | - | N/A | N/A | |
| Counselors FTEs | N/A | 2 | 2 | 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 | \$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 | \$4,822,249 | \$5,084,000 | \$261,751 | \$4,420,248 | \$5,250,606 | \$830,358 |
| 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 | \$4,822,249 | \$5,084,000 | \$261,751 | \$4,420,248 | \$5,250,606 | \$830,358 |
| 48. 199/5811 - Available School Fund | \$252,402 | \$252,402 | \$0 | \$370,491 | \$370,491 | \$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) | \$8,150,388 | \$8,412,139 | \$261,751 | \$8,323,220 | \$9,323,535 | \$1,000,315 |
| Total M&O Revenues per ADA | \$13,402 | \$13,832 | \$430 | \$13,670 | \$15,313 | \$1,643 |
| State Share | 62% | 63% | 1% | 58% | 60% | 3% |
| Local Share | 38% | 37% | -1% | 42% | 38% | -5% |
| 30 Percent Requirement in 2024-25 | | | | | \$213,014 | |

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