

# LUMBERTON 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)	3,997.25	3,997.25	0.00	4,025.60	4,025.60	0.00
2. Regular Program ADA	3,287.32	3,287.32	0.00	3,290.09	3,290.09	0.00
3. Special Education FTEs	151.93	151.93	0.00	159.27	159.27	0.00
4. Career & Technology FTEs	558.00	558.00	0.00	576.24	576.24	0.00
5. Weighted ADA (WADA)	5,382.67	5,387.01	4.34	5,490.07	5,567.90	77.83
<b>PROPERTY VALUES</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>
6. Prior Year Property Value	\$1,799,165,172	\$1,799,165,172	\$0	\$1,717,379,155	\$1,717,379,155	\$0
7. Current Year Property Values	\$1,717,379,155	\$1,717,379,155	\$0	\$1,900,028,415	\$1,900,028,415	\$0
Percent Growth	-4.5%	-4.5%		10.6%	10.6%	
<b>TAX RATES AND COLLECTIONS</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>
8. Current Year M&O Tax Rate	\$0.6692	\$0.6692	\$0.0000	\$0.6669	\$0.6669	\$0.0000
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)	\$0.0500	\$0.0500	\$0.0000	\$0.0500	\$0.0500	\$0.0000
Tier 2, Level 2 Pennies (Copper Pennies)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
VTCS 2784g Pennies (Unequalized Pennies)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
11. M&O Tax Collections	\$9,721,483	\$9,721,483	\$0	\$12,449,261	\$12,449,261	\$0
12. I&S Tax Rate	\$0.2800	\$0.2800	\$0.0000	\$0.2800	\$0.2800	\$0.0000
13. I&S Tax Collections	\$4,287,904	\$4,287,904	\$0	\$5,226,860	\$5,226,860	\$0
14. Total Tax Collections	\$14,009,387	\$14,009,387	\$0	\$17,676,121	\$17,676,121	\$0
15. Total Tax Levy	\$14,259,240	\$14,259,240	\$0	\$17,991,369	\$17,991,369	\$0
<b>FUNDING COMPONENTS</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>
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)	\$6,424	\$6,424	\$0	\$6,423	\$7,090	\$667
17. ASF ADA	3,889.12	3,889.12	0.00	3,997.25	3,997.25	0.00
18. Per Capita Rate	\$414.884	\$414.884	\$0	\$609.19	\$609.19	\$0.00
19. Regular Program Allotment - TEC 48.051	\$20,249,885	\$20,249,885	\$0	\$20,266,954	\$22,043,603	\$1,776,649
20. Small and Mid-Size Allotment - TEC 48.101	\$867,852	\$867,852	\$0	\$865,294	\$1,283,135	\$417,841
21. Special Education Adjusted Allotment - TEC 48.102	\$4,120,433	\$4,120,433	\$0	\$4,304,697	\$4,753,075	\$448,378
<b>NEW Special Education Evaluations - TEC 48.1022</b>	<b>N/A</b>	<b>N/A</b>		<b>N/A</b>	<b>\$61,692</b>	<b>\$61,692</b>
22. Dyslexia Allotment - TEC 48.103	\$220,528	\$220,528	\$0	\$234,080	\$254,600	\$20,520
23. Compensatory Education Allotment - TEC 48.104	\$2,272,601	\$2,272,601	\$0	\$2,445,454	\$2,715,626	\$270,172
24. Bilingual Education Allotment - TEC 48.105	\$57,420	\$57,420	\$0	\$58,841	\$63,999	\$5,158
Bilingual LEP ADA/Enroll	93.22	93.22	0.00	95.52	95.52	-
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	\$4,761,586	\$4,761,586	\$0	\$4,912,130	\$5,422,233	\$510,103
Not In An Approved Program of Study FTE/Enroll	28.43	28.43	0.00	31.05	31.05	0.00
Approved Program of Study, Level 1/Level 2 FTE/Enroll	360.66	360.66	0.00	372.68	372.68	0.00
Approved Program of Study, Level 3/Level 4 FTE/Enroll	168.91	168.91	0.00	172.51	172.51	0.00
26. Public Education Grant - TEC 48.107	\$0	\$0	\$0	\$0	\$0	\$0
27. Early Education Allotment - TEC 48.108	\$317,425	\$317,425	\$0	\$315,945	\$343,642	\$27,697
K-3 Eco. Dis + K-3 LEP ADA/Enroll	515.30	515.30	0.00	512.90	512.90	0.00
28. Gifted & Talented Adjusted Allotment - TEC 48.109	\$84,755	\$84,755	\$0	\$84,927	\$84,926	(\$1)
Gifted & Talented ADA/Enroll	199.86	199.86	0.00	201.28	201.28	0.00
29. CCMR Outcomes Bonus - TEC 48.110	\$63,000	\$63,000	\$0	\$148,000	\$150,000	\$2,000
30. Fast Growth Allotment - TEC 48.111	\$0	\$0	\$0	\$37,396	\$66,330	\$28,934
31. Teacher Incentive Allotment - TEC 48.112	\$9,908	\$9,908	\$0	\$12,744	\$12,744	\$0
32. Mentor Program Allotment - TEC 48.114	\$2,368	\$2,368	\$0	\$2,369	\$2,369	\$0
33. School Safety Allotment - TEC 48.115	\$114,973	\$114,973	\$0	\$115,256	\$0	(\$115,256)
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	\$39,973	\$39,973	\$0	\$40,256		
<b>HJR 1/ HB 2</b> School Safety Grant (will flow outside of FSP) - TEC 37.1087	<b>N/A</b>	<b>N/A</b>		<b>N/A</b>	<b>\$779,764</b>	<b>\$779,764</b>
<b>NEW</b> Fine Arts Allotment - TEC 48.116	<b>N/A</b>	<b>\$26,738</b>	<b>\$26,738</b>	<b>N/A</b>	<b>\$29,384</b>	<b>\$29,384</b>
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	<b>N/A</b>	<b>N/A</b>		<b>N/A</b>	<b>\$2,673</b>	<b>\$2,673</b>
<b>TIER ONE SUBCHAPTER D ALLOTMENTS</b> <i>(Do not count toward WADA)</i>	<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>
34. Transportation Allotment - TEC 48.151	\$244,088	\$244,088	\$0	\$244,088	\$244,088	\$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	\$12,839	\$12,839	\$0	\$12,839	\$12,839	\$0
39. Certification Examination Reimbursement - TEC 48.156	\$11,555	\$11,555	\$0	\$11,555	\$11,555	\$0
<b>NEW</b> Residency Partnership Allotment - TEC 48.157	<b>N/A</b>	<b>Moved to 2025-26</b>		<b>N/A</b>	<b>Moved to 2025-26</b>	
<b>NEW</b> Advanced Math Pathways - TEC 48.160	<b>N/A</b>	<b>Moved to 2025-26</b>		<b>N/A</b>	<b>Moved to 2025-26</b>	
<b>NEW</b> Communities in Schools Expansion - TEC 48.161	<b>N/A</b>	<b>Moved to 2025-26</b>		<b>N/A</b>	<b>Moved to 2025-26</b>	
40. Total Cost of Tier One	\$33,411,216	\$33,437,954	\$26,738	\$34,072,569	\$37,558,513	\$3,485,944
41. Local Fund Assignment	\$10,634,012	\$10,634,012	\$0	\$11,721,275	\$11,721,275	\$0
42. Available School Fund Distribution	\$1,613,533	\$1,613,533	\$0	\$2,435,087	\$2,435,087	\$0

# LUMBERTON 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	\$21,163,671	\$21,190,409	\$26,738	\$19,916,207	\$23,402,151	\$3,485,944
44. Tier Two	\$2,147,186	\$2,149,503	\$2,317	\$2,558,462	\$2,607,956	\$49,494
Golden Penny Yield	\$126.21	\$126.21	\$0.00	\$129.52	\$129.52	\$0.00
District Tax Rate 1 (DTR1)	\$0.0423	\$0.0423	\$0.0000	\$0.0491	\$0.0491	\$0.0000
Golden Penny Entitlement	\$2,873,637	\$2,875,954	\$2,317	\$3,491,376	\$3,540,870	\$49,494
Golden Penny Local Share	\$726,451	\$726,451	\$0	\$932,914	\$932,914	\$0
Golden Penny State Aid	\$2,147,186	\$2,149,503	\$2,317	\$2,558,462	\$2,607,956	\$49,494
Copper Penny Yield	\$49.28	\$49.28	\$0.00	\$49.28	\$53.60	\$4.32
District Tax Rate 2 (DTR2)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.00
Copper Penny Entitlement	\$0	\$0	\$0	\$0	\$0	\$0
Copper Penny Local Share	\$0	\$0	\$0	\$0	\$0	\$0
Copper Penny State Aid	\$0	\$0	\$0	\$0	\$0	\$0
45. Other Programs	\$0	\$1,605,616	\$1,605,616	\$0	\$577,378	\$577,378
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	\$425,019	\$425,019	N/A	\$428,656	\$428,656
NEW State Aid for Stipends - TEC 48.285	N/A	\$1,180,597	\$1,180,597	N/A	N/A	
Teacher FTEs	N/A	282	282	N/A	N/A	
Librarians FTEs	N/A	1	1	N/A	N/A	
Counselors FTEs	N/A	7	7	N/A	N/A	
Nurses FTEs	N/A	5	5	N/A	N/A	
NEW Regional Disaster Insurance Variation - TEC 48.286	N/A	N/A		N/A	\$148,722	\$148,722
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	\$23,310,857	\$24,945,528	\$1,634,671	\$22,474,669	\$26,587,485	\$4,112,816
<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	\$23,310,857	\$24,945,528	\$1,634,671	\$22,474,669	\$26,587,485	\$4,112,816
48. 199/5811 - Available School Fund	\$1,613,533	\$1,613,533	\$0	\$2,435,087	\$2,435,087	\$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)	\$34,645,873	\$36,280,544	\$1,634,671	\$37,359,017	\$42,251,597	\$4,892,580
Total M&O Revenues per ADA	\$8,667	\$9,076	\$409	\$9,280	\$10,496	\$1,215
State Share	72%	73%	1%	67%	69%	2%
Local Share	28%	27%	-1%	33%	29%	-4%
30 Percent Requirement in 2024-25					\$1,480,209	

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