

BIG SPRING 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) | 3,214.11 | 3,214.11 | 0.00 | 3,168.72 | 3,168.72 | 0.00 |
| 2. Regular Program ADA | 2,839.11 | 2,839.11 | 0.00 | 2,793.72 | 2,793.72 | 0.00 |
| 3. Special Education FTEs | 98.00 | 98.00 | 0.00 | 98.00 | 98.00 | 0.00 |
| 4. Career & Technology FTEs | 277.00 | 277.00 | 0.00 | 277.00 | 277.00 | 0.00 |
| 5. Weighted ADA (WADA) | 4,980.03 | 4,986.66 | 6.63 | 4,984.35 | 5,057.37 | 73.02 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$4,116,949,182 | \$4,116,949,182 | \$0 | \$4,342,757,686 | \$4,342,757,686 | \$0 |
| 7. Current Year Property Values | \$4,342,757,686 | \$4,342,757,686 | \$0 | \$4,678,554,178 | \$4,678,554,178 | \$0 |
| Percent Growth | 5.5% | 5.5% | | 7.7% | 7.7% | |
| 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 | \$0.6900 | \$0.6900 | \$0.0000 | \$0.6669 | \$0.6669 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate | \$0.6400 | \$0.6400 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6400 | \$0.6400 | \$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 | \$29,319,476 | \$29,319,476 | \$0 | \$30,914,612 | \$30,914,612 | \$0 |
| 12. I&S Tax Rate | \$0.0763 | \$0.0763 | \$0.0000 | \$0.0763 | \$0.0763 | \$0.0000 |
| 13. I&S Tax Collections | \$3,160,898 | \$3,160,898 | \$0 | \$3,577,266 | \$3,577,266 | \$0 |
| 14. Total Tax Collections | \$32,480,374 | \$32,480,374 | \$0 | \$34,491,878 | \$34,491,878 | \$0 |
| 15. Total Tax Levy | \$32,781,558 | \$32,781,558 | \$0 | \$34,811,715 | \$34,811,715 | \$0 |
| 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) | \$6,493 | \$6,493 | \$0 | \$6,500 | \$7,203 | \$703 |
| 17. ASF ADA | 3,216.74 | 3,216.74 | 0.00 | 3,214.11 | 3,214.11 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$17,488,899 | \$17,488,899 | \$0 | \$17,209,320 | \$18,717,929 | \$1,508,609 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$945,423 | \$945,423 | \$0 | \$949,865 | \$1,405,242 | \$455,377 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$4,424,407 | \$4,424,407 | \$0 | \$4,429,556 | \$4,910,028 | \$480,472 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$63,732 | \$63,732 |
| 22. Dyslexia Allotment - TEC 48.103 | \$120,120 | \$120,120 | \$0 | \$120,120 | \$130,650 | \$10,530 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$3,952,894 | \$3,952,894 | \$0 | \$4,107,937 | \$4,557,407 | \$449,470 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$126,280 | \$126,280 | \$0 | \$126,280 | \$137,350 | \$11,070 |
| Bilingual LEP ADA/Enroll | 205.00 | 205.00 | 0.00 | 205.00 | 205.00 | - |
| 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 | \$2,381,373 | \$2,381,373 | \$0 | \$2,383,940 | \$2,641,772 | \$257,832 |
| Not In An Approved Program of Study FTE/Enroll | 4.00 | 4.00 | 0.00 | 4.00 | 4.00 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 205.00 | 205.00 | 0.00 | 205.00 | 205.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 68.00 | 68.00 | 0.00 | 68.00 | 68.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$508,200 | \$508,200 | \$0 | \$508,200 | \$552,750 | \$44,550 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 825.00 | 825.00 | 0.00 | 825.00 | 825.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$67,850 | \$67,850 | \$0 | \$66,849 | \$66,848 | (\$1) |
| Gifted & Talented ADA/Enroll | 160.00 | 160.00 | 0.00 | 158.44 | 158.44 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$492,012 | \$492,012 | \$0 | \$632,848 | \$632,848 | \$0 |
| 32. Mentor Program Allotment - TEC 48.114 | \$1,904 | \$1,904 | \$0 | \$1,865 | \$1,865 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$152,141 | \$152,141 | \$0 | \$151,687 | \$0 | (\$151,687) |
| Number of Non-Virtual Campuses | 8 | 8 | 8 | 8 | | |
| Campus-Based Safety Allotment | \$120,000 | \$120,000 | \$0 | \$120,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$32,141 | \$32,141 | \$0 | \$31,687 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$770,666 | \$770,666 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$40,865 | \$40,865 | N/A | \$45,472 | \$45,472 |
| 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 | \$5,156 | \$5,156 |
| TIER ONE SUBCHAPTER D ALLOTMENTS <i>(Do not count toward WADA)</i> | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151 | \$168,173 | \$168,173 | \$0 | \$168,173 | \$168,173 | \$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 | \$2,668 | \$2,668 | \$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 | \$12,811 | \$12,811 | \$0 | \$12,811 | \$12,811 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$9,991 | \$9,991 | \$0 | \$9,991 | \$9,991 | \$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 | \$30,852,478 | \$30,893,343 | \$40,865 | \$30,882,110 | \$34,062,692 | \$3,180,582 |
| 41. Local Fund Assignment | \$27,793,649 | \$27,793,649 | \$0 | \$28,862,001 | \$28,862,001 | \$0 |
| 42. Available School Fund Distribution | \$1,334,574 | \$1,334,574 | \$0 | \$1,958,002 | \$1,958,002 | \$0 |

BIG SPRING 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 | \$1,724,255 | \$1,765,120 | \$40,865 | \$62,107 | \$3,242,689 | \$3,180,582 |
| 44. Tier Two | \$949,900 | \$953,995 | \$4,095 | \$879,701 | \$926,516 | \$46,815 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0489 | \$0.0489 | \$0.0000 | \$0.0495 | \$0.0495 | \$0.0000 |
| Golden Penny Entitlement | \$3,073,509 | \$3,077,604 | \$4,095 | \$3,195,585 | \$3,242,400 | \$46,815 |
| Golden Penny Local Share | \$2,123,609 | \$2,123,609 | \$0 | \$2,315,884 | \$2,315,884 | \$0 |
| Golden Penny State Aid | \$949,900 | \$953,995 | \$4,095 | \$879,701 | \$926,516 | \$46,815 |
| 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 | (\$16,698) | \$1,120,790 | \$1,137,488 | (\$23,951) | (\$23,951) | \$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 | (\$20,399) | (\$20,399) | \$0 | (\$27,652) | (\$27,652) | \$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 | \$3,701 | \$3,701 | \$0 | \$3,701 | \$3,701 | \$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 | \$1,137,488 | \$1,137,488 | N/A | N/A | |
| Teacher FTEs | N/A | 267 | 267 | N/A | N/A | |
| Librarians FTEs | N/A | 1 | 1 | N/A | N/A | |
| Counselors FTEs | N/A | 9 | 9 | N/A | N/A | |
| Nurses FTEs | N/A | 8 | 8 | 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 | \$2,657,457 | \$3,839,905 | \$1,182,448 | \$917,857 | \$4,145,254 | \$3,227,397 |
| 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 | \$2,657,457 | \$3,839,905 | \$1,182,448 | \$917,857 | \$4,145,254 | \$3,227,397 |
| 48. 199/5811 - Available School Fund | \$1,334,574 | \$1,334,574 | \$0 | \$1,958,002 | \$1,958,002 | \$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) | \$33,311,507 | \$34,493,955 | \$1,182,448 | \$33,790,471 | \$37,788,535 | \$3,998,063 |
| Total M&O Revenues per ADA | \$10,364 | \$10,732 | \$368 | \$10,664 | \$11,925 | \$1,262 |
| State Share | 12% | 15% | 3% | 9% | 16% | 8% |
| Local Share | 88% | 85% | -3% | 91% | 82% | -10% |
| 30 Percent Requirement in 2024-25 | | | | | \$903,300 | |

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