

# LOMETA 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)   | 260.00              | 260.00                  | 0.00              | 260.00              | 260.00                  | 0.00              |
| 2. Regular Program ADA  | 228.70              | 228.70                  | 0.00              | 228.70              | 228.70                  | 0.00              |
| 3. Special Education FTEs   | 9.50                | 9.50                    | 0.00              | 9.50                | 9.50                    | 0.00              |
| 4. Career & Technology FTEs   | 21.80               | 21.80                   | 0.00              | 21.80               | 21.80                   | 0.00              |
| 5. Weighted ADA (WADA)  | 552.20              | 552.46                  | 0.26              | 568.36              | 584.75                  | 16.38             |
| <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  | \$201,516,144       | \$201,516,144           | \$0               | \$261,537,197       | \$261,537,197           | \$0               |
| 7. Current Year Property Values   | \$261,537,197       | \$261,537,197           | \$0               | \$300,767,777       | \$300,767,777           | \$0               |
| Percent Growth  | 29.8%               | 29.8%                   |                   | 15.0%               | 15.0%                   |                   |
| <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   | \$1,662,393         | \$1,662,393             | \$0               | \$1,932,151         | \$1,932,151             | \$0               |
| 12. I&S Tax Rate  | \$0.2099            | \$0.2099                | \$0.0000          | \$0.2099            | \$0.2099                | \$0.0000          |
| 13. I&S Tax Collections   | \$416,922           | \$416,922               | \$0               | \$608,125           | \$608,125               | \$0               |
| 14. Total Tax Collections   | \$2,079,315         | \$2,079,315             | \$0               | \$2,540,275         | \$2,540,275             | \$0               |
| 15. Total Tax Levy  | \$2,158,596         | \$2,158,596             | \$0               | \$2,637,132         | \$2,637,132             | \$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)                           | \$9,539             | \$9,539                 | \$0               | \$9,539             | \$10,743                | \$1,204           |
| 17. ASF ADA   | 245.10              | 245.10                  | 0.00              | 260.00              | 260.00                  | 0.00              |
| 18. Per Capita Rate   | \$414.884           | \$414.884               | \$0               | \$609.19            | \$609.19                | \$0.00            |
| 19. Regular Program Allotment - TEC 48.051  | \$1,408,792         | \$1,408,792             | \$0               | \$1,408,792         | \$1,532,290             | \$123,498         |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$772,777           | \$772,777               | \$0               | \$772,777           | \$924,634               | \$151,857         |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$449,177           | \$449,177               | \$0               | \$449,215           | \$506,058               | \$56,843          |
| <b>NEW Special Education Evaluations - TEC 48.1022</b>                              | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$6,569</b>          | <b>\$6,569</b>    |
| 22. Dyslexia Allotment - TEC 48.103   | \$20,944            | \$20,944                | \$0               | \$20,944            | \$22,780                | \$1,836           |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$365,057           | \$365,057               | \$0               | \$453,647           | \$503,045               | \$49,398          |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$24,640            | \$24,640                | \$0               | \$24,640            | \$26,800                | \$2,160           |
| Bilingual LEP ADA/Enroll  | 40.00               | 40.00                   | 0.00              | 40.00               | 40.00                   | -                 |
| 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                                    | \$281,114           | \$281,114               | \$0               | \$281,114           | \$316,596               | \$35,482          |
| Not In An Approved Program of Study FTE/Enroll                                      | 0.80                | 0.80                    | 0.00              | 0.80                | 0.80                    | 0.00              |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                               | 12.00               | 12.00                   | 0.00              | 12.00               | 12.00                   | 0.00              |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                               | 9.00                | 9.00                    | 0.00              | 9.00                | 9.00                    | 0.00              |
| 26. Public Education Grant - TEC 48.107   | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| 27. Early Education Allotment - TEC 48.108  | \$46,200            | \$46,200                | \$0               | \$46,200            | \$50,250                | \$4,050           |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 75.00               | 75.00                   | 0.00              | 75.00               | 75.00                   | 0.00              |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                               | \$2,544             | \$2,544                 | \$0               | \$2,532             | \$2,532                 | \$0               |
| Gifted & Talented ADA/Enroll  | 6.00                | 6.00                    | 0.00              | 6.00                | 6.00                    | 0.00              |
| 29. CCMR Outcomes Bonus - TEC 48.110  | \$11,000            | \$11,000                | \$0               | \$22,000            | \$22,000                | \$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   | \$154               | \$154                   | \$0               | \$153               | \$153                   | \$0               |
| 33. School Safety Allotment - TEC 48.115  | \$17,600            | \$17,600                | \$0               | \$17,600            | \$0                     | (\$17,600)        |
| Number of Non-Virtual Campuses  | 1                   | 1                       | 1                 | 1                   |                         |                   |
| Campus-Based Safety Allotment   | \$15,000            | \$15,000                | \$0               | \$15,000            |                         |                   |
| School Safety ADA Amount  | \$10.00             | \$10.00                 | \$0               | \$10.00             |                         |                   |
| ADA-Based Safety Allotment  | \$2,600             | \$2,600                 | \$0               | \$2,600             |                         |                   |
| <b>HJR 1/<br/>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>\$68,649</b>         | <b>\$68,649</b>   |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116   | <b>N/A</b>          | <b>\$1,576</b>          | <b>\$1,576</b>    | <b>N/A</b>          | <b>\$1,728</b>          | <b>\$1,728</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>\$827</b>            | <b>\$827</b>      |
| <b>TIER ONE SUBCHAPTER D ALLOTMENTS</b><br><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   | \$31,872            | \$31,872                | \$0               | \$31,872            | \$31,872                | \$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               | \$8,250             | \$8,250                 | \$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                       | \$1,203             | \$1,203                 | \$0               | \$1,203             | \$1,203                 | \$0               |
| 39. Certification Examination Reimbursement - TEC 48.156                            | \$957               | \$957                   | \$0               | \$957               | \$957                   | \$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  | \$3,434,031         | \$3,435,608             | \$1,577           | \$3,541,896         | \$3,958,544             | \$416,648         |
| 41. Local Fund Assignment   | \$1,619,438         | \$1,619,438             | \$0               | \$1,855,436         | \$1,855,436             | \$0               |
| 42. Available School Fund Distribution  | \$101,687           | \$101,687               | \$0               | \$158,389           | \$158,389               | \$0               |

# LOMETA 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   | \$1,712,906         | \$1,714,483                          | \$1,577           | \$1,528,071           | \$1,944,719                          | \$416,648         |
| 44. Tier Two  | \$206,812           | \$206,966                            | \$154             | \$209,852             | \$220,081                            | \$10,229          |
| Golden Penny Yield  | \$126.21            | \$126.21                             | \$0.00            | \$129.52              | \$129.52                             | \$0.00            |
| District Tax Rate 1 (DTR1)  | \$0.0475            | \$0.0475                             | \$0.0000          | \$0.0482              | \$0.0482                             | \$0.0000          |
| Golden Penny Entitlement  | \$331,042           | \$331,196                            | \$154             | \$354,822             | \$365,051                            | \$10,229          |
| Golden Penny Local Share  | \$124,230           | \$124,230                            | \$0               | \$144,970             | \$144,970                            | \$0               |
| Golden Penny State Aid  | \$206,812           | \$206,966                            | \$154             | \$209,852             | \$220,081                            | \$10,229          |
| 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                 | \$120,826                            | \$120,826         | \$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                 | \$120,826                            | \$120,826         | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 29                                   | 29                | N/A                   | N/A                                  |                   |
| Librarians FTEs   | N/A                 | -                                    | -                 | N/A                   | N/A                                  |                   |
| Counselors FTEs   | N/A                 | 0                                    | 0                 | 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  | \$1,919,718         | \$2,042,275                          | \$122,557         | \$1,737,923           | \$2,164,800                          | \$426,877         |
| <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   | \$1,919,718         | \$2,042,275                          | \$122,557         | \$1,737,923           | \$2,164,800                          | \$426,877         |
| 48. 199/5811 - Available School Fund  | \$101,687           | \$101,687                            | \$0               | \$158,389             | \$158,389                            | \$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)  | \$3,683,798         | \$3,806,355                          | \$122,557         | \$3,828,463           | \$4,323,989                          | \$495,526         |
| Total M&O Revenues per ADA  | \$14,168            | \$14,640                             | \$471             | \$14,725              | \$16,631                             | \$1,906           |
| State Share   | 55%                 | 56%                                  | 1%                | 50%                   | 54%                                  | 4%                |
| Local Share   | 45%                 | 44%                                  | -1%               | 50%                   | 45%                                  | -6%               |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$134,695                            |                   |

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