

BAY CITY 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) | 3,163.42 | 3,163.42 | 0.00 | 3,124.51 | 3,124.51 | 0.00 |
| 2. Regular Program ADA | 2,751.02 | 2,751.02 | 0.00 | 2,712.10 | 2,712.10 | 0.00 |
| 3. Special Education FTEs | 101.72 | 101.72 | 0.00 | 101.72 | 101.72 | 0.00 |
| 4. Career & Technology FTEs | 310.68 | 310.68 | 0.00 | 310.68 | 310.68 | 0.00 |
| 5. Weighted ADA (WADA) | 4,731.36 | 4,737.34 | 5.98 | 4,692.06 | 4,775.06 | 83.00 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$1,856,730,644 | \$1,856,730,644 | \$0 | \$1,872,142,943 | \$1,872,142,943 | \$0 |
| 7. Current Year Property Values | \$1,872,142,943 | \$1,872,142,943 | \$0 | \$2,070,389,126 | \$2,070,389,126 | \$0 |
| Percent Growth | 0.8% | 0.8% | | 10.6% | 10.6% | |
| 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 | \$0.6850 | \$0.6850 | \$0.0000 | \$0.6669 | \$0.6669 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate | \$0.6350 | \$0.6350 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6350 | \$0.6350 | \$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 | \$11,394,903 | \$11,394,903 | \$0 | \$13,831,905 | \$13,831,905 | \$0 |
| 12. I&S Tax Rate | \$0.3838 | \$0.3838 | \$0.0000 | \$0.3838 | \$0.3838 | \$0.0000 |
| 13. I&S Tax Collections | \$7,192,051 | \$7,192,051 | \$0 | \$8,945,100 | \$8,945,100 | \$0 |
| 14. Total Tax Collections | \$18,586,954 | \$18,586,954 | \$0 | \$22,777,005 | \$22,777,005 | \$0 |
| 15. Total Tax Levy | \$18,554,058 | \$18,554,058 | \$0 | \$22,736,693 | \$22,736,693 | \$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) | \$6,506 | \$6,506 | \$0 | \$6,512 | \$7,221 | \$709 |
| 17. ASF ADA | 3,219.06 | 3,219.06 | 0.00 | 3,163.42 | 3,163.42 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$16,946,271 | \$16,946,271 | \$0 | \$16,706,543 | \$18,171,077 | \$1,464,534 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$951,852 | \$951,852 | \$0 | \$954,660 | \$1,413,005 | \$458,345 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$3,089,958 | \$3,089,958 | \$0 | \$3,093,072 | \$3,430,811 | \$337,739 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$44,534 | \$44,534 |
| 22. Dyslexia Allotment - TEC 48.103 | \$56,672 | \$56,672 | \$0 | \$56,672 | \$61,640 | \$4,968 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$4,429,941 | \$4,429,941 | \$0 | \$4,350,946 | \$4,829,571 | \$478,625 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$286,340 | \$286,340 | \$0 | \$286,340 | \$311,441 | \$25,101 |
| Bilingual LEP ADA/Enroll | 464.84 | 464.84 | 0.00 | 464.84 | 464.84 | - |
| 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 | \$2,690,092 | \$2,690,092 | \$0 | \$2,692,573 | \$2,985,729 | \$293,156 |
| Not In An Approved Program of Study FTE/Enroll | 3.75 | 3.75 | 0.00 | 3.75 | 3.75 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 220.19 | 220.19 | 0.00 | 220.19 | 220.19 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 86.74 | 86.74 | 0.00 | 86.74 | 86.74 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$532,335 | \$532,335 | \$0 | \$532,335 | \$579,001 | \$46,666 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 864.18 | 864.18 | 0.00 | 864.18 | 864.18 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$19,506 | \$19,506 | \$0 | \$19,409 | \$19,409 | \$0 |
| Gifted & Talented ADA/Enroll | 46.00 | 46.00 | 0.00 | 46.00 | 46.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$23,000 | \$23,000 | \$0 | \$92,000 | \$92,000 | \$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 | \$1,874 | \$1,874 | \$0 | \$1,839 | \$1,839 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$106,634 | \$106,634 | \$0 | \$106,245 | \$0 | (\$106,245) |
| 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 | \$31,634 | \$31,634 | \$0 | \$31,245 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$722,428 | \$722,428 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$36,839 | \$36,839 | N/A | \$40,903 | \$40,903 |
| 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 | \$1,337 | \$1,337 |
| 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 | \$161,718 | \$161,718 | \$0 | \$161,718 | \$161,718 | \$0 |
| 35. New Instructional Facility Allotment - TEC 48.152 | \$19,557 | \$19,557 | \$0 | \$19,557 | \$19,557 | \$0 |
| 36. Dropout Recovery and Residential Placement Facility Allotment - TEC 48.153 | \$0 | \$0 | \$0 | \$1,119 | \$1,119 | \$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 | \$10,582 | \$10,582 | \$0 | \$10,582 | \$10,582 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$9,310 | \$9,310 | \$0 | \$9,310 | \$9,310 | \$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 | \$29,335,642 | \$29,372,481 | \$36,839 | \$29,094,920 | \$32,184,582 | \$3,089,662 |
| 41. Local Fund Assignment | \$11,888,108 | \$11,888,108 | \$0 | \$12,772,231 | \$12,772,231 | \$0 |
| 42. Available School Fund Distribution | \$1,335,536 | \$1,335,536 | \$0 | \$1,927,126 | \$1,927,126 | \$0 |

BAY CITY 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 | \$16,111,998 | \$16,148,837 | \$36,839 | \$14,395,563 | \$17,485,225 | \$3,089,662 |
| 44. Tier Two | \$1,820,091 | \$1,823,442 | \$3,351 | \$2,007,388 | \$2,061,246 | \$53,858 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0444 | \$0.0444 | \$0.0000 | \$0.0501 | \$0.0501 | \$0.0000 |
| Golden Penny Entitlement | \$2,651,322 | \$2,654,673 | \$3,351 | \$3,044,653 | \$3,098,511 | \$53,858 |
| Golden Penny Local Share | \$831,231 | \$831,231 | \$0 | \$1,037,265 | \$1,037,265 | \$0 |
| Golden Penny State Aid | \$1,820,091 | \$1,823,442 | \$3,351 | \$2,007,388 | \$2,061,246 | \$53,858 |
| 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 | (\$5,865) | \$1,334,924 | \$1,340,789 | (\$10,166) | \$786,109 | \$796,275 |
| 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 | (\$5,865) | (\$5,865) | \$0 | (\$10,166) | (\$10,166) | \$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 | \$383,899 | \$383,899 | N/A | \$388,369 | \$388,369 |
| NEW State Aid for Stipends - TEC 48.285 | N/A | \$956,890 | \$956,890 | N/A | N/A | |
| Teacher FTEs | N/A | 222 | 222 | N/A | N/A | |
| Librarians FTEs | N/A | 4 | 4 | N/A | N/A | |
| Counselors FTEs | N/A | 8 | 8 | 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 | \$407,907 | \$407,907 |
| 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 | \$17,926,224 | \$19,307,203 | \$1,380,979 | \$16,392,785 | \$20,332,580 | \$3,939,795 |
| 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 | \$17,926,224 | \$19,307,203 | \$1,380,979 | \$16,392,785 | \$20,332,580 | \$3,939,795 |
| 48. 199/5811 - Available School Fund | \$1,335,536 | \$1,335,536 | \$0 | \$1,927,126 | \$1,927,126 | \$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) | \$30,656,663 | \$32,037,642 | \$1,380,979 | \$32,151,816 | \$36,814,040 | \$4,662,223 |
| Total M&O Revenues per ADA | \$9,691 | \$10,128 | \$437 | \$10,290 | \$11,782 | \$1,492 |
| State Share | 63% | 64% | 2% | 57% | 60% | 3% |
| Local Share | 37% | 36% | -2% | 43% | 38% | -5% |
| 30 Percent Requirement in 2024-25 | | | | | \$1,334,430 | |

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