

WEST OSO 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) | 1,686.70 | 1,686.70 | 0.00 | 1,648.77 | 1,648.77 | 0.00 |
| 2. Regular Program ADA | 1,490.02 | 1,490.02 | 0.00 | 1,442.85 | 1,442.85 | 0.00 |
| 3. Special Education FTEs | 83.64 | 83.64 | 0.00 | 92.26 | 92.26 | 0.00 |
| 4. Career & Technology FTEs | 113.04 | 113.04 | 0.00 | 113.66 | 113.66 | 0.00 |
| 5. Weighted ADA (WADA) | 2,725.03 | 2,728.95 | 3.92 | 2,790.80 | 2,844.68 | 53.88 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$958,158,603 | \$958,158,603 | \$0 | \$1,066,182,730 | \$1,066,182,730 | \$0 |
| 7. Current Year Property Values | \$1,066,182,730 | \$1,066,182,730 | \$0 | \$1,191,490,938 | \$1,191,490,938 | \$0 |
| Percent Growth | 11.3% | 11.3% | | 11.8% | 11.8% | |
| 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 | \$0.6692 | \$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 | \$7,596,007 | \$7,596,007 | \$0 | \$7,840,884 | \$7,840,884 | \$0 |
| 12. I&S Tax Rate | \$0.3077 | \$0.3077 | \$0.0000 | \$0.3077 | \$0.3077 | \$0.0000 |
| 13. I&S Tax Collections | \$2,927,688 | \$2,927,688 | \$0 | \$3,617,694 | \$3,617,694 | \$0 |
| 14. Total Tax Collections | \$10,523,695 | \$10,523,695 | \$0 | \$11,458,578 | \$11,458,578 | \$0 |
| 15. Total Tax Levy | \$10,664,848 | \$10,664,848 | \$0 | \$11,612,271 | \$11,612,271 | \$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) | \$6,701 | \$6,701 | \$0 | \$6,708 | \$7,510 | \$802 |
| 17. ASF ADA | 1,741.59 | 1,741.59 | 0.00 | 1,686.70 | 1,686.70 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$9,178,548 | \$9,178,548 | \$0 | \$8,887,966 | \$9,667,106 | \$779,140 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$806,103 | \$806,103 | \$0 | \$790,683 | \$1,168,710 | \$378,027 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$1,751,493 | \$1,751,493 | \$0 | \$1,927,647 | \$2,158,729 | \$231,082 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$28,044 | \$28,044 |
| 22. Dyslexia Allotment - TEC 48.103 | \$22,792 | \$22,792 | \$0 | \$23,408 | \$25,460 | \$2,052 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$2,838,310 | \$2,838,310 | \$0 | \$3,169,743 | \$3,513,256 | \$343,513 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$77,850 | \$77,850 | \$0 | \$77,241 | \$84,013 | \$6,772 |
| Bilingual LEP ADA/Enroll | 126.38 | 126.38 | 0.00 | 125.39 | 125.39 | - |
| 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 | \$1,008,055 | \$1,008,055 | \$0 | \$1,015,898 | \$1,137,358 | \$121,460 |
| Not In An Approved Program of Study FTE/Enroll | 11.35 | 11.35 | 0.00 | 11.54 | 11.54 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 60.70 | 60.70 | 0.00 | 59.84 | 59.84 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 40.99 | 40.99 | 0.00 | 42.29 | 42.29 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$293,339 | \$293,339 | \$0 | \$286,995 | \$312,154 | \$25,159 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 476.20 | 476.20 | 0.00 | 465.90 | 465.90 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$35,621 | \$35,621 | \$0 | \$34,784 | \$34,784 | \$0 |
| Gifted & Talented ADA/Enroll | 84.00 | 84.00 | 0.00 | 82.44 | 82.44 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$6,000 | \$6,000 | \$0 | \$13,000 | \$15,000 | \$2,000 |
| 30. Fast Growth Allotment - TEC 48.111 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$684,065 | \$684,065 | \$0 | \$879,877 | \$879,877 | \$0 |
| 32. Mentor Program Allotment - TEC 48.114 | \$999 | \$999 | \$0 | \$970 | \$970 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$76,867 | \$76,867 | \$0 | \$76,488 | \$0 | (\$76,488) |
| Number of Non-Virtual Campuses | 4 | 4 | 4 | 4 | | |
| Campus-Based Safety Allotment | \$60,000 | \$60,000 | \$0 | \$60,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$16,867 | \$16,867 | \$0 | \$16,488 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$415,860 | \$415,860 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$24,119 | \$24,119 | N/A | \$26,502 | \$26,502 |
| 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 <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 | \$55,272 | \$55,272 | \$0 | \$55,272 | \$55,272 | \$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 | \$6,188 | \$6,188 | \$0 | \$6,188 | \$6,188 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$4,940 | \$4,940 | \$0 | \$4,940 | \$4,940 | \$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 | \$16,846,442 | \$16,870,561 | \$24,119 | \$17,251,100 | \$19,118,999 | \$1,867,899 |
| 41. Local Fund Assignment | \$6,601,803 | \$6,601,803 | \$0 | \$7,350,308 | \$7,350,308 | \$0 |
| 42. Available School Fund Distribution | \$722,558 | \$722,558 | \$0 | \$1,027,521 | \$1,027,521 | \$0 |

WEST OSO 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 | \$9,522,081 | \$9,546,200 | \$24,119 | \$8,873,271 | \$10,741,170 | \$1,867,899 |
| 44. Tier Two | \$1,262,480 | \$1,265,109 | \$2,629 | \$1,194,612 | \$1,229,019 | \$34,407 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0532 | \$0.0532 | \$0.0000 | \$0.0493 | \$0.0493 | \$0.0000 |
| Golden Penny Entitlement | \$1,829,689 | \$1,832,318 | \$2,629 | \$1,782,017 | \$1,816,424 | \$34,407 |
| Golden Penny Local Share | \$567,209 | \$567,209 | \$0 | \$587,405 | \$587,405 | \$0 |
| Golden Penny State Aid | \$1,262,480 | \$1,265,109 | \$2,629 | \$1,194,612 | \$1,229,019 | \$34,407 |
| 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 | (\$2,649) | \$606,265 | \$608,914 | (\$7,043) | \$229,068 | \$236,111 |
| 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 | (\$2,649) | (\$2,649) | \$0 | (\$7,043) | (\$7,043) | \$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 | \$608,914 | \$608,914 | N/A | N/A | |
| Teacher FTEs | N/A | 144 | 144 | N/A | N/A | |
| Librarians FTEs | N/A | 4 | 4 | N/A | N/A | |
| Counselors FTEs | N/A | 4 | 4 | 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 | \$236,111 | \$236,111 |
| 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 | \$10,781,912 | \$11,417,574 | \$635,662 | \$10,060,840 | \$12,199,257 | \$2,138,417 |
| 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 | \$10,781,912 | \$11,417,574 | \$635,662 | \$10,060,840 | \$12,199,257 | \$2,138,417 |
| 48. 199/5811 - Available School Fund | \$722,558 | \$722,558 | \$0 | \$1,027,521 | \$1,027,521 | \$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) | \$19,100,477 | \$19,736,139 | \$635,662 | \$18,929,245 | \$21,483,522 | \$2,554,277 |
| Total M&O Revenues per ADA | \$11,324 | \$11,701 | \$377 | \$11,481 | \$13,030 | \$1,549 |
| State Share | 60% | 62% | 1% | 59% | 62% | 3% |
| Local Share | 40% | 38% | -1% | 41% | 36% | -5% |
| 30 Percent Requirement in 2024-25 | | | | | \$532,594 | |

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