

ODEM-EDROY 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) | 795.94 | 795.94 | 0.00 | 799.23 | 799.23 | 0.00 |
| 2. Regular Program ADA | 725.48 | 725.48 | 0.00 | 727.98 | 727.98 | 0.00 |
| 3. Special Education FTEs | 18.56 | 18.56 | 0.00 | 18.77 | 18.77 | 0.00 |
| 4. Career & Technology FTEs | 51.89 | 51.89 | 0.00 | 52.48 | 52.48 | 0.00 |
| 5. Weighted ADA (WADA) | 1,374.44 | 1,376.24 | 1.80 | 1,371.54 | 1,396.59 | 25.05 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$491,440,242 | \$491,440,242 | \$0 | \$518,886,318 | \$518,886,318 | \$0 |
| 7. Current Year Property Values | \$518,886,318 | \$518,886,318 | \$0 | \$586,946,517 | \$586,946,517 | \$0 |
| Percent Growth | 5.6% | 5.6% | | 13.1% | 13.1% | |
| 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 | \$0.7574 | \$0.7574 | \$0.0000 | \$0.7550 | \$0.7504 | (\$0.0046) |
| 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) | \$0.0800 | \$0.0800 | \$0.0000 | \$0.0800 | \$0.0800 | \$0.0000 |
| Tier 2, Level 2 Pennies (Copper Pennies) | \$0.0582 | \$0.0582 | \$0.0000 | \$0.0581 | \$0.0535 | (\$0.0046) |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 11. M&O Tax Collections | \$3,779,155 | \$3,779,155 | \$0 | \$4,381,842 | \$4,354,568 | (\$27,274) |
| 12. I&S Tax Rate | \$0.3977 | \$0.3977 | \$0.0000 | \$0.3977 | \$0.3977 | \$0.0000 |
| 13. I&S Tax Collections | \$2,020,053 | \$2,020,053 | \$0 | \$2,420,630 | \$2,420,630 | \$0 |
| 14. Total Tax Collections | \$5,799,208 | \$5,799,208 | \$0 | \$6,802,472 | \$6,775,198 | (\$27,274) |
| 15. Total Tax Levy | \$5,865,634 | \$5,865,634 | \$0 | \$6,880,390 | \$6,852,803 | (\$27,586) |
| 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) | \$8,315 | \$8,315 | \$0 | \$8,309 | \$9,271 | \$962 |
| 17. ASF ADA | 821.90 | 821.90 | 0.00 | 795.94 | 795.94 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$4,468,969 | \$4,468,969 | \$0 | \$4,484,375 | \$4,877,486 | \$393,111 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,563,414 | \$1,563,414 | \$0 | \$1,564,435 | \$1,871,644 | \$307,209 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$669,961 | \$669,961 | \$0 | \$677,062 | \$755,666 | \$78,604 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$9,808 | \$9,808 |
| 22. Dyslexia Allotment - TEC 48.103 | \$38,192 | \$38,192 | \$0 | \$38,808 | \$42,210 | \$3,402 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$930,243 | \$930,243 | \$0 | \$848,766 | \$941,219 | \$92,453 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$12,294 | \$12,294 | \$0 | \$12,433 | \$13,523 | \$1,090 |
| Bilingual LEP ADA/Enroll | 19.96 | 19.96 | 0.00 | 20.18 | 20.18 | - |
| 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 | \$582,630 | \$582,630 | \$0 | \$588,751 | \$656,916 | \$68,165 |
| Not In An Approved Program of Study FTE/Enroll | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 32.69 | 32.69 | 0.00 | 33.06 | 33.06 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 19.20 | 19.20 | 0.00 | 19.42 | 19.42 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$108,190 | \$108,190 | \$0 | \$109,405 | \$118,996 | \$9,591 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 175.63 | 175.63 | 0.00 | 177.61 | 177.61 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$16,876 | \$16,876 | \$0 | \$16,861 | \$16,861 | \$0 |
| Gifted & Talented ADA/Enroll | 39.80 | 39.80 | 0.00 | 39.96 | 39.96 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$5,000 | \$5,000 | \$0 | \$37,000 | \$37,000 | \$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 | \$472 | \$472 | \$0 | \$470 | \$470 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$67,959 | \$67,959 | \$0 | \$67,992 | \$0 | (\$67,992) |
| 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 | \$7,959 | \$7,959 | \$0 | \$7,992 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$254,781 | \$254,781 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$11,077 | \$11,077 | N/A | \$12,355 | \$12,355 |
| 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 | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| (Do not count toward WADA) | | | | | | |
| 34. Transportation Allotment - TEC 48.151 | \$128,353 | \$128,353 | \$0 | \$128,353 | \$128,353 | \$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 | \$2,849 | \$2,849 | \$0 | \$2,849 | \$2,849 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$2,447 | \$2,447 | \$0 | \$2,447 | \$2,447 | \$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 | \$8,597,849 | \$8,608,926 | \$11,077 | \$8,580,007 | \$9,488,441 | \$908,434 |
| 41. Local Fund Assignment | \$3,212,944 | \$3,212,944 | \$0 | \$3,620,873 | \$3,620,873 | \$0 |
| 42. Available School Fund Distribution | \$340,992 | \$340,992 | \$0 | \$484,876 | \$484,876 | \$0 |

ODEM-EDROY 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 | \$5,043,913 | \$5,054,990 | \$11,077 | \$4,474,258 | \$5,382,692 | \$908,434 |
| 44. Tier Two | \$1,023,675 | \$1,026,076 | \$2,401 | \$992,020 | \$1,052,041 | \$60,021 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0769 | \$0.0769 | \$0.0000 | \$0.0791 | \$0.0791 | \$0.0000 |
| Golden Penny Entitlement | \$1,333,973 | \$1,335,718 | \$1,745 | \$1,405,149 | \$1,430,815 | \$25,666 |
| Golden Penny Local Share | \$399,024 | \$399,024 | \$0 | \$464,275 | \$464,275 | \$0 |
| Golden Penny State Aid | \$934,949 | \$936,694 | \$1,745 | \$940,874 | \$966,540 | \$25,666 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0560 | \$0.0561 | \$0.0001 | \$0.0575 | \$0.0529 | \$(0.00) |
| Copper Penny Entitlement | \$379,302 | \$380,477 | \$1,175 | \$388,640 | \$395,996 | \$7,356 |
| Copper Penny Local Share | \$290,576 | \$291,095 | \$519 | \$337,494 | \$310,495 | \$(26,999) |
| Copper Penny State Aid | \$88,726 | \$89,382 | \$656 | \$51,146 | \$85,501 | \$34,355 |
| 45. Other Programs | \$613 | \$277,858 | \$277,245 | \$613 | \$468,154 | \$467,541 |
| 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 | \$613 | \$613 | \$0 | \$613 | \$613 | \$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 | \$277,245 | \$277,245 | N/A | N/A | |
| Teacher FTEs | N/A | 67 | 67 | N/A | N/A | |
| Librarians FTEs | N/A | - | - | N/A | N/A | |
| Counselors FTEs | N/A | 1 | 1 | 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 | \$467,541 | \$467,541 |
| 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 | \$6,068,201 | \$6,358,924 | \$290,723 | \$5,466,891 | \$6,902,887 | \$1,435,996 |
| 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 | \$6,068,201 | \$6,358,924 | \$290,723 | \$5,466,891 | \$6,902,887 | \$1,435,996 |
| 48. 199/5811 - Available School Fund | \$340,992 | \$340,992 | \$0 | \$484,876 | \$484,876 | \$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) | \$10,188,348 | \$10,479,071 | \$290,723 | \$10,333,609 | \$11,997,112 | \$1,663,503 |
| Total M&O Revenues per ADA | \$12,800 | \$13,166 | \$365 | \$12,930 | \$15,011 | \$2,081 |
| State Share | 63% | 64% | 1% | 58% | 62% | 4% |
| Local Share | 37% | 36% | -1% | 42% | 36% | -6% |
| 30 Percent Requirement in 2024-25 | | | | | \$365,976 | |

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