

COMSTOCK 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) | 230.00 | 230.00 | 0.00 | 235.00 | 235.00 | 0.00 |
| 2. Regular Program ADA | 210.78 | 210.78 | 0.00 | 214.50 | 214.50 | 0.00 |
| 3. Special Education FTEs | 2.61 | 2.61 | 0.00 | 2.78 | 2.78 | 0.00 |
| 4. Career & Technology FTEs | 16.62 | 16.62 | 0.00 | 17.72 | 17.72 | 0.00 |
| 5. Weighted ADA (WADA) | 416.31 | 416.38 | 0.08 | 429.46 | 441.58 | 12.12 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$420,659,644 | \$420,659,644 | \$0 | \$480,153,963 | \$480,153,963 | \$0 |
| 7. Current Year Property Values | \$480,153,963 | \$480,153,963 | \$0 | \$535,583,513 | \$535,583,513 | \$0 |
| Percent Growth | 14.1% | 14.1% | | 11.5% | 11.5% | |
| 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 | \$0.7515 | \$0.7515 | \$0.0000 | \$0.7491 | \$0.7449 | (\$0.0042) |
| 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) | \$0.0523 | \$0.0523 | \$0.0000 | \$0.0522 | \$0.0480 | (\$0.0042) |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 11. M&O Tax Collections | \$3,405,162 | \$3,405,162 | \$0 | \$3,927,606 | \$3,905,064 | (\$22,542) |
| 12. I&S Tax Rate | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 13. I&S Tax Collections | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14. Total Tax Collections | \$3,405,162 | \$3,405,162 | \$0 | \$3,927,606 | \$3,905,064 | (\$22,542) |
| 15. Total Tax Levy | \$3,478,843 | \$3,478,843 | \$0 | \$4,012,592 | \$3,989,562 | (\$23,030) |
| 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) | \$9,583 | \$9,583 | \$0 | \$9,574 | \$10,784 | \$1,210 |
| 17. ASF ADA | 206.47 | 206.47 | 0.00 | 230.00 | 230.00 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$1,298,386 | \$1,298,386 | \$0 | \$1,321,332 | \$1,437,163 | \$115,831 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$721,490 | \$721,490 | \$0 | \$732,310 | \$876,026 | \$143,716 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$138,590 | \$138,590 | \$0 | \$147,700 | \$166,414 | \$18,714 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$2,160 | \$2,160 |
| 22. Dyslexia Allotment - TEC 48.103 | \$5,544 | \$5,544 | \$0 | \$5,544 | \$6,030 | \$486 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$139,139 | \$139,139 | \$0 | \$152,018 | \$168,729 | \$16,711 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$5,537 | \$5,537 | \$0 | \$5,762 | \$6,267 | \$505 |
| Bilingual LEP ADA/Enroll | 8.99 | 8.99 | 0.00 | 9.35 | 9.35 | - |
| 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 | \$214,044 | \$214,044 | \$0 | \$228,010 | \$256,827 | \$28,817 |
| 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 | 11.01 | 11.01 | 0.00 | 11.74 | 11.74 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 5.60 | 5.60 | 0.00 | 5.98 | 5.98 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$15,902 | \$15,902 | \$0 | \$15,853 | \$17,242 | \$1,389 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 25.82 | 25.82 | 0.00 | 25.74 | 25.74 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$4,877 | \$4,877 | \$0 | \$4,958 | \$4,958 | \$0 |
| Gifted & Talented ADA/Enroll | 11.50 | 11.50 | 0.00 | 11.75 | 11.75 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$3,000 | \$3,000 | \$0 | \$14,000 | \$14,000 | \$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 | \$136 | \$136 | \$0 | \$138 | \$138 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$17,300 | \$17,300 | \$0 | \$17,350 | \$0 | (\$17,350) |
| 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 | \$2,300 | \$2,300 | \$0 | \$2,350 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$66,007 | \$66,007 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$485 | \$485 | N/A | \$542 | \$542 |
| 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 | \$1,591 | \$1,591 |
| 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 | \$65,404 | \$65,404 | \$0 | \$65,404 | \$65,404 | \$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 | \$796 | \$796 | \$0 | \$796 | \$796 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$580 | \$580 | \$0 | \$580 | \$580 | \$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 | \$2,630,725 | \$2,631,210 | \$485 | \$2,711,755 | \$3,024,868 | \$313,113 |
| 41. Local Fund Assignment | \$2,973,113 | \$2,973,113 | \$0 | \$3,304,015 | \$3,304,015 | \$0 |
| 42. Available School Fund Distribution | \$85,661 | \$85,661 | \$0 | \$140,114 | \$140,114 | \$0 |

COMSTOCK 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 44. Tier Two | \$34,175 | \$34,250 | \$75 | \$16,174 | \$28,468 | \$12,294 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0755 | \$0.0755 | \$0.0000 | \$0.0783 | \$0.0783 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$396,691 | \$396,766 | \$75 | \$435,536 | \$447,830 | \$12,294 |
| <i>Golden Penny Local Share</i> | \$362,516 | \$362,516 | \$0 | \$419,362 | \$419,362 | \$0 |
| <i>Golden Penny State Aid</i> | \$34,175 | \$34,250 | \$75 | \$16,174 | \$28,468 | \$12,294 |
| <i>Copper Penny Yield</i> | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| <i>District Tax Rate 2 (DTR2)</i> | \$0.0494 | \$0.0494 | \$0.0000 | \$0.0512 | \$0.0470 | (0.00) |
| <i>Copper Penny Entitlement</i> | \$101,347 | \$101,366 | \$19 | \$108,359 | \$111,244 | \$2,885 |
| <i>Copper Penny Local Share</i> | \$237,196 | \$237,196 | \$0 | \$274,219 | \$251,724 | (\$22,495) |
| <i>Copper Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45. Other Programs | \$1,599 | \$83,283 | \$81,684 | \$1,599 | \$1,599 | \$0 |
| <i>Supplemental TIF Payment</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Chapter 313 Credit</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Texas School for the Blind and Visually Impaired</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Texas School for the Deaf</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Charter School Facilities Funding</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Additional Aid for Partnering to Operate a District Campus (SB 1882) Interaction with bill is not modeled</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Formula Transition Grant - TEC 48.277</i> | \$0 | \$0 | \$0 | <i>Expires after 2023-24</i> | <i>Expires after 2023-24</i> | |
| <i>Equalized Wealth Transition Grant - TEC 48.278</i> | \$0 | \$0 | \$0 | <i>Expires after 2023-24</i> | <i>Expires after 2023-24</i> | |
| NEW <i>Salary Transition Allotment - TEC 48.280</i> | <i>N/A</i> | <i>Moved to 2025-26</i> | | <i>N/A</i> | <i>Moved to 2025-26</i> | |
| <i>Additional State Aid for Homestead Exemption - TEC 48.2543</i> | \$1,599 | \$1,599 | \$0 | \$1,599 | \$1,599 | \$0 |
| NEW <i>PVS Hardship - TEC 48.284</i> | <i>N/A</i> | \$0 | \$0 | <i>N/A</i> | \$0 | \$0 |
| NEW <i>State Aid for Stipends - TEC 48.285</i> | <i>N/A</i> | \$81,684 | \$81,684 | <i>N/A</i> | <i>N/A</i> | |
| <i>Teacher FTEs</i> | <i>N/A</i> | 20 | 20 | <i>N/A</i> | <i>N/A</i> | |
| <i>Librarians FTEs</i> | <i>N/A</i> | 1 | 1 | <i>N/A</i> | <i>N/A</i> | |
| <i>Counselors FTEs</i> | <i>N/A</i> | - | - | <i>N/A</i> | <i>N/A</i> | |
| <i>Nurses FTEs</i> | <i>N/A</i> | - | - | <i>N/A</i> | <i>N/A</i> | |
| NEW <i>Regional Disaster Insurance Variation - TEC 48.286</i> | <i>N/A</i> | <i>N/A</i> | | <i>N/A</i> | \$0 | \$0 |
| <i>Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305</i> | <i>N/A</i> | <i>Not Modeled</i> | | <i>N/A</i> | <i>Not Modeled</i> | |
| <i>Additional State Aid for State-Approved Instructional Materials - TEC 48.307</i> | <i>N/A</i> | <i>Not Modeled (Will flow through IMTA)</i> | | <i>N/A</i> | <i>Not Modeled (Will flow through IMTA)</i> | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | <i>N/A</i> | <i>Not Modeled (Will flow through IMTA)</i> | | <i>N/A</i> | <i>Not Modeled (Will flow through IMTA)</i> | |
| 46. Total FSP Operations Funding | \$35,774 | \$117,533 | \$81,759 | \$17,773 | \$30,067 | \$12,294 |
| 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 | \$35,774 | \$117,533 | \$81,759 | \$17,773 | \$30,067 | \$12,294 |
| 48. 199/5811 - Available School Fund | \$85,661 | \$85,661 | \$0 | \$140,114 | \$140,114 | \$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 | \$383,322 | \$382,467 | (\$855) | \$804,424 | \$475,593 | (\$328,831) |
| <i>Tier One Recapture</i> | \$428,049 | \$427,564 | (\$485) | \$732,374 | \$419,261 | (\$313,113) |
| <i>Adjustment under TEC 48.257(b)</i> | (\$167,423) | (\$167,796) | (\$373) | (\$69,978) | (\$69,978) | \$0 |
| NEW <i>Adjustment under TEC 48.257(b-1)</i> | <i>N/A</i> | <i>N/A</i> | | <i>N/A</i> | \$0 | \$0 |
| <i>Tier Two, Level Two Recapture</i> | \$135,849 | \$135,830 | (\$19) | \$165,860 | \$140,480 | (\$25,380) |
| <i>CAD Cost Credit</i> | (\$13,153) | (\$13,131) | \$22 | (\$23,832) | (\$14,170) | \$9,662 |
| 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) | \$3,143,275 | \$3,225,889 | \$82,614 | \$3,281,069 | \$3,665,659 | \$384,590 |
| Total M&O Revenues per ADA | \$13,666 | \$14,026 | \$359 | \$13,962 | \$15,599 | \$1,637 |
| State Share | -8% | -6% | 3% | -20% | -8% | 11% |
| Local Share | 108% | 106% | -3% | 120% | 107% | -13% |
| 30 Percent Requirement in 2024-25 | | | | | \$91,090 | |

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