

HUNTINGTON ISD

| STUDENTS | 2023-24 School Year | | | 2024-25 School Year | | |
|--|---------------------|----------------|------------|---------------------|----------------|------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 1. Refined Average Daily Attendance (ADA) | 1,459.40 | 1,459.40 | 0.00 | 1,428.15 | 1,428.15 | 0.00 |
| 2. Regular Program ADA | 1,231.26 | 1,231.26 | 0.00 | 1,195.96 | 1,195.96 | 0.00 |
| 3. Special Education FTEs | 71.91 | 71.91 | 0.00 | 73.19 | 73.19 | 0.00 |
| 4. Career & Technology FTEs | 156.23 | 156.23 | 0.00 | 159.00 | 159.00 | 0.00 |
| 5. Weighted ADA (WADA) | 2,306.53 | 2,320.57 | 14.04 | 2,311.16 | 2,325.05 | 13.89 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$452,588,447 | \$452,588,447 | \$0 | \$530,216,510 | \$530,216,510 | \$0 |
| 7. Current Year Property Values | \$530,216,510 | \$530,216,510 | \$0 | \$609,748,987 | \$609,748,987 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.7574 | \$0.7574 | \$0.0000 | \$0.7551 | \$0.7551 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2) | \$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 |
| <i>Tier 2, Level 1 Pennies (Golden Pennies)</i> | \$0.0800 | \$0.0800 | \$0.0000 | \$0.0800 | \$0.0800 | \$0.0000 |
| <i>Tier 2, Level 2 Pennies (Copper Pennies)</i> | \$0.0582 | \$0.0582 | \$0.0000 | \$0.0581 | \$0.0581 | \$0.0000 |
| <i>VTCS 2784g Pennies (Unequalized Pennies)</i> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0001 | \$0.0001 | \$0.0000 |
| 11. M&O Tax Collections | \$2,999,299 | \$2,999,299 | \$0 | \$4,194,198 | \$4,194,198 | \$0 |
| 12. I&S Tax Rate | \$0.2800 | \$0.2800 | \$0.0000 | \$0.2800 | \$0.2800 | \$0.0000 |
| 13. I&S Tax Collections | \$986,448 | \$986,448 | \$0 | \$1,555,258 | \$1,555,258 | \$0 |
| 14. Total Tax Collections | \$3,985,747 | \$3,985,747 | \$0 | \$5,749,456 | \$5,749,456 | \$0 |
| 15. Total Tax Levy | \$4,375,386 | \$4,375,386 | \$0 | \$6,311,512 | \$6,311,512 | \$0 |
| FUNDING COMPONENTS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Statutory Basic Allotment | \$6,160 | \$6,235 | \$75 | \$6,160 | \$6,235 | \$75 |
| 16. District Basic Allotment * Tax Rate / MCR | \$6,160 | \$6,235 | \$75 | \$6,160 | \$6,235 | \$75 |
| Adjusted Basic Allotment (if small/mid district, charter) | \$7,069 | \$7,155 | \$86 | \$7,156 | \$7,243 | \$87 |
| 17. ASF ADA | 1,491.43 | 1,491.43 | 0.00 | 1,459.40 | 1,459.40 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$7,584,555 | \$7,676,900 | \$92,345 | \$7,367,113 | \$7,456,810 | \$89,697 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,119,214 | \$1,132,758 | \$13,544 | \$1,191,176 | \$1,205,528 | \$14,352 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$2,142,467 | \$2,168,621 | \$26,154 | \$2,207,530 | \$2,234,459 | \$26,929 |
| 22. Dyslexia Allotment - TEC 48.103 | \$101,024 | \$102,254 | \$1,230 | \$104,720 | \$105,995 | \$1,275 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$1,444,520 | \$1,462,108 | \$17,588 | \$1,468,033 | \$1,485,907 | \$17,874 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$11,141 | \$11,277 | \$136 | \$11,066 | \$11,201 | \$135 |
| <i>Bilingual LEP ADA/Enroll</i> | 18.09 | 18.09 | 0.00 | 17.96 | 17.96 | - |
| <i>Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll</i> | - | - | 0.00 | - | - | - |
| <i>Bilingual Non-LEP Dual Language Two-Way ADA/Enroll</i> | - | - | 0.00 | - | - | - |
| 25. Career and Technology Allotment - TEC 48.106 | \$1,487,822 | \$1,505,923 | \$18,101 | \$1,532,837 | \$1,551,473 | \$18,636 |
| <i>Not In An Approved Program of Study FTE/Enroll</i> | 2.60 | 2.60 | 0.00 | 2.65 | 2.65 | 0.00 |
| <i>Approved Program of Study, Level 1/Level 2 FTE/Enroll</i> | 95.93 | 95.93 | 0.00 | 97.63 | 97.63 | 0.00 |
| <i>Approved Program of Study, Level 3/Level 4 FTE/Enroll</i> | 57.70 | 57.70 | 0.00 | 58.72 | 58.72 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$151,402 | \$153,246 | \$1,844 | \$144,061 | \$145,815 | \$1,754 |
| <i>K-3 Eco. Dis + K-3 LEP ADA/Enroll</i> | 245.78 | 245.78 | 0.00 | 233.87 | 233.87 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$27,140 | \$27,140 | \$0 | \$26,582 | \$26,581 | (\$1) |
| <i>Gifted & Talented ADA/Enroll</i> | 64.00 | 64.00 | 0.00 | 63.00 | 63.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$41,000 | \$41,000 | \$0 | \$86,000 | \$86,000 | \$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 | \$863 | \$863 | \$0 | \$840 | \$840 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$89,594 | \$179,188 | \$89,594 | \$89,282 | \$178,563 | \$89,281 |
| <i>Number of Campuses</i> | 5 | 5 | 0 | 5 | 5 | 0 |
| <i>Campus-Based Safety Allotment</i> | \$75,000 | \$150,000 | \$75,000 | \$75,000 | \$150,000 | \$150,000 |
| <i>School Safety ADA Amount</i> | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| <i>ADA-Based Safety Allotment</i> | \$14,594 | \$29,188 | \$14,594 | \$14,282 | \$28,563 | \$14,281 |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118 | N/A | Not Modeled | | N/A | Not Modeled | |
| TIER ONE SUBCHAPTER D ALLOTMENTS <i>(Do not count toward WADA)</i> | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151 | \$136,521 | \$136,521 | \$0 | \$136,521 | \$136,521 | \$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 | \$2,537 | \$2,537 | \$0 | \$2,090 | \$2,090 | \$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 | \$5,689 | \$5,689 | \$0 | \$5,689 | \$5,689 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$4,600 | \$4,600 | \$0 | \$4,600 | \$4,600 | \$0 |
| 40. Total Cost of Tier One | \$14,350,089 | \$14,610,625 | \$260,536 | \$14,378,140 | \$14,638,072 | \$259,932 |
| 41. Local Fund Assignment | \$3,283,101 | \$3,283,101 | \$0 | \$3,761,541 | \$3,761,541 | \$0 |
| 42. Available School Fund Distribution | \$618,768 | \$618,768 | \$0 | \$889,054 | \$889,054 | \$0 |

HUNTINGTON ISD

| FOUNDATION SCHOOL PROGRAM (FSP) STATE FUNDING | 2023-24 School Year | | | 2024-25 School Year | | |
|--|---|---|-------------------|---|---|-------------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 43. FSP State Share of Tier One | \$10,448,220 | \$10,708,756 | \$260,536 | \$9,727,545 | \$9,987,477 | \$259,932 |
| 44. Tier Two | \$1,685,171 | \$1,704,817 | \$19,646 | \$2,018,163 | \$2,042,297 | \$24,134 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0597 | \$0.0597 | \$0.0000 | \$0.0729 | \$0.0729 | \$0.0000 |
| Golden Penny Entitlement | \$1,737,908 | \$1,748,488 | \$10,580 | \$2,182,199 | \$2,195,312 | \$13,113 |
| Golden Penny Local Share | \$316,539 | \$316,539 | \$0 | \$444,507 | \$444,507 | \$0 |
| Golden Penny State Aid | \$1,421,369 | \$1,431,949 | \$10,580 | \$1,737,692 | \$1,750,805 | \$13,113 |
| Copper Penny Yield | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| District Tax Rate 2 (DTR2) | \$0.0435 | \$0.0435 | \$0.0000 | \$0.0530 | \$0.0530 | \$0.0000 |
| Copper Penny Entitlement | \$494,446 | \$503,512 | \$9,066 | \$603,638 | \$614,659 | \$11,021 |
| Copper Penny Local Share | \$230,644 | \$230,644 | \$0 | \$323,167 | \$323,167 | \$0 |
| Copper Penny State Aid | \$263,802 | \$272,868 | \$9,066 | \$280,471 | \$291,492 | \$11,021 |
| 45. Other Programs | \$0 | \$1,211,381 | \$1,211,381 | \$0 | \$1,184,962 | \$1,184,962 |
| 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) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Formula Transition Grant - TEC 48.277 | \$0 | \$0 | \$0 | Expires after 2023-24 | \$0 | \$0 |
| Equalized Wealth Transition Grant - TEC 48.278 | \$0 | \$0 | \$0 | Expires after 2023-24 | Expires after 2023-24 | |
| Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283 | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| Additional State Aid for Homestead Exemption - TEC 48.2543 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305 | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| Additional State Aid for State-Approved Instructional Materials - TEC 48.307 | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| Additional State Aid for Open Education Resource Instructional Material - TEC 48.308 | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| NEW Teacher Retention Bonus/Allotment - TEC 48.310/311 | N/A | \$1,211,381 | \$1,211,381 | N/A | \$1,184,962 | \$1,184,962 |
| Teacher FTEs | N/A | 121 | 121 | N/A | 118 | 118 |
| 46. Total FSP Operations Funding | \$12,133,391 | \$13,624,954 | \$1,491,563 | \$11,745,708 | \$13,214,736 | \$1,469,028 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$12,133,391 | \$13,624,954 | \$1,491,563 | \$11,745,708 | \$13,214,736 | \$1,469,028 |
| 48. 199/5811 - Available School Fund | \$618,768 | \$618,768 | \$0 | \$889,054 | \$889,054 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | 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 |
| Tier Two, Level Two Recapture | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| CAD Cost Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$15,751,458 | \$17,243,021 | \$1,491,563 | \$16,828,960 | \$18,297,988 | \$1,469,028 |
| Total M&O Revenues per ADA | \$10,793 | \$11,815 | \$1,022 | \$11,784 | \$12,812 | \$1,029 |
| State Share | 81% | 83% | 2% | 75% | 77% | 2% |
| Local Share | 19% | 17% | -2% | 25% | 23% | -2% |

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