

# DALLAS 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)   | 123,888.93          | 123,888.93              | 0.00               | 122,364.83          | 122,364.83              | 0.00                |
| 2. Regular Program ADA  | 113,536.37          | 113,536.37              | 0.00               | 112,012.28          | 112,012.28              | 0.00                |
| 3. Special Education FTEs   | 3,598.21            | 3,598.21                | 0.00               | 3,598.21            | 3,598.21                | 0.00                |
| 4. Career & Technology FTEs   | 6,754.35            | 6,754.35                | 0.00               | 6,754.35            | 6,754.35                | 0.00                |
| 5. Weighted ADA (WADA)  | 192,032.08          | 192,286.47              | 254.38             | 193,404.04          | 192,940.49              | (463.55)            |
| <b>PROPERTY VALUES</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b>   |
| 6. Prior Year Property Value  | \$165,696,260,740   | \$165,696,260,740       | \$0                | \$176,443,650,677   | \$176,443,650,677       | \$0                 |
| 7. Current Year Property Values   | \$176,443,650,677   | \$176,443,650,677       | \$0                | \$191,728,210,923   | \$191,728,210,923       | \$0                 |
| Percent Growth  | 6.5%                | 6.5%                    |                    | 8.7%                | 8.7%                    |                     |
| <b>TAX RATES AND COLLECTIONS</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b>   |
| 8. Current Year M&O Tax Rate  | \$0.7717            | \$0.7717                | \$0.0000           | \$0.7550            | \$0.7504                | (\$0.0046)          |
| 9. Current Year Tier One M&O Tax Rate   | \$0.6335            | \$0.6335                | \$0.0000           | \$0.6169            | \$0.6169                | \$0.0000            |
| 10. Maximum Compressed Tax Rate   | \$0.6335            | \$0.6335                | \$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   | \$1,302,446,714     | \$1,302,446,714         | \$0                | \$1,397,060,349     | \$1,388,364,568         | (\$8,695,780)       |
| 12. I&S Tax Rate  | \$0.2420            | \$0.2420                | \$0.0000           | \$0.2420            | \$0.2420                | \$0.0000            |
| 13. I&S Tax Collections   | \$384,580,642       | \$384,580,642           | \$0                | \$447,740,173       | \$447,740,173           | \$0                 |
| 14. Total Tax Collections   | \$1,687,027,356     | \$1,687,027,356         | \$0                | \$1,844,800,521     | \$1,836,104,741         | (\$8,695,780)       |
| 15. Total Tax Levy  | \$1,748,225,490     | \$1,748,225,490         | \$0                | \$1,911,721,991     | \$1,902,710,765         | (\$9,011,226)       |
| <b>FUNDING COMPONENTS</b>   | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b>   |
| 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)                           | \$6,160             | \$6,160                 | \$0                | \$6,160             | \$6,700                 | \$540               |
| 17. ASF ADA   | 123,378.81          | 123,378.81              | 0.00               | 123,888.93          | 123,888.93              | 0.00                |
| 18. Per Capita Rate   | \$414.884           | \$414.884               | \$0                | \$609.19            | \$609.19                | \$0.00              |
| 19. Regular Program Allotment - TEC 48.051  | \$699,384,052       | \$699,384,052           | \$0                | \$689,995,632       | \$750,482,262           | \$60,486,630        |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$0                 | \$0                     | \$0                | \$0                 | \$0                     | \$0                 |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$102,803,270       | \$102,803,270           | \$0                | \$102,812,052       | \$111,856,669           | \$9,044,617         |
| <b>NEW Special Education Evaluations - TEC 48.1022</b>                              | <b>N/A</b>          | <b>N/A</b>              |                    | <b>N/A</b>          | <b>\$1,452,076</b>      | <b>\$1,452,076</b>  |
| 22. Dyslexia Allotment - TEC 48.103   | \$5,137,440         | \$5,137,440             | \$0                | \$5,137,440         | \$5,587,800             | \$450,360           |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$193,338,219       | \$193,338,219           | \$0                | \$199,396,417       | \$221,020,390           | \$21,623,973        |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$42,785,546        | \$42,785,546            | \$0                | \$42,785,546        | \$46,536,227            | \$3,750,681         |
| Bilingual LEP ADA/Enroll  | 26,650.65           | 26,650.65               | 0.00               | 26,650.65           | 26,650.65               | -                   |
| Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll                              | 27,773.32           | 27,773.32               | 0.00               | 27,773.32           | 27,773.32               | -                   |
| Bilingual Non-LEP Dual Language Two-Way ADA/Enroll                                  | 2,292.84            | 2,292.84                | 0.00               | 2,292.84            | 2,292.84                | -                   |
| 25. Career and Technology Allotment - TEC 48.106                                    | \$55,654,639        | \$55,654,639            | \$0                | \$55,654,639        | \$60,533,454            | \$4,878,815         |
| Not In An Approved Program of Study FTE/Enroll                                      | 377.14              | 377.14                  | 0.00               | 377.14              | 377.14                  | 0.00                |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                               | 3,971.09            | 3,971.09                | 0.00               | 3,971.09            | 3,971.09                | 0.00                |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                               | 2,406.12            | 2,406.12                | 0.00               | 2,406.12            | 2,406.12                | 0.00                |
| 26. Public Education Grant - TEC 48.107   | \$0                 | \$0                     | \$0                | \$0                 | \$0                     | \$0                 |
| 27. Early Education Allotment - TEC 48.108  | \$30,882,279        | \$30,882,279            | \$0                | \$30,882,279        | \$33,589,491            | \$2,707,212         |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 50,133.57           | 50,133.57               | 0.00               | 50,133.57           | 50,133.57               | 0.00                |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                               | \$2,626,835         | \$2,626,835             | \$0                | \$2,581,477         | \$2,581,476             | (\$1)               |
| Gifted & Talented ADA/Enroll  | 6,194.45            | 6,194.45                | 0.00               | 6,118.24            | 6,118.24                | 0.00                |
| 29. CCMR Outcomes Bonus - TEC 48.110  | \$4,625,000         | \$4,673,000             | \$48,000           | \$4,886,000         | \$4,920,000             | \$34,000            |
| 30. Fast Growth Allotment - TEC 48.111  | \$0                 | \$0                     | \$0                | \$0                 | \$0                     | \$0                 |
| 31. Teacher Incentive Allotment - TEC 48.112  | \$40,463,772        | \$40,463,772            | \$0                | \$52,046,417        | \$52,046,417            | \$0                 |
| 32. Mentor Program Allotment - TEC 48.114   | \$73,397            | \$73,397                | \$0                | \$72,011            | \$72,011                | \$0                 |
| 33. School Safety Allotment - TEC 48.115  | \$4,778,889         | \$4,778,889             | \$0                | \$4,763,648         | \$0                     | (\$4,763,648)       |
| Number of Non-Virtual Campuses  | 236                 | 236                     | 236                | 236                 | 236                     |                     |
| Campus-Based Safety Allotment   | \$3,540,000         | \$3,540,000             | \$0                | \$3,540,000         |                         |                     |
| School Safety ADA Amount  | \$10.00             | \$10.00                 | \$0                | \$10.00             |                         |                     |
| ADA-Based Safety Allotment  | \$1,238,889         | \$1,238,889             | \$0                | \$1,223,648         |                         |                     |
| <b>HJR 1/<br/>HB 2</b> School Safety Grant (will flow outside of FSP) - TEC 37.1087 | <b>N/A</b>          | <b>N/A</b>              |                    | <b>N/A</b>          | <b>\$28,030,122</b>     | <b>\$28,030,122</b> |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116   | <b>N/A</b>          | <b>\$1,519,009</b>      | <b>\$1,519,009</b> | <b>N/A</b>          | <b>\$1,637,768</b>      | <b>\$1,637,768</b>  |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118       | Not Modeled         | Not Modeled             |                    | Not Modeled         | Not Modeled             |                     |
| <b>NEW</b> Military Transition Aid - TEC 48.120                                     | <b>N/A</b>          | <b>N/A</b>              |                    | <b>N/A</b>          | <b>\$31,634</b>         | <b>\$31,634</b>     |
| <b>TIER ONE SUBCHAPTER D ALLOTMENTS</b><br><i>(Do not count toward WADA)</i>        | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b>   |
| 34. Transportation Allotment - TEC 48.151   | \$13,122,624        | \$13,122,624            | \$0                | \$13,122,624        | \$13,122,624            | \$0                 |
| 35. New Instructional Facility Allotment - TEC 48.152                               | \$865,496           | \$865,496               | \$0                | \$865,496           | \$865,496               | \$0                 |
| 36. Dropout Recovery and Residential Placement Facility Allotment - TEC 48.153      | \$1,567             | \$1,567                 | \$0                | \$379               | \$379                   | \$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                       | \$463,999           | \$463,999               | \$0                | \$463,999           | \$463,999               | \$0                 |
| 39. Certification Examination Reimbursement - TEC 48.156                            | \$344,420           | \$344,420               | \$0                | \$344,420           | \$344,420               | \$0                 |
| <b>NEW</b> Residency Partnership Allotment - TEC 48.157                             | <b>N/A</b>          | <b>Moved to 2025-26</b> |                    | <b>N/A</b>          | <b>Moved to 2025-26</b> |                     |
| <b>NEW</b> Advanced Math Pathways - TEC 48.160                                      | <b>N/A</b>          | <b>Moved to 2025-26</b> |                    | <b>N/A</b>          | <b>Moved to 2025-26</b> |                     |
| <b>NEW</b> Communities in Schools Expansion - TEC 48.161                            | <b>N/A</b>          | <b>Moved to 2025-26</b> |                    | <b>N/A</b>          | <b>Moved to 2025-26</b> |                     |
| 40. Total Cost of Tier One  | \$1,197,351,444     | \$1,198,918,452         | \$1,567,008        | \$1,205,810,477     | \$1,307,144,594         | \$101,334,117       |
| 41. Local Fund Assignment   | \$1,117,770,527     | \$1,117,770,527         | \$0                | \$1,182,771,333     | \$1,182,771,333         | \$0                 |
| 42. Available School Fund Distribution  | \$52,017,662        | \$52,017,662            | \$0                | \$75,471,896        | \$75,471,896            | \$0                 |

# DALLAS 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   | \$27,563,255        | \$29,130,263                         | \$1,567,008       | \$0                   | \$48,901,365                         | \$48,901,365      |
| 44. Tier Two  | \$50,428,831        | \$50,674,440                         | \$245,609         | \$45,369,434          | \$44,905,934                         | (\$463,500)       |
| Golden Penny Yield  | \$126.21            | \$126.21                             | \$0.00            | \$129.52              | \$129.52                             | \$0.00            |
| District Tax Rate 1 (DTR1)  | \$0.0765            | \$0.0765                             | \$0.0000          | \$0.0772              | \$0.0772                             | \$0.0000          |
| Golden Penny Entitlement  | \$185,408,224       | \$185,653,833                        | \$245,609         | \$193,383,613         | \$192,920,113                        | (\$463,500)       |
| Golden Penny Local Share  | \$134,979,393       | \$134,979,393                        | \$0               | \$148,014,179         | \$148,014,179                        | \$0               |
| Golden Penny State Aid  | \$50,428,831        | \$50,674,440                         | \$245,609         | \$45,369,434          | \$44,905,934                         | (\$463,500)       |
| Copper Penny Yield  | \$49.28             | \$49.28                              | \$0.00            | \$49.28               | \$53.60                              | \$4.32            |
| District Tax Rate 2 (DTR2)  | \$0.0557            | \$0.0558                             | \$0.0001          | \$0.0562              | \$0.0516                             | (0.00)            |
| Copper Penny Entitlement  | \$52,710,809        | \$52,875,394                         | \$164,585         | \$53,563,944          | \$53,362,708                         | (\$201,236)       |
| Copper Penny Local Share  | \$98,279,113        | \$98,455,557                         | \$176,444         | \$107,751,255         | \$98,931,757                         | (\$8,819,498)     |
| Copper Penny State Aid  | \$0                 | \$0                                  | \$0               | \$0                   | \$0                                  | \$0               |
| 45. Other Programs  | (\$15,326)          | \$42,267,765                         | \$42,283,091      | (\$51,062)            | (\$47,865)                           | \$3,197           |
| 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  | (\$48,726)          | (\$47,461)                           | \$1,265           | (\$81,100)            | (\$78,792)                           | \$2,308           |
| Texas School for the Deaf   | (\$27,884)          | (\$27,160)                           | \$724             | (\$31,246)            | (\$30,357)                           | \$889             |
| 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  | \$61,284            | \$61,284                             | \$0               | \$61,284              | \$61,284                             | \$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                 | \$42,281,102                         | \$42,281,102      | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 9,834                                | 9,834             | N/A                   | N/A                                  |                   |
| Librarians FTEs   | N/A                 | 96                                   | 96                | N/A                   | N/A                                  |                   |
| Counselors FTEs   | N/A                 | 422                                  | 422               | N/A                   | N/A                                  |                   |
| Nurses FTEs   | N/A                 | 219                                  | 219               | N/A                   | N/A                                  |                   |
| NEW Regional Disaster Insurance Variation - TEC 48.286  | N/A                 | N/A                                  |                   | N/A                   | \$0                                  | \$0               |
| 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  | \$77,976,760        | \$122,072,468                        | \$44,095,708      | \$45,318,372          | \$93,759,434                         | \$48,441,062      |
| <b>STATE AID BY FUND CODE</b>   | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>                | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>    | <b>HB 1, AS FILED</b>                | <b>DIFFERENCE</b> |
| 47. 199/5812 - Foundation School Fund   | \$77,976,760        | \$122,072,468                        | \$44,095,708      | \$45,318,372          | \$93,759,434                         | \$48,441,062      |
| 48. 199/5811 - Available School Fund  | \$52,017,662        | \$52,017,662                         | \$0               | \$75,471,896          | \$75,471,896                         | \$0               |
| <b>LOCAL REVENUE IN EXCESS OF ENTITLEMENT</b>   | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>                | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>    | <b>HB 1, AS FILED</b>                | <b>DIFFERENCE</b> |
| 54. Local Revenue in Excess of Entitlement  | \$45,368,908        | \$45,380,767                         | \$11,859          | \$64,950,085          | \$45,382,186                         | (\$19,567,899)    |
| Tier One Recapture  | \$0                 | \$0                                  | \$0               | \$52,432,752          | \$0                                  | (\$52,432,752)    |
| Adjustment under TEC 48.257(b)  | \$0                 | \$0                                  | \$0               | (\$41,403,926)        | \$0                                  | \$41,403,926      |
| NEW Adjustment under TEC 48.257(b-1)  | N/A                 | N/A                                  |                   | N/A                   | \$0                                  | \$0               |
| Tier Two, Level Two Recapture   | \$45,568,304        | \$45,580,163                         | \$11,859          | \$54,187,311          | \$45,569,049                         | (\$8,618,262)     |
| CAD Cost Credit   | (\$199,396)         | (\$199,396)                          | \$0               | (\$266,052)           | (\$186,863)                          | \$79,189          |
| <b>SUMMARY DATA</b>   | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>                | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>    | <b>HB 1, AS FILED</b>                | <b>DIFFERENCE</b> |
| Total M&O Revenues (includes HJR on school safety funding)  | \$1,387,072,228     | \$1,431,156,077                      | \$44,083,849      | \$1,452,900,532       | \$1,540,243,834                      | \$87,343,303      |
| Total M&O Revenues per ADA  | \$11,196            | \$11,552                             | \$356             | \$11,874              | \$12,587                             | \$714             |
| State Share   | 6%                  | 9%                                   | 3%                | 4%                    | 8%                                   | 4%                |
| Local Share   | 94%                 | 91%                                  | -3%               | 96%                   | 90%                                  | -6%               |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$29,599,159                         |                   |

See something off? Email Josh at [jhaney@moakcasey.com](mailto:jhaney@moakcasey.com)