

# HIDALGO 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)   | 2,754.50            | 2,754.50                | 0.00              | 2,761.42            | 2,761.42                | 0.00              |
| 2. Regular Program ADA  | 2,428.40            | 2,428.40                | 0.00              | 2,433.79            | 2,433.79                | 0.00              |
| 3. Special Education FTEs   | 53.20               | 53.20                   | 0.00              | 54.04               | 54.04                   | 0.00              |
| 4. Career & Technology FTEs   | 272.90              | 272.90                  | 0.00              | 273.59              | 273.59                  | 0.00              |
| 5. Weighted ADA (WADA)  | 4,404.83            | 4,409.44                | 4.60              | 4,364.99            | 4,429.02                | 64.03             |
| <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  | \$714,138,685       | \$714,138,685           | \$0               | \$740,843,267       | \$740,843,267           | \$0               |
| 7. Current Year Property Values   | \$740,843,267       | \$740,843,267           | \$0               | \$792,195,785       | \$792,195,785           | \$0               |
| Percent Growth  | 3.7%                | 3.7%                    |                   | 6.9%                | 6.9%                    |                   |
| <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  | \$0.8179            | \$0.8179                | \$0.0000          | \$0.7909            | \$0.7837                | (\$0.0072)        |
| 9. Current Year Tier One M&O Tax Rate   | \$0.6479            | \$0.6479                | \$0.0000          | \$0.6210            | \$0.6210                | \$0.0000          |
| 10. Maximum Compressed Tax Rate   | \$0.6479            | \$0.6479                | \$0.0000          | \$0.6210            | \$0.6210                | \$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)  | \$0.0900            | \$0.0900                | \$0.0000          | \$0.0899            | \$0.0827                | (\$0.0072)        |
| VTCS 2784g Pennies (Unequalized Pennies)  | \$0.0000            | \$0.0000                | \$0.0000          | \$0.0000            | \$0.0000                | \$0.0000          |
| 11. M&O Tax Collections   | \$5,855,623         | \$5,855,623             | \$0               | \$6,221,743         | \$6,164,323             | (\$57,419)        |
| 12. I&S Tax Rate  | \$0.2575            | \$0.2575                | \$0.0000          | \$0.2575            | \$0.2575                | \$0.0000          |
| 13. I&S Tax Collections   | \$1,779,711         | \$1,779,711             | \$0               | \$2,025,409         | \$2,025,409             | \$0               |
| 14. Total Tax Collections   | \$7,635,334         | \$7,635,334             | \$0               | \$8,247,152         | \$8,189,732             | (\$57,419)        |
| 15. Total Tax Levy  | \$7,689,977         | \$7,689,977             | \$0               | \$8,306,173         | \$8,248,343             | (\$57,830)        |
| <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)                           | \$6,556             | \$6,556                 | \$0               | \$6,555             | \$7,285                 | \$730             |
| 17. ASF ADA   | 2,741.96            | 2,741.96                | 0.00              | 2,754.50            | 2,754.50                | 0.00              |
| 18. Per Capita Rate   | \$414.884           | \$414.884               | \$0               | \$609.19            | \$609.19                | \$0.00            |
| 19. Regular Program Allotment - TEC 48.051  | \$14,958,944        | \$14,958,944            | \$0               | \$14,992,145        | \$16,306,392            | \$1,314,247       |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$961,646           | \$961,646               | \$0               | \$961,347           | \$1,423,767             | \$462,420         |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$1,754,400         | \$1,754,400             | \$0               | \$1,784,221         | \$1,983,486             | \$199,265         |
| <b>NEW Special Education Evaluations - TEC 48.1022</b>                              | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$25,744</b>         | <b>\$25,744</b>   |
| 22. Dyslexia Allotment - TEC 48.103   | \$24,640            | \$24,640                | \$0               | \$25,256            | \$27,470                | \$2,214           |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$4,295,474         | \$4,295,474             | \$0               | \$3,857,556         | \$4,276,780             | \$419,224         |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$1,573,831         | \$1,573,831             | \$0               | \$1,621,047         | \$1,763,152             | \$142,105         |
| Bilingual LEP ADA/Enroll  | 1,034.50            | 1,034.50                | 0.00              | 1,065.54            | 1,065.54                | -                 |
| Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll                              | 888.61              | 888.61                  | 0.00              | 915.27              | 915.27                  | -                 |
| Bilingual Non-LEP Dual Language Two-Way ADA/Enroll                                  | 375.00              | 375.00                  | 0.00              | 386.25              | 386.25                  | -                 |
| 25. Career and Technology Allotment - TEC 48.106                                    | \$2,369,347         | \$2,369,347             | \$0               | \$2,374,983         | \$2,639,474             | \$264,491         |
| Not In An Approved Program of Study FTE/Enroll                                      | 23.82               | 23.82                   | 0.00              | 23.88               | 23.88                   | 0.00              |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                               | 162.84              | 162.84                  | 0.00              | 163.26              | 163.26                  | 0.00              |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                               | 86.23               | 86.23                   | 0.00              | 86.45               | 86.45                   | 0.00              |
| 26. Public Education Grant - TEC 48.107   | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| 27. Early Education Allotment - TEC 48.108  | \$669,792           | \$669,792               | \$0               | \$666,443           | \$724,865               | \$58,422          |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 1,087.33            | 1,087.33                | 0.00              | 1,081.89            | 1,081.89                | 0.00              |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                               | \$52,160            | \$52,160                | \$0               | \$50,210            | \$50,209                | (\$1)             |
| Gifted & Talented ADA/Enroll  | 123.00              | 123.00                  | 0.00              | 119.00              | 119.00                  | 0.00              |
| 29. CCMR Outcomes Bonus - TEC 48.110  | \$324,000           | \$326,000               | \$2,000           | \$403,000           | \$403,000               | \$0               |
| 30. Fast Growth Allotment - TEC 48.111  | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| 31. Teacher Incentive Allotment - TEC 48.112  | \$9,115             | \$9,115                 | \$0               | \$11,724            | \$11,724                | \$0               |
| 32. Mentor Program Allotment - TEC 48.114   | \$1,632             | \$1,632                 | \$0               | \$1,625             | \$1,625                 | \$0               |
| 33. School Safety Allotment - TEC 48.115  | \$132,545           | \$132,545               | \$0               | \$132,614           | \$0                     | (\$132,614)       |
| Number of Non-Virtual Campuses  | 7                   | 7                       | 7                 | 7                   |                         |                   |
| Campus-Based Safety Allotment   | \$105,000           | \$105,000               | \$0               | \$105,000           |                         |                   |
| School Safety ADA Amount  | \$10.00             | \$10.00                 | \$0               | \$10.00             |                         |                   |
| ADA-Based Safety Allotment  | \$27,545            | \$27,545                | \$0               | \$27,614            |                         |                   |
| <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>\$693,165</b>        | <b>\$693,165</b>  |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116   | <b>N/A</b>          | <b>\$26,364</b>         | <b>\$26,364</b>   | <b>N/A</b>          | <b>\$29,495</b>         | <b>\$29,495</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>\$955</b>            | <b>\$955</b>      |
| <b>TIER ONE SUBCHAPTER D ALLOTMENTS</b><br>(Do not count toward WADA)               | <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   | \$167,422           | \$167,422               | \$0               | \$167,422           | \$167,422               | \$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                       | \$11,794            | \$11,794                | \$0               | \$11,794            | \$11,794                | \$0               |
| 39. Certification Examination Reimbursement - TEC 48.156                            | \$9,853             | \$9,853                 | \$0               | \$9,853             | \$9,853                 | \$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  | \$27,316,595        | \$27,344,959            | \$28,364          | \$27,071,240        | \$29,857,208            | \$2,785,968       |
| 41. Local Fund Assignment   | \$4,799,924         | \$4,799,924             | \$0               | \$4,919,536         | \$4,919,536             | \$0               |
| 42. Available School Fund Distribution  | \$1,137,597         | \$1,137,597             | \$0               | \$1,678,011         | \$1,678,011             | \$0               |

# HIDALGO 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   | \$21,379,074        | \$21,407,438                         | \$28,364          | \$20,473,693          | \$23,259,661                         | \$2,785,968       |
| 44. Tier Two  | \$4,968,675         | \$4,975,141                          | \$6,466           | \$5,074,741           | \$5,224,374                          | \$149,633         |
| Golden Penny Yield  | \$126.21            | \$126.21                             | \$0.00            | \$129.52              | \$129.52                             | \$0.00            |
| District Tax Rate 1 (DTR1)  | \$0.0773            | \$0.0773                             | \$0.0000          | \$0.0794              | \$0.0794                             | \$0.0000          |
| Golden Penny Entitlement  | \$4,297,370         | \$4,301,862                          | \$4,492           | \$4,488,911           | \$4,554,754                          | \$65,843          |
| Golden Penny Local Share  | \$572,672           | \$572,672                            | \$0               | \$629,003             | \$629,003                            | \$0               |
| Golden Penny State Aid  | \$3,724,698         | \$3,729,190                          | \$4,492           | \$3,859,908           | \$3,925,751                          | \$65,843          |
| Copper Penny Yield  | \$49.28             | \$49.28                              | \$0.00            | \$49.28               | \$53.60                              | \$4.32            |
| District Tax Rate 2 (DTR2)  | \$0.0870            | \$0.0870                             | \$0.0000          | \$0.0894              | \$0.0821                             | (0.01)            |
| Copper Penny Entitlement  | \$1,888,511         | \$1,890,485                          | \$1,974           | \$1,923,056           | \$1,949,016                          | \$25,960          |
| Copper Penny Local Share  | \$644,534           | \$644,534                            | \$0               | \$708,223             | \$650,393                            | (\$57,830)        |
| Copper Penny State Aid  | \$1,243,977         | \$1,245,951                          | \$1,974           | \$1,214,833           | \$1,298,623                          | \$83,790          |
| 45. Other Programs  | \$274               | \$902,255                            | \$901,981         | \$274                 | \$274                                | \$0               |
| 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  | \$274               | \$274                                | \$0               | \$274                 | \$274                                | \$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                 | \$901,981                            | \$901,981         | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 208                                  | 208               | N/A                   | N/A                                  |                   |
| Librarians FTEs   | N/A                 | 3                                    | 3                 | N/A                   | N/A                                  |                   |
| Counselors FTEs   | N/A                 | 11                                   | 11                | N/A                   | N/A                                  |                   |
| Nurses FTEs   | N/A                 | 3                                    | 3                 | 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  | \$26,348,023        | \$27,284,834                         | \$936,811         | \$25,548,708          | \$28,484,309                         | \$2,935,601       |
| <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   | \$26,348,023        | \$27,284,834                         | \$936,811         | \$25,548,708          | \$28,484,309                         | \$2,935,601       |
| 48. 199/5811 - Available School Fund  | \$1,137,597         | \$1,137,597                          | \$0               | \$1,678,011           | \$1,678,011                          | \$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  | \$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               |
| <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)  | \$33,341,243        | \$34,278,054                         | \$936,811         | \$33,448,462          | \$37,019,809                         | \$3,571,347       |
| Total M&O Revenues per ADA  | \$12,104            | \$12,444                             | \$340             | \$12,113              | \$13,406                             | \$1,293           |
| State Share   | 82%                 | 83%                                  | 0%                | 81%                   | 81%                                  | 0%                |
| Local Share   | 18%                 | 17%                                  | 0%                | 19%                   | 17%                                  | -2%               |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$588,732                            |                   |

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