

ORANGEFIELD 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) | 1,772.76 | 1,772.76 | 0.00 | 1,777.64 | 1,777.64 | 0.00 |
| 2. Regular Program ADA | 1,560.86 | 1,560.86 | 0.00 | 1,556.66 | 1,556.66 | 0.00 |
| 3. Special Education FTEs | 63.44 | 63.44 | 0.00 | 66.16 | 66.16 | 0.00 |
| 4. Career & Technology FTEs | 148.46 | 148.46 | 0.00 | 154.82 | 154.82 | 0.00 |
| 5. Weighted ADA (WADA) | 2,402.79 | 2,405.91 | 3.12 | 2,423.32 | 2,485.39 | 62.07 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$846,248,967 | \$846,248,967 | \$0 | \$756,075,557 | \$756,075,557 | \$0 |
| 7. Current Year Property Values | \$756,075,557 | \$756,075,557 | \$0 | \$810,424,077 | \$810,424,077 | \$0 |
| Percent Growth | -10.7% | -10.7% | | 7.2% | 7.2% | |
| 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 | \$0.7897 | \$0.7897 | \$0.0000 | \$0.7611 | \$0.7565 | (\$0.0046) |
| 9. Current Year Tier One M&O Tax Rate | \$0.6515 | \$0.6515 | \$0.0000 | \$0.6230 | \$0.6230 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6515 | \$0.6515 | \$0.0000 | \$0.6230 | \$0.6230 | \$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 | \$5,335,411 | \$5,335,411 | \$0 | \$5,662,878 | \$5,627,913 | (\$34,965) |
| 12. I&S Tax Rate | \$0.0784 | \$0.0784 | \$0.0000 | \$0.0784 | \$0.0784 | \$0.0000 |
| 13. I&S Tax Collections | \$563,843 | \$563,843 | \$0 | \$583,250 | \$583,250 | \$0 |
| 14. Total Tax Collections | \$5,899,254 | \$5,899,254 | \$0 | \$6,246,128 | \$6,211,162 | (\$34,965) |
| 15. Total Tax Levy | \$6,426,448 | \$6,426,448 | \$0 | \$6,804,321 | \$6,766,231 | (\$38,090) |
| 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) | \$6,690 | \$6,690 | \$0 | \$6,690 | \$7,484 | \$794 |
| 17. ASF ADA | 1,727.63 | 1,727.63 | 0.00 | 1,772.76 | 1,772.76 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$9,614,898 | \$9,614,898 | \$0 | \$9,589,037 | \$10,429,635 | \$840,598 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$827,256 | \$827,256 | \$0 | \$825,031 | \$1,220,423 | \$395,392 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$1,742,021 | \$1,742,021 | \$0 | \$1,816,867 | \$2,033,080 | \$216,213 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$26,392 | \$26,392 |
| 22. Dyslexia Allotment - TEC 48.103 | \$57,904 | \$57,904 | \$0 | \$61,600 | \$67,000 | \$5,400 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$969,996 | \$969,996 | \$0 | \$865,265 | \$961,680 | \$96,415 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$26,288 | \$26,288 | \$0 | \$26,755 | \$29,101 | \$2,346 |
| Bilingual LEP ADA/Enroll | 42.68 | 42.68 | 0.00 | 43.43 | 43.43 | - |
| 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 | \$1,331,914 | \$1,331,914 | \$0 | \$1,389,002 | \$1,553,855 | \$164,853 |
| Not In An Approved Program of Study FTE/Enroll | 2.48 | 2.48 | 0.00 | 2.58 | 2.58 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 95.92 | 95.92 | 0.00 | 100.03 | 100.03 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 50.07 | 50.07 | 0.00 | 52.21 | 52.21 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$114,412 | \$114,412 | \$0 | \$111,553 | \$121,332 | \$9,779 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 185.73 | 185.73 | 0.00 | 181.09 | 181.09 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$37,589 | \$37,589 | \$0 | \$37,502 | \$37,502 | \$0 |
| Gifted & Talented ADA/Enroll | 88.64 | 88.64 | 0.00 | 88.88 | 88.88 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$9,000 | \$9,000 | \$0 | \$135,000 | \$135,000 | \$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 | \$1,050 | \$1,050 | \$0 | \$1,046 | \$1,046 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$62,728 | \$62,728 | \$0 | \$62,776 | \$0 | (\$62,776) |
| Number of Non-Virtual Campuses | 3 | 3 | 3 | 3 | | |
| Campus-Based Safety Allotment | \$45,000 | \$45,000 | \$0 | \$45,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$17,728 | \$17,728 | \$0 | \$17,776 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$372,642 | \$372,642 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$19,200 | \$19,200 | N/A | \$21,496 | \$21,496 |
| 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 | \$8,211 | \$8,211 |
| 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 | \$209,988 | \$209,988 | \$0 | \$209,988 | \$209,988 | \$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 | \$5,957 | \$5,957 | \$0 | \$5,957 | \$5,957 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$4,940 | \$4,940 | \$0 | \$4,940 | \$4,940 | \$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 | \$15,015,941 | \$15,035,141 | \$19,200 | \$15,142,319 | \$16,866,638 | \$1,724,319 |
| 41. Local Fund Assignment | \$4,925,832 | \$4,925,832 | \$0 | \$5,048,942 | \$5,048,942 | \$0 |
| 42. Available School Fund Distribution | \$716,766 | \$716,766 | \$0 | \$1,079,948 | \$1,079,948 | \$0 |

ORANGEFIELD 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 | \$9,373,343 | \$9,392,543 | \$19,200 | \$9,013,429 | \$10,737,748 | \$1,724,319 |
| 44. Tier Two | \$1,850,260 | \$1,854,301 | \$4,041 | \$1,913,891 | \$2,024,133 | \$110,242 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0715 | \$0.0715 | \$0.0000 | \$0.0734 | \$0.0734 | \$0.0000 |
| Golden Penny Entitlement | \$2,168,283 | \$2,171,096 | \$2,813 | \$2,303,798 | \$2,362,806 | \$59,008 |
| Golden Penny Local Share | \$540,594 | \$540,594 | \$0 | \$594,851 | \$594,851 | \$0 |
| Golden Penny State Aid | \$1,627,689 | \$1,630,502 | \$2,813 | \$1,708,947 | \$1,767,955 | \$59,008 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0520 | \$0.0521 | \$0.0001 | \$0.0534 | \$0.0491 | (0.00) |
| Copper Penny Entitlement | \$615,730 | \$617,714 | \$1,984 | \$637,710 | \$654,096 | \$16,386 |
| Copper Penny Local Share | \$393,159 | \$393,915 | \$756 | \$432,766 | \$397,918 | (\$34,848) |
| Copper Penny State Aid | \$222,571 | \$223,799 | \$1,228 | \$204,944 | \$256,178 | \$51,234 |
| 45. Other Programs | \$0 | \$572,958 | \$572,958 | \$0 | \$181,083 | \$181,083 |
| 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | \$572,958 | \$572,958 | N/A | N/A | |
| Teacher FTEs | N/A | 135 | 135 | N/A | N/A | |
| Librarians FTEs | N/A | 1 | 1 | N/A | N/A | |
| Counselors FTEs | N/A | 5 | 5 | N/A | N/A | |
| Nurses FTEs | N/A | 2 | 2 | N/A | N/A | |
| NEW Regional Disaster Insurance Variation - TEC 48.286 | N/A | N/A | | N/A | \$181,083 | \$181,083 |
| 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 | \$11,223,603 | \$11,819,802 | \$596,199 | \$10,927,320 | \$12,942,964 | \$2,015,644 |
| 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 | \$11,223,603 | \$11,819,802 | \$596,199 | \$10,927,320 | \$12,942,964 | \$2,015,644 |
| 48. 199/5811 - Available School Fund | \$716,766 | \$716,766 | \$0 | \$1,079,948 | \$1,079,948 | \$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) | \$17,275,780 | \$17,871,979 | \$596,199 | \$17,670,146 | \$20,023,467 | \$2,353,321 |
| Total M&O Revenues per ADA | \$9,745 | \$10,081 | \$336 | \$9,940 | \$11,264 | \$1,324 |
| State Share | 69% | 70% | 1% | 68% | 70% | 2% |
| Local Share | 31% | 30% | -1% | 32% | 28% | -4% |
| 30 Percent Requirement in 2024-25 | | | | | \$518,880 | |

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