

# JOAQUIN 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)   | 646.06              | 646.06                  | 0.00              | 641.52              | 641.52                  | 0.00              |
| 2. Regular Program ADA  | 500.89              | 500.89                  | 0.00              | 494.89              | 494.89                  | 0.00              |
| 3. Special Education FTEs   | 63.33               | 63.33                   | 0.00              | 64.79               | 64.79                   | 0.00              |
| 4. Career & Technology FTEs   | 81.84               | 81.84                   | 0.00              | 81.84               | 81.84                   | 0.00              |
| 5. Weighted ADA (WADA)  | 1,337.17            | 1,337.43                | 0.26              | 1,325.39            | 1,359.80                | 34.41             |
| <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  | \$297,704,262       | \$297,704,262           | \$0               | \$368,255,597       | \$368,255,597           | \$0               |
| 7. Current Year Property Values   | \$368,255,597       | \$368,255,597           | \$0               | \$423,493,937       | \$423,493,937           | \$0               |
| Percent Growth  | 23.7%               | 23.7%                   |                   | 15.0%               | 15.0%                   |                   |
| <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  | \$0.7574            | \$0.7574                | \$0.0000          | \$0.7550            | \$0.7504                | (\$0.0046)        |
| 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)  | \$0.0582            | \$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   | \$2,490,753         | \$2,490,753             | \$0               | \$2,944,754         | \$2,926,425             | (\$18,329)        |
| 12. I&S Tax Rate  | \$0.3732            | \$0.3732                | \$0.0000          | \$0.3732            | \$0.3732                | \$0.0000          |
| 13. I&S Tax Collections   | \$992,000           | \$992,000               | \$0               | \$1,455,413         | \$1,455,413             | \$0               |
| 14. Total Tax Collections   | \$3,482,753         | \$3,482,753             | \$0               | \$4,400,167         | \$4,381,838             | (\$18,329)        |
| 15. Total Tax Levy  | \$3,782,033         | \$3,782,033             | \$0               | \$4,778,282         | \$4,758,378             | (\$19,904)        |
| <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)                           | \$8,868             | \$8,868                 | \$0               | \$8,883             | \$9,958                 | \$1,075           |
| 17. ASF ADA   | 646.89              | 646.89                  | 0.00              | 646.06              | 646.06                  | 0.00              |
| 18. Per Capita Rate   | \$414.884           | \$414.884               | \$0               | \$609.19            | \$609.19                | \$0.00            |
| 19. Regular Program Allotment - TEC 48.051  | \$3,085,464         | \$3,085,464             | \$0               | \$3,048,504         | \$3,315,743             | \$267,239         |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$1,356,402         | \$1,356,402             | \$0               | \$1,347,577         | \$1,612,342             | \$264,765         |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$1,852,738         | \$1,852,738             | \$0               | \$1,898,935         | \$2,129,346             | \$230,411         |
| <b>NEW Special Education Evaluations - TEC 48.1022</b>                              | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$27,638</b>         | <b>\$27,638</b>   |
| 22. Dyslexia Allotment - TEC 48.103   | \$58,520            | \$58,520                | \$0               | \$58,520            | \$63,650                | \$5,130           |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$702,240           | \$702,240               | \$0               | \$636,869           | \$706,789               | \$69,920          |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$28,225            | \$28,225                | \$0               | \$28,225            | \$30,699                | \$2,474           |
| Bilingual LEP ADA/Enroll  | 45.82               | 45.82                   | 0.00              | 45.82               | 45.82                   | -                 |
| 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                                    | \$978,130           | \$978,130               | \$0               | \$979,784           | \$1,098,355             | \$118,571         |
| Not In An Approved Program of Study FTE/Enroll                                      | 3.55                | 3.55                    | 0.00              | 3.55                | 3.55                    | 0.00              |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                               | 45.75               | 45.75                   | 0.00              | 45.75               | 45.75                   | 0.00              |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                               | 32.54               | 32.54                   | 0.00              | 32.54               | 32.54                   | 0.00              |
| 26. Public Education Grant - TEC 48.107   | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| 27. Early Education Allotment - TEC 48.108  | \$85,261            | \$85,261                | \$0               | \$85,261            | \$92,735                | \$7,474           |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 138.41              | 138.41                  | 0.00              | 138.41              | 138.41                  | 0.00              |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                               | \$13,699            | \$13,699                | \$0               | \$13,534            | \$13,535                | \$1               |
| Gifted & Talented ADA/Enroll  | 32.30               | 32.30                   | 0.00              | 32.08               | 32.08                   | 0.00              |
| 29. CCMR Outcomes Bonus - TEC 48.110  | \$18,000            | \$18,000                | \$0               | \$9,000             | \$9,000                 | \$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   | \$383               | \$383                   | \$0               | \$378               | \$378                   | \$0               |
| 33. School Safety Allotment - TEC 48.115  | \$51,461            | \$51,461                | \$0               | \$51,415            | \$0                     | (\$51,415)        |
| 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  | \$6,461             | \$6,461                 | \$0               | \$6,415             |                         |                   |
| <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>\$194,454</b>        | <b>\$194,454</b>  |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116   | <b>N/A</b>          | <b>\$1,627</b>          | <b>\$1,627</b>    | <b>N/A</b>          | <b>\$1,832</b>          | <b>\$1,832</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>\$2,037</b>          | <b>\$2,037</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   | \$100,797           | \$100,797               | \$0               | \$100,797           | \$100,797               | \$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                       | \$2,294             | \$2,294                 | \$0               | \$2,294             | \$2,294                 | \$0               |
| 39. Certification Examination Reimbursement - TEC 48.156                            | \$1,904             | \$1,904                 | \$0               | \$1,904             | \$1,904                 | \$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  | \$8,335,518         | \$8,337,145             | \$1,627           | \$8,262,997         | \$9,209,074             | \$946,077         |
| 41. Local Fund Assignment   | \$2,280,239         | \$2,280,239             | \$0               | \$2,612,534         | \$2,612,534             | \$0               |
| 42. Available School Fund Distribution  | \$268,385           | \$268,385               | \$0               | \$393,571           | \$393,571               | \$0               |

# JOAQUIN 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   | \$5,786,894         | \$5,788,521                          | \$1,627           | \$5,256,892           | \$6,202,969                          | \$946,077         |
| 44. Tier Two  | \$1,093,203         | \$1,093,799                          | \$596             | \$1,076,151           | \$1,136,439                          | \$60,288          |
| Golden Penny Yield  | \$126.21            | \$126.21                             | \$0.00            | \$129.52              | \$129.52                             | \$0.00            |
| District Tax Rate 1 (DTR1)  | \$0.0714            | \$0.0714                             | \$0.0000          | \$0.0737              | \$0.0737                             | \$0.0000          |
| Golden Penny Entitlement  | \$1,204,973         | \$1,205,211                          | \$238             | \$1,265,169           | \$1,298,013                          | \$32,844          |
| Golden Penny Local Share  | \$262,934           | \$262,934                            | \$0               | \$312,115             | \$312,115                            | \$0               |
| Golden Penny State Aid  | \$942,039           | \$942,277                            | \$238             | \$953,054             | \$985,898                            | \$32,844          |
| 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          | \$0.0536              | \$0.0493                             | (0.00)            |
| Copper Penny Entitlement  | \$342,657           | \$343,383                            | \$726             | \$350,090             | \$359,324                            | \$9,234           |
| Copper Penny Local Share  | \$191,493           | \$191,861                            | \$368             | \$226,993             | \$208,783                            | (\$18,210)        |
| Copper Penny State Aid  | \$151,164           | \$151,522                            | \$358             | \$123,097             | \$150,541                            | \$27,444          |
| 45. Other Programs  | \$0                 | \$286,400                            | \$286,400         | \$0                   | \$55,455                             | \$55,455          |
| 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                 | \$56,034                             | \$56,034          | N/A                   | \$55,455                             | \$55,455          |
| NEW State Aid for Stipends - TEC 48.285   | N/A                 | \$230,367                            | \$230,367         | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 56                                   | 56                | N/A                   | N/A                                  |                   |
| Librarians FTEs   | N/A                 | -                                    | -                 | N/A                   | N/A                                  |                   |
| Counselors FTEs   | N/A                 | 1                                    | 1                 | N/A                   | N/A                                  |                   |
| Nurses FTEs   | N/A                 | 1                                    | 1                 | 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  | \$6,880,097         | \$7,168,720                          | \$288,623         | \$6,333,043           | \$7,394,863                          | \$1,061,820       |
| <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   | \$6,880,097         | \$7,168,720                          | \$288,623         | \$6,333,043           | \$7,394,863                          | \$1,061,820       |
| 48. 199/5811 - Available School Fund  | \$268,385           | \$268,385                            | \$0               | \$393,571             | \$393,571                            | \$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)  | \$9,639,235         | \$9,927,858                          | \$288,623         | \$9,671,368           | \$10,909,313                         | \$1,237,945       |
| Total M&O Revenues per ADA  | \$14,920            | \$15,367                             | \$447             | \$15,076              | \$17,005                             | \$1,930           |
| State Share   | 74%                 | 75%                                  | 1%                | 70%                   | 71%                                  | 2%                |
| Local Share   | 26%                 | 25%                                  | -1%               | 30%                   | 27%                                  | -4%               |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$257,011                            |                   |

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