

ROBY CISD

| | 2023-24 School Year | | | 2024-25 School Year | | |
|--------------------------------------------------------------------------------|---------------------|----------------|------------|---------------------|----------------|------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| STUDENTS | | | | | | |
| 1. Refined Average Daily Attendance (ADA) | 302.86 | 302.86 | 0.00 | 302.86 | 302.86 | 0.00 |
| 2. Regular Program ADA | 257.62 | 257.62 | 0.00 | 257.62 | 257.62 | 0.00 |
| 3. Special Education FTEs | 9.51 | 9.51 | 0.00 | 9.51 | 9.51 | 0.00 |
| 4. Career & Technology FTEs | 35.73 | 35.73 | 0.00 | 35.73 | 35.73 | 0.00 |
| 5. Weighted ADA (WADA) | 599.99 | 602.80 | 2.81 | 605.65 | 608.45 | 2.80 |
| PROPERTY VALUES | | | | | | |
| 6. Prior Year Property Value | \$212,731,725 | \$212,731,725 | \$0 | \$279,022,575 | \$279,022,575 | \$0 |
| 7. Current Year Property Values | \$279,022,575 | \$279,022,575 | \$0 | \$320,875,961 | \$320,875,961 | \$0 |
| TAX RATES AND COLLECTIONS | | | | | | |
| 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 |
| 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 | \$0.0581 | \$0.0000 |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0001 | \$0.0001 | \$0.0000 |
| 11. M&O Tax Collections | \$2,406,302 | \$2,406,302 | \$0 | \$2,400,885 | \$2,400,885 | \$0 |
| 12. I&S Tax Rate | \$0.2850 | \$0.2850 | \$0.0000 | \$0.2850 | \$0.2850 | \$0.0000 |
| 13. I&S Tax Collections | \$1,112,413 | \$1,112,413 | \$0 | \$1,312,005 | \$1,312,005 | \$0 |
| 14. Total Tax Collections | \$3,518,715 | \$3,518,715 | \$0 | \$3,712,890 | \$3,712,890 | \$0 |
| 15. Total Tax Levy | \$3,551,030 | \$3,551,030 | \$0 | \$3,746,988 | \$3,746,988 | \$0 |
| FUNDING COMPONENTS | | | | | | |
| 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) | \$9,468 | \$9,583 | \$115 | \$9,468 | \$9,583 | \$115 |
| 17. ASF ADA | 289.53 | 289.53 | 0.00 | 302.86 | 302.86 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$1,586,921 | \$1,606,242 | \$19,321 | \$1,586,921 | \$1,606,242 | \$19,321 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$852,197 | \$862,502 | \$10,305 | \$852,197 | \$862,502 | \$10,305 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$468,138 | \$473,843 | \$5,705 | \$468,178 | \$473,883 | \$5,705 |
| 22. Dyslexia Allotment - TEC 48.103 | \$16,016 | \$16,211 | \$195 | \$16,016 | \$16,211 | \$195 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$258,320 | \$261,465 | \$3,145 | \$288,246 | \$291,755 | \$3,509 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$5,020 | \$5,082 | \$62 | \$5,020 | \$5,082 | \$62 |
| Bilingual LEP ADA/Enroll | 8.15 | 8.15 | 0.00 | 8.15 | 8.15 | - |
| 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 | \$442,106 | \$447,476 | \$5,370 | \$442,106 | \$447,476 | \$5,370 |
| Not In An Approved Program of Study FTE/Enroll | 0.35 | 0.35 | 0.00 | 0.35 | 0.35 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 29.99 | 29.99 | 0.00 | 29.99 | 29.99 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 5.39 | 5.39 | 0.00 | 5.39 | 5.39 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$31,002 | \$31,380 | \$378 | \$31,002 | \$31,380 | \$378 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 50.33 | 50.33 | 0.00 | 50.33 | 50.33 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$6,361 | \$6,361 | \$0 | \$6,329 | \$6,329 | \$0 |
| Gifted & Talented ADA/Enroll | 15.00 | 15.00 | 0.00 | 15.00 | 15.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$10,000 | \$10,000 | \$0 | \$15,000 | \$15,000 | \$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 | \$179 | \$179 | \$0 | \$178 | \$178 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$18,029 | \$36,057 | \$18,028 | \$18,029 | \$36,057 | \$18,028 |
| Number of Campuses | 1 | 1 | 0 | 1 | 1 | 0 |
| Campus-Based Safety Allotment | \$15,000 | \$30,000 | \$15,000 | \$15,000 | \$30,000 | \$15,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$3,029 | \$6,057 | \$3,028 | \$3,029 | \$6,057 | \$3,028 |
| 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> | | | | | | |
| 34. Transportation Allotment - TEC 48.151 | \$29,784 | \$29,784 | \$0 | \$29,784 | \$29,784 | \$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 | \$1,129 | \$1,129 | \$0 | \$1,129 | \$1,129 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$782 | \$782 | \$0 | \$782 | \$782 | \$0 |
| 40. Total Cost of Tier One | \$3,725,984 | \$3,788,493 | \$62,509 | \$3,760,917 | \$3,823,790 | \$62,873 |
| 41. Local Fund Assignment | \$1,727,708 | \$1,727,708 | \$0 | \$1,979,484 | \$1,979,484 | \$0 |
| 42. Available School Fund Distribution | \$120,122 | \$120,122 | \$0 | \$184,500 | \$184,500 | \$0 |

ROBY CISD

| 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 | \$1,878,154 | \$1,940,663 | \$62,509 | \$1,596,933 | \$1,659,806 | \$62,873 |
| 44. Tier Two | \$446,700 | \$453,243 | \$6,543 | \$367,606 | \$370,481 | \$2,875 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0911 | \$0.0911 | \$0.0000 | \$0.0793 | \$0.0793 | \$0.0000 |
| Golden Penny Entitlement | \$689,850 | \$693,078 | \$3,228 | \$622,061 | \$624,936 | \$2,875 |
| Golden Penny Local Share | \$254,190 | \$254,190 | \$0 | \$254,455 | \$254,455 | \$0 |
| Golden Penny State Aid | \$435,660 | \$438,888 | \$3,228 | \$367,606 | \$370,481 | \$2,875 |
| Copper Penny Yield | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| District Tax Rate 2 (DTR2) | \$0.0663 | \$0.0663 | \$0.0000 | \$0.0577 | \$0.0577 | \$0.0000 |
| Copper Penny Entitlement | \$196,032 | \$199,347 | \$3,315 | \$172,214 | \$175,117 | \$2,903 |
| Copper Penny Local Share | \$184,992 | \$184,992 | \$0 | \$185,145 | \$185,145 | \$0 |
| Copper Penny State Aid | \$11,040 | \$14,355 | \$3,315 | \$0 | \$0 | \$0 |
| 45. Other Programs | \$172 | \$379,299 | \$379,127 | \$172 | \$379,299 | \$379,127 |
| 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 | \$172 | \$172 | \$0 | \$172 | \$172 | \$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 | \$379,127 | \$379,127 | N/A | \$379,127 | \$379,127 |
| Teacher FTEs | N/A | 38 | 38 | N/A | 38 | 38 |
| 46. Total FSP Operations Funding | \$2,325,026 | \$2,773,205 | \$448,179 | \$1,964,711 | \$2,409,586 | \$444,875 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$2,325,026 | \$2,773,205 | \$448,179 | \$1,964,711 | \$2,409,586 | \$444,875 |
| 48. 199/5811 - Available School Fund | \$120,122 | \$120,122 | \$0 | \$184,500 | \$184,500 | \$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 | \$12,931 | \$10,028 | (\$2,903) |
| 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 | \$12,931 | \$10,028 | (\$2,903) |
| 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 | \$4,851,450 | \$5,299,629 | \$448,179 | \$4,537,165 | \$4,984,943 | \$447,778 |
| Total M&O Revenues per ADA | \$16,019 | \$17,499 | \$1,480 | \$14,981 | \$16,460 | \$1,478 |
| State Share | 50% | 55% | 4% | 47% | 52% | 5% |
| Local Share | 50% | 45% | -4% | 53% | 48% | -5% |

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