

ROBINSON ISD

| | 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) | 2,284.53 | 2,284.53 | 0.00 | 2,282.25 | 2,282.25 | 0.00 |
| 2. Regular Program ADA | 2,046.49 | 2,046.49 | 0.00 | 2,034.93 | 2,034.93 | 0.00 |
| 3. Special Education FTEs | 39.56 | 39.56 | 0.00 | 41.10 | 41.10 | 0.00 |
| 4. Career & Technology FTEs | 198.49 | 198.49 | 0.00 | 206.22 | 206.22 | 0.00 |
| 5. Weighted ADA (WADA) | 3,209.46 | 3,225.15 | 15.69 | 3,245.39 | 3,260.93 | 15.54 |
| PROPERTY VALUES | | | | | | |
| 6. Prior Year Property Value | \$1,090,690,202 | \$1,090,690,202 | \$0 | \$1,057,552,128 | \$1,057,552,128 | \$0 |
| 7. Current Year Property Values | \$1,057,552,128 | \$1,057,552,128 | \$0 | \$1,170,350,392 | \$1,170,350,392 | \$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 | \$7,872,804 | \$7,872,804 | \$0 | \$8,793,131 | \$8,793,131 | \$0 |
| 12. I&S Tax Rate | \$0.1814 | \$0.1814 | \$0.0000 | \$0.1814 | \$0.1814 | \$0.0000 |
| 13. I&S Tax Collections | \$1,947,372 | \$1,947,372 | \$0 | \$2,112,401 | \$2,112,401 | \$0 |
| 14. Total Tax Collections | \$9,820,176 | \$9,820,176 | \$0 | \$10,905,532 | \$10,905,532 | \$0 |
| 15. Total Tax Levy | \$9,869,521 | \$9,869,521 | \$0 | \$10,960,331 | \$10,960,331 | \$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) | \$6,615 | \$6,695 | \$80 | \$6,617 | \$6,697 | \$80 |
| 17. ASF ADA | 2,271.26 | 2,271.26 | 0.00 | 2,284.53 | 2,284.53 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$12,606,366 | \$12,759,853 | \$153,487 | \$12,535,155 | \$12,687,774 | \$152,619 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$931,152 | \$941,384 | \$10,232 | \$929,962 | \$940,137 | \$10,175 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$2,379,337 | \$2,408,211 | \$28,874 | \$2,473,048 | \$2,503,048 | \$30,000 |
| 22. Dyslexia Allotment - TEC 48.103 | \$165,088 | \$167,098 | \$2,010 | \$174,944 | \$177,074 | \$2,130 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$1,485,946 | \$1,504,038 | \$18,092 | \$1,546,451 | \$1,565,279 | \$18,828 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$31,605 | \$31,990 | \$385 | \$32,047 | \$32,437 | \$390 |
| Bilingual LEP ADA/Enroll | 51.31 | 51.31 | 0.00 | 52.02 | 52.02 | - |
| 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 | \$1,769,677 | \$1,791,079 | \$21,402 | \$1,839,168 | \$1,861,404 | \$22,236 |
| Not In An Approved Program of Study FTE/Enroll | 1.94 | 1.94 | 0.00 | 2.02 | 2.02 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 123.87 | 123.87 | 0.00 | 128.70 | 128.70 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 72.68 | 72.68 | 0.00 | 75.51 | 75.51 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$179,726 | \$181,914 | \$2,188 | \$174,579 | \$176,705 | \$2,126 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 291.76 | 291.76 | 0.00 | 283.41 | 283.41 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$48,344 | \$48,343 | (\$1) | \$48,101 | \$48,100 | (\$1) |
| Gifted & Talented ADA/Enroll | 114.00 | 114.00 | 0.00 | 114.00 | 114.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$30,000 | \$30,000 | \$0 | \$95,000 | \$95,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$35,470 | \$39,470 | \$4,000 | \$35,470 | \$39,470 | \$4,000 |
| 32. Mentor Program Allotment - TEC 48.114 | \$1,351 | \$1,351 | \$0 | \$1,343 | \$1,343 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$97,845 | \$195,691 | \$97,846 | \$97,822 | \$195,645 | \$97,823 |
| Number of Campuses | 5 | 5 | 0 | 5 | 5 | 0 |
| Campus-Based Safety Allotment | \$75,000 | \$150,000 | \$75,000 | \$75,000 | \$150,000 | \$150,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$22,845 | \$45,691 | \$22,846 | \$22,822 | \$45,645 | \$22,823 |
| 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 | \$140,916 | \$140,916 | \$0 | \$140,916 | \$140,916 | \$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 | \$7,687 | \$7,687 | \$0 | \$7,687 | \$7,687 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$6,449 | \$6,449 | \$0 | \$6,449 | \$6,449 | \$0 |
| 40. Total Cost of Tier One | \$19,916,959 | \$20,255,474 | \$338,515 | \$20,138,142 | \$20,478,468 | \$340,326 |
| 41. Local Fund Assignment | \$6,548,363 | \$6,548,363 | \$0 | \$7,219,892 | \$7,219,892 | \$0 |
| 42. Available School Fund Distribution | \$942,309 | \$942,309 | \$0 | \$1,391,715 | \$1,391,715 | \$0 |

ROBINSON ISD

| 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 | \$12,426,287 | \$12,764,802 | \$338,515 | \$11,526,535 | \$11,866,861 | \$340,326 |
| 44. Tier Two | \$2,652,352 | \$2,683,404 | \$31,052 | \$2,662,703 | \$2,694,493 | \$31,790 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0786 | \$0.0786 | \$0.0000 | \$0.0796 | \$0.0796 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$3,183,820 | \$3,199,381 | \$15,561 | \$3,345,925 | \$3,361,951 | \$16,026 |
| <i>Golden Penny Local Share</i> | \$831,236 | \$831,236 | \$0 | \$931,599 | \$931,599 | \$0 |
| <i>Golden Penny State Aid</i> | \$2,352,584 | \$2,368,145 | \$15,561 | \$2,414,326 | \$2,430,352 | \$16,026 |
| <i>Copper Penny Yield</i> | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| <i>District Tax Rate 2 (DTR2)</i> | \$0.0572 | \$0.0572 | \$0.0000 | \$0.0579 | \$0.0579 | \$0.0000 |
| <i>Copper Penny Entitlement</i> | \$904,688 | \$920,179 | \$15,491 | \$926,010 | \$941,774 | \$15,764 |
| <i>Copper Penny Local Share</i> | \$604,920 | \$604,920 | \$0 | \$677,633 | \$677,633 | \$0 |
| <i>Copper Penny State Aid</i> | \$299,768 | \$315,259 | \$15,491 | \$248,377 | \$264,141 | \$15,764 |
| 45. Other Programs | (\$4,320) | \$1,836,652 | \$1,840,972 | (\$4,802) | \$1,834,646 | \$1,839,448 |
| <i>Supplemental TIF Payment</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Chapter 313 Credit</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Texas School for the Blind and Visually Impaired</i> | (\$4,320) | (\$4,320) | \$0 | (\$4,802) | (\$4,802) | \$0 |
| <i>Texas School for the Deaf</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Charter School Facilities Funding</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Additional Aid for Partnering to Operate a District Campus (SB 1882)</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Formula Transition Grant - TEC 48.277</i> | \$0 | \$0 | \$0 | Expires after 2023-24 | \$0 | \$0 |
| <i>Equalized Wealth Transition Grant - TEC 48.278</i> | \$0 | \$0 | \$0 | Expires after 2023-24 | Expires after 2023-24 | |
| <i>Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283</i> | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| <i>Additional State Aid for Homestead Exemption - TEC 48.2543</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305</i> | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| <i>Additional State Aid for State-Approved Instructional Materials - TEC 48.307</i> | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | 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 <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | N/A | \$1,840,972 | \$1,840,972 | N/A | \$1,839,448 | \$1,839,448 |
| <i>Teacher FTEs</i> | N/A | 184 | 184 | N/A | 184 | 184 |
| 46. Total FSP Operations Funding | \$15,074,319 | \$17,284,858 | \$2,210,539 | \$14,184,436 | \$16,396,000 | \$2,211,564 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$15,074,319 | \$17,284,858 | \$2,210,539 | \$14,184,436 | \$16,396,000 | \$2,211,564 |
| 48. 199/5811 - Available School Fund | \$942,309 | \$942,309 | \$0 | \$1,391,715 | \$1,391,715 | \$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 | \$0 | \$0 | \$0 |
| <i>Tier One Recapture</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Adjustment under TEC 48.257(b)</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Tier Two, Level Two Recapture</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>CAD Cost Credit</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$23,889,432 | \$26,099,971 | \$2,210,539 | \$24,369,282 | \$26,580,846 | \$2,211,564 |
| Total M&O Revenues per ADA | \$10,457 | \$11,425 | \$968 | \$10,678 | \$11,647 | \$969 |
| State Share | 67% | 70% | 3% | 64% | 67% | 3% |
| Local Share | 33% | 30% | -3% | 36% | 33% | -3% |

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