

RIVERCREST ISD

| STUDENTS | 2023-24 School Year | | | 2024-25 School Year | | |
|--|---------------------|----------------|------------|---------------------|----------------|------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 1. Refined Average Daily Attendance (ADA) | 663.71 | 663.71 | 0.00 | 666.39 | 666.39 | 0.00 |
| 2. Regular Program ADA | 577.00 | 577.00 | 0.00 | 581.37 | 581.37 | 0.00 |
| 3. Special Education FTEs | 18.28 | 18.28 | 0.00 | 17.38 | 17.38 | 0.00 |
| 4. Career & Technology FTEs | 68.43 | 68.43 | 0.00 | 67.65 | 67.65 | 0.00 |
| 5. Weighted ADA (WADA) | 1,187.83 | 1,195.89 | 8.06 | 1,197.71 | 1,205.76 | 8.04 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$252,447,247 | \$252,447,247 | \$0 | \$212,817,026 | \$212,817,026 | \$0 |
| 7. Current Year Property Values | \$212,817,026 | \$212,817,026 | \$0 | \$212,253,098 | \$212,253,098 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.8262 | \$0.8262 | \$0.0000 | \$0.8237 | \$0.8237 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2) | \$0.6880 | \$0.6880 | \$0.0000 | \$0.6855 | \$0.6855 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6880 | \$0.6880 | \$0.0000 | \$0.6855 | \$0.6855 | \$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 | \$2,371,996 | \$2,371,996 | \$0 | \$1,686,138 | \$1,686,138 | \$0 |
| 12. I&S Tax Rate | \$0.2167 | \$0.2167 | \$0.0000 | \$0.2167 | \$0.2167 | \$0.0000 |
| 13. I&S Tax Collections | \$733,719 | \$733,719 | \$0 | \$443,591 | \$443,591 | \$0 |
| 14. Total Tax Collections | \$3,105,715 | \$3,105,715 | \$0 | \$2,129,729 | \$2,129,729 | \$0 |
| 15. Total Tax Levy | \$3,220,265 | \$3,220,265 | \$0 | \$2,208,281 | \$2,208,281 | \$0 |
| FUNDING COMPONENTS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 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) | \$8,681 | \$8,786 | \$105 | \$8,670 | \$8,775 | \$105 |
| 17. ASF ADA | 638.48 | 638.48 | 0.00 | 663.71 | 663.71 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$3,554,320 | \$3,597,595 | \$43,275 | \$3,581,238 | \$3,624,840 | \$43,602 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,454,617 | \$1,471,927 | \$17,310 | \$1,459,238 | \$1,476,679 | \$17,441 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$559,952 | \$566,748 | \$6,796 | \$556,750 | \$563,515 | \$6,765 |
| 22. Dyslexia Allotment - TEC 48.103 | \$46,200 | \$46,762 | \$562 | \$46,816 | \$47,386 | \$570 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$724,425 | \$733,245 | \$8,820 | \$746,364 | \$755,451 | \$9,087 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$25,040 | \$25,345 | \$305 | \$25,761 | \$26,075 | \$314 |
| Bilingual LEP ADA/Enroll | 40.65 | 40.65 | 0.00 | 41.82 | 41.82 | - |
| 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 | \$794,022 | \$803,626 | \$9,604 | \$782,976 | \$792,459 | \$9,483 |
| Not In An Approved Program of Study FTE/Enroll | 2.50 | 2.50 | 0.00 | 2.50 | 2.50 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 43.16 | 43.16 | 0.00 | 43.22 | 43.22 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 22.77 | 22.77 | 0.00 | 21.93 | 21.93 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$85,390 | \$86,430 | \$1,040 | \$86,727 | \$87,783 | \$1,056 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 138.62 | 138.62 | 0.00 | 140.79 | 140.79 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$14,073 | \$14,073 | \$0 | \$14,058 | \$14,058 | \$0 |
| Gifted & Talented ADA/Enroll | 33.19 | 33.19 | 0.00 | 33.32 | 33.32 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$5,000 | \$5,000 | \$0 | \$24,000 | \$24,000 | \$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 | \$392 | \$392 | \$0 | \$392 | \$392 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$51,637 | \$103,274 | \$51,637 | \$51,664 | \$103,328 | \$51,664 |
| Number of Campuses | 3 | 3 | 0 | 3 | 3 | 0 |
| Campus-Based Safety Allotment | \$45,000 | \$90,000 | \$45,000 | \$45,000 | \$90,000 | \$90,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$6,637 | \$13,274 | \$6,637 | \$6,664 | \$13,328 | \$6,664 |
| 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> | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151 | \$112,700 | \$112,700 | \$0 | \$112,700 | \$112,700 | \$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 | \$2,239 | \$2,239 | \$0 | \$2,239 | \$2,239 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$1,803 | \$1,803 | \$0 | \$1,803 | \$1,803 | \$0 |
| 40. Total Cost of Tier One | \$7,431,810 | \$7,571,159 | \$139,349 | \$7,492,726 | \$7,632,708 | \$139,982 |
| 41. Local Fund Assignment | \$1,464,181 | \$1,464,181 | \$0 | \$1,454,995 | \$1,454,995 | \$0 |
| 42. Available School Fund Distribution | \$264,895 | \$264,895 | \$0 | \$404,322 | \$404,322 | \$0 |

RIVERCREST 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 | \$5,702,734 | \$5,842,083 | \$139,349 | \$5,633,409 | \$5,773,391 | \$139,982 |
| 44. Tier Two | \$1,680,418 | \$1,700,147 | \$19,729 | \$1,245,774 | \$1,260,099 | \$14,325 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.1079 | \$0.1079 | \$0.0000 | \$0.0772 | \$0.0772 | \$0.0000 |
| Golden Penny Entitlement | \$1,617,598 | \$1,628,576 | \$10,978 | \$1,197,586 | \$1,205,629 | \$8,043 |
| Golden Penny Local Share | \$229,630 | \$229,630 | \$0 | \$163,859 | \$163,859 | \$0 |
| Golden Penny State Aid | \$1,387,968 | \$1,398,946 | \$10,978 | \$1,033,727 | \$1,041,770 | \$8,043 |
| Copper Penny Yield | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| District Tax Rate 2 (DTR2) | \$0.0785 | \$0.0785 | \$0.0000 | \$0.0561 | \$0.0561 | \$0.0000 |
| Copper Penny Entitlement | \$459,511 | \$468,262 | \$8,751 | \$331,121 | \$337,403 | \$6,282 |
| Copper Penny Local Share | \$167,061 | \$167,061 | \$0 | \$119,074 | \$119,074 | \$0 |
| Copper Penny State Aid | \$292,450 | \$301,201 | \$8,751 | \$212,047 | \$218,329 | \$6,282 |
| 45. Other Programs | \$28,708 | \$786,556 | \$757,848 | \$28,708 | \$789,679 | \$760,971 |
| 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 | \$28,708 | \$28,708 | \$0 | \$28,708 | \$28,708 | \$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 | \$757,848 | \$757,848 | N/A | \$760,971 | \$760,971 |
| Teacher FTEs | N/A | 76 | 76 | N/A | 76 | 76 |
| 46. Total FSP Operations Funding | \$7,411,860 | \$8,328,786 | \$916,926 | \$6,907,891 | \$7,823,169 | \$915,278 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$7,411,860 | \$8,328,786 | \$916,926 | \$6,907,891 | \$7,823,169 | \$915,278 |
| 48. 199/5811 - Available School Fund | \$264,895 | \$264,895 | \$0 | \$404,322 | \$404,322 | \$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 |
| 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 | \$0 | \$0 | \$0 |
| 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 | \$10,048,751 | \$10,965,677 | \$916,926 | \$8,998,351 | \$9,913,629 | \$915,278 |
| Total M&O Revenues per ADA | \$15,140 | \$16,522 | \$1,382 | \$13,503 | \$14,877 | \$1,373 |
| State Share | 76% | 78% | 2% | 81% | 83% | 2% |
| Local Share | 24% | 22% | -2% | 19% | 17% | -2% |

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