

RIO VISTA 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) | 957.62 | 957.62 | 0.00 | 1,000.40 | 1,000.40 | 0.00 |
| 2. Regular Program ADA | 831.26 | 831.26 | 0.00 | 865.54 | 865.54 | 0.00 |
| 3. Special Education FTEs | 23.36 | 23.36 | 0.00 | 25.86 | 25.86 | 0.00 |
| 4. Career & Technology FTEs | 103.00 | 103.00 | 0.00 | 109.00 | 109.00 | 0.00 |
| 5. Weighted ADA (WADA) | 1,606.43 | 1,607.41 | 0.98 | 1,679.90 | 1,714.95 | 35.05 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$400,577,382 | \$400,577,382 | \$0 | \$460,379,830 | \$460,379,830 | \$0 |
| 7. Current Year Property Values | \$460,379,830 | \$460,379,830 | \$0 | \$529,436,805 | \$529,436,805 | \$0 |
| Percent Growth | 14.9% | 14.9% | | 15.0% | 15.0% | |
| 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 | \$0.7574 | \$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 | \$3,473,366 | \$3,473,366 | \$0 | \$4,037,755 | \$4,012,623 | (\$25,132) |
| 12. I&S Tax Rate | \$0.3557 | \$0.3557 | \$0.0000 | \$0.3557 | \$0.3557 | \$0.0000 |
| 13. I&S Tax Collections | \$1,396,662 | \$1,396,662 | \$0 | \$1,902,039 | \$1,902,039 | \$0 |
| 14. Total Tax Collections | \$4,870,028 | \$4,870,028 | \$0 | \$5,939,794 | \$5,914,661 | (\$25,132) |
| 15. Total Tax Levy | \$4,821,810 | \$4,821,810 | \$0 | \$5,880,984 | \$5,856,100 | (\$24,884) |
| 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) | \$8,054 | \$8,054 | \$0 | \$7,970 | \$8,865 | \$895 |
| 17. ASF ADA | 884.05 | 884.05 | 0.00 | 957.62 | 957.62 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$5,120,537 | \$5,120,537 | \$0 | \$5,331,696 | \$5,799,084 | \$467,388 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,574,399 | \$1,574,399 | \$0 | \$1,566,618 | \$1,873,883 | \$307,265 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$996,621 | \$996,621 | \$0 | \$1,066,008 | \$1,186,054 | \$120,046 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$15,394 | \$15,394 |
| 22. Dyslexia Allotment - TEC 48.103 | \$49,896 | \$49,896 | \$0 | \$54,824 | \$59,630 | \$4,806 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$821,975 | \$821,975 | \$0 | \$862,657 | \$958,261 | \$95,604 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$14,630 | \$14,630 | \$0 | \$15,400 | \$16,750 | \$1,350 |
| Bilingual LEP ADA/Enroll | 23.75 | 23.75 | 0.00 | 25.00 | 25.00 | - |
| 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 | \$1,109,761 | \$1,109,761 | \$0 | \$1,166,808 | \$1,297,836 | \$131,028 |
| Not In An Approved Program of Study FTE/Enroll | 6.00 | 6.00 | 0.00 | 4.00 | 4.00 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 60.00 | 60.00 | 0.00 | 65.00 | 65.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 37.00 | 37.00 | 0.00 | 40.00 | 40.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$123,816 | \$123,816 | \$0 | \$126,280 | \$137,350 | \$11,070 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 201.00 | 201.00 | 0.00 | 205.00 | 205.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$20,304 | \$20,304 | \$0 | \$21,105 | \$21,104 | (\$1) |
| Gifted & Talented ADA/Enroll | 47.88 | 47.88 | 0.00 | 50.02 | 50.02 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$5,000 | \$5,000 | \$0 | \$34,000 | \$34,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$0 | \$0 | \$0 | \$43,516 | \$77,184 | \$33,668 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32. Mentor Program Allotment - TEC 48.114 | \$567 | \$567 | \$0 | \$589 | \$589 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$54,576 | \$54,576 | \$0 | \$55,004 | \$0 | (\$55,004) |
| 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 | \$9,576 | \$9,576 | \$0 | \$10,004 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$218,499 | \$218,499 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$6,036 | \$6,036 | N/A | \$6,702 | \$6,702 |
| 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 | \$2,610 | \$2,610 |
| 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 | \$74,662 | \$74,662 | \$0 | \$74,662 | \$74,662 | \$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 | \$2,118 | \$2,118 | \$0 | \$2,118 | \$2,118 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$2,033 | \$2,033 | \$0 | \$2,033 | \$2,033 | \$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 | \$9,970,895 | \$9,976,932 | \$6,037 | \$10,423,318 | \$11,565,244 | \$1,141,926 |
| 41. Local Fund Assignment | \$2,850,672 | \$2,850,672 | \$0 | \$3,266,096 | \$3,266,096 | \$0 |
| 42. Available School Fund Distribution | \$366,777 | \$366,777 | \$0 | \$583,372 | \$583,372 | \$0 |

RIO VISTA 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 | \$6,753,446 | \$6,759,483 | \$6,037 | \$6,573,850 | \$7,715,776 | \$1,141,926 |
| 44. Tier Two | \$1,441,107 | \$1,442,705 | \$1,598 | \$1,505,732 | \$1,577,424 | \$71,692 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0797 | \$0.0797 | \$0.0000 | \$0.0808 | \$0.0808 | \$0.0000 |
| Golden Penny Entitlement | \$1,615,895 | \$1,616,881 | \$986 | \$1,758,048 | \$1,794,730 | \$36,682 |
| Golden Penny Local Share | \$366,923 | \$366,923 | \$0 | \$427,785 | \$427,785 | \$0 |
| Golden Penny State Aid | \$1,248,972 | \$1,249,958 | \$986 | \$1,330,263 | \$1,366,945 | \$36,682 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0580 | \$0.0581 | \$0.0001 | \$0.0588 | \$0.0540 | (0.00) |
| Copper Penny Entitlement | \$459,155 | \$460,228 | \$1,073 | \$486,778 | \$496,375 | \$9,597 |
| Copper Penny Local Share | \$267,020 | \$267,481 | \$461 | \$311,309 | \$285,896 | (\$25,413) |
| Copper Penny State Aid | \$192,135 | \$192,747 | \$612 | \$175,469 | \$210,479 | \$35,010 |
| 45. Other Programs | \$0 | \$308,249 | \$308,249 | \$0 | \$0 | \$0 |
| 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 | \$308,249 | \$308,249 | N/A | N/A | |
| Teacher FTEs | N/A | 74 | 74 | N/A | N/A | |
| Librarians FTEs | N/A | - | - | N/A | N/A | |
| Counselors FTEs | N/A | 3 | 3 | N/A | N/A | |
| Nurses FTEs | N/A | - | - | 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 | \$8,194,553 | \$8,510,437 | \$315,884 | \$8,079,582 | \$9,293,200 | \$1,213,618 |
| 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 | \$8,194,553 | \$8,510,437 | \$315,884 | \$8,079,582 | \$9,293,200 | \$1,213,618 |
| 48. 199/5811 - Available School Fund | \$366,777 | \$366,777 | \$0 | \$583,372 | \$583,372 | \$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) | \$12,034,696 | \$12,350,580 | \$315,884 | \$12,700,709 | \$14,107,693 | \$1,406,984 |
| Total M&O Revenues per ADA | \$12,567 | \$12,897 | \$330 | \$12,696 | \$14,102 | \$1,406 |
| State Share | 71% | 72% | 1% | 68% | 70% | 2% |
| Local Share | 29% | 28% | -1% | 32% | 28% | -3% |
| 30 Percent Requirement in 2024-25 | | | | | \$296,077 | |

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