

# THREE RIVERS 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)	503.94	503.94	0.00	504.90	504.90	0.00
2. Regular Program ADA	450.99	450.99	0.00	451.18	451.18	0.00
3. Special Education FTEs	20.11	20.11	0.00	20.40	20.40	0.00
4. Career & Technology FTEs	32.84	32.84	0.00	33.32	33.32	0.00
5. Weighted ADA (WADA)	946.20	946.93	0.73	953.37	977.68	24.30
<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	\$2,990,230,352	\$2,990,230,352	\$0	\$3,430,534,225	\$3,430,534,225	\$0
7. Current Year Property Values	\$3,430,534,225	\$3,430,534,225	\$0	\$3,832,308,155	\$3,832,308,155	\$0
Percent Growth	14.7%	14.7%		11.7%	11.7%	
<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	\$0.6692	\$0.6692	\$0.0000	\$0.6669	\$0.6669	\$0.0000
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)	\$0.0500	\$0.0500	\$0.0000	\$0.0500	\$0.0500	\$0.0000
Tier 2, Level 2 Pennies (Copper Pennies)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
VTCS 2784g Pennies (Unequalized Pennies)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
11. M&O Tax Collections	\$22,772,435	\$22,772,435	\$0	\$25,324,971	\$25,324,971	\$0
12. I&S Tax Rate	\$0.0736	\$0.0736	\$0.0000	\$0.0736	\$0.0736	\$0.0000
13. I&S Tax Collections	\$2,193,507	\$2,193,507	\$0	\$2,794,899	\$2,794,899	\$0
14. Total Tax Collections	\$24,965,942	\$24,965,942	\$0	\$28,119,869	\$28,119,869	\$0
15. Total Tax Levy	\$25,195,336	\$25,195,336	\$0	\$28,378,242	\$28,378,242	\$0
<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)	\$8,991	\$8,991	\$0	\$8,991	\$10,087	\$1,096
17. ASF ADA	523.94	523.94	0.00	503.94	503.94	0.00
18. Per Capita Rate	\$414.884	\$414.884	\$0	\$609.19	\$609.19	\$0.00
19. Regular Program Allotment - TEC 48.051	\$2,778,080	\$2,778,080	\$0	\$2,779,238	\$3,022,872	\$243,634
20. Small and Mid-Size Allotment - TEC 48.101	\$1,276,744	\$1,276,744	\$0	\$1,277,276	\$1,528,130	\$250,854
21. Special Education Adjusted Allotment - TEC 48.102	\$670,280	\$670,280	\$0	\$680,128	\$763,253	\$83,125
<b>NEW Special Education Evaluations - TEC 48.1022</b>	<b>N/A</b>	<b>N/A</b>		<b>N/A</b>	<b>\$9,907</b>	<b>\$9,907</b>
22. Dyslexia Allotment - TEC 48.103	\$28,336	\$28,336	\$0	\$29,568	\$32,160	\$2,592
23. Compensatory Education Allotment - TEC 48.104	\$547,008	\$547,008	\$0	\$575,054	\$638,237	\$63,183
24. Bilingual Education Allotment - TEC 48.105	\$14,700	\$14,700	\$0	\$14,557	\$15,833	\$1,276
Bilingual LEP ADA/Enroll	23.86	23.86	0.00	23.63	23.63	-
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	\$388,758	\$388,758	\$0	\$394,463	\$442,548	\$48,085
Not In An Approved Program of Study FTE/Enroll	0.00	0.00	0.00	0.00	0.00	0.00
Approved Program of Study, Level 1/Level 2 FTE/Enroll	26.50	26.50	0.00	26.89	26.89	0.00
Approved Program of Study, Level 3/Level 4 FTE/Enroll	6.34	6.34	0.00	6.43	6.43	0.00
26. Public Education Grant - TEC 48.107	\$0	\$0	\$0	\$0	\$0	\$0
27. Early Education Allotment - TEC 48.108	\$60,370	\$60,370	\$0	\$57,271	\$62,291	\$5,020
K-3 Eco. Dis + K-3 LEP ADA/Enroll	98.00	98.00	0.00	92.97	92.97	0.00
28. Gifted & Talented Adjusted Allotment - TEC 48.109	\$10,601	\$10,601	\$0	\$10,549	\$10,549	\$0
Gifted & Talented ADA/Enroll	25.00	25.00	0.00	25.00	25.00	0.00
29. CCMR Outcomes Bonus - TEC 48.110	\$16,000	\$16,000	\$0	\$17,000	\$17,000	\$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	\$299	\$299	\$0	\$297	\$297	\$0
33. School Safety Allotment - TEC 48.115	\$35,039	\$35,039	\$0	\$35,049	\$0	(\$35,049)
Number of Non-Virtual Campuses	2	2	2	2		
Campus-Based Safety Allotment	\$30,000	\$30,000	\$0	\$30,000		
School Safety ADA Amount	\$10.00	\$10.00	\$0	\$10.00		
ADA-Based Safety Allotment	\$5,039	\$5,039	\$0	\$5,049		
<b>HJR 1/ 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>\$135,846</b>	<b>\$135,846</b>
<b>NEW</b> Fine Arts Allotment - TEC 48.116	<b>N/A</b>	<b>\$4,523</b>	<b>\$4,523</b>	<b>N/A</b>	<b>\$4,973</b>	<b>\$4,973</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>\$0</b>	<b>\$0</b>
<b>TIER ONE SUBCHAPTER D ALLOTMENTS</b> <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	\$69,142	\$69,142	\$0	\$69,142	\$69,142	\$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	\$2,461	\$2,461	\$0	\$2,461	\$2,461	\$0
39. Certification Examination Reimbursement - TEC 48.156	\$1,610	\$1,610	\$0	\$1,610	\$1,610	\$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	\$5,899,428	\$5,903,951	\$4,523	\$5,943,663	\$6,621,263	\$677,600
41. Local Fund Assignment	\$21,241,868	\$21,241,868	\$0	\$23,641,509	\$23,641,509	\$0
42. Available School Fund Distribution	\$217,376	\$217,376	\$0	\$306,993	\$306,993	\$0

# THREE RIVERS 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	\$0	\$0	\$0	\$0	\$0	\$0
44. Tier Two	\$0	\$0	\$0	\$0	\$0	\$0
Golden Penny Yield	\$126.21	\$126.21	\$0.00	\$129.52	\$129.52	\$0.00
District Tax Rate 1 (DTR1)	\$0.0496	\$0.0496	\$0.0000	\$0.0495	\$0.0495	\$0.0000
Golden Penny Entitlement	\$592,320	\$592,779	\$459	\$611,230	\$626,812	\$15,582
Golden Penny Local Share	\$1,701,545	\$1,701,545	\$0	\$1,896,993	\$1,896,993	\$0
Golden Penny State Aid	\$0	\$0	\$0	\$0	\$0	\$0
Copper Penny Yield	\$49.28	\$49.28	\$0.00	\$49.28	\$53.60	\$4.32
District Tax Rate 2 (DTR2)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.00
Copper Penny Entitlement	\$0	\$0	\$0	\$0	\$0	\$0
Copper Penny Local Share	\$0	\$0	\$0	\$0	\$0	\$0
Copper Penny State Aid	\$0	\$0	\$0	\$0	\$0	\$0
45. Other Programs	\$5,135	\$230,434	\$225,299	\$5,135	\$71,791	\$66,656
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	
<b>NEW</b> 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	\$5,135	\$5,135	\$0	\$5,135	\$5,135	\$0
<b>NEW</b> PVS Hardship - TEC 48.284	N/A	\$0	\$0	N/A	\$0	\$0
<b>NEW</b> State Aid for Stipends - TEC 48.285	N/A	\$225,299	\$225,299	N/A	N/A	
Teacher FTEs	N/A	52	52	N/A	N/A	
Librarians FTEs	N/A	1	1	N/A	N/A	
Counselors FTEs	N/A	2	2	N/A	N/A	
Nurses FTEs	N/A	1	1	N/A	N/A	
<b>NEW</b> Regional Disaster Insurance Variation - TEC 48.286	N/A	N/A		N/A	\$66,656	\$66,656
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	\$5,135	\$230,434	\$225,299	\$5,135	\$71,791	\$66,656
<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	\$5,135	\$230,434	\$225,299	\$5,135	\$71,791	\$66,656
48. 199/5811 - Available School Fund	\$217,376	\$217,376	\$0	\$306,993	\$306,993	\$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	\$15,128,952	\$15,124,506	(\$4,446)	\$17,519,357	\$16,852,066	(\$667,291)
Tier One Recapture	\$15,559,816	\$15,555,293	(\$4,523)	\$18,004,839	\$17,327,239	(\$677,600)
Adjustment under TEC 48.257(b)	(\$170,900)	(\$170,900)	\$0	(\$215,247)	(\$215,247)	\$0
<b>NEW</b> 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	(\$259,964)	(\$259,887)	\$77	(\$270,235)	(\$259,926)	\$10,309
<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)	\$7,865,994	\$8,095,739	\$229,745	\$8,117,742	\$8,987,535	\$869,793
Total M&O Revenues per ADA	\$15,609	\$16,065	\$456	\$16,078	\$17,801	\$1,723
State Share	-190%	-181%	8%	-212%	-183%	29%
Local Share	290%	281%	-8%	312%	282%	-30%
30 Percent Requirement in 2024-25					\$222,139	

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