

VERIBEST 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) | 249.98 | 249.98 | 0.00 | 257.40 | 257.40 | 0.00 |
| 2. Regular Program ADA | 201.58 | 201.58 | 0.00 | 195.56 | 195.56 | 0.00 |
| 3. Special Education FTEs | 7.31 | 7.31 | 0.00 | 10.71 | 10.71 | 0.00 |
| 4. Career & Technology FTEs | 41.08 | 41.08 | 0.00 | 51.13 | 51.13 | 0.00 |
| 5. Weighted ADA (WADA) | 494.96 | 495.08 | 0.12 | 524.96 | 533.50 | 8.54 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$191,545,936 | \$191,545,936 | \$0 | \$195,299,846 | \$195,299,846 | \$0 |
| 7. Current Year Property Values | \$195,299,846 | \$195,299,846 | \$0 | \$211,716,533 | \$211,716,533 | \$0 |
| Percent Growth | 2.0% | 2.0% | | 8.4% | 8.4% | |
| 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 | \$0.7727 | \$0.7727 | \$0.0000 | \$0.7550 | \$0.7504 | (\$0.0046) |
| 9. Current Year Tier One M&O Tax Rate | \$0.6345 | \$0.6345 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6345 | \$0.6345 | \$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 | \$1,499,017 | \$1,499,017 | \$0 | \$1,563,030 | \$1,553,301 | (\$9,729) |
| 12. I&S Tax Rate | \$0.4161 | \$0.4161 | \$0.0000 | \$0.4161 | \$0.4161 | \$0.0000 |
| 13. I&S Tax Collections | \$788,039 | \$788,039 | \$0 | \$861,312 | \$861,312 | \$0 |
| 14. Total Tax Collections | \$2,287,056 | \$2,287,056 | \$0 | \$2,424,342 | \$2,414,614 | (\$9,729) |
| 15. Total Tax Levy | \$2,339,207 | \$2,339,207 | \$0 | \$2,479,624 | \$2,469,673 | (\$9,951) |
| 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) | \$9,606 | \$9,606 | \$0 | \$9,621 | \$10,840 | \$1,219 |
| 17. ASF ADA | 233.28 | 233.28 | 0.00 | 249.98 | 249.98 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$1,241,739 | \$1,241,739 | \$0 | \$1,204,650 | \$1,310,252 | \$105,602 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$694,648 | \$694,648 | \$0 | \$676,833 | \$809,618 | \$132,785 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$302,594 | \$302,594 | \$0 | \$396,398 | \$446,749 | \$50,351 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$5,799 | \$5,799 |
| 22. Dyslexia Allotment - TEC 48.103 | \$11,704 | \$11,704 | \$0 | \$12,320 | \$13,400 | \$1,080 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$167,937 | \$167,937 | \$0 | \$173,291 | \$192,515 | \$19,224 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$8,551 | \$8,551 | \$0 | \$8,699 | \$9,461 | \$762 |
| Bilingual LEP ADA/Enroll | 13.88 | 13.88 | 0.00 | 14.12 | 14.12 | - |
| 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 | \$530,658 | \$530,658 | \$0 | \$664,252 | \$748,414 | \$84,162 |
| Not In An Approved Program of Study FTE/Enroll | 1.08 | 1.08 | 0.00 | 1.13 | 1.13 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 25.00 | 25.00 | 0.00 | 30.00 | 30.00 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 15.00 | 15.00 | 0.00 | 20.00 | 20.00 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$22,087 | \$22,087 | \$0 | \$22,792 | \$24,790 | \$1,998 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 35.86 | 35.86 | 0.00 | 37.00 | 37.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$5,300 | \$5,300 | \$0 | \$5,431 | \$5,430 | (\$1) |
| Gifted & Talented ADA/Enroll | 12.50 | 12.50 | 0.00 | 12.87 | 12.87 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | \$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 | \$148 | \$148 | \$0 | \$151 | \$151 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$62,500 | \$62,500 | \$0 | \$62,574 | \$0 | (\$62,574) |
| Number of Non-Virtual Campuses | 4 | 4 | 4 | 4 | | |
| Campus-Based Safety Allotment | \$60,000 | \$60,000 | \$0 | \$60,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$2,500 | \$2,500 | \$0 | \$2,574 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$216,006 | \$216,006 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$740 | \$740 | N/A | \$832 | \$832 |
| 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 | \$637 | \$637 |
| TIER ONE SUBCHAPTER D ALLOTMENTS | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| (Do not count toward WADA) | | | | | | |
| 34. Transportation Allotment - TEC 48.151 | \$45,752 | \$45,752 | \$0 | \$45,752 | \$45,752 | \$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 | \$1,101 | \$1,101 | \$0 | \$1,101 | \$1,101 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$727 | \$727 | \$0 | \$727 | \$727 | \$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 | \$3,095,446 | \$3,096,186 | \$740 | \$3,279,971 | \$3,620,628 | \$340,657 |
| 41. Local Fund Assignment | \$1,239,178 | \$1,239,178 | \$0 | \$1,306,079 | \$1,306,079 | \$0 |
| 42. Available School Fund Distribution | \$96,783 | \$96,783 | \$0 | \$152,282 | \$152,282 | \$0 |

VERIBEST 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 | \$1,759,485 | \$1,760,225 | \$740 | \$1,821,610 | \$2,162,267 | \$340,657 |
| 44. Tier Two | \$369,459 | \$369,663 | \$204 | \$392,873 | \$413,617 | \$20,744 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0795 | \$0.0795 | \$0.0000 | \$0.0782 | \$0.0782 | \$0.0000 |
| Golden Penny Entitlement | \$496,623 | \$496,744 | \$121 | \$531,702 | \$540,352 | \$8,650 |
| Golden Penny Local Share | \$155,263 | \$155,263 | \$0 | \$165,562 | \$165,562 | \$0 |
| Golden Penny State Aid | \$341,360 | \$341,481 | \$121 | \$366,140 | \$374,790 | \$8,650 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0578 | \$0.0579 | \$0.0001 | \$0.0569 | \$0.0523 | \$(0.00) |
| Copper Penny Entitlement | \$140,982 | \$141,261 | \$279 | \$147,200 | \$149,555 | \$2,355 |
| Copper Penny Local Share | \$112,883 | \$113,079 | \$196 | \$120,467 | \$110,728 | \$(9,739) |
| Copper Penny State Aid | \$28,099 | \$28,182 | \$83 | \$26,733 | \$38,827 | \$12,094 |
| 45. Other Programs | \$1,955 | \$115,463 | \$113,508 | \$1,955 | \$6,522 | \$4,567 |
| 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 | \$1,955 | \$1,955 | \$0 | \$1,955 | \$1,955 | \$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 | \$113,508 | \$113,508 | N/A | N/A | |
| Teacher FTEs | N/A | 28 | 28 | N/A | N/A | |
| Librarians FTEs | N/A | - | - | N/A | N/A | |
| Counselors FTEs | N/A | 1 | 1 | 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 | \$4,567 | \$4,567 |
| 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 | \$2,130,899 | \$2,245,351 | \$114,452 | \$2,216,438 | \$2,582,406 | \$365,968 |
| 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 | \$2,130,899 | \$2,245,351 | \$114,452 | \$2,216,438 | \$2,582,406 | \$365,968 |
| 48. 199/5811 - Available School Fund | \$96,783 | \$96,783 | \$0 | \$152,282 | \$152,282 | \$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) | \$3,726,699 | \$3,841,151 | \$114,452 | \$3,931,750 | \$4,503,996 | \$572,246 |
| Total M&O Revenues per ADA | \$14,908 | \$15,366 | \$458 | \$15,275 | \$17,498 | \$2,223 |
| State Share | 60% | 61% | 1% | 60% | 61% | 0% |
| Local Share | 40% | 39% | -1% | 40% | 34% | -5% |
| 30 Percent Requirement in 2024-25 | | | | | \$99,824 | |

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