

CROSS PLAINS 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) | 351.32 | 351.32 | 0.00 | 351.79 | 351.79 | 0.00 |
| 2. Regular Program ADA | 302.13 | 302.13 | 0.00 | 300.56 | 300.56 | 0.00 |
| 3. Special Education FTEs | 6.58 | 6.58 | 0.00 | 6.85 | 6.85 | 0.00 |
| 4. Career & Technology FTEs | 42.62 | 42.62 | 0.00 | 44.38 | 44.38 | 0.00 |
| 5. Weighted ADA (WADA) | 704.57 | 709.82 | 5.26 | 712.52 | 717.79 | 5.27 |
| PROPERTY VALUES | | | | | | |
| 6. Prior Year Property Value | \$331,365,957 | \$331,365,957 | \$0 | \$421,770,537 | \$421,770,537 | \$0 |
| 7. Current Year Property Values | \$421,770,537 | \$421,770,537 | \$0 | \$485,036,118 | \$485,036,118 | \$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 | \$2,838,048 | \$2,838,048 | \$0 | \$3,608,159 | \$3,608,159 | \$0 |
| 12. I&S Tax Rate | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 13. I&S Tax Collections | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14. Total Tax Collections | \$2,838,048 | \$2,838,048 | \$0 | \$3,608,159 | \$3,608,159 | \$0 |
| 15. Total Tax Levy | \$2,880,796 | \$2,880,796 | \$0 | \$3,662,508 | \$3,662,508 | \$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) | \$9,358 | \$9,472 | \$114 | \$9,362 | \$9,476 | \$114 |
| 17. ASF ADA | 344.09 | 344.09 | 0.00 | 351.32 | 351.32 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$1,861,096 | \$1,883,756 | \$22,660 | \$1,851,424 | \$1,873,965 | \$22,541 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$966,199 | \$977,982 | \$11,783 | \$962,380 | \$974,101 | \$11,721 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$456,953 | \$462,538 | \$5,585 | \$476,101 | \$481,918 | \$5,817 |
| 22. Dyslexia Allotment - TEC 48.103 | \$22,792 | \$23,070 | \$278 | \$24,024 | \$24,317 | \$293 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$379,841 | \$384,466 | \$4,625 | \$410,740 | \$415,741 | \$5,001 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$5,377 | \$5,443 | \$66 | \$5,465 | \$5,532 | \$67 |
| Bilingual LEP ADA/Enroll | 8.73 | 8.73 | 0.00 | 8.87 | 8.87 | - |
| 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 | \$534,898 | \$541,414 | \$6,516 | \$557,250 | \$564,036 | \$6,786 |
| 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 | 28.91 | 28.91 | 0.00 | 30.10 | 30.10 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 13.72 | 13.72 | 0.00 | 14.28 | 14.28 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$48,210 | \$48,797 | \$587 | \$46,938 | \$47,509 | \$571 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 78.26 | 78.26 | 0.00 | 76.20 | 76.20 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$7,449 | \$7,449 | \$0 | \$7,422 | \$7,421 | (\$1) |
| Gifted & Talented ADA/Enroll | 17.57 | 17.57 | 0.00 | 17.59 | 17.59 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$22,000 | \$22,000 | \$0 | \$12,000 | \$12,000 | \$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 | \$208 | \$208 | \$0 | \$207 | \$207 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$33,513 | \$67,026 | \$33,513 | \$33,518 | \$67,036 | \$33,518 |
| Number of Campuses | 2 | 2 | 0 | 2 | 2 | 0 |
| Campus-Based Safety Allotment | \$30,000 | \$60,000 | \$30,000 | \$30,000 | \$60,000 | \$30,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$3,513 | \$7,026 | \$3,513 | \$3,518 | \$7,036 | \$3,518 |
| 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 | \$46,908 | \$46,908 | \$0 | \$46,908 | \$46,908 | \$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 | \$1,240 | \$1,240 | \$0 | \$1,240 | \$1,240 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$975 | \$975 | \$0 | \$975 | \$975 | \$0 |
| 40. Total Cost of Tier One | \$4,387,659 | \$4,473,272 | \$85,613 | \$4,436,592 | \$4,522,906 | \$86,314 |
| 41. Local Fund Assignment | \$2,611,603 | \$2,611,603 | \$0 | \$2,992,188 | \$2,992,188 | \$0 |
| 42. Available School Fund Distribution | \$142,755 | \$142,755 | \$0 | \$214,022 | \$214,022 | \$0 |

CROSS PLAINS 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 | \$1,633,301 | \$1,718,914 | \$85,613 | \$1,230,382 | \$1,316,696 | \$86,314 |
| 44. Tier Two | \$332,367 | \$337,083 | \$4,716 | \$344,998 | \$350,379 | \$5,381 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0711 | \$0.0711 | \$0.0000 | \$0.0788 | \$0.0788 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$632,246 | \$636,962 | \$4,716 | \$727,206 | \$732,587 | \$5,381 |
| <i>Golden Penny Local Share</i> | \$299,879 | \$299,879 | \$0 | \$382,208 | \$382,208 | \$0 |
| <i>Golden Penny State Aid</i> | \$332,367 | \$337,083 | \$4,716 | \$344,998 | \$350,379 | \$5,381 |
| <i>Copper Penny Yield</i> | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| <i>District Tax Rate 2 (DTR2)</i> | \$0.0517 | \$0.0517 | \$0.0000 | \$0.0573 | \$0.0573 | \$0.0000 |
| <i>Copper Penny Entitlement</i> | \$179,508 | \$183,049 | \$3,541 | \$201,196 | \$205,153 | \$3,957 |
| <i>Copper Penny Local Share</i> | \$218,055 | \$218,055 | \$0 | \$277,926 | \$277,926 | \$0 |
| <i>Copper Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45. Other Programs | (\$8,200) | \$370,877 | \$379,077 | (\$10,411) | \$368,666 | \$379,077 |
| <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> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Texas School for the Deaf</i> | (\$8,200) | (\$8,200) | \$0 | (\$10,411) | (\$10,411) | \$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 | <i>Expires after 2023-24</i> | \$0 | \$0 |
| <i>Equalized Wealth Transition Grant - TEC 48.278</i> | \$0 | \$0 | \$0 | <i>Expires after 2023-24</i> | <i>Expires after 2023-24</i> | |
| <i>Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283</i> | <i>Not Modeled</i> | <i>Not Modeled</i> | | <i>Not Modeled</i> | <i>Not Modeled</i> | |
| <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> | <i>Not Modeled</i> | <i>Not Modeled</i> | | <i>Not Modeled</i> | <i>Not Modeled</i> | |
| <i>Additional State Aid for State-Approved Instructional Materials - TEC 48.307</i> | <i>Not Modeled (Will flow through IMTA)</i> | <i>Not Modeled (Will flow through IMTA)</i> | | <i>Not Modeled (Will flow through IMTA)</i> | <i>Not Modeled (Will flow through IMTA)</i> | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | <i>Not Modeled (Will flow through IMTA)</i> | <i>Not Modeled (Will flow through IMTA)</i> | | <i>Not Modeled (Will flow through IMTA)</i> | <i>Not Modeled (Will flow through IMTA)</i> | |
| NEW <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | <i>N/A</i> | <i>\$379,077</i> | <i>\$379,077</i> | <i>N/A</i> | <i>\$379,077</i> | <i>\$379,077</i> |
| <i>Teacher FTEs</i> | <i>N/A</i> | <i>38</i> | <i>38</i> | <i>N/A</i> | <i>38</i> | <i>38</i> |
| 46. Total FSP Operations Funding | \$1,957,468 | \$2,426,874 | \$469,406 | \$1,564,969 | \$2,035,741 | \$470,772 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$1,957,468 | \$2,426,874 | \$469,406 | \$1,564,969 | \$2,035,741 | \$470,772 |
| 48. 199/5811 - Available School Fund | \$142,755 | \$142,755 | \$0 | \$214,022 | \$214,022 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 54. Local Revenue in Excess of Entitlement | \$38,547 | \$35,006 | (\$3,541) | \$76,730 | \$72,773 | (\$3,957) |
| <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> | \$38,547 | \$35,006 | -\$3,541 | \$76,730 | \$72,773 | (\$3,957) |
| <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 | \$4,899,724 | \$5,372,671 | \$472,947 | \$5,310,420 | \$5,785,149 | \$474,729 |
| Total M&O Revenues per ADA | \$13,946 | \$15,293 | \$1,346 | \$15,096 | \$16,445 | \$1,349 |
| State Share | 42% | 47% | 5% | 32% | 38% | 6% |
| Local Share | 58% | 53% | -5% | 68% | 62% | -6% |

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