

COMPASS ROSE PUBLIC SCHOOLS

| 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) | 3,293.00 | 3,293.00 | 0.00 | 4,116.88 | 4,116.88 | 0.00 |
| 2. Regular Program ADA | 3,174.91 | 3,174.91 | 0.00 | 3,961.81 | 3,961.81 | 0.00 |
| 3. Special Education FTEs | 67.09 | 67.09 | 0.00 | 89.64 | 89.64 | 0.00 |
| 4. Career & Technology FTEs | 51.00 | 51.00 | 0.00 | 65.43 | 65.43 | 0.00 |
| 5. Weighted ADA (WADA) | 4,907.01 | 4,907.47 | 0.46 | 6,286.66 | 6,414.38 | 127.72 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7. Current Year Property Values | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Percent Growth | 0.0% | 0.0% | | 0.0% | 0.0% | |
| 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 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Tier 2, Level 1 Pennies (Golden Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15. Total Tax Levy | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 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) | \$7,265 | \$7,265 | \$0 | \$7,270 | \$8,121 | \$851 |
| 17. ASF ADA | 2,378.06 | 2,378.06 | 0.00 | 3,293.00 | 3,293.00 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$19,557,470 | \$19,557,470 | \$0 | \$24,404,754 | \$26,544,132 | \$2,139,378 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$3,508,280 | \$3,508,280 | \$0 | \$4,397,610 | \$5,629,733 | \$1,232,123 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$2,586,862 | \$2,586,862 | \$0 | \$3,453,735 | \$3,757,568 | \$303,833 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$48,778 | \$48,778 |
| 22. Dyslexia Allotment - TEC 48.103 | \$63,448 | \$63,448 | \$0 | \$77,616 | \$84,420 | \$6,804 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$3,025,715 | \$3,025,715 | \$0 | \$4,665,892 | \$5,172,861 | \$506,969 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$208,331 | \$208,331 | \$0 | \$262,465 | \$285,474 | \$23,009 |
| Bilingual LEP ADA/Enroll | 338.20 | 338.20 | 0.00 | 426.08 | 426.08 | - |
| 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 | \$492,204 | \$492,204 | \$0 | \$548,212 | \$612,384 | \$64,172 |
| Not In An Approved Program of Study FTE/Enroll | 0.00 | 0.00 | 0.00 | 46.70 | 46.70 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 38.00 | 38.00 | 0.00 | 18.40 | 18.40 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 13.00 | 13.00 | 0.00 | 0.33 | 0.33 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$636,119 | \$636,119 | \$0 | \$755,388 | \$821,608 | \$66,220 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 1,032.66 | 1,032.66 | 0.00 | 1,226.28 | 1,226.28 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gifted & Talented ADA/Enroll | 0.00 | - | 0.00 | - | - | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | \$1,951 | \$1,951 | \$0 | \$2,423 | \$2,423 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$137,930 | \$137,930 | \$0 | \$146,169 | \$0 | (\$146,169) |
| Number of Non-Virtual Campuses | 7 | 7 | 7 | 7 | | |
| Campus-Based Safety Allotment | \$105,000 | \$105,000 | \$0 | \$105,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$32,930 | \$32,930 | \$0 | \$41,169 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$938,958 | \$938,958 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$2,817 | \$2,817 | N/A | \$3,105 | \$3,105 |
| 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 | \$2,355 | \$2,355 |
| 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 | \$313,301 | \$313,301 | \$0 | \$313,301 | \$313,301 | \$0 |
| 35. New Instructional Facility Allotment - TEC 48.152 | \$514,260 | \$514,260 | \$0 | \$514,260 | \$514,260 | \$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 | \$3,931 | \$3,931 | \$0 | \$3,931 | \$3,931 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$2,282 | \$2,282 | \$0 | \$2,282 | \$2,282 | \$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 | \$31,052,084 | \$31,054,901 | \$2,817 | \$39,548,038 | \$43,798,615 | \$4,250,577 |
| 41. Local Fund Assignment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 42. Available School Fund Distribution | \$986,620 | \$986,620 | \$0 | \$2,006,063 | \$2,006,063 | \$0 |

COMPASS ROSE PUBLIC SCHOOLS

| 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 | \$30,065,464 | \$30,068,281 | \$2,817 | \$37,541,975 | \$41,792,552 | \$4,250,577 |
| 44. Tier Two | \$4,567,266 | \$4,567,692 | \$426 | \$6,127,144 | \$6,251,356 | \$124,212 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0634 | \$0.0634 | \$0.0000 | \$0.0649 | \$0.0649 | \$0.0000 |
| Golden Penny Entitlement | \$3,926,450 | \$3,926,816 | \$366 | \$5,284,470 | \$5,391,829 | \$107,359 |
| Golden Penny Local Share | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Golden Penny State Aid | \$3,926,450 | \$3,926,816 | \$366 | \$5,284,470 | \$5,391,829 | \$107,359 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0265 | \$0.0265 | \$0.0000 | \$0.0272 | \$0.0250 | (0.00) |
| Copper Penny Entitlement | \$640,816 | \$640,876 | \$60 | \$842,674 | \$859,527 | \$16,853 |
| Copper Penny Local Share | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Copper Penny State Aid | \$640,816 | \$640,876 | \$60 | \$842,674 | \$859,527 | \$16,853 |
| 45. Other Programs | \$522,928 | \$1,315,116 | \$792,188 | \$606,005 | \$606,005 | \$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 | \$522,928 | \$522,928 | \$0 | \$606,005 | \$606,005 | \$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 | \$792,188 | \$792,188 | N/A | N/A | |
| Teacher FTEs | N/A | 192 | 192 | N/A | N/A | |
| Librarians FTEs | N/A | - | - | N/A | N/A | |
| Counselors FTEs | N/A | 5 | 5 | N/A | N/A | |
| Nurses FTEs | N/A | 1 | 1 | 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 | \$35,155,658 | \$35,951,089 | \$795,431 | \$44,275,124 | \$48,649,913 | \$4,374,789 |
| 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 | \$35,155,658 | \$35,951,089 | \$795,431 | \$44,275,124 | \$48,649,913 | \$4,374,789 |
| 48. 199/5811 - Available School Fund | \$986,620 | \$986,620 | \$0 | \$2,006,063 | \$2,006,063 | \$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) | \$36,142,278 | \$36,937,709 | \$795,431 | \$46,281,187 | \$51,594,934 | \$5,313,747 |
| Total M&O Revenues per ADA | \$10,975 | \$11,217 | \$242 | \$11,242 | \$12,533 | \$1,291 |
| State Share | 100% | 100% | 0% | 100% | 98% | -2% |
| Local Share | 0% | 0% | 0% | 0% | 0% | 0% |
| 30 Percent Requirement in 2024-25 | | | | | \$1,343,030 | |

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