

GOLDTHWAITE 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) | 508.47 | 508.47 | 0.00 | 504.90 | 504.90 | 0.00 |
| 2. Regular Program ADA | 406.60 | 406.60 | 0.00 | 401.53 | 401.53 | 0.00 |
| 3. Special Education FTEs | 14.34 | 14.34 | 0.00 | 14.55 | 14.55 | 0.00 |
| 4. Career & Technology FTEs | 87.53 | 87.53 | 0.00 | 88.82 | 88.82 | 0.00 |
| 5. Weighted ADA (WADA) | 968.26 | 969.01 | 0.75 | 966.81 | 990.08 | 23.28 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$406,350,259 | \$406,350,259 | \$0 | \$563,047,430 | \$563,047,430 | \$0 |
| 7. Current Year Property Values | \$563,047,430 | \$563,047,430 | \$0 | \$647,504,545 | \$647,504,545 | \$0 |
| Percent Growth | 38.6% | 38.6% | | 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 | \$0.6692 | \$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 | \$3,590,540 | \$3,590,540 | \$0 | \$4,187,904 | \$4,187,904 | \$0 |
| 12. I&S Tax Rate | \$0.2441 | \$0.2441 | \$0.0000 | \$0.2441 | \$0.2441 | \$0.0000 |
| 13. I&S Tax Collections | \$1,423,515 | \$1,423,515 | \$0 | \$1,981,052 | \$1,981,052 | \$0 |
| 14. Total Tax Collections | \$5,014,055 | \$5,014,055 | \$0 | \$6,168,956 | \$6,168,956 | \$0 |
| 15. Total Tax Levy | \$5,170,065 | \$5,170,065 | \$0 | \$6,360,899 | \$6,360,899 | \$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) | \$9,101 | \$9,101 | \$0 | \$9,113 | \$10,233 | \$1,120 |
| 17. ASF ADA | 506.66 | 506.66 | 0.00 | 508.47 | 508.47 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$2,504,656 | \$2,504,656 | \$0 | \$2,473,400 | \$2,690,224 | \$216,824 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$1,195,811 | \$1,195,811 | \$0 | \$1,185,706 | \$1,418,591 | \$232,885 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$625,393 | \$625,393 | \$0 | \$635,519 | \$713,829 | \$78,310 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$9,266 | \$9,266 |
| 22. Dyslexia Allotment - TEC 48.103 | \$67,760 | \$67,760 | \$0 | \$70,224 | \$76,380 | \$6,156 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$348,579 | \$348,579 | \$0 | \$329,794 | \$366,182 | \$36,388 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$14,170 | \$14,170 | \$0 | \$14,034 | \$15,264 | \$1,230 |
| Bilingual LEP ADA/Enroll | 23.00 | 23.00 | 0.00 | 22.78 | 22.78 | - |
| 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 | \$1,081,007 | \$1,081,007 | \$0 | \$1,098,409 | \$1,233,405 | \$134,996 |
| Not In An Approved Program of Study FTE/Enroll | 5.60 | 5.60 | 0.00 | 5.68 | 5.68 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 41.16 | 41.16 | 0.00 | 41.77 | 41.77 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 40.77 | 40.77 | 0.00 | 41.37 | 41.37 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$49,334 | \$49,334 | \$0 | \$46,806 | \$50,909 | \$4,103 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 80.09 | 80.09 | 0.00 | 75.98 | 75.98 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$10,177 | \$10,177 | \$0 | \$10,127 | \$10,127 | \$0 |
| Gifted & Talented ADA/Enroll | 24.00 | 24.00 | 0.00 | 24.00 | 24.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$15,000 | \$15,000 | \$0 | \$39,000 | \$39,000 | \$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 | \$301 | \$301 | \$0 | \$297 | \$297 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$50,085 | \$50,085 | \$0 | \$50,049 | \$0 | (\$50,049) |
| 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 | \$5,085 | \$5,085 | \$0 | \$5,049 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$183,225 | \$183,225 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$4,650 | \$4,650 | N/A | \$5,253 | \$5,253 |
| 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 | 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 | \$77,185 | \$77,185 | \$0 | \$77,185 | \$77,185 | \$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 | \$2,313 | \$2,313 | \$0 | \$2,313 | \$2,313 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$1,665 | \$1,665 | \$0 | \$1,665 | \$1,665 | \$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 | \$6,043,436 | \$6,048,086 | \$4,650 | \$6,034,528 | \$6,712,500 | \$677,972 |
| 41. Local Fund Assignment | \$3,486,390 | \$3,486,390 | \$0 | \$3,994,456 | \$3,994,456 | \$0 |
| 42. Available School Fund Distribution | \$210,205 | \$210,205 | \$0 | \$309,755 | \$309,755 | \$0 |

GOLDTHWAITE 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 | \$2,346,841 | \$2,351,491 | \$4,650 | \$1,730,317 | \$2,408,289 | \$677,972 |
| 44. Tier Two | \$313,679 | \$314,132 | \$453 | \$293,281 | \$307,903 | \$14,622 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0476 | \$0.0476 | \$0.0000 | \$0.0485 | \$0.0485 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$581,690 | \$582,143 | \$453 | \$607,321 | \$621,943 | \$14,622 |
| <i>Golden Penny Local Share</i> | \$268,011 | \$268,011 | \$0 | \$314,040 | \$314,040 | \$0 |
| <i>Golden Penny State Aid</i> | \$313,679 | \$314,132 | \$453 | \$293,281 | \$307,903 | \$14,622 |
| <i>Copper Penny Yield</i> | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| <i>District Tax Rate 2 (DTR2)</i> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | 0.00 |
| <i>Copper Penny Entitlement</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny Local Share</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45. Other Programs | \$166,038 | \$414,702 | \$248,664 | \$166,038 | \$166,038 | \$0 |
| <i>Supplemental TIF Payment</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Chapter 313 Credit</i> | \$166,038 | \$166,038 | \$0 | \$166,038 | \$166,038 | \$0 |
| <i>Texas School for the Blind and Visually Impaired</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Texas School for the Deaf</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$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) Interaction with bill is not modeled</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Formula Transition Grant - TEC 48.277</i> | \$0 | \$0 | \$0 | <i>Expires after 2023-24</i> | <i>Expires after 2023-24</i> | |
| <i>Equalized Wealth Transition Grant - TEC 48.278</i> | \$0 | \$0 | \$0 | <i>Expires after 2023-24</i> | <i>Expires after 2023-24</i> | |
| NEW <i>Salary Transition Allotment - TEC 48.280</i> | <i>N/A</i> | <i>Moved to 2025-26</i> | | <i>N/A</i> | <i>Moved to 2025-26</i> | |
| <i>Additional State Aid for Homestead Exemption - TEC 48.2543</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NEW <i>PVS Hardship - TEC 48.284</i> | <i>N/A</i> | <i>\$0</i> | <i>\$0</i> | <i>N/A</i> | <i>\$0</i> | <i>\$0</i> |
| NEW <i>State Aid for Stipends - TEC 48.285</i> | <i>N/A</i> | <i>\$248,664</i> | <i>\$248,664</i> | <i>N/A</i> | <i>N/A</i> | <i>\$0</i> |
| <i>Teacher FTEs</i> | <i>N/A</i> | <i>55</i> | <i>55</i> | <i>N/A</i> | <i>N/A</i> | <i>N/A</i> |
| <i>Librarians FTEs</i> | <i>N/A</i> | <i>-</i> | <i>-</i> | <i>N/A</i> | <i>N/A</i> | <i>N/A</i> |
| <i>Counselors FTEs</i> | <i>N/A</i> | <i>5</i> | <i>5</i> | <i>N/A</i> | <i>N/A</i> | <i>N/A</i> |
| <i>Nurses FTEs</i> | <i>N/A</i> | <i>2</i> | <i>2</i> | <i>N/A</i> | <i>N/A</i> | <i>N/A</i> |
| NEW <i>Regional Disaster Insurance Variation - TEC 48.286</i> | <i>N/A</i> | <i>N/A</i> | | <i>N/A</i> | <i>\$0</i> | <i>\$0</i> |
| <i>Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305</i> | <i>N/A</i> | <i>Not Modeled</i> | | <i>N/A</i> | <i>Not Modeled</i> | |
| <i>Additional State Aid for State-Approved Instructional Materials - TEC 48.307</i> | <i>N/A</i> | <i>Not Modeled (Will flow through IMTA)</i> | | <i>N/A</i> | <i>Not Modeled (Will flow through IMTA)</i> | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | <i>N/A</i> | <i>Not Modeled (Will flow through IMTA)</i> | | <i>N/A</i> | <i>Not Modeled (Will flow through IMTA)</i> | |
| 46. Total FSP Operations Funding | \$2,826,558 | \$3,080,325 | \$253,767 | \$2,189,636 | \$2,882,230 | \$692,594 |
| 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 | \$2,826,558 | \$3,080,325 | \$253,767 | \$2,189,636 | \$2,882,230 | \$692,594 |
| 48. 199/5811 - Available School Fund | \$210,205 | \$210,205 | \$0 | \$309,755 | \$309,755 | \$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 |
| <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 |
| NEW <i>Adjustment under TEC 48.257(b-1)</i> | <i>N/A</i> | <i>N/A</i> | | <i>N/A</i> | <i>\$0</i> | <i>\$0</i> |
| <i>Tier Two, Level Two Recapture</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>CAD Cost Credit</i> | \$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) | \$6,627,303 | \$6,881,070 | \$253,767 | \$6,687,295 | \$7,563,114 | \$875,819 |
| Total M&O Revenues per ADA | \$13,034 | \$13,533 | \$499 | \$13,245 | \$14,979 | \$1,735 |
| State Share | 46% | 48% | 2% | 37% | 42% | 5% |
| Local Share | 54% | 52% | -2% | 63% | 55% | -7% |
| 30 Percent Requirement in 2024-25 | | | | | \$164,139 | |

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