

# ACADEMY 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)   | 1,732.00            | 1,732.00                | 0.00              | 1,774.30            | 1,774.30                | 0.00              |
| 2. Regular Program ADA  | 1,528.28            | 1,528.28                | 0.00              | 1,557.26            | 1,557.26                | 0.00              |
| 3. Special Education FTEs   | 61.50               | 61.50                   | 0.00              | 65.53               | 65.53                   | 0.00              |
| 4. Career & Technology FTEs   | 142.22              | 142.22                  | 0.00              | 151.52              | 151.52                  | 0.00              |
| 5. Weighted ADA (WADA)  | 2,392.25            | 2,394.99                | 2.74              | 2,448.80            | 2,509.88                | 61.08             |
| <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  | \$778,292,764       | \$778,292,764           | \$0               | \$791,009,521       | \$791,009,521           | \$0               |
| 7. Current Year Property Values   | \$791,009,521       | \$791,009,521           | \$0               | \$891,419,329       | \$891,419,329           | \$0               |
| Percent Growth  | 1.6%                | 1.6%                    |                   | 12.7%               | 12.7%                   |                   |
| <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   | \$4,868,643         | \$4,868,643             | \$0               | \$5,865,630         | \$5,865,630             | \$0               |
| 12. I&S Tax Rate  | \$0.4264            | \$0.4264                | \$0.0000          | \$0.4264            | \$0.4264                | \$0.0000          |
| 13. I&S Tax Collections   | \$3,070,388         | \$3,070,388             | \$0               | \$3,750,344         | \$3,750,344             | \$0               |
| 14. Total Tax Collections   | \$7,939,031         | \$7,939,031             | \$0               | \$9,615,974         | \$9,615,974             | \$0               |
| 15. Total Tax Levy  | \$8,046,289         | \$8,046,289             | \$0               | \$9,745,888         | \$9,745,888             | \$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)                           | \$6,695             | \$6,695                 | \$0               | \$6,690             | \$7,484                 | \$794             |
| 17. ASF ADA   | 1,708.52            | 1,708.52                | 0.00              | 1,732.00            | 1,732.00                | 0.00              |
| 18. Per Capita Rate   | \$414.884           | \$414.884               | \$0               | \$609.19            | \$609.19                | \$0.00            |
| 19. Regular Program Allotment - TEC 48.051  | \$9,414,217         | \$9,414,217             | \$0               | \$9,592,718         | \$10,433,638            | \$840,920         |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$817,631           | \$817,631               | \$0               | \$825,347           | \$1,220,891             | \$395,544         |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$1,643,372         | \$1,643,372             | \$0               | \$1,749,732         | \$1,957,956             | \$208,224         |
| <b>NEW Special Education Evaluations - TEC 48.1022</b>                              | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$25,417</b>         | <b>\$25,417</b>   |
| 22. Dyslexia Allotment - TEC 48.103   | \$61,600            | \$61,600                | \$0               | \$66,528            | \$72,360                | \$5,832           |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$1,162,084         | \$1,162,084             | \$0               | \$1,058,508         | \$1,175,980             | \$117,472         |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$60,984            | \$60,984                | \$0               | \$63,479            | \$69,044                | \$5,565           |
| Bilingual LEP ADA/Enroll  | 99.00               | 99.00                   | 0.00              | 103.05              | 103.05                  | -                 |
| 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                                    | \$1,302,209         | \$1,302,209             | \$0               | \$1,386,328         | \$1,550,864             | \$164,536         |
| Not In An Approved Program of Study FTE/Enroll                                      | 0.18                | 0.18                    | 0.00              | 0.20                | 0.20                    | 0.00              |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                               | 76.24               | 76.24                   | 0.00              | 81.23               | 81.23                   | 0.00              |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                               | 65.79               | 65.79                   | 0.00              | 70.09               | 70.09                   | 0.00              |
| 26. Public Education Grant - TEC 48.107   | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| 27. Early Education Allotment - TEC 48.108  | \$129,360           | \$129,360               | \$0               | \$129,037           | \$140,349               | \$11,312          |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 210.00              | 210.00                  | 0.00              | 209.48              | 209.48                  | 0.00              |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                               | \$36,724            | \$36,724                | \$0               | \$37,432            | \$37,432                | \$0               |
| Gifted & Talented ADA/Enroll  | 86.60               | 86.60                   | 0.00              | 88.72               | 88.72                   | 0.00              |
| 29. CCMR Outcomes Bonus - TEC 48.110  | \$2,000             | \$4,000                 | \$2,000           | \$88,000            | \$88,000                | \$0               |
| 30. Fast Growth Allotment - TEC 48.111  | \$21,926            | \$21,926                | \$0               | \$2,720             | \$4,824                 | \$2,104           |
| 31. Teacher Incentive Allotment - TEC 48.112  | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| 32. Mentor Program Allotment - TEC 48.114   | \$1,026             | \$1,026                 | \$0               | \$1,044             | \$1,044                 | \$0               |
| 33. School Safety Allotment - TEC 48.115  | \$77,320            | \$77,320                | \$0               | \$77,743            | \$0                     | (\$77,743)        |
| 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  | \$17,320            | \$17,320                | \$0               | \$17,743            |                         |                   |
| <b>HJR 1/<br/>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>\$421,672</b>        | <b>\$421,672</b>  |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116   | <b>N/A</b>          | <b>\$14,856</b>         | <b>\$14,856</b>   | <b>N/A</b>          | <b>\$16,537</b>         | <b>\$16,537</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>\$15,722</b>         | <b>\$15,722</b>   |
| <b>TIER ONE SUBCHAPTER D ALLOTMENTS</b><br><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   | \$134,395           | \$134,395               | \$0               | \$134,395           | \$134,395               | \$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                       | \$5,976             | \$5,976                 | \$0               | \$5,976             | \$5,976                 | \$0               |
| 39. Certification Examination Reimbursement - TEC 48.156                            | \$4,536             | \$4,536                 | \$0               | \$4,536             | \$4,536                 | \$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  | \$14,875,360        | \$14,892,216            | \$16,856          | \$15,223,523        | \$16,954,964            | \$1,731,441       |
| 41. Local Fund Assignment   | \$4,897,931         | \$4,897,931             | \$0               | \$5,499,166         | \$5,499,166             | \$0               |
| 42. Available School Fund Distribution  | \$708,838           | \$708,838               | \$0               | \$1,055,117         | \$1,055,117             | \$0               |

# ACADEMY 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   | \$9,268,591         | \$9,285,447                          | \$16,856          | \$8,669,240           | \$10,400,681                         | \$1,731,441       |
| 44. Tier Two  | \$1,024,994         | \$1,026,583                          | \$1,589           | \$1,124,174           | \$1,163,174                          | \$39,000          |
| Golden Penny Yield  | \$126.21            | \$126.21                             | \$0.00            | \$129.52              | \$129.52                             | \$0.00            |
| District Tax Rate 1 (DTR1)  | \$0.0460            | \$0.0460                             | \$0.0000          | \$0.0493              | \$0.0493                             | \$0.0000          |
| Golden Penny Entitlement  | \$1,388,858         | \$1,390,447                          | \$1,589           | \$1,563,644           | \$1,602,644                          | \$39,000          |
| Golden Penny Local Share  | \$363,864           | \$363,864                            | \$0               | \$439,470             | \$439,470                            | \$0               |
| Golden Penny State Aid  | \$1,024,994         | \$1,026,583                          | \$1,589           | \$1,124,174           | \$1,163,174                          | \$39,000          |
| 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  | \$0                 | \$497,579                            | \$497,579         | \$0                   | \$0                                  | \$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   | \$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  | \$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                 | \$497,579                            | \$497,579         | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 119                                  | 119               | N/A                   | N/A                                  |                   |
| Librarians FTEs   | N/A                 | -                                    | -                 | N/A                   | N/A                                  |                   |
| Counselors FTEs   | N/A                 | 4                                    | 4                 | 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  | \$10,293,585        | \$10,809,609                         | \$516,024         | \$9,793,414           | \$11,563,855                         | \$1,770,441       |
| <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   | \$10,293,585        | \$10,809,609                         | \$516,024         | \$9,793,414           | \$11,563,855                         | \$1,770,441       |
| 48. 199/5811 - Available School Fund  | \$708,838           | \$708,838                            | \$0               | \$1,055,117           | \$1,055,117                          | \$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  | \$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               |
| <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)  | \$15,871,066        | \$16,387,090                         | \$516,024         | \$16,714,161          | \$18,906,274                         | \$2,192,113       |
| Total M&O Revenues per ADA  | \$9,163             | \$9,461                              | \$298             | \$9,420               | \$10,656                             | \$1,235           |
| State Share   | 69%                 | 70%                                  | 1%                | 65%                   | 67%                                  | 2%                |
| Local Share   | 31%                 | 30%                                  | -1%               | 35%                   | 31%                                  | -4%               |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$509,185                            |                   |

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