

UNIVERSAL ACADEMY

| 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) | 2,839.16 | 2,839.16 | 0.00 | 2,859.22 | 2,859.22 | 0.00 |
| 2. Regular Program ADA | 2,799.63 | 2,799.63 | 0.00 | 2,828.10 | 2,828.10 | 0.00 |
| 3. Special Education FTEs | 24.54 | 24.54 | 0.00 | 21.45 | 21.45 | 0.00 |
| 4. Career & Technology FTEs | 15.00 | 15.00 | 0.00 | 9.67 | 9.67 | 0.00 |
| 5. Weighted ADA (WADA) | 3,830.52 | 3,832.00 | 1.48 | 3,760.59 | 3,846.86 | 86.27 |
| 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 | 1,816.57 | 1,816.57 | 0.00 | 2,839.16 | 2,839.16 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$17,245,690 | \$17,245,690 | \$0 | \$17,421,070 | \$18,948,242 | \$1,527,172 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$3,093,586 | \$3,093,586 | \$0 | \$3,139,186 | \$4,018,724 | \$879,538 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$648,287 | \$648,287 | \$0 | \$510,139 | \$555,017 | \$44,878 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$7,205 | \$7,205 |
| 22. Dyslexia Allotment - TEC 48.103 | \$4,928 | \$4,928 | \$0 | \$13,552 | \$14,740 | \$1,188 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$1,113,574 | \$1,113,574 | \$0 | \$1,003,296 | \$1,112,602 | \$109,306 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$805,527 | \$805,527 | \$0 | \$483,474 | \$525,856 | \$42,382 |
| Bilingual LEP ADA/Enroll | 1,307.67 | 1,307.67 | 0.00 | 784.86 | 784.86 | - |
| 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 | \$139,488 | \$139,488 | \$0 | \$90,013 | \$100,550 | \$10,537 |
| 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 | 15.00 | 15.00 | 0.00 | 9.67 | 9.67 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 0.00 | - | 0.00 | - | - | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$399,394 | \$399,394 | \$0 | \$399,394 | \$434,406 | \$35,012 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 648.37 | 648.37 | 0.00 | 648.37 | 648.37 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$55,976 | \$55,976 | \$0 | \$37,974 | \$37,974 | \$0 |
| Gifted & Talented ADA/Enroll | 132.00 | 132.00 | 0.00 | 90.00 | 90.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$27,000 | \$27,000 | \$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 | \$1,682 | \$1,682 | \$0 | \$1,683 | \$1,683 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$58,392 | \$58,392 | \$0 | \$58,592 | \$0 | (\$58,592) |
| Number of Non-Virtual Campuses | 2 | 2 | 2 | 2 | | |
| Campus-Based Safety Allotment | \$30,000 | \$30,000 | \$0 | \$30,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$28,392 | \$28,392 | \$0 | \$28,592 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$458,778 | \$458,778 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$9,139 | \$9,139 | N/A | \$10,101 | \$10,101 |
| 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 | \$0 | \$0 |
| 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 | \$52,200 | \$52,200 | \$0 | \$52,200 | \$52,200 | \$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 | \$2,091 | \$2,091 | \$0 | \$2,091 | \$2,091 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$1,371 | \$1,371 | \$0 | \$1,371 | \$1,371 | \$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 | \$23,649,186 | \$23,658,325 | \$9,139 | \$23,219,035 | \$25,827,762 | \$2,608,727 |
| 41. Local Fund Assignment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 42. Available School Fund Distribution | \$753,667 | \$753,667 | \$0 | \$1,729,590 | \$1,729,590 | \$0 |

UNIVERSAL ACADEMY

| 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 | \$22,895,519 | \$22,904,658 | \$9,139 | \$21,489,445 | \$24,098,172 | \$2,608,727 |
| 44. Tier Two | \$3,565,306 | \$3,566,688 | \$1,382 | \$3,665,172 | \$3,749,091 | \$83,919 |
| 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 | \$3,065,071 | \$3,066,259 | \$1,188 | \$3,161,096 | \$3,233,612 | \$72,516 |
| Golden Penny Local Share | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Golden Penny State Aid | \$3,065,071 | \$3,066,259 | \$1,188 | \$3,161,096 | \$3,233,612 | \$72,516 |
| 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 | \$500,235 | \$500,429 | \$194 | \$504,076 | \$515,479 | \$11,403 |
| Copper Penny Local Share | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Copper Penny State Aid | \$500,235 | \$500,429 | \$194 | \$504,076 | \$515,479 | \$11,403 |
| 45. Other Programs | \$450,859 | \$1,269,016 | \$818,157 | \$420,877 | \$420,877 | \$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 | \$450,859 | \$450,859 | \$0 | \$420,877 | \$420,877 | \$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 | \$818,157 | \$818,157 | N/A | N/A | |
| Teacher FTEs | N/A | 202 | 202 | N/A | N/A | |
| Librarians FTEs | N/A | 1 | 1 | N/A | N/A | |
| Counselors FTEs | N/A | - | - | N/A | N/A | |
| Nurses FTEs | N/A | 2 | 2 | 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 | \$26,911,684 | \$27,740,362 | \$828,678 | \$25,575,494 | \$28,268,140 | \$2,692,646 |
| 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 | \$26,911,684 | \$27,740,362 | \$828,678 | \$25,575,494 | \$28,268,140 | \$2,692,646 |
| 48. 199/5811 - Available School Fund | \$753,667 | \$753,667 | \$0 | \$1,729,590 | \$1,729,590 | \$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) | \$27,665,351 | \$28,494,029 | \$828,678 | \$27,305,084 | \$30,456,508 | \$3,151,424 |
| Total M&O Revenues per ADA | \$9,744 | \$10,036 | \$292 | \$9,550 | \$10,652 | \$1,102 |
| State Share | 100% | 100% | 0% | 100% | 98% | -2% |
| Local Share | 0% | 0% | 0% | 0% | 0% | 0% |
| 30 Percent Requirement in 2024-25 | | | | | \$390,732 | |

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