

# LA ACADEMIA DE ESTRELLAS

| 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)                                       | 857.88              | 857.88           | 0.00       | 866.25              | 866.25           | 0.00       |
| 2. Regular Program ADA  | 852.17              | 852.17           | 0.00       | 859.25              | 859.25           | 0.00       |
| 3. Special Education FTEs   | 5.71                | 5.71             | 0.00       | 7.00                | 7.00             | 0.00       |
| 4. Career & Technology FTEs   | -                   | -                | 0.00       | -                   | -                | 0.00       |
| 5. Weighted ADA (WADA)  | 1,480.68            | 1,482.64         | 1.96       | 1,488.37            | 1,515.86         | 27.49      |
| 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   | 858.28              | 858.28           | 0.00       | 857.88              | 857.88           | 0.00       |
| 18. Per Capita Rate   | \$414.884           | \$414.884        | \$0        | \$609.19            | \$609.19         | \$0.00     |
| 19. Regular Program Allotment - TEC 48.051                                      | \$5,249,373         | \$5,249,373      | \$0        | \$5,292,980         | \$5,756,975      | \$463,995  |
| 20. Small and Mid-Size Allotment - TEC 48.101                                   | \$941,649           | \$941,649        | \$0        | \$953,768           | \$1,220,994      | \$267,226  |
| 21. Special Education Adjusted Allotment - TEC 48.102                           | \$703,811           | \$703,811        | \$0        | \$659,992           | \$718,053        | \$58,061   |
| <b>NEW</b> Special Education Evaluations - TEC 48.1022                          | N/A                 | N/A              |            | N/A                 | \$9,321          | \$9,321    |
| 22. Dyslexia Allotment - TEC 48.103   | \$1,232             | \$1,232          | \$0        | \$24,640            | \$26,800         | \$2,160    |
| 23. Compensatory Education Allotment - TEC 48.104                               | \$1,421,266         | \$1,421,266      | \$0        | \$1,406,874         | \$1,559,658      | \$152,784  |
| 24. Bilingual Education Allotment - TEC 48.105                                  | \$355,912           | \$355,912        | \$0        | \$357,280           | \$388,600        | \$31,320   |
| Bilingual LEP ADA/Enroll  | 577.78              | 577.78           | 0.00       | 580.00              | 580.00           | -          |
| 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                                | \$0                 | \$0              | \$0        | \$0                 | \$0              | \$0        |
| 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                           | 0.00                | -                | 0.00       | -                   | -                | 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                                      | \$320,320           | \$320,320        | \$0        | \$320,320           | \$348,400        | \$28,080   |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 520.00              | 520.00           | 0.00       | 520.00              | 520.00           | 0.00       |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                           | \$9,683             | \$9,683          | \$0        | \$13,080            | \$13,080         | \$0        |
| Gifted & Talented ADA/Enroll  | 22.83               | 22.83            | 0.00       | 31.00               | 31.00            | 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                                    | \$76,200            | \$76,200         | \$0        | \$98,012            | \$98,012         | \$0        |
| 32. Mentor Program Allotment - TEC 48.114                                       | \$508               | \$508            | \$0        | \$510               | \$510            | \$0        |
| 33. School Safety Allotment - TEC 48.115  | \$38,579            | \$38,579         | \$0        | \$38,662            | \$0              | (\$38,662) |
| 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  | \$8,579             | \$8,579          | \$0        | \$8,662             |                  |            |
| <b>HJR 1/ HB 2</b> School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A                 | N/A              |            | N/A                 | \$214,601        | \$214,601  |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116                                     | N/A                 | \$12,092         | \$12,092   | N/A                 | \$13,625         | \$13,625   |
| 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                                 | N/A                 | N/A              |            | N/A                 | \$0              | \$0        |
| 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                                       | \$0                 | \$0              | \$0        | \$0                 | \$0              | \$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                   | \$0                 | \$0              | \$0        | \$0                 | \$0              | \$0        |
| 39. Certification Examination Reimbursement - TEC 48.156                        | \$0                 | \$0              | \$0        | \$0                 | \$0              | \$0        |
| <b>NEW</b> Residency Partnership Allotment - TEC 48.157                         | N/A                 | Moved to 2025-26 |            | N/A                 | Moved to 2025-26 |            |
| <b>NEW</b> Advanced Math Pathways - TEC 48.160                                  | N/A                 | Moved to 2025-26 |            | N/A                 | Moved to 2025-26 |            |
| <b>NEW</b> 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  | \$9,118,533         | \$9,130,626      | \$12,093   | \$9,166,118         | \$10,154,028     | \$987,910  |
| 41. Local Fund Assignment   | \$0                 | \$0              | \$0        | \$0                 | \$0              | \$0        |
| 42. Available School Fund Distribution  | \$356,086           | \$356,086        | \$0        | \$522,614           | \$522,614        | \$0        |

# LA ACADEMIA DE ESTRELLAS

| 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   | \$8,762,447         | \$8,774,540                          | \$12,093          | \$8,643,504           | \$9,631,414                          | \$987,910         |
| 44. Tier Two  | \$1,378,163         | \$1,379,990                          | \$1,827           | \$1,450,608           | \$1,477,337                          | \$26,729          |
| 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  | \$1,184,798         | \$1,186,369                          | \$1,571           | \$1,251,104           | \$1,274,211                          | \$23,107          |
| Golden Penny Local Share  | \$0                 | \$0                                  | \$0               | \$0                   | \$0                                  | \$0               |
| Golden Penny State Aid  | \$1,184,798         | \$1,186,369                          | \$1,571           | \$1,251,104           | \$1,274,211                          | \$23,107          |
| 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  | \$193,365           | \$193,621                            | \$256             | \$199,504             | \$203,126                            | \$3,622           |
| Copper Penny Local Share  | \$0                 | \$0                                  | \$0               | \$0                   | \$0                                  | \$0               |
| Copper Penny State Aid  | \$193,365           | \$193,621                            | \$256             | \$199,504             | \$203,126                            | \$3,622           |
| 45. Other Programs  | \$136,232           | \$405,872                            | \$269,640         | \$127,512             | \$127,512                            | \$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   | \$136,232           | \$136,232                            | \$0               | \$127,512             | \$127,512                            | \$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                 | \$269,640                            | \$269,640         | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 64                                   | 64                | N/A                   | N/A                                  |                   |
| Librarians FTEs   | N/A                 | 1                                    | 1                 | N/A                   | N/A                                  |                   |
| Counselors FTEs   | N/A                 | 2                                    | 2                 | N/A                   | N/A                                  |                   |
| Nurses FTEs   | N/A                 | -                                    | -                 | 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  | \$10,276,842        | \$10,560,402                         | \$283,560         | \$10,221,624          | \$11,236,263                         | \$1,014,639       |
| <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   | \$10,276,842        | \$10,560,402                         | \$283,560         | \$10,221,624          | \$11,236,263                         | \$1,014,639       |
| 48. 199/5811 - Available School Fund  | \$356,086           | \$356,086                            | \$0               | \$522,614             | \$522,614                            | \$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)  | \$10,632,928        | \$10,916,488                         | \$283,560         | \$10,744,238          | \$11,973,478                         | \$1,229,240       |
| Total M&O Revenues per ADA  | \$12,394            | \$12,725                             | \$331             | \$12,403              | \$13,822                             | \$1,419           |
| State Share   | 100%                | 100%                                 | 0%                | 100%                  | 98%                                  | -2%               |
| Local Share   | 0%                  | 0%                                   | 0%                | 0%                    | 0%                                   | 0%                |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$220,776                            |                   |

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