

# AVALON 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)   | 290.13              | 290.13                  | 0.00              | 287.10              | 287.10                  | 0.00              |
| 2. Regular Program ADA  | 252.88              | 252.88                  | 0.00              | 249.96              | 249.96                  | 0.00              |
| 3. Special Education FTEs   | 13.93               | 13.93                   | 0.00              | 13.89               | 13.89                   | 0.00              |
| 4. Career & Technology FTEs   | 23.32               | 23.32                   | 0.00              | 23.25               | 23.25                   | 0.00              |
| 5. Weighted ADA (WADA)  | 581.27              | 581.34                  | 0.08              | 571.27              | 588.16                  | 16.89             |
| <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  | \$75,365,883        | \$75,365,883            | \$0               | \$85,498,808        | \$85,498,808            | \$0               |
| 7. Current Year Property Values   | \$85,498,808        | \$85,498,808            | \$0               | \$98,323,629        | \$98,323,629            | \$0               |
| Percent Growth  | 13.4%               | 13.4%                   |                   | 15.0%               | 15.0%                   |                   |
| <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  | \$0.7574            | \$0.7574                | \$0.0000          | \$0.7550            | \$0.7504                | (\$0.0046)        |
| 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)  | \$0.0800            | \$0.0800                | \$0.0000          | \$0.0800            | \$0.0800                | \$0.0000          |
| Tier 2, Level 2 Pennies (Copper Pennies)  | \$0.0582            | \$0.0582                | \$0.0000          | \$0.0581            | \$0.0535                | (\$0.0046)        |
| VTCS 2784g Pennies (Unequalized Pennies)  | \$0.0000            | \$0.0000                | \$0.0000          | \$0.0000            | \$0.0000                | \$0.0000          |
| 11. M&O Tax Collections   | \$639,668           | \$639,668               | \$0               | \$721,475           | \$716,985               | (\$4,491)         |
| 12. I&S Tax Rate  | \$0.0547            | \$0.0547                | \$0.0000          | \$0.0547            | \$0.0547                | \$0.0000          |
| 13. I&S Tax Collections   | \$40,086            | \$40,086                | \$0               | \$52,264            | \$52,264                | \$0               |
| 14. Total Tax Collections   | \$679,754           | \$679,754               | \$0               | \$773,740           | \$769,249               | (\$4,491)         |
| 15. Total Tax Levy  | \$699,508           | \$699,508               | \$0               | \$796,225           | \$791,604               | (\$4,621)         |
| <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)                           | \$9,479             | \$9,479                 | \$0               | \$9,487             | \$10,680                | \$1,193           |
| 17. ASF ADA   | 298.62              | 298.62                  | 0.00              | 290.13              | 290.13                  | 0.00              |
| 18. Per Capita Rate   | \$414.884           | \$414.884               | \$0               | \$609.19            | \$609.19                | \$0.00            |
| 19. Regular Program Allotment - TEC 48.051  | \$1,557,759         | \$1,557,759             | \$0               | \$1,539,723         | \$1,674,698             | \$134,975         |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$839,319           | \$839,319               | \$0               | \$831,600           | \$994,821               | \$163,221         |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$525,729           | \$525,729               | \$0               | \$524,828           | \$590,994               | \$66,166          |
| <b>NEW Special Education Evaluations - TEC 48.1022</b>                              | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$7,671</b>          | <b>\$7,671</b>    |
| 22. Dyslexia Allotment - TEC 48.103   | \$17,248            | \$17,248                | \$0               | \$17,248            | \$18,760                | \$1,512           |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$276,668           | \$276,668               | \$0               | \$241,732           | \$268,430               | \$26,698          |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$7,417             | \$7,417                 | \$0               | \$7,220             | \$7,852                 | \$632             |
| Bilingual LEP ADA/Enroll  | 12.04               | 12.04                   | 0.00              | 11.72               | 11.72                   | -                 |
| 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                                    | \$282,657           | \$282,657               | \$0               | \$282,144           | \$317,624               | \$35,480          |
| Not In An Approved Program of Study FTE/Enroll                                      | 2.08                | 2.08                    | 0.00              | 2.07                | 2.07                    | 0.00              |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                               | 19.40               | 19.40                   | 0.00              | 19.35               | 19.35                   | 0.00              |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                               | 1.84                | 1.84                    | 0.00              | 1.84                | 1.84                    | 0.00              |
| 26. Public Education Grant - TEC 48.107   | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| 27. Early Education Allotment - TEC 48.108  | \$31,974            | \$31,974                | \$0               | \$29,814            | \$32,428                | \$2,614           |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 51.91               | 51.91                   | 0.00              | 48.40               | 48.40                   | 0.00              |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                               | \$5,937             | \$5,937                 | \$0               | \$5,907             | \$5,907                 | \$0               |
| Gifted & Talented ADA/Enroll  | 14.00               | 14.00                   | 0.00              | 14.00               | 14.00                   | 0.00              |
| 29. CCMR Outcomes Bonus - TEC 48.110  | \$16,000            | \$16,000                | \$0               | \$19,000            | \$19,000                | \$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   | \$172               | \$172                   | \$0               | \$169               | \$169                   | \$0               |
| 33. School Safety Allotment - TEC 48.115  | \$17,901            | \$17,901                | \$0               | \$17,871            | \$0                     | (\$17,871)        |
| Number of Non-Virtual Campuses  | 1                   | 1                       | 1                 | 1                   |                         |                   |
| Campus-Based Safety Allotment   | \$15,000            | \$15,000                | \$0               | \$15,000            |                         |                   |
| School Safety ADA Amount  | \$10.00             | \$10.00                 | \$0               | \$10.00             |                         |                   |
| ADA-Based Safety Allotment  | \$2,901             | \$2,901                 | \$0               | \$2,871             |                         |                   |
| <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>\$70,697</b>         | <b>\$70,697</b>   |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116   | <b>N/A</b>          | <b>\$466</b>            | <b>\$466</b>      | <b>N/A</b>          | <b>\$471</b>            | <b>\$471</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>\$0</b>              | <b>\$0</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   | \$22,109            | \$22,109                | \$0               | \$22,109            | \$22,109                | \$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                       | \$1,036             | \$1,036                 | \$0               | \$1,036             | \$1,036                 | \$0               |
| 39. Certification Examination Reimbursement - TEC 48.156                            | \$616               | \$616                   | \$0               | \$616               | \$616                   | \$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  | \$3,602,542         | \$3,603,008             | \$466             | \$3,541,017         | \$3,962,587             | \$421,570         |
| 41. Local Fund Assignment   | \$529,409           | \$529,409               | \$0               | \$606,558           | \$606,558               | \$0               |
| 42. Available School Fund Distribution  | \$123,891           | \$123,891               | \$0               | \$176,742           | \$176,742               | \$0               |

# AVALON 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   | \$2,949,242         | \$2,949,708                          | \$466             | \$2,757,717           | \$3,179,287                          | \$421,570         |
| 44. Tier Two  | \$627,560           | \$627,859                            | \$299             | \$602,206             | \$628,311                            | \$26,105          |
| Golden Penny Yield  | \$126.21            | \$126.21                             | \$0.00            | \$129.52              | \$129.52                             | \$0.00            |
| District Tax Rate 1 (DTR1)  | \$0.0790            | \$0.0790                             | \$0.0000          | \$0.0777              | \$0.0777                             | \$0.0000          |
| Golden Penny Entitlement  | \$579,558           | \$579,634                            | \$76              | \$574,912             | \$591,905                            | \$16,993          |
| Golden Penny Local Share  | \$67,544            | \$67,544                             | \$0               | \$76,397              | \$76,397                             | \$0               |
| Golden Penny State Aid  | \$512,014           | \$512,090                            | \$76              | \$498,515             | \$515,508                            | \$16,993          |
| Copper Penny Yield  | \$49.28             | \$49.28                              | \$0.00            | \$49.28               | \$53.60                              | \$4.32            |
| District Tax Rate 2 (DTR2)  | \$0.0575            | \$0.0576                             | \$0.0001          | \$0.0566              | \$0.0520                             | (\$0.00)          |
| Copper Penny Entitlement  | \$164,708           | \$165,016                            | \$308             | \$159,342             | \$163,931                            | \$4,589           |
| Copper Penny Local Share  | \$49,162            | \$49,247                             | \$85              | \$55,651              | \$51,128                             | (\$4,523)         |
| Copper Penny State Aid  | \$115,546           | \$115,769                            | \$223             | \$103,691             | \$112,803                            | \$9,112           |
| 45. Other Programs  | \$0                 | \$111,085                            | \$111,085         | \$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                 | \$111,085                            | \$111,085         | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 27                                   | 27                | N/A                   | N/A                                  |                   |
| Librarians FTEs   | N/A                 | -                                    | -                 | N/A                   | N/A                                  |                   |
| Counselors FTEs   | N/A                 | 1                                    | 1                 | 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  | \$3,576,802         | \$3,688,652                          | \$111,850         | \$3,359,923           | \$3,807,598                          | \$447,675         |
| <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   | \$3,576,802         | \$3,688,652                          | \$111,850         | \$3,359,923           | \$3,807,598                          | \$447,675         |
| 48. 199/5811 - Available School Fund  | \$123,891           | \$123,891                            | \$0               | \$176,742             | \$176,742                            | \$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)  | \$4,340,361         | \$4,452,211                          | \$111,850         | \$4,258,140           | \$4,772,022                          | \$513,881         |
| Total M&O Revenues per ADA  | \$14,960            | \$15,346                             | \$386             | \$14,832              | \$16,621                             | \$1,790           |
| State Share   | 85%                 | 86%                                  | 0%                | 83%                   | 83%                                  | 0%                |
| Local Share   | 15%                 | 14%                                  | 0%                | 17%                   | 15%                                  | -2%               |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$88,670                             |                   |

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