

# LUEDERS-AVOCA 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)   | 89.73               | 89.73                   | 0.00              | 89.10               | 89.10                   | 0.00              |
| 2. Regular Program ADA  | 130.00              | 130.00                  | 0.00              | 76.51               | 76.51                   | 0.00              |
| 3. Special Education FTEs   | 3.81                | 3.81                    | 0.00              | 3.62                | 3.62                    | 0.00              |
| 4. Career & Technology FTEs   | 9.50                | 9.50                    | 0.00              | 8.98                | 8.98                    | 0.00              |
| 5. Weighted ADA (WADA)  | 298.79              | 298.79                  | 0.00              | 214.70              | 217.85                  | 3.15              |
| <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  | \$100,413,116       | \$100,413,116           | \$0               | \$96,638,251        | \$96,638,251            | \$0               |
| 7. Current Year Property Values   | \$96,638,251        | \$96,638,251            | \$0               | \$96,795,405        | \$96,795,405            | \$0               |
| Percent Growth  | -3.8%               | -3.8%                   |                   | 0.2%                | 0.2%                    |                   |
| <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  | \$0.8262            | \$0.8262                | \$0.0000          | \$0.8236            | \$0.8190                | (\$0.0046)        |
| 9. Current Year Tier One M&O Tax Rate   | \$0.6880            | \$0.6880                | \$0.0000          | \$0.6855            | \$0.6855                | \$0.0000          |
| 10. Maximum Compressed Tax Rate   | \$0.6880            | \$0.6880                | \$0.0000          | \$0.6855            | \$0.6855                | \$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   | \$729,807           | \$729,807               | \$0               | \$785,467           | \$780,985               | (\$4,482)         |
| 12. I&S Tax Rate  | \$0.0520            | \$0.0520                | \$0.0000          | \$0.0520            | \$0.0520                | \$0.0000          |
| 13. I&S Tax Collections   | \$47,865            | \$47,865                | \$0               | \$49,586            | \$49,586                | \$0               |
| 14. Total Tax Collections   | \$777,672           | \$777,672               | \$0               | \$835,053           | \$830,571               | (\$4,482)         |
| 15. Total Tax Levy  | \$789,392           | \$789,392               | \$0               | \$847,637           | \$843,088               | (\$4,549)         |
| <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)                           | \$9,782             | \$9,782                 | \$0               | \$9,914             | \$11,191                | \$1,277           |
| 17. ASF ADA   | 90.40               | 90.40                   | 0.00              | 89.73               | 89.73                   | 0.00              |
| 18. Per Capita Rate   | \$414.884           | \$414.884               | \$0               | \$609.19            | \$609.19                | \$0.00            |
| 19. Regular Program Allotment - TEC 48.051  | \$800,800           | \$800,800               | \$0               | \$471,271           | \$512,583               | \$41,312          |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$470,860           | \$470,860               | \$0               | \$287,200           | \$343,584               | \$56,384          |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$268,085           | \$268,085               | \$0               | \$268,218           | \$302,853               | \$34,635          |
| <b>NEW Special Education Evaluations - TEC 48.1022</b>                              | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$3,932</b>          | <b>\$3,932</b>    |
| 22. Dyslexia Allotment - TEC 48.103   | \$7,392             | \$7,392                 | \$0               | \$7,392             | \$8,040                 | \$648             |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$119,042           | \$119,042               | \$0               | \$119,131           | \$132,235               | \$13,104          |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$246               | \$246                   | \$0               | \$246               | \$268                   | \$22              |
| Bilingual LEP ADA/Enroll  | 0.40                | 0.40                    | 0.00              | 0.40                | 0.40                    | \$0               |
| 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                                    | \$129,612           | \$129,612               | \$0               | \$126,057           | \$142,294               | \$16,237          |
| Not In An Approved Program of Study FTE/Enroll                                      | 0.70                | 0.70                    | 0.00              | 0.08                | 0.08                    | 0.00              |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                               | 2.40                | 2.40                    | 0.00              | 2.40                | 2.40                    | 0.00              |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                               | 6.40                | 6.40                    | 0.00              | 6.50                | 6.50                    | 0.00              |
| 26. Public Education Grant - TEC 48.107   | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| 27. Early Education Allotment - TEC 48.108  | \$11,803            | \$11,803                | \$0               | \$11,211            | \$12,194                | \$983             |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 19.16               | 19.16                   | 0.00              | 18.20               | 18.20                   | 0.00              |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                               | \$847               | \$847                   | \$0               | \$0                 | \$0                     | \$0               |
| Gifted & Talented ADA/Enroll  | 2.00                | 2.00                    | 0.00              | -                   | -                       | 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  | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| 32. Mentor Program Allotment - TEC 48.114   | \$53                | \$53                    | \$0               | \$52                | \$52                    | \$0               |
| 33. School Safety Allotment - TEC 48.115  | \$30,897            | \$30,897                | \$0               | \$30,891            | \$0                     | (\$30,891)        |
| 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  | \$897               | \$897                   | \$0               | \$891               |                         |                   |
| <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>\$105,196</b>        | <b>\$105,196</b>  |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116   | <b>N/A</b>          | <b>\$0</b>              | <b>\$0</b>        | <b>N/A</b>          | <b>\$0</b>              | <b>\$0</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>\$637</b>            | <b>\$637</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   | \$31,603            | \$31,603                | \$0               | \$31,603            | \$31,603                | \$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                       | \$463               | \$463                   | \$0               | \$463               | \$463                   | \$0               |
| 39. Certification Examination Reimbursement - TEC 48.156                            | \$248               | \$248                   | \$0               | \$248               | \$248                   | \$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  | \$1,871,951         | \$1,871,951             | \$0               | \$1,353,983         | \$1,490,986             | \$137,003         |
| 41. Local Fund Assignment   | \$664,871           | \$664,871               | \$0               | \$663,533           | \$663,533               | \$0               |
| 42. Available School Fund Distribution  | \$37,507            | \$37,507                | \$0               | \$54,663            | \$54,663                | \$0               |

# LUEDERS-AVOCA 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   | \$1,169,573         | \$1,169,573                          | \$0               | \$635,787             | \$772,790                            | \$137,003         |
| 44. Tier Two  | \$231,943           | \$231,995                            | \$52              | \$148,016             | \$156,593                            | \$8,577           |
| Golden Penny Yield  | \$126.21            | \$126.21                             | \$0.00            | \$129.52              | \$129.52                             | \$0.00            |
| District Tax Rate 1 (DTR1)  | \$0.0731            | \$0.0731                             | \$0.0000          | \$0.0788              | \$0.0788                             | \$0.0000          |
| Golden Penny Entitlement  | \$275,664           | \$275,664                            | \$0               | \$219,129             | \$222,342                            | \$3,213           |
| Golden Penny Local Share  | \$70,643            | \$70,643                             | \$0               | \$76,275              | \$76,275                             | \$0               |
| Golden Penny State Aid  | \$205,021           | \$205,021                            | \$0               | \$142,854             | \$146,067                            | \$3,213           |
| Copper Penny Yield  | \$49.28             | \$49.28                              | \$0.00            | \$49.28               | \$53.60                              | \$4.32            |
| District Tax Rate 2 (DTR2)  | \$0.0532            | \$0.0533                             | \$0.0001          | \$0.0573              | \$0.0527                             | \$(0.00)          |
| Copper Penny Entitlement  | \$78,334            | \$78,482                             | \$148             | \$60,626              | \$61,537                             | \$911             |
| Copper Penny Local Share  | \$51,412            | \$51,508                             | \$96              | \$55,464              | \$51,011                             | \$(4,453)         |
| Copper Penny State Aid  | \$26,922            | \$26,974                             | \$52              | \$5,162               | \$10,526                             | \$5,364           |
| 45. Other Programs  | \$0                 | \$91,842                             | \$91,842          | \$0                   | \$39,292                             | \$39,292          |
| 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                 | \$13,862                             | \$13,862          | N/A                   | \$13,724                             | \$13,724          |
| NEW State Aid for Stipends - TEC 48.285   | N/A                 | \$77,980                             | \$77,980          | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 18                                   | 18                | 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                   | \$25,568                             | \$25,568          |
| 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  | \$1,401,516         | \$1,493,410                          | \$91,894          | \$783,803             | \$968,675                            | \$184,872         |
| <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   | \$1,401,516         | \$1,493,410                          | \$91,894          | \$783,803             | \$968,675                            | \$184,872         |
| 48. 199/5811 - Available School Fund  | \$37,507            | \$37,507                             | \$0               | \$54,663              | \$54,663                             | \$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)  | \$2,168,830         | \$2,260,724                          | \$91,894          | \$1,623,933           | \$1,909,519                          | \$285,586         |
| Total M&O Revenues per ADA  | \$24,171            | \$25,195                             | \$1,024           | \$18,226              | \$21,431                             | \$3,205           |
| State Share   | 66%                 | 68%                                  | 1%                | 52%                   | 54%                                  | 2%                |
| Local Share   | 34%                 | 32%                                  | -1%               | 48%                   | 41%                                  | -7%               |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$0                                  |                   |

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