

# UNIVERSITY OF TEXAS ELEMENTARY CHARTER SCHOOL

| 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)   | 261.63              | 261.63           | 0.00       | 256.01              | 256.01           | 0.00       |
| 2. Regular Program ADA  | 244.84              | 244.84           | 0.00       | 241.97              | 241.97           | 0.00       |
| 3. Special Education FTEs   | 16.79               | 16.79            | 0.00       | 14.04               | 14.04            | 0.00       |
| 4. Career & Technology FTEs   | -                   | -                | 0.00       | -                   | -                | 0.00       |
| 5. Weighted ADA (WADA)  | 437.89              | 437.89           | 0.00       | 441.78              | 445.07           | 3.29       |
| 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   | 262.13              | 262.13           | 0.00       | 261.63              | 261.63           | 0.00       |
| 18. Per Capita Rate   | \$414.884           | \$414.884        | \$0        | \$609.19            | \$609.19         | \$0.00     |
| 19. Regular Program Allotment - TEC 48.051  | \$1,508,239         | \$1,508,239      | \$0        | \$1,490,522         | \$1,621,185      | \$130,663  |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$270,553           | \$270,553        | \$0        | \$268,584           | \$343,836        | \$75,252   |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$353,894           | \$353,894        | \$0        | \$295,522           | \$321,520        | \$25,998   |
| <b>NEW</b> Special Education Evaluations - TEC 48.1022                              | N/A                 | N/A              |            | N/A                 | \$4,174          | \$4,174    |
| 22. Dyslexia Allotment - TEC 48.103   | \$11,088            | \$11,088         | \$0        | \$14,784            | \$16,080         | \$1,296    |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$254,177           | \$254,177        | \$0        | \$298,691           | \$331,469        | \$32,778   |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$17,120            | \$17,120         | \$0        | \$17,556            | \$19,095         | \$1,539    |
| Bilingual LEP ADA/Enroll  | 27.79               | 27.79            | 0.00       | 28.50               | 28.50            | -          |
| 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  | \$66,528            | \$66,528         | \$0        | \$66,515            | \$72,346         | \$5,831    |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 108.00              | 108.00           | 0.00       | 107.98              | 107.98           | 0.00       |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                               | \$4,665             | \$4,665          | \$0        | \$3,376             | \$3,375          | (\$1)      |
| Gifted & Talented ADA/Enroll  | 11.00               | 11.00            | 0.00       | 8.00                | 8.00             | 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  | \$192,118           | \$192,118        | \$0        | \$247,112           | \$247,112        | \$0        |
| 32. Mentor Program Allotment - TEC 48.114   | \$155               | \$155            | \$0        | \$151               | \$151            | \$0        |
| 33. School Safety Allotment - TEC 48.115  | \$17,616            | \$17,616         | \$0        | \$17,560            | \$0              | (\$17,560) |
| 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  | \$2,616             | \$2,616          | \$0        | \$2,560             |                  |            |
| <b>HJR 1/<br/>HB 2</b> School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A                 | N/A              |            | N/A                 | \$68,385         | \$68,385   |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116   | N/A                 | \$0              | \$0        | N/A                 | \$0              | \$0        |
| 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                 | \$637            | \$637      |
| TIER ONE SUBCHAPTER D ALLOTMENTS<br>(Do not count toward WADA)                      | CURRENT LAW         | HB 1, AS FILED   | DIFFERENCE | CURRENT LAW         | HB 1, AS FILED   | DIFFERENCE |
| 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  | \$2,696,153         | \$2,696,153      | \$0        | \$2,720,372         | \$2,980,979      | \$260,607  |
| 41. Local Fund Assignment   | \$0                 | \$0              | \$0        | \$0                 | \$0              | \$0        |
| 42. Available School Fund Distribution  | \$108,752           | \$108,752        | \$0        | \$159,384           | \$159,384        | \$0        |

# UNIVERSITY OF TEXAS ELEMENTARY CHARTER SCHOOL

| 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  | \$2,587,401         | \$2,587,401                                 | \$0               | \$2,560,988                  | \$2,821,595                                 | \$260,607         |
| 44. Tier Two   | \$407,570           | \$407,570                                   | \$0               | \$430,572                    | \$433,760                                   | \$3,188           |
| <i>Golden Penny Yield</i>  | \$126.21            | \$126.21                                    | \$0.00            | \$129.52                     | \$129.52                                    | \$0.00            |
| <i>District Tax Rate 1 (DTR1)</i>  | \$0.0634            | \$0.0634                                    | \$0.0000          | \$0.0649                     | \$0.0649                                    | \$0.0000          |
| <i>Golden Penny Entitlement</i>  | \$350,385           | \$350,385                                   | \$0               | \$371,355                    | \$374,120                                   | \$2,765           |
| <i>Golden Penny Local Share</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Golden Penny State Aid</i>  | \$350,385           | \$350,385                                   | \$0               | \$371,355                    | \$374,120                                   | \$2,765           |
| <i>Copper Penny Yield</i>  | \$49.28             | \$49.28                                     | \$0.00            | \$49.28                      | \$53.60                                     | \$4.32            |
| <i>District Tax Rate 2 (DTR2)</i>  | \$0.0265            | \$0.0265                                    | \$0.0000          | \$0.0272                     | \$0.0250                                    | \$(0.00)          |
| <i>Copper Penny Entitlement</i>  | \$57,185            | \$57,185                                    | \$0               | \$59,217                     | \$59,640                                    | \$423             |
| <i>Copper Penny Local Share</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Copper Penny State Aid</i>  | \$57,185            | \$57,185                                    | \$0               | \$59,217                     | \$59,640                                    | \$423             |
| 45. Other Programs   | \$41,547            | \$123,076                                   | \$81,529          | \$37,685                     | \$37,685                                    | \$0               |
| <i>Supplemental TIF Payment</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Chapter 313 Credit</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Texas School for the Blind and Visually Impaired</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Texas School for the Deaf</i>   | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Charter School Facilities Funding</i>   | \$41,547            | \$41,547                                    | \$0               | \$37,685                     | \$37,685                                    | \$0               |
| <i>Additional Aid for Partnering to Operate a District Campus (SB 1882) Interaction with bill is not modeled</i> | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Formula Transition Grant - TEC 48.277</i>   | \$0                 | \$0   | \$0               | <i>Expires after 2023-24</i> | <i>Expires after 2023-24</i>                |                   |
| <i>Equalized Wealth Transition Grant - TEC 48.278</i>  | \$0                 | \$0   | \$0               | <i>Expires after 2023-24</i> | <i>Expires after 2023-24</i>                |                   |
| <b>NEW</b> <i>Salary Transition Allotment - TEC 48.280</i>   | <i>N/A</i>          | <i>Moved to 2025-26</i>                     |                   | <i>N/A</i>                   | <i>Moved to 2025-26</i>                     |                   |
| <i>Additional State Aid for Homestead Exemption - TEC 48.2543</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <b>NEW</b> <i>PVS Hardship - TEC 48.284</i>  | <i>N/A</i>          | <i>\$0</i>                                  | <i>\$0</i>        | <i>N/A</i>                   | <i>\$0</i>                                  | <i>\$0</i>        |
| <b>NEW</b> <i>State Aid for Stipends - TEC 48.285</i>  | <i>N/A</i>          | <i>\$81,529</i>                             | <i>\$81,529</i>   | <i>N/A</i>                   | <i>N/A</i>                                  |                   |
| <i>Teacher FTEs</i>  | <i>N/A</i>          | <i>20</i>                                   | <i>20</i>         | <i>N/A</i>                   | <i>N/A</i>                                  |                   |
| <i>Librarians FTEs</i>   | <i>N/A</i>          | <i>0</i>                                    | <i>0</i>          | <i>N/A</i>                   | <i>N/A</i>                                  |                   |
| <i>Counselors FTEs</i>   | <i>N/A</i>          | <i>-</i>                                    | <i>-</i>          | <i>N/A</i>                   | <i>N/A</i>                                  |                   |
| <i>Nurses FTEs</i>   | <i>N/A</i>          | <i>0</i>                                    | <i>0</i>          | <i>N/A</i>                   | <i>N/A</i>                                  |                   |
| <b>NEW</b> <i>Regional Disaster Insurance Variation - TEC 48.286</i>   | <i>N/A</i>          | <i>N/A</i>                                  |                   | <i>N/A</i>                   | <i>\$0</i>                                  | <i>\$0</i>        |
| <i>Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305</i>                          | <i>N/A</i>          | <i>Not Modeled</i>                          |                   | <i>N/A</i>                   | <i>Not Modeled</i>                          |                   |
| <i>Additional State Aid for State-Approved Instructional Materials - TEC 48.307</i>                              | <i>N/A</i>          | <i>Not Modeled (Will flow through IMTA)</i> |                   | <i>N/A</i>                   | <i>Not Modeled (Will flow through IMTA)</i> |                   |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i>                      | <i>N/A</i>          | <i>Not Modeled (Will flow through IMTA)</i> |                   | <i>N/A</i>                   | <i>Not Modeled (Will flow through IMTA)</i> |                   |
| 46. Total FSP Operations Funding   | \$3,036,518         | \$3,118,047                                 | \$81,529          | \$3,029,245                  | \$3,293,040                                 | \$263,795         |
| <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  | \$3,036,518         | \$3,118,047                                 | \$81,529          | \$3,029,245                  | \$3,293,040                                 | \$263,795         |
| 48. 199/5811 - Available School Fund   | \$108,752           | \$108,752                                   | \$0               | \$159,384                    | \$159,384                                   | \$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               |
| <i>Tier One Recapture</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>Adjustment under TEC 48.257(b)</i>  | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <b>NEW</b> <i>Adjustment under TEC 48.257(b-1)</i>   | <i>N/A</i>          | <i>N/A</i>                                  |                   | <i>N/A</i>                   | <i>\$0</i>                                  | <i>\$0</i>        |
| <i>Tier Two, Level Two Recapture</i>   | \$0                 | \$0   | \$0               | \$0                          | \$0   | \$0               |
| <i>CAD Cost Credit</i>   | \$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)   | \$3,145,270         | \$3,226,799                                 | \$81,529          | \$3,188,629                  | \$3,520,809                                 | \$332,180         |
| Total M&O Revenues per ADA   | \$12,022            | \$12,333                                    | \$312             | \$12,455                     | \$13,753                                    | \$1,298           |
| State Share  | 100%                | 100%  | 0%                | 100%                         | 98%   | -2%               |
| Local Share  | 0%                  | 0%  | 0%                | 0%                           | 0%  | 0%                |
| 30 Percent Requirement in 2024-25  |                     |   |                   |                              | \$88,486                                    |                   |

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