

# EDUCATION CENTER INTERNATIONAL ACADEMY

| STUDENTS   | 2023-24 School Year |                |            | 2024-25 School Year |                |            |
|--|---------------------|----------------|------------|---------------------|----------------|------------|
|  | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE |
| 1. Refined Average Daily Attendance (ADA)                                      | 370.27              | 370.27         | 0.00       | 470.25              | 470.25         | 0.00       |
| 2. Regular Program ADA   | 359.81              | 359.81         | 0.00       | 456.93              | 456.93         | 0.00       |
| 3. Special Education FTEs  | 10.46               | 10.46          | 0.00       | 13.32               | 13.32          | 0.00       |
| 4. Career & Technology FTEs  | -                   | -              | 0.00       | -                   | -              | 0.00       |
| 5. Weighted ADA (WADA)   | 551.78              | 559.58         | 7.80       | 683.01              | 690.99         | 7.98       |
| PROPERTY VALUES  | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value   | \$0                 | \$0            | \$0        | \$0                 | \$0            | \$0        |
| 7. Current Year Property Values  | \$0                 | \$0            | \$0        | \$0                 | \$0            | \$0        |
| TAX RATES AND COLLECTIONS  | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED | 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 (Post-SB 2)                              | \$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   |
| <i>Tier 2, Level 1 Pennies (Golden Pennies)</i>                                | \$0.0000            | \$0.0000       | \$0.0000   | \$0.0000            | \$0.0000       | \$0.0000   |
| <i>Tier 2, Level 2 Pennies (Copper Pennies)</i>                                | \$0.0000            | \$0.0000       | \$0.0000   | \$0.0000            | \$0.0000       | \$0.0000   |
| <i>VTCS 2784g Pennies (Unequalized Pennies)</i>                                | \$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         | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE |
| Statutory Basic Allotment  | \$6,160             | \$6,235        | \$75       | \$6,160             | \$6,235        | \$75       |
| 16. District Basic Allotment * Tax Rate / MCR                                  | \$6,160             | \$6,235        | \$75       | \$6,160             | \$6,235        | \$75       |
| Adjusted Basic Allotment (if small/mid district, charter)                      | \$7,265             | \$7,355        | \$90       | \$7,270             | \$7,360        | \$90       |
| 17. ASF ADA  | 372.57              | 372.57         | 0.00       | 370.27              | 370.27         | 0.00       |
| 18. Per Capita Rate  | \$414.884           | \$414.884      | \$0        | \$609.19            | \$609.19       | \$0.00     |
| 19. Regular Program Allotment - TEC 48.051                                     | \$2,216,411         | \$2,243,397    | \$26,986   | \$2,814,689         | \$2,848,959    | \$34,270   |
| 20. Small and Mid-Size Allotment - TEC 48.101                                  | \$397,587           | \$402,984      | \$5,397    | \$507,192           | \$514,046      | \$6,854    |
| 21. Special Education Adjusted Allotment - TEC 48.102                          | \$221,447           | \$224,153      | \$2,706    | \$295,369           | \$298,978      | \$3,609    |
| 22. Dyslexia Allotment - TEC 48.103  | \$23,408            | \$23,693       | \$285      | \$21,560            | \$21,822       | \$262      |
| 23. Compensatory Education Allotment - TEC 48.104                              | \$375,683           | \$380,257      | \$4,574    | \$391,033           | \$395,794      | \$4,761    |
| 24. Bilingual Education Allotment - TEC 48.105                                 | \$14,442            | \$14,618       | \$176      | \$19,712            | \$19,952       | \$240      |
| <i>Bilingual LEP ADA/Enroll</i>  | 23.45               | 23.45          | 0.00       | 32.00               | 32.00          | -          |
| <i>Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll</i>                  | -                   | -              | 0.00       | -                   | -              | -          |
| <i>Bilingual Non-LEP Dual Language Two-Way ADA/Enroll</i>                      | -                   | -              | 0.00       | -                   | -              | -          |
| 25. Career and Technology Allotment - TEC 48.106                               | \$0                 | \$0            | \$0        | \$0                 | \$0            | \$0        |
| <i>Not In An Approved Program of Study FTE/Enroll</i>                          | 0.00                | 0.00           | 0.00       | 0.00                | 0.00           | 0.00       |
| <i>Approved Program of Study, Level 1/Level 2 FTE/Enroll</i>                   | 0.00                | -              | 0.00       | -                   | -              | 0.00       |
| <i>Approved Program of Study, Level 3/Level 4 FTE/Enroll</i>                   | 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                                     | \$98,560            | \$99,760       | \$1,200    | \$104,720           | \$105,995      | \$1,275    |
| <i>K-3 Eco. Dis + K-3 LEP ADA/Enroll</i>                                       | 160.00              | 160.00         | 0.00       | 170.00              | 170.00         | 0.00       |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                          | \$1,697             | \$1,697        | \$0        | \$2,110             | \$2,110        | \$0        |
| <i>Gifted &amp; Talented ADA/Enroll</i>  | 4.00                | 4.00           | 0.00       | 5.00                | 5.00           | 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                                      | \$265               | \$265          | \$0        | \$277               | \$277          | \$0        |
| 33. School Safety Allotment - TEC 48.115                                       | \$48,703            | \$97,405       | \$48,702   | \$49,702            | \$99,405       | \$49,703   |
| <i>Number of Campuses</i>  | 3                   | 3              | 0          | 3                   | 3              | 0          |
| <i>Campus-Based Safety Allotment</i>   | \$45,000            | \$90,000       | \$45,000   | \$45,000            | \$90,000       | \$90,000   |
| <i>School Safety ADA Amount</i>  | \$10.00             | \$20.00        | \$10       | \$10.00             | \$20.00        | \$10.00    |
| <i>ADA-Based Safety Allotment</i>  | \$3,703             | \$7,405        | \$3,702    | \$4,702             | \$9,405        | \$4,703    |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118  | N/A                 | Not Modeled    |            | N/A                 | Not Modeled    |            |
| TIER ONE SUBCHAPTER D ALLOTMENTS<br><i>(Do not count toward WADA)</i>          | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED | 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        |
| 40. Total Cost of Tier One   | \$3,398,203         | \$3,488,229    | \$90,026   | \$4,206,364         | \$4,307,338    | \$100,974  |
| 41. Local Fund Assignment  | \$0                 | \$0            | \$0        | \$0                 | \$0            | \$0        |
| 42. Available School Fund Distribution   | \$154,573           | \$154,573      | \$0        | \$225,564           | \$225,564      | \$0        |

# EDUCATION CENTER INTERNATIONAL ACADEMY

| FOUNDATION SCHOOL PROGRAM (FSP) STATE FUNDING  | 2023-24 School Year                     |   |                   | 2024-25 School Year                     |   |                   |
|--|---|---|-------------------|---|---|-------------------|
|  | CURRENT LAW                             | SB2, ENGROSSED                          | DIFFERENCE        | CURRENT LAW                             | SB2, ENGROSSED                          | DIFFERENCE        |
| 43. FSP State Share of Tier One  | \$3,243,630                             | \$3,333,656                             | \$90,026          | \$3,980,800                             | \$4,081,774                             | \$100,974         |
| 44. Tier Two   | \$513,577                               | \$521,729                               | \$8,152           | \$665,682                               | \$674,586                               | \$8,904           |
| 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   | \$441,519                               | \$447,762                               | \$6,243           | \$574,130                               | \$580,837                               | \$6,707           |
| Golden Penny Local Share   | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| Golden Penny State Aid   | \$441,519                               | \$447,762                               | \$6,243           | \$574,130                               | \$580,837                               | \$6,707           |
| Copper Penny Yield   | \$49.28                                 | \$49.88                                 | \$0.60            | \$49.28                                 | \$49.88                                 | \$0.60            |
| District Tax Rate 2 (DTR2)   | \$0.0265                                | \$0.0265                                | \$0.0000          | \$0.0272                                | \$0.0272                                | \$0.0000          |
| Copper Penny Entitlement   | \$72,058                                | \$73,967                                | \$1,909           | \$91,552                                | \$93,749                                | \$2,197           |
| Copper Penny Local Share   | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| Copper Penny State Aid   | \$72,058                                | \$73,967                                | \$1,909           | \$91,552                                | \$93,749                                | \$2,197           |
| 45. Other Programs   | \$58,799                                | \$442,684                               | \$383,885         | \$69,221                                | \$557,041                               | \$487,820         |
| 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  | \$58,799                                | \$58,799                                | \$0               | \$69,221                                | \$69,221                                | \$0               |
| Additional Aid for Partnering to Operate a District Campus (SB 1882)                 | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| Formula Transition Grant - TEC 48.277  | \$0                                     | \$0                                     | \$0               | Expires after 2023-24                   | \$0                                     | \$0               |
| Equalized Wealth Transition Grant - TEC 48.278                                       | \$0                                     | \$0                                     | \$0               | Expires after 2023-24                   | Expires after 2023-24                   |                   |
| Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283      | Not Modeled                             | Not Modeled                             |                   | Not Modeled                             | Not Modeled                             |                   |
| Additional State Aid for Homestead Exemption - TEC 48.2543                           | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305     | Not Modeled                             | Not Modeled                             |                   | Not Modeled                             | Not Modeled                             |                   |
| Additional State Aid for State-Approved Instructional Materials - TEC 48.307         | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   |
| Additional State Aid for Open Education Resource Instructional Material - TEC 48.308 | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   |
| <b>NEW</b> Teacher Retention Bonus/Allotment - TEC 48.310/311                        | N/A                                     | \$383,885                               | \$383,885         | N/A                                     | \$487,820                               | \$487,820         |
| Teacher FTEs   | N/A                                     | 38                                      | 38                | N/A                                     | 49                                      | 49                |
| 46. Total FSP Operations Funding   | \$3,816,006                             | \$4,298,069                             | \$482,063         | \$4,715,703                             | \$5,313,401                             | \$597,698         |
| <b>STATE AID BY FUND CODE</b>  | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> |
| 47. 199/5812 - Foundation School Fund  | \$3,816,006                             | \$4,298,069                             | \$482,063         | \$4,715,703                             | \$5,313,401                             | \$597,698         |
| 48. 199/5811 - Available School Fund   | \$154,573                               | \$154,573                               | \$0               | \$225,564                               | \$225,564                               | \$0               |
| <b>LOCAL REVENUE IN EXCESS OF ENTITLEMENT</b>  | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</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               |
| 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>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> |
| Total M&O Revenues   | \$3,970,579                             | \$4,452,642                             | \$482,063         | \$4,941,267                             | \$5,538,965                             | \$597,698         |
| Total M&O Revenues per ADA   | \$10,724                                | \$12,025                                | \$1,302           | \$10,508                                | \$11,779                                | \$1,271           |
| State Share  | 100%                                    | 100%                                    | 0%                | 100%                                    | 100%                                    | 0%                |
| Local Share  | 0%                                      | 0%                                      | 0%                | 0%                                      | 0%                                      | 0%                |

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