

# ERATH EXCELS ACADEMY INC

| 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)   | 97.00               | 97.00            | 0.00       | 78.33               | 78.33            | 0.00       |
| 2. Regular Program ADA  | 80.24               | 80.24            | 0.00       | 66.05               | 66.05            | 0.00       |
| 3. Special Education FTEs   | 8.05                | 8.05             | 0.00       | 5.89                | 5.89             | 0.00       |
| 4. Career & Technology FTEs   | 8.71                | 8.71             | 0.00       | 6.39                | 6.39             | 0.00       |
| 5. Weighted ADA (WADA)  | 173.20              | 173.20           | 0.00       | 140.36              | 138.50           | (1.86)     |
| 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   | 93.00               | 93.00            | 0.00       | 97.00               | 97.00            | 0.00       |
| 18. Per Capita Rate   | \$414,884           | \$414,884        | \$0        | \$609,19            | \$609,19         | \$0.00     |
| 19. Regular Program Allotment - TEC 48.051  | \$494,303           | \$494,303        | \$0        | \$406,874           | \$442,542        | \$35,668   |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$88,670            | \$88,670         | \$0        | \$73,317            | \$93,858         | \$20,541   |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$208,030           | \$208,030        | \$0        | \$150,165           | \$163,376        | \$13,211   |
| <b>NEW</b> Special Education Evaluations - TEC 48.1022                              | N/A                 | N/A              |            | N/A                 | \$2,121          | \$2,121    |
| 22. Dyslexia Allotment - TEC 48.103   | \$3,696             | \$3,696          | \$0        | \$11,088            | \$12,060         | \$972      |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$156,595           | \$156,595        | \$0        | \$126,504           | \$140,229        | \$13,725   |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$2,125             | \$2,125          | \$0        | \$2,158             | \$2,348          | \$190      |
| Bilingual LEP ADA/Enroll  | 3.45                | 3.45             | 0.00       | 3.50                | 3.50             | -          |
| 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                                    | \$81,763            | \$81,763         | \$0        | \$60,171            | \$67,215         | \$7,044    |
| 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                               | 8.12                | 8.12             | 0.00       | 5.85                | 5.85             | 0.00       |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                               | 0.59                | 0.59             | 0.00       | 0.53                | 0.53             | 0.00       |
| 26. Public Education Grant - TEC 48.107   | \$0                 | \$0              | \$0        | \$0                 | \$0              | \$0        |
| 27. Early Education Allotment - TEC 48.108  | \$0                 | \$0              | \$0        | \$0                 | \$0              | \$0        |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 0.00                | -                | 0.00       | -                   | -                | 0.00       |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                               | \$0                 | \$0              | \$0        | \$0                 | \$0              | \$0        |
| Gifted & Talented ADA/Enroll  | 0.00                | -                | 0.00       | -                   | -                | 0.00       |
| 29. CCMR Outcomes Bonus - TEC 48.110  | \$0                 | \$0              | \$0        | \$3,000             | \$3,000          | \$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   | \$57                | \$57             | \$0        | \$46                | \$46             | \$0        |
| 33. School Safety Allotment - TEC 48.115  | \$30,970            | \$30,970         | \$0        | \$30,783            | \$0              | (\$30,783) |
| 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  | \$970               | \$970            | \$0        | \$783               |                  |            |
| <b>HJR 1/<br/>HB 2</b> School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A                 | N/A              |            | N/A                 | \$104,337        | \$104,337  |
| <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><i>(Do not count toward WADA)</i>               | 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      | \$12,761            | \$12,761         | \$0        | \$15,506            | \$15,506         | \$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                       | \$1,166             | \$1,166          | \$0        | \$1,166             | \$1,166          | \$0        |
| 39. Certification Examination Reimbursement - TEC 48.156                            | \$1,408             | \$1,408          | \$0        | \$1,408             | \$1,408          | \$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  | \$1,081,544         | \$1,081,544      | \$0        | \$882,186           | \$945,511        | \$63,325   |
| 41. Local Fund Assignment   | \$0                 | \$0              | \$0        | \$0                 | \$0              | \$0        |
| 42. Available School Fund Distribution  | \$38,584            | \$38,584         | \$0        | \$59,091            | \$59,091         | \$0        |

# ERATH EXCELS ACADEMY INC

| 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   | \$1,042,960         | \$1,042,960                          | \$0               | \$823,095             | \$886,420                            | \$63,325          |
| 44. Tier Two  | \$161,210           | \$161,210                            | \$0               | \$136,797             | \$134,978                            | (\$1,819)         |
| 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  | \$138,591           | \$138,591                            | \$0               | \$117,983             | \$116,419                            | (\$1,564)         |
| Golden Penny Local Share  | \$0                 | \$0                                  | \$0               | \$0                   | \$0                                  | \$0               |
| Golden Penny State Aid  | \$138,591           | \$138,591                            | \$0               | \$117,983             | \$116,419                            | (\$1,564)         |
| Copper Penny Yield  | \$49.28             | \$49.28                              | \$0.00            | \$49.28               | \$53.60                              | \$4.32            |
| District Tax Rate 2 (DTR2)  | \$0.0265            | \$0.0265                             | \$0.0000          | \$0.0272              | \$0.0250                             | (0.00)            |
| Copper Penny Entitlement  | \$22,619            | \$22,619                             | \$0               | \$18,814              | \$18,559                             | (\$255)           |
| Copper Penny Local Share  | \$0                 | \$0                                  | \$0               | \$0                   | \$0                                  | \$0               |
| Copper Penny State Aid  | \$22,619            | \$22,619                             | \$0               | \$18,814              | \$18,559                             | (\$255)           |
| 45. Other Programs  | \$15,404            | \$59,319                             | \$43,915          | \$11,529              | \$11,529                             | \$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   | \$15,404            | \$15,404                             | \$0               | \$11,529              | \$11,529                             | \$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                 | \$43,915                             | \$43,915          | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 10                                   | 10                | 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                 | 0                                    | 0                 | 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  | \$1,219,574         | \$1,263,489                          | \$43,915          | \$971,421             | \$1,032,927                          | \$61,506          |
| <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   | \$1,219,574         | \$1,263,489                          | \$43,915          | \$971,421             | \$1,032,927                          | \$61,506          |
| 48. 199/5811 - Available School Fund  | \$38,584            | \$38,584                             | \$0               | \$59,091              | \$59,091                             | \$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)  | \$1,258,158         | \$1,302,073                          | \$43,915          | \$1,030,512           | \$1,196,355                          | \$165,843         |
| Total M&O Revenues per ADA  | \$12,971            | \$13,423                             | \$453             | \$13,157              | \$15,274                             | \$2,117           |
| State Share   | 100%                | 100%                                 | 0%                | 100%                  | 91%                                  | -9%               |
| Local Share   | 0%                  | 0%                                   | 0%                | 0%                    | 0%                                   | 0%                |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$12,188                             |                   |

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