

# TEXAS EMPOWERMENT ACADEMY

| 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)   | 336.63              | 336.63                  | 0.00              | 658.35              | 658.35                  | 0.00              |
| 2. Regular Program ADA  | 326.68              | 326.68                  | 0.00              | 628.97              | 628.97                  | 0.00              |
| 3. Special Education FTEs   | 8.96                | 8.96                    | 0.00              | 28.22               | 28.22                   | 0.00              |
| 4. Career & Technology FTEs   | 0.99                | 0.99                    | 0.00              | 1.16                | 1.16                    | 0.00              |
| 5. Weighted ADA (WADA)  | 484.45              | 485.25                  | 0.80              | 938.11              | 955.97                  | 17.86             |
| <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  | \$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%                    |                   |
| <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  | \$0.0000            | \$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               |
| <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)                           | \$7,265             | \$7,265                 | \$0               | \$7,270             | \$8,121                 | \$851             |
| 17. ASF ADA   | 345.83              | 345.83                  | 0.00              | 336.63              | 336.63                  | 0.00              |
| 18. Per Capita Rate   | \$414,884           | \$414,884               | \$0               | \$609.19            | \$609.19                | \$0.00            |
| 19. Regular Program Allotment - TEC 48.051  | \$2,012,373         | \$2,012,373             | \$0               | \$3,874,461         | \$4,214,106             | \$339,645         |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$360,986           | \$360,986               | \$0               | \$698,158           | \$893,768               | \$195,610         |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$195,725           | \$195,725               | \$0               | \$643,759           | \$700,392               | \$56,633          |
| <b>NEW Special Education Evaluations - TEC 48.1022</b>                              | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$9,092</b>          | <b>\$9,092</b>    |
| 22. Dyslexia Allotment - TEC 48.103   | \$616               | \$616                   | \$0               | \$3,080             | \$3,350                 | \$270             |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$318,703           | \$318,703               | \$0               | \$472,080           | \$523,704               | \$51,624          |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| Bilingual LEP ADA/Enroll  | -                   | -                       | 0.00              | -                   | -                       | -                 |
| 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                                    | \$9,150             | \$9,150                 | \$0               | \$10,492            | \$11,720                | \$1,228           |
| Not In An Approved Program of Study FTE/Enroll                                      | 0.02                | 0.02                    | 0.00              | 0.22                | 0.22                    | 0.00              |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                               | 0.97                | 0.97                    | 0.00              | 0.94                | 0.94                    | 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  | \$21,421            | \$21,421                | \$0               | \$37,576            | \$40,870                | \$3,294           |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 34.78               | 34.78                   | 0.00              | 61.00               | 61.00                   | 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  | \$31,000            | \$31,000                | \$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   | \$199               | \$199                   | \$0               | \$387               | \$387                   | \$0               |
| 33. School Safety Allotment - TEC 48.115  | \$33,366            | \$33,366                | \$0               | \$36,584            | \$0                     | (\$36,584)        |
| 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  | \$3,366             | \$3,366                 | \$0               | \$6,584             |                         |                   |
| <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>\$148,792</b>        | <b>\$148,792</b>  |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116   | <b>N/A</b>          | <b>\$4,952</b>          | <b>\$4,952</b>    | <b>N/A</b>          | <b>\$5,441</b>          | <b>\$5,441</b>    |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118       | Not Modeled         | Not Modeled             |                   | Not Modeled         | Not Modeled             |                   |
| <b>NEW</b> Military Transition Aid - TEC 48.120                                     | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$0</b>              | <b>\$0</b>        |
| <b>TIER ONE SUBCHAPTER D ALLOTMENTS</b><br><i>(Do not count toward WADA)</i>        | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> |
| 34. Transportation Allotment - TEC 48.151   | \$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                       | \$833               | \$833                   | \$0               | \$833               | \$833                   | \$0               |
| 39. Certification Examination Reimbursement - TEC 48.156                            | \$313               | \$313                   | \$0               | \$313               | \$313                   | \$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  | \$2,984,685         | \$2,989,637             | \$4,952           | \$5,777,723         | \$6,403,977             | \$626,254         |
| 41. Local Fund Assignment   | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| 42. Available School Fund Distribution  | \$143,479           | \$143,479               | \$0               | \$205,073           | \$205,073               | \$0               |

# TEXAS EMPOWERMENT ACADEMY

| 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   | \$2,841,206         | \$2,846,158                          | \$4,952           | \$5,572,650           | \$6,198,904                          | \$626,254         |
| 44. Tier Two  | \$450,908           | \$451,656                            | \$748             | \$914,302             | \$931,670                            | \$17,368          |
| 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  | \$387,643           | \$388,286                            | \$643             | \$788,557             | \$803,571                            | \$15,014          |
| Golden Penny Local Share  | \$0                 | \$0                                  | \$0               | \$0                   | \$0                                  | \$0               |
| Golden Penny State Aid  | \$387,643           | \$388,286                            | \$643             | \$788,557             | \$803,571                            | \$15,014          |
| 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  | \$63,265            | \$63,370                             | \$105             | \$125,745             | \$128,099                            | \$2,354           |
| Copper Penny Local Share  | \$0                 | \$0                                  | \$0               | \$0                   | \$0                                  | \$0               |
| Copper Penny State Aid  | \$63,265            | \$63,370                             | \$105             | \$125,745             | \$128,099                            | \$2,354           |
| 45. Other Programs  | \$92,657            | \$199,371                            | \$106,713         | \$96,909              | \$96,909                             | \$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   | \$53,457            | \$53,457                             | \$0               | \$96,909              | \$96,909                             | \$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   | \$39,200            | \$33,500                             | (\$5,700)         | 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                 | \$112,413                            | \$112,413         | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 28                                   | 28                | N/A                   | N/A                                  |                   |
| Librarians FTEs   | N/A                 | -                                    | -                 | N/A                   | N/A                                  |                   |
| Counselors FTEs   | N/A                 | -                                    | -                 | N/A                   | N/A                                  |                   |
| Nurses FTEs   | N/A                 | -                                    | -                 | N/A                   | N/A                                  |                   |
| NEW Regional Disaster Insurance Variation - TEC 48.286  | N/A                 | N/A                                  |                   | N/A                   | \$0                                  | \$0               |
| Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305                          | N/A                 | Not Modeled                          |                   | N/A                   | Not Modeled                          |                   |
| Additional State Aid for State-Approved Instructional Materials - TEC 48.307                              | N/A                 | Not Modeled (Will flow through IMTA) |                   | N/A                   | Not Modeled (Will flow through IMTA) |                   |
| Additional State Aid for Open Education Resource Instructional Material - TEC 48.308                      | N/A                 | Not Modeled (Will flow through IMTA) |                   | N/A                   | Not Modeled (Will flow through IMTA) |                   |
| 46. Total FSP Operations Funding  | \$3,384,771         | \$3,497,185                          | \$112,413         | \$6,583,861           | \$7,227,483                          | \$643,622         |
| <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   | \$3,384,771         | \$3,497,185                          | \$112,413         | \$6,583,861           | \$7,227,483                          | \$643,622         |
| 48. 199/5811 - Available School Fund  | \$143,479           | \$143,479                            | \$0               | \$205,073             | \$205,073                            | \$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)  | \$3,528,250         | \$3,640,664                          | \$112,413         | \$6,788,934           | \$7,581,348                          | \$792,414         |
| Total M&O Revenues per ADA  | \$10,481            | \$10,815                             | \$334             | \$10,312              | \$11,516                             | \$1,204           |
| State Share   | 100%                | 100%                                 | 0%                | 100%                  | 98%                                  | -2%               |
| Local Share   | 0%                  | 0%                                   | 0%                | 0%                    | 0%                                   | 0%                |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$93,763                             |                   |

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