

MANSFIELD ISD

| | 2023-24 School Year | | | 2024-25 School Year | | |
|--|---------------------|------------------|-------------|---------------------|------------------|-------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| STUDENTS | | | | | | |
| 1. Refined Average Daily Attendance (ADA) | 33,756.78 | 33,756.78 | 0.00 | 33,543.67 | 33,543.67 | 0.00 |
| 2. Regular Program ADA | 29,682.11 | 29,682.11 | 0.00 | 29,151.82 | 29,151.82 | 0.00 |
| 3. Special Education FTEs | 1,403.93 | 1,403.93 | 0.00 | 1,492.55 | 1,492.55 | 0.00 |
| 4. Career & Technology FTEs | 2,670.73 | 2,670.73 | 0.00 | 2,899.29 | 2,899.29 | 0.00 |
| 5. Weighted ADA (WADA) | 44,105.13 | 44,267.56 | 162.44 | 43,933.21 | 44,095.20 | 162.00 |
| PROPERTY VALUES | | | | | | |
| 6. Prior Year Property Value | \$19,495,491,495 | \$19,495,491,495 | \$0 | \$21,060,714,839 | \$21,060,714,839 | \$0 |
| 7. Current Year Property Values | \$21,060,714,839 | \$21,060,714,839 | \$0 | \$24,085,008,502 | \$24,085,008,502 | \$0 |
| TAX RATES AND COLLECTIONS | | | | | | |
| 8. Current Year M&O Tax Rate | \$0.7891 | \$0.7891 | \$0.0000 | \$0.7868 | \$0.7868 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2) | \$0.6192 | \$0.6192 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6192 | \$0.6192 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| Tier 2, Level 1 Pennies (Golden Pennies) | \$0.0800 | \$0.0800 | \$0.0000 | \$0.0800 | \$0.0800 | \$0.0000 |
| Tier 2, Level 2 Pennies (Copper Pennies) | \$0.0899 | \$0.0899 | \$0.0000 | \$0.0898 | \$0.0898 | \$0.0000 |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0001 | \$0.0001 | \$0.0000 |
| 11. M&O Tax Collections | \$164,428,394 | \$164,428,394 | \$0 | \$186,752,502 | \$186,752,502 | \$0 |
| 12. I&S Tax Rate | \$0.3600 | \$0.3600 | \$0.0000 | \$0.3600 | \$0.3600 | \$0.0000 |
| 13. I&S Tax Collections | \$69,269,310 | \$69,269,310 | \$0 | \$85,448,527 | \$85,448,527 | \$0 |
| 14. Total Tax Collections | \$233,697,704 | \$233,697,704 | \$0 | \$272,201,029 | \$272,201,029 | \$0 |
| 15. Total Tax Levy | \$237,136,918 | \$237,136,918 | \$0 | \$276,206,878 | \$276,206,878 | \$0 |
| FUNDING COMPONENTS | | | | | | |
| 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) | \$6,160 | \$6,235 | \$75 | \$6,160 | \$6,235 | \$75 |
| 17. ASF ADA | 33,605.32 | 33,605.32 | 0.00 | 33,756.78 | 33,756.78 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$182,841,810 | \$185,067,968 | \$2,226,158 | \$179,575,222 | \$181,761,609 | \$2,186,387 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$30,267,163 | \$30,636,940 | \$369,777 | \$32,054,130 | \$32,445,705 | \$391,575 |
| 22. Dyslexia Allotment - TEC 48.103 | \$1,057,056 | \$1,069,926 | \$12,870 | \$1,057,056 | \$1,069,926 | \$12,870 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$24,938,021 | \$25,241,649 | \$303,628 | \$23,051,323 | \$23,331,981 | \$280,658 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$3,162,439 | \$3,200,943 | \$38,504 | \$3,540,164 | \$3,583,267 | \$43,103 |
| Bilingual LEP ADA/Enroll | 3,765.34 | 3,765.34 | 0.00 | 4,197.97 | 4,197.97 | - |
| Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll | 828.84 | 828.84 | 0.00 | 936.84 | 936.84 | - |
| Bilingual Non-LEP Dual Language Two-Way ADA/Enroll | 250.46 | 250.46 | 0.00 | 287.58 | 287.58 | - |
| 25. Career and Technology Allotment - TEC 48.106 | \$21,648,722 | \$21,912,303 | \$263,581 | \$23,431,280 | \$23,716,564 | \$285,284 |
| Not In An Approved Program of Study FTE/Enroll | 37.27 | 37.27 | 0.00 | 35.19 | 35.19 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 2,093.58 | 2,093.58 | 0.00 | 2,342.93 | 2,342.93 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 539.88 | 539.88 | 0.00 | 521.17 | 521.17 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$3,744,504 | \$3,790,094 | \$45,590 | \$3,838,117 | \$3,884,848 | \$46,731 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 6,078.74 | 6,078.74 | 0.00 | 6,230.71 | 6,230.71 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$715,750 | \$715,750 | \$0 | \$707,655 | \$707,656 | \$1 |
| Gifted & Talented ADA/Enroll | 1,687.84 | 1,687.84 | 0.00 | 1,677.18 | 1,677.18 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$1,768,000 | \$1,768,000 | \$0 | \$2,181,000 | \$2,181,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$352,502 | \$352,502 | \$0 | \$0 | \$0 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$22,083 | \$40,083 | \$18,000 | \$22,083 | \$40,083 | \$18,000 |
| 32. Mentor Program Allotment - TEC 48.114 | \$19,959 | \$19,959 | \$0 | \$19,738 | \$19,738 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$1,042,568 | \$2,085,136 | \$1,042,568 | \$1,040,437 | \$2,080,873 | \$1,040,436 |
| Number of Campuses | 47 | 47 | 0 | 47 | 47 | 0 |
| Campus-Based Safety Allotment | \$705,000 | \$1,410,000 | \$705,000 | \$705,000 | \$1,410,000 | \$1,410,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$337,568 | \$675,136 | \$337,568 | \$335,437 | \$670,873 | \$335,436 |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118 | N/A | Not Modeled | | N/A | Not Modeled | |
| TIER ONE SUBCHAPTER D ALLOTMENTS <i>(Do not count toward WADA)</i> | | | | | | |
| 34. Transportation Allotment - TEC 48.151 | \$3,649,044 | \$3,649,044 | \$0 | \$3,649,044 | \$3,649,044 | \$0 |
| 35. New Instructional Facility Allotment - TEC 48.152 | \$272,637 | \$272,637 | \$0 | \$272,637 | \$272,637 | \$0 |
| 36. Dropout Recovery and Residential Placement Facility Allotment - TEC 48.153 | \$6,875 | \$6,875 | \$0 | \$19,385 | \$19,385 | \$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 | \$135,004 | \$135,004 | \$0 | \$135,004 | \$135,004 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$102,046 | \$102,046 | \$0 | \$102,046 | \$102,046 | \$0 |
| 40. Total Cost of Tier One | \$275,746,183 | \$280,066,859 | \$4,320,676 | \$274,696,321 | \$279,001,366 | \$4,305,045 |
| 41. Local Fund Assignment | \$130,407,946 | \$130,407,946 | \$0 | \$148,580,417 | \$148,580,417 | \$0 |
| 42. Available School Fund Distribution | \$13,942,311 | \$13,942,311 | \$0 | \$20,564,290 | \$20,564,290 | \$0 |

MANSFIELD ISD

| 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 | \$131,395,926 | \$135,716,602 | \$4,320,676 | \$105,551,614 | \$109,856,659 | \$4,305,045 |
| 44. Tier Two | \$28,006,102 | \$28,475,758 | \$469,656 | \$25,860,017 | \$26,025,355 | \$165,338 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0792 | \$0.0792 | \$0.0000 | \$0.0788 | \$0.0788 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$44,086,743 | \$44,249,112 | \$162,369 | \$44,839,004 | \$45,004,342 | \$165,338 |
| <i>Golden Penny Local Share</i> | \$16,680,086 | \$16,680,086 | \$0 | \$18,978,987 | \$18,978,987 | \$0 |
| <i>Golden Penny State Aid</i> | \$27,406,657 | \$27,569,026 | \$162,369 | \$25,860,017 | \$26,025,355 | \$165,338 |
| <i>Copper Penny Yield</i> | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| <i>District Tax Rate 2 (DTR2)</i> | \$0.0889 | \$0.0889 | \$0.0000 | \$0.0886 | \$0.0886 | \$0.0000 |
| <i>Copper Penny Entitlement</i> | \$19,322,420 | \$19,629,707 | \$307,287 | \$19,182,152 | \$19,487,293 | \$305,141 |
| <i>Copper Penny Local Share</i> | \$18,722,975 | \$18,722,975 | \$0 | \$21,339,318 | \$21,339,318 | \$0 |
| <i>Copper Penny State Aid</i> | \$599,445 | \$906,732 | \$307,287 | \$0 | \$0 | \$0 |
| 45. Other Programs | (\$11,732) | \$7,238,981 | \$7,250,713 | (\$16,073) | \$7,188,771 | \$7,204,844 |
| <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> | (\$11,732) | (\$11,732) | \$0 | (\$7,839) | (\$7,839) | \$0 |
| <i>Texas School for the Deaf</i> | \$0 | \$0 | \$0 | (\$8,234) | (\$8,234) | \$0 |
| <i>Charter School Facilities Funding</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Additional Aid for Partnering to Operate a District Campus (SB 1882)</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Formula Transition Grant - TEC 48.277</i> | \$0 | \$0 | \$0 | Expires after 2023-24 | \$0 | \$0 |
| <i>Equalized Wealth Transition Grant - TEC 48.278</i> | \$0 | \$0 | \$0 | Expires after 2023-24 | Expires after 2023-24 | |
| <i>Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283</i> | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| <i>Additional State Aid for Homestead Exemption - TEC 48.2543</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305</i> | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| <i>Additional State Aid for State-Approved Instructional Materials - TEC 48.307</i> | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| NEW <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | N/A | \$7,250,713 | \$7,250,713 | N/A | \$7,204,844 | \$7,204,844 |
| <i>Teacher FTEs</i> | N/A | 2,417 | 2,417 | N/A | 2,402 | 2,402 |
| 46. Total FSP Operations Funding | \$159,390,296 | \$171,431,341 | \$12,041,045 | \$131,395,558 | \$143,070,785 | \$11,675,227 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$159,390,296 | \$171,431,341 | \$12,041,045 | \$131,395,558 | \$143,070,785 | \$11,675,227 |
| 48. 199/5811 - Available School Fund | \$13,942,311 | \$13,942,311 | \$0 | \$20,564,290 | \$20,564,290 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 54. Local Revenue in Excess of Entitlement | \$0 | \$0 | \$0 | \$2,157,166 | \$1,852,025 | (\$305,141) |
| <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 |
| <i>Tier Two, Level Two Recapture</i> | \$0 | \$0 | \$0 | \$2,157,166 | \$1,852,025 | (\$305,141) |
| <i>CAD Cost Credit</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$337,761,001 | \$349,802,046 | \$12,041,045 | \$336,555,184 | \$348,535,552 | \$11,980,368 |
| Total M&O Revenues per ADA | \$10,006 | \$10,362 | \$357 | \$10,033 | \$10,391 | \$357 |
| State Share | 51% | 53% | 2% | 45% | 46% | 2% |
| Local Share | 49% | 47% | -2% | 55% | 54% | -2% |

See something off? Email Josh at jhaney@moakcasey.com