

MARATHON ISD

| 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) | 51.81 | 51.81 | 0.00 | 51.45 | 51.45 | 0.00 |
| 2. Regular Program ADA | 130.00 | 130.00 | 0.00 | 130.00 | 130.00 | 0.00 |
| 3. Special Education FTEs | 0.58 | 0.58 | 0.00 | 0.58 | 0.58 | 0.00 |
| 4. Career & Technology FTEs | 5.53 | 5.53 | 0.00 | 5.61 | 5.61 | 0.00 |
| 5. Weighted ADA (WADA) | 235.92 | 236.03 | 0.11 | 237.18 | 243.06 | 5.88 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$122,371,531 | \$122,371,531 | \$0 | \$123,002,456 | \$123,002,456 | \$0 |
| 7. Current Year Property Values | \$123,002,456 | \$123,002,456 | \$0 | \$128,198,870 | \$128,198,870 | \$0 |
| Percent Growth | 0.5% | 0.5% | | 4.2% | 4.2% | |
| 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 | \$0.8119 | \$0.8119 | \$0.0000 | \$0.8006 | \$0.7960 | (\$0.0046) |
| 9. Current Year Tier One M&O Tax Rate | \$0.6737 | \$0.6737 | \$0.0000 | \$0.6625 | \$0.6625 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6737 | \$0.6737 | \$0.0000 | \$0.6625 | \$0.6625 | \$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) | \$0.0582 | \$0.0582 | \$0.0000 | \$0.0581 | \$0.0535 | (\$0.0046) |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 11. M&O Tax Collections | \$970,753 | \$970,753 | \$0 | \$1,019,295 | \$1,013,312 | (\$5,983) |
| 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 | \$970,753 | \$970,753 | \$0 | \$1,019,295 | \$1,013,312 | (\$5,983) |
| 15. Total Tax Levy | \$977,604 | \$977,604 | \$0 | \$1,026,488 | \$1,020,463 | (\$6,025) |
| 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) | \$9,782 | \$9,782 | \$0 | \$9,782 | \$11,034 | \$1,252 |
| 17. ASF ADA | 49.10 | 49.10 | 0.00 | 51.81 | 51.81 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$800,800 | \$800,800 | \$0 | \$800,800 | \$871,000 | \$70,200 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$470,860 | \$470,860 | \$0 | \$470,860 | \$563,420 | \$92,560 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$19,136 | \$19,136 | \$0 | \$19,138 | \$21,594 | \$2,456 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$280 | \$280 |
| 22. Dyslexia Allotment - TEC 48.103 | \$616 | \$616 | \$0 | \$616 | \$670 | \$54 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$57,750 | \$57,750 | \$0 | \$57,445 | \$63,796 | \$6,351 |
| 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 | \$75,230 | \$75,230 | \$0 | \$76,250 | \$86,010 | \$9,760 |
| 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 | 2.29 | 2.29 | 0.00 | 2.36 | 2.36 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 3.24 | 3.24 | 0.00 | 3.25 | 3.25 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$6,739 | \$6,739 | \$0 | \$6,252 | \$6,801 | \$549 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 10.94 | 10.94 | 0.00 | 10.15 | 10.15 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$1,098 | \$1,098 | \$0 | \$1,085 | \$1,086 | \$1 |
| Gifted & Talented ADA/Enroll | 2.59 | 2.59 | 0.00 | 2.57 | 2.57 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$0 | \$0 | \$0 | \$6,000 | \$6,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$5,411 | \$5,411 | \$0 | \$6,960 | \$6,960 | \$0 |
| 32. Mentor Program Allotment - TEC 48.114 | \$31 | \$31 | \$0 | \$30 | \$30 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$15,518 | \$15,518 | \$0 | \$15,515 | \$0 | (\$15,515) |
| 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 | \$518 | \$518 | \$0 | \$515 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$53,391 | \$53,391 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$709 | \$709 | N/A | \$785 | \$785 |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118 | Not Modeled | Not Modeled | | Not Modeled | Not Modeled | |
| NEW Military Transition Aid - TEC 48.120 | N/A | N/A | | N/A | \$0 | \$0 |
| TIER ONE SUBCHAPTER D ALLOTMENTS | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| (Do not count toward WADA) | | | | | | |
| 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 | \$463 | \$463 | \$0 | \$463 | \$463 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$129 | \$129 | \$0 | \$129 | \$129 | \$0 |
| NEW Residency Partnership Allotment - TEC 48.157 | N/A | Moved to 2025-26 | | N/A | Moved to 2025-26 | |
| NEW Advanced Math Pathways - TEC 48.160 | N/A | Moved to 2025-26 | | N/A | Moved to 2025-26 | |
| NEW 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 | \$1,453,781 | \$1,454,489 | \$708 | \$1,461,543 | \$1,629,024 | \$167,481 |
| 41. Local Fund Assignment | \$828,668 | \$828,668 | \$0 | \$849,318 | \$849,318 | \$0 |
| 42. Available School Fund Distribution | \$20,372 | \$20,372 | \$0 | \$31,565 | \$31,565 | \$0 |

MARATHON ISD

| 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 | \$604,741 | \$605,449 | \$708 | \$580,660 | \$748,141 | \$167,481 |
| 44. Tier Two | \$135,956 | \$136,069 | \$113 | \$142,122 | \$149,275 | \$7,153 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0778 | \$0.0778 | \$0.0000 | \$0.0794 | \$0.0794 | \$0.0000 |
| Golden Penny Entitlement | \$231,652 | \$231,765 | \$113 | \$243,912 | \$249,960 | \$6,048 |
| Golden Penny Local Share | \$95,696 | \$95,696 | \$0 | \$101,790 | \$101,790 | \$0 |
| Golden Penny State Aid | \$135,956 | \$136,069 | \$113 | \$142,122 | \$148,170 | \$6,048 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0566 | \$0.0567 | \$0.0001 | \$0.0578 | \$0.0531 | \$(0.00) |
| Copper Penny Entitlement | \$65,804 | \$65,952 | \$148 | \$67,558 | \$69,179 | \$1,621 |
| Copper Penny Local Share | \$69,619 | \$69,742 | \$123 | \$74,099 | \$68,074 | \$(6,025) |
| Copper Penny State Aid | \$0 | \$0 | \$0 | \$0 | \$1,105 | \$1,105 |
| 45. Other Programs | \$978 | \$48,392 | \$47,414 | \$978 | \$978 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | \$978 | \$978 | \$0 | \$978 | \$978 | \$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 | \$47,414 | \$47,414 | N/A | N/A | |
| Teacher FTEs | N/A | 12 | 12 | 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 | \$741,675 | \$789,910 | \$48,235 | \$723,760 | \$898,394 | \$174,634 |
| STATE AID BY FUND CODE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$741,675 | \$789,910 | \$48,235 | \$723,760 | \$898,394 | \$174,634 |
| 48. 199/5811 - Available School Fund | \$20,372 | \$20,372 | \$0 | \$31,565 | \$31,565 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 54. Local Revenue in Excess of Entitlement | \$3,815 | \$3,790 | \$(25) | \$6,541 | \$0 | \$(6,541) |
| 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 | \$3,815 | \$3,790 | \$(25) | \$6,541 | \$0 | \$(6,541) |
| CAD Cost Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUMMARY DATA | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| Total M&O Revenues (includes HJR on school safety funding) | \$1,728,985 | \$1,777,245 | \$48,260 | \$1,768,079 | \$1,996,662 | \$228,582 |
| Total M&O Revenues per ADA | \$33,369 | \$34,300 | \$931 | \$34,363 | \$38,806 | \$4,443 |
| State Share | 44% | 45% | 2% | 42% | 47% | 4% |
| Local Share | 56% | 55% | -2% | 58% | 51% | -7% |
| 30 Percent Requirement in 2024-25 | | | | | \$53,530 | |

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