

MARSHALL 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) | 4,601.62 | 4,601.62 | 0.00 | 4,584.32 | 4,584.32 | 0.00 |
| 2. Regular Program ADA | 4,058.82 | 4,058.82 | 0.00 | 4,009.01 | 4,009.01 | 0.00 |
| 3. Special Education FTEs | 99.37 | 99.37 | 0.00 | 101.87 | 101.87 | 0.00 |
| 4. Career & Technology FTEs | 443.44 | 443.44 | 0.00 | 473.44 | 473.44 | 0.00 |
| 5. Weighted ADA (WADA) | 6,527.73 | 6,536.73 | 9.00 | 6,508.05 | 6,560.55 | 52.51 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$2,980,967,056 | \$2,980,967,056 | \$0 | \$3,430,698,162 | \$3,430,698,162 | \$0 |
| 7. Current Year Property Values | \$3,430,698,162 | \$3,430,698,162 | \$0 | \$3,945,302,886 | \$3,945,302,886 | \$0 |
| Percent Growth | 15.1% | 15.1% | | 15.0% | 15.0% | |
| 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 | \$0.6692 | \$0.6692 | \$0.0000 | \$0.6669 | \$0.6669 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate | \$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) | \$0.0500 | \$0.0500 | \$0.0000 | \$0.0500 | \$0.0500 | \$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 | \$21,889,911 | \$21,889,911 | \$0 | \$25,454,760 | \$25,454,760 | \$0 |
| 12. I&S Tax Rate | \$0.2899 | \$0.2899 | \$0.0000 | \$0.2899 | \$0.2899 | \$0.0000 |
| 13. I&S Tax Collections | \$8,211,807 | \$8,211,807 | \$0 | \$11,065,130 | \$11,065,130 | \$0 |
| 14. Total Tax Collections | \$30,101,718 | \$30,101,718 | \$0 | \$36,519,890 | \$36,519,890 | \$0 |
| 15. Total Tax Levy | \$31,114,537 | \$31,114,537 | \$0 | \$37,748,658 | \$37,748,658 | \$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) | \$6,305 | \$6,305 | \$0 | \$6,313 | \$6,926 | \$613 |
| 17. ASF ADA | 4,555.92 | 4,555.92 | 0.00 | 4,601.62 | 4,601.62 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$25,002,331 | \$25,002,331 | \$0 | \$24,695,518 | \$26,860,385 | \$2,164,867 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$588,529 | \$588,529 | \$0 | \$613,379 | \$906,037 | \$292,658 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$2,746,000 | \$2,746,000 | \$0 | \$2,839,379 | \$3,115,974 | \$276,595 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$40,477 | \$40,477 |
| 22. Dyslexia Allotment - TEC 48.103 | \$67,760 | \$67,760 | \$0 | \$67,760 | \$73,700 | \$5,940 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$6,254,387 | \$6,254,387 | \$0 | \$6,047,923 | \$6,710,889 | \$662,966 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$638,179 | \$638,179 | \$0 | \$650,499 | \$707,524 | \$57,025 |
| Bilingual LEP ADA/Enroll | 834.10 | 834.10 | 0.00 | 884.10 | 884.10 | - |
| Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll | 134.61 | 134.61 | 0.00 | 114.61 | 114.61 | - |
| Bilingual Non-LEP Dual Language Two-Way ADA/Enroll | - | - | 0.00 | - | - | - |
| 25. Career and Technology Allotment - TEC 48.106 | \$3,704,930 | \$3,704,930 | \$0 | \$3,952,681 | \$4,336,491 | \$383,810 |
| Not In An Approved Program of Study FTE/Enroll | 50.73 | 50.73 | 0.00 | 60.73 | 60.73 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 239.30 | 239.30 | 0.00 | 249.30 | 249.30 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 153.41 | 153.41 | 0.00 | 163.41 | 163.41 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$891,968 | \$891,968 | \$0 | \$895,048 | \$973,510 | \$78,462 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 1,448.00 | 1,448.00 | 0.00 | 1,453.00 | 1,453.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$97,569 | \$97,569 | \$0 | \$96,713 | \$96,713 | \$0 |
| Gifted & Talented ADA/Enroll | 230.08 | 230.08 | 0.00 | 229.22 | 229.22 | 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 | \$40,583 | \$40,583 | \$0 | \$52,200 | \$52,200 | \$0 |
| 32. Mentor Program Allotment - TEC 48.114 | \$2,726 | \$2,726 | \$0 | \$2,698 | \$2,698 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$166,016 | \$166,016 | \$0 | \$165,843 | \$0 | (\$165,843) |
| Number of Non-Virtual Campuses | 8 | 8 | 8 | 8 | 8 | |
| Campus-Based Safety Allotment | \$120,000 | \$120,000 | \$0 | \$120,000 | \$120,000 | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | \$10.00 | |
| ADA-Based Safety Allotment | \$46,016 | \$46,016 | \$0 | \$45,843 | \$45,843 | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$1,124,878 | \$1,124,878 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$55,419 | \$55,419 | N/A | \$60,820 | \$60,820 |
| 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 | \$8,338 | \$8,338 |
| TIER ONE SUBCHAPTER D ALLOTMENTS <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 | \$506,379 | \$506,379 | \$0 | \$506,379 | \$506,379 | \$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 | \$2,200 | \$2,200 | \$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 | \$17,011 | \$17,011 | \$0 | \$17,011 | \$17,011 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$13,579 | \$13,579 | \$0 | \$13,579 | \$13,579 | \$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 | \$40,737,947 | \$40,793,366 | \$55,419 | \$40,618,810 | \$44,484,925 | \$3,866,115 |
| 41. Local Fund Assignment | \$21,242,883 | \$21,242,883 | \$0 | \$24,338,574 | \$24,338,574 | \$0 |
| 42. Available School Fund Distribution | \$1,890,177 | \$1,890,177 | \$0 | \$2,803,263 | \$2,803,263 | \$0 |

MARSHALL 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 | \$17,604,887 | \$17,660,306 | \$55,419 | \$13,476,973 | \$17,343,088 | \$3,866,115 |
| 44. Tier Two | \$2,293,393 | \$2,298,809 | \$5,416 | \$2,170,216 | \$2,203,132 | \$32,916 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0477 | \$0.0477 | \$0.0000 | \$0.0484 | \$0.0484 | \$0.0000 |
| Golden Penny Entitlement | \$3,929,836 | \$3,935,252 | \$5,416 | \$4,079,743 | \$4,112,659 | \$32,916 |
| Golden Penny Local Share | \$1,636,443 | \$1,636,443 | \$0 | \$1,909,527 | \$1,909,527 | \$0 |
| Golden Penny State Aid | \$2,293,393 | \$2,298,809 | \$5,416 | \$2,170,216 | \$2,203,132 | \$32,916 |
| Copper Penny Yield | \$49.28 | \$49.28 | \$0.00 | \$49.28 | \$53.60 | \$4.32 |
| District Tax Rate 2 (DTR2) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | 0.00 |
| Copper Penny Entitlement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Copper Penny Local Share | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Copper Penny State Aid | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45. Other Programs | \$0 | \$1,851,522 | \$1,851,522 | \$0 | \$423,644 | \$423,644 |
| 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NEW PVS Hardship - TEC 48.284 | N/A | \$418,626 | \$418,626 | N/A | \$423,644 | \$423,644 |
| NEW State Aid for Stipends - TEC 48.285 | N/A | \$1,432,895 | \$1,432,895 | N/A | N/A | |
| Teacher FTEs | N/A | 338 | 338 | N/A | N/A | |
| Librarians FTEs | N/A | 3 | 3 | N/A | N/A | |
| Counselors FTEs | N/A | 15 | 15 | N/A | N/A | |
| Nurses FTEs | N/A | 2 | 2 | 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 | \$19,898,280 | \$21,810,637 | \$1,912,357 | \$15,647,189 | \$19,969,864 | \$4,322,675 |
| 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 | \$19,898,280 | \$21,810,637 | \$1,912,357 | \$15,647,189 | \$19,969,864 | \$4,322,675 |
| 48. 199/5811 - Available School Fund | \$1,890,177 | \$1,890,177 | \$0 | \$2,803,263 | \$2,803,263 | \$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 | \$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 |
| 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) | \$43,678,368 | \$45,590,725 | \$1,912,357 | \$43,905,212 | \$49,352,765 | \$5,447,553 |
| Total M&O Revenues per ADA | \$9,492 | \$9,908 | \$416 | \$9,577 | \$10,766 | \$1,188 |
| State Share | 50% | 52% | 2% | 42% | 46% | 4% |
| Local Share | 50% | 48% | -2% | 58% | 52% | -6% |
| 30 Percent Requirement in 2024-25 | | | | | \$842,591 | |

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