

MULLIN 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) | 189.43 | 189.43 | 0.00 | 198.00 | 198.00 | 0.00 |
| 2. Regular Program ADA | 130.09 | 130.09 | 0.00 | 139.95 | 139.95 | 0.00 |
| 3. Special Education FTEs | 33.89 | 33.89 | 0.00 | 33.89 | 33.89 | 0.00 |
| 4. Career & Technology FTEs | 25.45 | 25.45 | 0.00 | 24.16 | 24.16 | 0.00 |
| 5. Weighted ADA (WADA) | 565.50 | 565.80 | 0.30 | 569.28 | 577.42 | 8.14 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$143,802,196 | \$143,802,196 | \$0 | \$150,536,665 | \$150,536,665 | \$0 |
| 7. Current Year Property Values | \$150,536,665 | \$150,536,665 | \$0 | \$164,220,219 | \$164,220,219 | \$0 |
| Percent Growth | 4.7% | 4.7% | | 9.1% | 9.1% | |
| 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 | \$0.7380 | \$0.7380 | \$0.0000 | \$0.6964 | \$0.6964 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate | \$0.6880 | \$0.6880 | \$0.0000 | \$0.6464 | \$0.6464 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6880 | \$0.6880 | \$0.0000 | \$0.6464 | \$0.6464 | \$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 | \$1,091,961 | \$1,091,961 | \$0 | \$1,137,975 | \$1,137,975 | \$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 | \$1,091,961 | \$1,091,961 | \$0 | \$1,137,975 | \$1,137,975 | \$0 |
| 15. Total Tax Levy | \$1,097,387 | \$1,097,387 | \$0 | \$1,143,630 | \$1,143,630 | \$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) | \$9,782 | \$9,782 | \$0 | \$9,758 | \$11,004 | \$1,246 |
| 17. ASF ADA | 202.14 | 202.14 | 0.00 | 189.43 | 189.43 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$801,342 | \$801,342 | \$0 | \$862,080 | \$937,652 | \$75,572 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$471,179 | \$471,179 | \$0 | \$503,533 | \$602,336 | \$98,803 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$1,485,099 | \$1,485,099 | \$0 | \$1,481,582 | \$1,671,241 | \$189,659 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$21,695 | \$21,695 |
| 22. Dyslexia Allotment - TEC 48.103 | \$5,544 | \$5,544 | \$0 | \$4,928 | \$5,360 | \$432 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$288,211 | \$288,211 | \$0 | \$229,524 | \$254,450 | \$24,926 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$3,925 | \$3,925 | \$0 | \$3,925 | \$4,269 | \$344 |
| Bilingual LEP ADA/Enroll | 6.37 | 6.37 | 0.00 | 6.37 | 6.37 | - |
| 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 | \$319,163 | \$319,163 | \$0 | \$302,242 | \$340,835 | \$38,593 |
| Not In An Approved Program of Study FTE/Enroll | 3.04 | 3.04 | 0.00 | 2.89 | 2.89 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 19.27 | 19.27 | 0.00 | 18.29 | 18.29 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 3.14 | 3.14 | 0.00 | 2.98 | 2.98 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$11,067 | \$11,067 | \$0 | \$11,067 | \$12,037 | \$970 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 17.97 | 17.97 | 0.00 | 17.97 | 17.97 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$847 | \$847 | \$0 | \$843 | \$844 | \$1 |
| Gifted & Talented ADA/Enroll | 2.00 | 2.00 | 0.00 | 2.00 | 2.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$0 | \$0 | \$0 | \$10,000 | \$10,000 | \$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 | \$112 | \$112 | \$0 | \$117 | \$117 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$91,894 | \$91,894 | \$0 | \$91,980 | \$0 | (\$91,980) |
| Number of Non-Virtual Campuses | 6 | 6 | 6 | 6 | | |
| Campus-Based Safety Allotment | \$90,000 | \$90,000 | \$0 | \$90,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$1,894 | \$1,894 | \$0 | \$1,980 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$308,255 | \$308,255 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$1,857 | \$1,857 | N/A | \$2,132 | \$2,132 |
| 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 | \$637 | \$637 |
| 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 | \$26,929 | \$26,929 | \$0 | \$26,929 | \$26,929 | \$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 | \$22,371 | \$22,371 | \$0 | \$14,575 | \$14,575 | \$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 | \$1,286 | \$1,286 | \$0 | \$1,286 | \$1,286 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$1,730 | \$1,730 | \$0 | \$1,730 | \$1,730 | \$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 | \$3,530,699 | \$3,532,557 | \$1,858 | \$3,546,341 | \$3,908,124 | \$361,783 |
| 41. Local Fund Assignment | \$1,035,692 | \$1,035,692 | \$0 | \$1,061,519 | \$1,061,519 | \$0 |
| 42. Available School Fund Distribution | \$83,863 | \$83,863 | \$0 | \$115,399 | \$115,399 | \$0 |

MULLIN 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 | \$2,411,144 | \$2,413,002 | \$1,858 | \$2,369,423 | \$2,731,206 | \$361,783 |
| 44. Tier Two | \$276,522 | \$276,709 | \$187 | \$285,411 | \$290,660 | \$5,249 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0491 | \$0.0491 | \$0.0000 | \$0.0498 | \$0.0498 | \$0.0000 |
| Golden Penny Entitlement | \$350,436 | \$350,623 | \$187 | \$367,193 | \$372,442 | \$5,249 |
| Golden Penny Local Share | \$73,914 | \$73,914 | \$0 | \$81,782 | \$81,782 | \$0 |
| Golden Penny State Aid | \$276,522 | \$276,709 | \$187 | \$285,411 | \$290,660 | \$5,249 |
| 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 | \$3,593 | \$134,295 | \$130,702 | \$3,593 | \$3,593 | \$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 | \$3,593 | \$3,593 | \$0 | \$3,593 | \$3,593 | \$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 | \$130,702 | \$130,702 | N/A | N/A | |
| Teacher FTEs | N/A | 32 | 32 | N/A | N/A | |
| Librarians FTEs | N/A | - | - | N/A | N/A | |
| Counselors FTEs | N/A | 0 | 0 | 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 | \$2,691,259 | \$2,824,006 | \$132,747 | \$2,658,427 | \$3,025,459 | \$367,032 |
| 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 | \$2,691,259 | \$2,824,006 | \$132,747 | \$2,658,427 | \$3,025,459 | \$367,032 |
| 48. 199/5811 - Available School Fund | \$83,863 | \$83,863 | \$0 | \$115,399 | \$115,399 | \$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) | \$3,867,083 | \$3,999,830 | \$132,747 | \$3,911,801 | \$4,587,089 | \$675,287 |
| Total M&O Revenues per ADA | \$20,414 | \$21,115 | \$701 | \$19,757 | \$23,167 | \$3,411 |
| State Share | 72% | 73% | 1% | 71% | 68% | -2% |
| Local Share | 28% | 27% | -1% | 29% | 25% | -4% |
| 30 Percent Requirement in 2024-25 | | | | | \$29,414 | |

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