

RANKIN ISD

| STUDENTS | 2023-24 School Year | | | 2024-25 School Year | | |
|--|---------------------|------------------|------------|---------------------|------------------|------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 1. Refined Average Daily Attendance (ADA) | 285.00 | 285.00 | 0.00 | 284.00 | 284.00 | 0.00 |
| 2. Regular Program ADA | 238.23 | 238.23 | 0.00 | 237.23 | 237.23 | 0.00 |
| 3. Special Education FTEs | 4.76 | 4.76 | 0.00 | 4.76 | 4.76 | 0.00 |
| 4. Career & Technology FTEs | 42.01 | 42.01 | 0.00 | 42.01 | 42.01 | 0.00 |
| 5. Weighted ADA (WADA) | 601.36 | 607.26 | 5.90 | 599.72 | 605.60 | 5.89 |
| PROPERTY VALUES | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value | \$12,726,809,750 | \$12,726,809,750 | \$0 | \$15,282,685,900 | \$15,282,685,900 | \$0 |
| 7. Current Year Property Values | \$15,282,685,900 | \$15,282,685,900 | \$0 | \$17,575,088,785 | \$17,575,088,785 | \$0 |
| TAX RATES AND COLLECTIONS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate | \$0.6992 | \$0.6992 | \$0.0000 | \$0.6969 | \$0.6969 | \$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) | \$0.0000 | \$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 | \$108,182,720 | \$108,182,720 | \$0 | \$123,850,946 | \$123,850,946 | \$0 |
| 12. I&S Tax Rate | \$0.1866 | \$0.1866 | \$0.0000 | \$0.1866 | \$0.1866 | \$0.0000 |
| 13. I&S Tax Collections | \$24,755,100 | \$24,755,100 | \$0 | \$33,898,143 | \$33,898,143 | \$0 |
| 14. Total Tax Collections | \$132,937,820 | \$132,937,820 | \$0 | \$157,749,089 | \$157,749,089 | \$0 |
| 15. Total Tax Levy | \$131,467,140 | \$131,467,140 | \$0 | \$156,003,924 | \$156,003,924 | \$0 |
| FUNDING COMPONENTS | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 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) | \$9,515 | \$9,631 | \$116 | \$9,518 | \$9,634 | \$116 |
| 17. ASF ADA | 297.49 | 297.49 | 0.00 | 285.00 | 285.00 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$1,467,509 | \$1,485,377 | \$17,868 | \$1,461,349 | \$1,479,142 | \$17,793 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$799,268 | \$809,036 | \$9,768 | \$796,625 | \$806,352 | \$9,727 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$299,504 | \$303,167 | \$3,663 | \$299,624 | \$303,287 | \$3,663 |
| 22. Dyslexia Allotment - TEC 48.103 | \$9,240 | \$9,352 | \$112 | \$8,008 | \$8,106 | \$98 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$200,970 | \$203,417 | \$2,447 | \$195,245 | \$197,622 | \$2,377 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$16,016 | \$16,211 | \$195 | \$15,400 | \$15,588 | \$188 |
| Bilingual LEP ADA/Enroll | 26.00 | 26.00 | 0.00 | 25.00 | 25.00 | - |
| 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 | \$547,722 | \$554,400 | \$6,678 | \$547,895 | \$554,573 | \$6,678 |
| Not In An Approved Program of Study FTE/Enroll | 1.79 | 1.79 | 0.00 | 1.79 | 1.79 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 18.57 | 18.57 | 0.00 | 18.57 | 18.57 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 21.65 | 21.65 | 0.00 | 21.65 | 21.65 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$25,872 | \$26,187 | \$315 | \$25,872 | \$26,187 | \$315 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 42.00 | 42.00 | 0.00 | 42.00 | 42.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$1,697 | \$1,697 | \$0 | \$1,688 | \$1,688 | \$0 |
| Gifted & Talented ADA/Enroll | 4.00 | 4.00 | 0.00 | 4.00 | 4.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$27,000 | \$27,000 | \$0 | \$33,000 | \$33,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$290,542 | \$313,542 | \$23,000 | \$290,542 | \$313,542 | \$23,000 |
| 32. Mentor Program Allotment - TEC 48.114 | \$169 | \$169 | \$0 | \$167 | \$167 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$17,850 | \$35,700 | \$17,850 | \$17,840 | \$35,680 | \$17,840 |
| Number of Campuses | 1 | 1 | 0 | 1 | 1 | 0 |
| Campus-Based Safety Allotment | \$15,000 | \$30,000 | \$15,000 | \$15,000 | \$30,000 | \$15,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$2,850 | \$5,700 | \$2,850 | \$2,840 | \$5,680 | \$2,840 |
| 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> | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151 | \$88,720 | \$88,720 | \$0 | \$88,720 | \$88,720 | \$0 |
| 35. New Instructional Facility Allotment - TEC 48.152 | \$256,500 | \$256,500 | \$0 | \$256,500 | \$256,500 | \$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 | \$1,119 | \$1,119 | \$0 | \$1,119 | \$1,119 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$883 | \$883 | \$0 | \$883 | \$883 | \$0 |
| 40. Total Cost of Tier One | \$4,050,581 | \$4,132,477 | \$81,896 | \$4,040,477 | \$4,122,156 | \$81,679 |
| 41. Local Fund Assignment | \$94,630,391 | \$94,630,391 | \$0 | \$108,420,723 | \$108,420,723 | \$0 |
| 42. Available School Fund Distribution | \$123,424 | \$123,424 | \$0 | \$173,619 | \$173,619 | \$0 |

RANKIN 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 44. Tier Two | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Golden Penny Yield</i> | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| <i>District Tax Rate 1 (DTR1)</i> | \$0.0810 | \$0.0810 | \$0.0000 | \$0.0809 | \$0.0809 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$614,774 | \$620,806 | \$6,032 | \$628,395 | \$634,562 | \$6,167 |
| <i>Golden Penny Local Share</i> | \$12,378,976 | \$12,378,976 | \$0 | \$14,218,247 | \$14,218,247 | \$0 |
| <i>Golden Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny Yield</i> | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| <i>District Tax Rate 2 (DTR2)</i> | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| <i>Copper Penny Entitlement</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny Local Share</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Copper Penny State Aid</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45. Other Programs | \$127,231 | \$550,682 | \$423,451 | \$127,231 | \$549,294 | \$422,063 |
| <i>Supplemental TIF Payment</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Chapter 313 Credit</i> | \$125,554 | \$125,554 | \$0 | \$125,554 | \$125,554 | \$0 |
| <i>Texas School for the Blind and Visually Impaired</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Texas School for the Deaf</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$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> | \$1,677 | \$1,677 | \$0 | \$1,677 | \$1,677 | \$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 | \$423,451 | \$423,451 | N/A | \$422,063 | \$422,063 |
| <i>Teacher FTEs</i> | N/A | 42 | 42 | N/A | 42 | 42 |
| 46. Total FSP Operations Funding | \$127,231 | \$550,682 | \$423,451 | \$127,231 | \$549,294 | \$422,063 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$127,231 | \$550,682 | \$423,451 | \$127,231 | \$549,294 | \$422,063 |
| 48. 199/5811 - Available School Fund | \$123,424 | \$123,424 | \$0 | \$173,619 | \$173,619 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 54. Local Revenue in Excess of Entitlement | \$90,355,823 | \$90,274,217 | (\$81,606) | \$104,204,050 | \$104,122,662 | (\$81,388) |
| <i>Tier One Recapture</i> | \$90,703,234 | \$90,621,338 | (\$81,896) | \$104,553,865 | \$104,472,186 | (\$81,679) |
| <i>Adjustment under TEC 48.257(b)</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Tier Two, Level Two Recapture</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>CAD Cost Credit</i> | (\$347,411) | (\$347,121) | \$290 | (\$349,815) | (\$349,524) | \$291 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$18,077,552 | \$18,582,609 | \$505,057 | \$19,947,746 | \$20,451,197 | \$503,451 |
| Total M&O Revenues per ADA | \$63,430 | \$65,202 | \$1,772 | \$70,239 | \$72,011 | \$1,773 |
| State Share | -498% | -482% | 16% | -521% | -506% | 15% |
| Local Share | 598% | 582% | -16% | 621% | 606% | -15% |

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