

RAINS 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) | 1,601.61 | 1,601.61 | 0.00 | 1,591.73 | 1,591.73 | 0.00 |
| 2. Regular Program ADA | 1,339.00 | 1,339.00 | 0.00 | 1,319.32 | 1,319.32 | 0.00 |
| 3. Special Education FTEs | 78.82 | 78.82 | 0.00 | 81.76 | 81.76 | 0.00 |
| 4. Career & Technology FTEs | 183.78 | 183.78 | 0.00 | 190.65 | 190.65 | 0.00 |
| 5. Weighted ADA (WADA) | 2,439.82 | 2,443.27 | 3.45 | 2,444.85 | 2,469.83 | 24.97 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$1,077,911,441 | \$1,077,911,441 | \$0 | \$1,111,975,071 | \$1,111,975,071 | \$0 |
| 7. Current Year Property Values | \$1,111,975,071 | \$1,111,975,071 | \$0 | \$1,275,148,688 | \$1,275,148,688 | \$0 |
| Percent Growth | 3.2% | 3.2% | | 14.7% | 14.7% | |
| 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 | \$6,404,645 | \$6,404,645 | \$0 | \$8,466,989 | \$8,466,989 | \$0 |
| 12. I&S Tax Rate | \$0.0874 | \$0.0874 | \$0.0000 | \$0.0874 | \$0.0874 | \$0.0000 |
| 13. I&S Tax Collections | \$825,000 | \$825,000 | \$0 | \$1,109,634 | \$1,109,634 | \$0 |
| 14. Total Tax Collections | \$7,229,645 | \$7,229,645 | \$0 | \$9,576,623 | \$9,576,623 | \$0 |
| 15. Total Tax Levy | \$7,261,219 | \$7,261,219 | \$0 | \$9,618,447 | \$9,618,447 | \$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) | \$6,803 | \$6,803 | \$0 | \$6,852 | \$7,538 | \$686 |
| 17. ASF ADA | 1,629.06 | 1,629.06 | 0.00 | 1,601.61 | 1,601.61 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$8,248,258 | \$8,248,258 | \$0 | \$8,126,984 | \$8,839,414 | \$712,430 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$860,979 | \$860,979 | \$0 | \$912,966 | \$1,105,586 | \$192,620 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$1,871,056 | \$1,871,056 | \$0 | \$1,955,086 | \$2,151,436 | \$196,350 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$27,929 | \$27,929 |
| 22. Dyslexia Allotment - TEC 48.103 | \$312,928 | \$312,928 | \$0 | \$327,712 | \$356,440 | \$28,728 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$1,656,424 | \$1,656,424 | \$0 | \$1,561,096 | \$1,734,412 | \$173,316 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$66,075 | \$66,075 | \$0 | \$66,895 | \$72,759 | \$5,864 |
| Bilingual LEP ADA/Enroll | 107.26 | 107.26 | 0.00 | 108.60 | 108.60 | - |
| 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 | \$1,672,642 | \$1,672,642 | \$0 | \$1,747,626 | \$1,922,593 | \$174,967 |
| Not In An Approved Program of Study FTE/Enroll | 17.43 | 17.43 | 0.00 | 18.08 | 18.08 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 93.92 | 93.92 | 0.00 | 97.43 | 97.43 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 72.43 | 72.43 | 0.00 | 75.14 | 75.14 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$187,880 | \$187,880 | \$0 | \$194,040 | \$211,050 | \$17,010 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 305.00 | 305.00 | 0.00 | 315.00 | 315.00 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$33,501 | \$33,501 | \$0 | \$33,333 | \$33,333 | \$0 |
| Gifted & Talented ADA/Enroll | 79.00 | 79.00 | 0.00 | 79.00 | 79.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$36,000 | \$36,000 | \$0 | \$51,000 | \$53,000 | \$2,000 |
| 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 | \$949 | \$949 | \$0 | \$937 | \$937 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$76,016 | \$76,016 | \$0 | \$75,917 | \$0 | (\$75,917) |
| Number of Non-Virtual Campuses | 4 | 4 | 4 | 4 | | |
| Campus-Based Safety Allotment | \$60,000 | \$60,000 | \$0 | \$60,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$16,016 | \$16,016 | \$0 | \$15,917 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$359,695 | \$359,695 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$21,251 | \$21,251 | N/A | \$23,620 | \$23,620 |
| 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 | \$8,593 | \$8,593 |
| 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 | \$196,314 | \$196,314 | \$0 | \$196,314 | \$196,314 | \$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 | \$5,846 | \$5,846 | \$0 | \$5,846 | \$5,846 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$4,425 | \$4,425 | \$0 | \$4,425 | \$4,425 | \$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 | \$15,229,293 | \$15,250,544 | \$21,251 | \$15,260,177 | \$16,747,686 | \$1,487,509 |
| 41. Local Fund Assignment | \$6,885,350 | \$6,885,350 | \$0 | \$7,866,392 | \$7,866,392 | \$0 |
| 42. Available School Fund Distribution | \$675,869 | \$675,869 | \$0 | \$975,683 | \$975,683 | \$0 |

RAINS 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 | \$7,668,074 | \$7,689,325 | \$21,251 | \$6,418,102 | \$7,905,611 | \$1,487,509 |
| 44. Tier Two | \$845,947 | \$847,819 | \$1,872 | \$941,928 | \$958,037 | \$16,109 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0430 | \$0.0430 | \$0.0000 | \$0.0498 | \$0.0498 | \$0.0000 |
| Golden Penny Entitlement | \$1,324,096 | \$1,325,968 | \$1,872 | \$1,576,952 | \$1,593,061 | \$16,109 |
| Golden Penny Local Share | \$478,149 | \$478,149 | \$0 | \$635,024 | \$635,024 | \$0 |
| Golden Penny State Aid | \$845,947 | \$847,819 | \$1,872 | \$941,928 | \$958,037 | \$16,109 |
| 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 | \$810,608 | \$810,608 | (\$4,834) | \$245,180 | \$250,014 |
| 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 | (\$4,834) | (\$4,834) | \$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 | \$247,892 | \$247,892 | N/A | \$250,014 | \$250,014 |
| NEW State Aid for Stipends - TEC 48.285 | N/A | \$562,715 | \$562,715 | N/A | N/A | |
| Teacher FTEs | N/A | 136 | 136 | N/A | N/A | |
| Librarians FTEs | N/A | 1 | 1 | N/A | N/A | |
| Counselors FTEs | N/A | 3 | 3 | N/A | N/A | |
| Nurses FTEs | N/A | 1 | 1 | 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 | \$8,514,021 | \$9,347,752 | \$833,731 | \$7,355,196 | \$9,108,828 | \$1,753,632 |
| 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 | \$8,514,021 | \$9,347,752 | \$833,731 | \$7,355,196 | \$9,108,828 | \$1,753,632 |
| 48. 199/5811 - Available School Fund | \$675,869 | \$675,869 | \$0 | \$975,683 | \$975,683 | \$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) | \$15,594,535 | \$16,428,266 | \$833,731 | \$16,797,868 | \$18,911,195 | \$2,113,327 |
| Total M&O Revenues per ADA | \$9,737 | \$10,257 | \$521 | \$10,553 | \$11,881 | \$1,328 |
| State Share | 59% | 61% | 2% | 50% | 53% | 4% |
| Local Share | 41% | 39% | -2% | 50% | 45% | -6% |
| 30 Percent Requirement in 2024-25 | | | | | \$667,365 | |

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