

# RISING STAR 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)                                      | 172.00              | 172.00         | 0.00       | 175.00              | 175.00         | 0.00       |
| 2. Regular Program ADA   | 131.50              | 131.50         | 0.00       | 134.20              | 134.20         | 0.00       |
| 3. Special Education FTEs  | 12.80               | 12.80          | 0.00       | 11.90               | 11.90          | 0.00       |
| 4. Career & Technology FTEs  | 27.70               | 27.70          | 0.00       | 28.90               | 28.90          | 0.00       |
| 5. Weighted ADA (WADA)   | 398.05              | 403.04         | 4.99       | 407.67              | 412.65         | 4.98       |
| PROPERTY VALUES  | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE |
| 6. Prior Year Property Value   | \$68,577,854        | \$68,577,854   | \$0        | \$63,408,674        | \$63,408,674   | \$0        |
| 7. Current Year Property Values  | \$63,408,674        | \$63,408,674   | \$0        | \$65,552,747        | \$65,552,747   | \$0        |
| TAX RATES AND COLLECTIONS  | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE |
| 8. Current Year M&O Tax Rate   | \$0.8203            | \$0.8203       | \$0.0000   | \$0.8144            | \$0.8144       | \$0.0000   |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2)                              | \$0.6821            | \$0.6821       | \$0.0000   | \$0.6762            | \$0.6762       | \$0.0000   |
| 10. Maximum Compressed Tax Rate  | \$0.6821            | \$0.6821       | \$0.0000   | \$0.6762            | \$0.6762       | \$0.0000   |
| <i>Tier 2, Level 1 Pennies (Golden Pennies)</i>                                | \$0.0800            | \$0.0800       | \$0.0000   | \$0.0800            | \$0.0800       | \$0.0000   |
| <i>Tier 2, Level 2 Pennies (Copper Pennies)</i>                                | \$0.0582            | \$0.0582       | \$0.0000   | \$0.0581            | \$0.0581       | \$0.0000   |
| <i>VTCS 2784g Pennies (Unequalized Pennies)</i>                                | \$0.0000            | \$0.0000       | \$0.0000   | \$0.0001            | \$0.0001       | \$0.0000   |
| 11. M&O Tax Collections  | \$506,518           | \$506,518      | \$0        | \$508,102           | \$508,102      | \$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  | \$506,518           | \$506,518      | \$0        | \$508,102           | \$508,102      | \$0        |
| 15. Total Tax Levy   | \$532,197           | \$532,197      | \$0        | \$533,862           | \$533,862      | \$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)                      | \$9,778             | \$9,897        | \$119      | \$9,772             | \$9,891        | \$119      |
| 17. ASF ADA  | 168.56              | 168.56         | 0.00       | 172.00              | 172.00         | 0.00       |
| 18. Per Capita Rate  | \$414.884           | \$414.884      | \$0        | \$609.19            | \$609.19       | \$0.00     |
| 19. Regular Program Allotment - TEC 48.051                                     | \$810,040           | \$819,902      | \$9,862    | \$826,672           | \$836,737      | \$10,065   |
| 20. Small and Mid-Size Allotment - TEC 48.101                                  | \$475,767           | \$481,553      | \$5,786    | \$484,730           | \$490,635      | \$5,905    |
| 21. Special Education Adjusted Allotment - TEC 48.102                          | \$535,220           | \$541,756      | \$6,536    | \$511,125           | \$517,370      | \$6,245    |
| 22. Dyslexia Allotment - TEC 48.103  | \$6,160             | \$6,235        | \$75       | \$7,392             | \$7,482        | \$90       |
| 23. Compensatory Education Allotment - TEC 48.104                              | \$187,418           | \$189,700      | \$2,282    | \$221,008           | \$223,699      | \$2,691    |
| 24. Bilingual Education Allotment - TEC 48.105                                 | \$3,696             | \$3,741        | \$45       | \$4,374             | \$4,427        | \$53       |
| <i>Bilingual LEP ADA/Enroll</i>  | 6.00                | 6.00           | 0.00       | 7.10                | 7.10           | -          |
| <i>Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll</i>                  | -                   | -              | 0.00       | -                   | -              | -          |
| <i>Bilingual Non-LEP Dual Language Two-Way ADA/Enroll</i>                      | -                   | -              | 0.00       | -                   | -              | -          |
| 25. Career and Technology Allotment - TEC 48.106                               | \$354,844           | \$359,162      | \$4,318    | \$370,417           | \$374,928      | \$4,511    |
| <i>Not In An Approved Program of Study FTE/Enroll</i>                          | 1.70                | 1.70           | 0.00       | 2.10                | 2.10           | 0.00       |
| <i>Approved Program of Study, Level 1/Level 2 FTE/Enroll</i>                   | 20.00               | 20.00          | 0.00       | 20.00               | 20.00          | 0.00       |
| <i>Approved Program of Study, Level 3/Level 4 FTE/Enroll</i>                   | 6.00                | 6.00           | 0.00       | 6.80                | 6.80           | 0.00       |
| 26. Public Education Grant - TEC 48.107  | \$0                 | \$0            | \$0        | \$0                 | \$0            | \$0        |
| 27. Early Education Allotment - TEC 48.108                                     | \$28,336            | \$28,681       | \$345      | \$27,104            | \$27,434       | \$330      |
| <i>K-3 Eco. Dis + K-3 LEP ADA/Enroll</i>                                       | 46.00               | 46.00          | 0.00       | 44.00               | 44.00          | 0.00       |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                          | \$847               | \$848          | \$1        | \$843               | \$844          | \$1        |
| <i>Gifted &amp; Talented ADA/Enroll</i>  | 2.00                | 2.00           | 0.00       | 2.00                | 2.00           | 0.00       |
| 29. CCMR Outcomes Bonus - TEC 48.110   | \$16,000            | \$16,000       | \$0        | \$24,000            | \$24,000       | \$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                                      | \$102               | \$102          | \$0        | \$103               | \$103          | \$0        |
| 33. School Safety Allotment - TEC 48.115                                       | \$31,720            | \$63,440       | \$31,720   | \$31,750            | \$63,500       | \$31,750   |
| <i>Number of Campuses</i>  | 2                   | 2              | 0          | 2                   | 2              | 0          |
| <i>Campus-Based Safety Allotment</i>   | \$30,000            | \$60,000       | \$30,000   | \$30,000            | \$60,000       | \$30,000   |
| <i>School Safety ADA Amount</i>  | \$10.00             | \$20.00        | \$10       | \$10.00             | \$20.00        | \$10.00    |
| <i>ADA-Based Safety Allotment</i>  | \$1,720             | \$3,440        | \$1,720    | \$1,750             | \$3,500        | \$1,750    |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118  | N/A                 | Not Modeled    |            | N/A                 | Not Modeled    |            |
| TIER ONE SUBCHAPTER D ALLOTMENTS<br><i>(Do not count toward WADA)</i>          | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW         | SB2, ENGROSSED | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151                                      | \$14,889            | \$14,889       | \$0        | \$14,889            | \$14,889       | \$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                  | \$592               | \$592          | \$0        | \$592               | \$592          | \$0        |
| 39. Certification Examination Reimbursement - TEC 48.156                       | \$377               | \$377          | \$0        | \$377               | \$377          | \$0        |
| 40. Total Cost of Tier One   | \$2,466,008         | \$2,526,978    | \$60,970   | \$2,525,376         | \$2,587,017    | \$61,641   |
| 41. Local Fund Assignment  | \$432,511           | \$432,511      | \$0        | \$443,268           | \$443,268      | \$0        |
| 42. Available School Fund Distribution   | \$69,931            | \$69,931       | \$0        | \$104,781           | \$104,781      | \$0        |

# RISING STAR 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  | \$1,963,566                             | \$2,024,536                             | \$60,970          | \$1,977,327                             | \$2,038,968                             | \$61,641          |
| 44. Tier Two   | \$417,228                               | \$424,900                               | \$7,672           | \$426,912                               | \$434,555                               | \$7,643           |
| Golden Penny Yield   | \$126.21                                | \$126.21                                | \$0.00            | \$129.52                                | \$129.52                                | \$0.00            |
| District Tax Rate 1 (DTR1)   | \$0.0779                                | \$0.0779                                | \$0.0000          | \$0.0761                                | \$0.0761                                | \$0.0000          |
| Golden Penny Entitlement   | \$391,354                               | \$396,260                               | \$4,906           | \$401,816                               | \$406,727                               | \$4,911           |
| Golden Penny Local Share   | \$49,395                                | \$49,395                                | \$0               | \$49,886                                | \$49,886                                | \$0               |
| Golden Penny State Aid   | \$341,959                               | \$346,865                               | \$4,906           | \$351,930                               | \$356,841                               | \$4,911           |
| Copper Penny Yield   | \$49.28                                 | \$49.88                                 | \$0.60            | \$49.28                                 | \$49.88                                 | \$0.60            |
| District Tax Rate 2 (DTR2)   | \$0.0567                                | \$0.0567                                | \$0.0000          | \$0.0554                                | \$0.0554                                | \$0.0000          |
| Copper Penny Entitlement   | \$111,222                               | \$113,988                               | \$2,766           | \$111,298                               | \$114,030                               | \$2,732           |
| Copper Penny Local Share   | \$35,953                                | \$35,953                                | \$0               | \$36,316                                | \$36,316                                | \$0               |
| Copper Penny State Aid   | \$75,269                                | \$78,035                                | \$2,766           | \$74,982                                | \$77,714                                | \$2,732           |
| 45. Other Programs   | \$0                                     | \$210,809                               | \$210,809         | \$0                                     | \$214,191                               | \$214,191         |
| 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)                 | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| Formula Transition Grant - TEC 48.277  | \$0                                     | \$0                                     | \$0               | Expires after 2023-24                   | \$0                                     | \$0               |
| Equalized Wealth Transition Grant - TEC 48.278                                       | \$0                                     | \$0                                     | \$0               | Expires after 2023-24                   | Expires after 2023-24                   |                   |
| Additional State Aid for Certain Districts Impacted by Compression - TEC 48.283      | Not Modeled                             | Not Modeled                             |                   | Not Modeled                             | Not Modeled                             |                   |
| Additional State Aid for Homestead Exemption - TEC 48.2543                           | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305     | Not Modeled                             | Not Modeled                             |                   | Not Modeled                             | Not Modeled                             |                   |
| Additional State Aid for State-Approved Instructional Materials - TEC 48.307         | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   |
| Additional State Aid for Open Education Resource Instructional Material - TEC 48.308 | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   | Not Modeled<br>(Will flow through IMTA) | Not Modeled<br>(Will flow through IMTA) |                   |
| <b>NEW</b> Teacher Retention Bonus/Allotment - TEC 48.310/311                        | N/A                                     | \$210,809                               | \$210,809         | N/A                                     | \$214,191                               | \$214,191         |
| Teacher FTEs   | N/A                                     | 21                                      | 21                | N/A                                     | 21                                      | 21                |
| 46. Total FSP Operations Funding   | \$2,380,794                             | \$2,660,245                             | \$279,451         | \$2,404,239                             | \$2,687,714                             | \$283,475         |
| <b>STATE AID BY FUND CODE</b>  | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> |
| 47. 199/5812 - Foundation School Fund  | \$2,380,794                             | \$2,660,245                             | \$279,451         | \$2,404,239                             | \$2,687,714                             | \$283,475         |
| 48. 199/5811 - Available School Fund   | \$69,931                                | \$69,931                                | \$0               | \$104,781                               | \$104,781                               | \$0               |
| <b>LOCAL REVENUE IN EXCESS OF ENTITLEMENT</b>  | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> |
| 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               |
| Tier Two, Level Two Recapture  | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| CAD Cost Credit  | \$0                                     | \$0                                     | \$0               | \$0                                     | \$0                                     | \$0               |
| <b>SUMMARY DATA</b>  | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>                      | <b>SB2, ENGROSSED</b>                   | <b>DIFFERENCE</b> |
| Total M&O Revenues   | \$2,957,243                             | \$3,236,694                             | \$279,451         | \$3,017,122                             | \$3,300,598                             | \$283,475         |
| Total M&O Revenues per ADA   | \$17,193                                | \$18,818                                | \$1,625           | \$17,241                                | \$18,861                                | \$1,620           |
| State Share  | 83%                                     | 84%                                     | 1%                | 83%                                     | 85%                                     | 1%                |
| Local Share  | 17%                                     | 16%                                     | -1%               | 17%                                     | 15%                                     | -1%               |

See something off? Email Josh at [jhaney@moakcasey.com](mailto:jhaney@moakcasey.com)