

SANDS CISD

| | 2023-24 School Year | | | 2024-25 School Year | | |
|--|---------------------|-----------------|------------|---------------------|-----------------|------------|
| | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| STUDENTS | | | | | | |
| 1. Refined Average Daily Attendance (ADA) | 228.19 | 228.19 | 0.00 | 232.40 | 232.40 | 0.00 |
| 2. Regular Program ADA | 195.44 | 195.44 | 0.00 | 199.37 | 199.37 | 0.00 |
| 3. Special Education FTEs | 5.92 | 5.92 | 0.00 | 6.28 | 6.28 | 0.00 |
| 4. Career & Technology FTEs | 26.83 | 26.83 | 0.00 | 26.74 | 26.74 | 0.00 |
| 5. Weighted ADA (WADA) | 461.93 | 464.62 | 2.69 | 476.98 | 479.68 | 2.70 |
| PROPERTY VALUES | | | | | | |
| 6. Prior Year Property Value | \$4,119,607,029 | \$4,119,607,029 | \$0 | \$4,671,004,368 | \$4,671,004,368 | \$0 |
| 7. Current Year Property Values | \$4,671,004,368 | \$4,671,004,368 | \$0 | \$5,143,840,427 | \$5,143,840,427 | \$0 |
| TAX RATES AND COLLECTIONS | | | | | | |
| 8. Current Year M&O Tax Rate | \$0.6696 | \$0.6696 | \$0.0000 | \$0.6669 | \$0.6669 | \$0.0000 |
| 9. Current Year Tier One M&O Tax Rate (Post-SB 2) | \$0.6196 | \$0.6196 | \$0.0000 | \$0.6169 | \$0.6169 | \$0.0000 |
| 10. Maximum Compressed Tax Rate | \$0.6196 | \$0.6196 | \$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 | \$31,349,156 | \$31,349,156 | \$0 | \$37,312,536 | \$37,312,536 | \$0 |
| 12. I&S Tax Rate | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 13. I&S Tax Collections | \$4,570 | \$4,570 | \$0 | \$0 | \$0 | \$0 |
| 14. Total Tax Collections | \$31,353,726 | \$31,353,726 | \$0 | \$37,312,536 | \$37,312,536 | \$0 |
| 15. Total Tax Levy | \$28,825,882 | \$28,825,882 | \$0 | \$34,304,272 | \$34,304,272 | \$0 |
| FUNDING COMPONENTS | | | | | | |
| 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) | \$9,621 | \$9,738 | \$117 | \$9,611 | \$9,728 | \$117 |
| 17. ASF ADA | 222.22 | 222.22 | 0.00 | 228.19 | 228.19 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$1,203,929 | \$1,218,587 | \$14,658 | \$1,228,132 | \$1,243,084 | \$14,952 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$676,428 | \$684,637 | \$8,209 | \$688,033 | \$696,406 | \$8,373 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$300,094 | \$303,756 | \$3,662 | \$321,450 | \$325,376 | \$3,926 |
| 22. Dyslexia Allotment - TEC 48.103 | \$14,168 | \$14,341 | \$173 | \$15,400 | \$15,588 | \$188 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$209,671 | \$212,224 | \$2,553 | \$243,214 | \$246,175 | \$2,961 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$15,389 | \$15,576 | \$187 | \$15,613 | \$15,803 | \$190 |
| Bilingual LEP ADA/Enroll | 24.98 | 24.98 | 0.00 | 25.35 | 25.35 | - |
| 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 | \$353,759 | \$358,061 | \$4,302 | \$352,511 | \$356,802 | \$4,291 |
| Not In An Approved Program of Study FTE/Enroll | 0.63 | 0.63 | 0.00 | 0.65 | 0.65 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 12.87 | 12.87 | 0.00 | 12.61 | 12.61 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 13.34 | 13.34 | 0.00 | 13.49 | 13.49 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$32,738 | \$33,137 | \$399 | \$33,401 | \$33,808 | \$407 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 53.15 | 53.15 | 0.00 | 54.22 | 54.22 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$4,839 | \$4,839 | \$0 | \$4,903 | \$4,903 | \$0 |
| Gifted & Talented ADA/Enroll | 11.41 | 11.41 | 0.00 | 11.62 | 11.62 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$16,000 | \$16,000 | \$0 | \$17,000 | \$17,000 | \$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 | \$135 | \$135 | \$0 | \$137 | \$137 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$17,282 | \$34,564 | \$17,282 | \$17,324 | \$34,648 | \$17,324 |
| Number of Campuses | 1 | 1 | 0 | 1 | 1 | 0 |
| Campus-Based Safety Allotment | \$15,000 | \$30,000 | \$15,000 | \$15,000 | \$30,000 | \$30,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$2,282 | \$4,564 | \$2,282 | \$2,324 | \$4,648 | \$2,324 |
| 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> | | | | | | |
| 34. Transportation Allotment - TEC 48.151 | \$39,508 | \$39,508 | \$0 | \$39,508 | \$39,508 | \$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 | \$833 | \$833 | \$0 | \$833 | \$833 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$626 | \$626 | \$0 | \$626 | \$626 | \$0 |
| 40. Total Cost of Tier One | \$2,885,399 | \$2,936,824 | \$51,425 | \$2,978,085 | \$3,030,697 | \$52,612 |
| 41. Local Fund Assignment | \$28,941,543 | \$28,941,543 | \$0 | \$31,732,352 | \$31,732,352 | \$0 |
| 42. Available School Fund Distribution | \$92,196 | \$92,196 | \$0 | \$139,013 | \$139,013 | \$0 |

SANDS CISD

| 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> | \$0.0501 | \$0.0501 | \$0.0000 | \$0.0544 | \$0.0544 | \$0.0000 |
| <i>Golden Penny Entitlement</i> | \$292,083 | \$293,785 | \$1,702 | \$336,077 | \$337,980 | \$1,903 |
| <i>Golden Penny Local Share</i> | \$2,340,173 | \$2,340,173 | \$0 | \$2,798,249 | \$2,798,249 | \$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 | \$712 | \$218,422 | \$217,710 | \$712 | \$222,847 | \$222,135 |
| <i>Supplemental TIF Payment</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Chapter 313 Credit</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$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> | \$712 | \$712 | \$0 | \$712 | \$712 | \$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 <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | | Not Modeled <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | |
| <i>Additional State Aid for Open Education Resource Instructional Material - TEC 48.308</i> | Not Modeled <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | | Not Modeled <i>(Will flow through IMTA)</i> | Not Modeled <i>(Will flow through IMTA)</i> | |
| NEW <i>Teacher Retention Bonus/Allotment - TEC 48.310/311</i> | N/A | \$217,710 | \$217,710 | N/A | \$222,135 | \$222,135 |
| <i>Teacher FTEs</i> | N/A | 22 | 22 | N/A | 22 | 22 |
| 46. Total FSP Operations Funding | \$712 | \$218,422 | \$217,710 | \$712 | \$222,847 | \$222,135 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$712 | \$218,422 | \$217,710 | \$712 | \$222,847 | \$222,135 |
| 48. 199/5811 - Available School Fund | \$92,196 | \$92,196 | \$0 | \$139,013 | \$139,013 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 54. Local Revenue in Excess of Entitlement | \$26,006,543 | \$25,955,390 | (\$51,153) | \$28,761,632 | \$28,709,275 | (\$52,357) |
| <i>Tier One Recapture</i> | \$26,148,340 | \$26,096,915 | (\$51,425) | \$28,893,280 | \$28,840,668 | (\$52,612) |
| <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> | (\$141,797) | (\$141,525) | \$272 | (\$131,648) | (\$131,393) | \$255 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$5,435,521 | \$5,704,384 | \$268,863 | \$8,690,629 | \$8,965,121 | \$274,492 |
| Total M&O Revenues per ADA | \$23,820 | \$24,998 | \$1,178 | \$37,396 | \$38,577 | \$1,181 |
| State Share | -477% | -450% | 27% | -329% | -316% | 13% |
| Local Share | 577% | 550% | -27% | 429% | 416% | -13% |

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