

WESLACO ISD

| | 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) | 13,927.02 | 13,927.02 | 0.00 | 13,755.69 | 13,755.69 | 0.00 |
| 2. Regular Program ADA | 12,011.20 | 12,011.20 | 0.00 | 11,782.14 | 11,782.14 | 0.00 |
| 3. Special Education FTEs | 422.96 | 422.96 | 0.00 | 435.70 | 435.70 | 0.00 |
| 4. Career & Technology FTEs | 1,492.87 | 1,492.87 | 0.00 | 1,537.85 | 1,537.85 | 0.00 |
| 5. Weighted ADA (WADA) | 20,257.28 | 20,327.84 | 70.56 | 20,320.48 | 20,388.32 | 67.84 |
| PROPERTY VALUES | | | | | | |
| 6. Prior Year Property Value | \$3,015,290,845 | \$3,015,290,845 | \$0 | \$3,059,076,600 | \$3,059,076,600 | \$0 |
| 7. Current Year Property Values | \$3,059,076,600 | \$3,059,076,600 | \$0 | \$3,432,577,253 | \$3,432,577,253 | \$0 |
| TAX RATES AND COLLECTIONS | | | | | | |
| 8. Current Year M&O Tax Rate | \$0.7378 | \$0.7378 | \$0.0000 | \$0.7355 | \$0.7355 | \$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) | \$0.0386 | \$0.0386 | \$0.0000 | \$0.0385 | \$0.0385 | \$0.0000 |
| VTCS 2784g Pennies (Unequalized Pennies) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0001 | \$0.0001 | \$0.0000 |
| 11. M&O Tax Collections | \$22,146,963 | \$22,146,963 | \$0 | \$25,010,838 | \$25,010,838 | \$0 |
| 12. I&S Tax Rate | \$0.0360 | \$0.0360 | \$0.0000 | \$0.0360 | \$0.0360 | \$0.0000 |
| 13. I&S Tax Collections | \$1,065,467 | \$1,065,467 | \$0 | \$1,224,188 | \$1,224,188 | \$0 |
| 14. Total Tax Collections | \$23,212,430 | \$23,212,430 | \$0 | \$26,235,025 | \$26,235,025 | \$0 |
| 15. Total Tax Levy | \$23,431,245 | \$23,431,245 | \$0 | \$26,482,334 | \$26,482,334 | \$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) | \$6,160 | \$6,235 | \$75 | \$6,160 | \$6,235 | \$75 |
| 17. ASF ADA | 14,674.92 | 14,674.92 | 0.00 | 13,927.02 | 13,927.02 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$73,988,967 | \$74,889,807 | \$900,840 | \$72,577,953 | \$73,461,613 | \$883,660 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$11,182,991 | \$11,319,615 | \$136,624 | \$11,520,962 | \$11,661,703 | \$140,741 |
| 22. Dyslexia Allotment - TEC 48.103 | \$495,880 | \$501,918 | \$6,038 | \$521,136 | \$527,481 | \$6,345 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$21,213,513 | \$21,471,795 | \$258,282 | \$21,099,803 | \$21,356,700 | \$256,897 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$2,111,739 | \$2,137,450 | \$25,711 | \$2,123,077 | \$2,148,926 | \$25,849 |
| Bilingual LEP ADA/Enroll | 3,428.15 | 3,428.15 | 0.00 | 3,446.55 | 3,446.55 | - |
| 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 | \$12,240,903 | \$12,389,940 | \$149,037 | \$12,609,751 | \$12,763,279 | \$153,528 |
| Not In An Approved Program of Study FTE/Enroll | 113.82 | 113.82 | 0.00 | 117.25 | 117.25 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 869.71 | 869.71 | 0.00 | 895.92 | 895.92 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 509.34 | 509.34 | 0.00 | 524.69 | 524.69 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$2,338,054 | \$2,366,520 | \$28,466 | \$2,251,806 | \$2,279,222 | \$27,416 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 3,795.54 | 3,795.54 | 0.00 | 3,655.53 | 3,655.53 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$289,635 | \$289,634 | (\$1) | \$285,647 | \$285,648 | \$1 |
| Gifted & Talented ADA/Enroll | 683.00 | 683.00 | 0.00 | 677.00 | 677.00 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$421,000 | \$421,000 | \$0 | \$747,000 | \$747,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$0 | \$0 | \$0 | \$936,580 | \$936,580 | \$0 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32. Mentor Program Allotment - TEC 48.114 | \$8,234 | \$8,234 | \$0 | \$8,094 | \$8,094 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$454,270 | \$908,540 | \$454,270 | \$452,557 | \$905,114 | \$452,557 |
| Number of Campuses | 21 | 21 | 0 | 21 | 21 | 0 |
| Campus-Based Safety Allotment | \$315,000 | \$630,000 | \$315,000 | \$315,000 | \$630,000 | \$630,000 |
| School Safety ADA Amount | \$10.00 | \$20.00 | \$10 | \$10.00 | \$20.00 | \$10.00 |
| ADA-Based Safety Allotment | \$139,270 | \$278,540 | \$139,270 | \$137,557 | \$275,114 | \$137,557 |
| 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 | \$1,023,632 | \$1,023,632 | \$0 | \$1,023,632 | \$1,023,632 | \$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 | \$12,768 | \$12,768 | \$0 | \$12,752 | \$12,752 | \$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 | \$53,123 | \$53,123 | \$0 | \$53,123 | \$53,123 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$44,924 | \$44,924 | \$0 | \$44,924 | \$44,924 | \$0 |
| 40. Total Cost of Tier One | \$125,879,633 | \$127,838,900 | \$1,959,267 | \$126,268,797 | \$128,215,791 | \$1,946,994 |
| 41. Local Fund Assignment | \$18,941,802 | \$18,941,802 | \$0 | \$21,175,569 | \$21,175,569 | \$0 |
| 42. Available School Fund Distribution | \$6,088,387 | \$6,088,387 | \$0 | \$8,484,201 | \$8,484,201 | \$0 |

WESLACO 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 | \$100,849,444 | \$102,808,711 | \$1,959,267 | \$96,609,027 | \$98,556,021 | \$1,946,994 |
| 44. Tier Two | \$20,292,579 | \$20,421,895 | \$129,316 | \$20,663,079 | \$20,792,254 | \$129,175 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0785 | \$0.0785 | \$0.0000 | \$0.0793 | \$0.0793 | \$0.0000 |
| Golden Penny Entitlement | \$20,069,868 | \$20,139,779 | \$69,911 | \$20,871,036 | \$20,940,710 | \$69,674 |
| Golden Penny Local Share | \$2,401,375 | \$2,401,375 | \$0 | \$2,722,034 | \$2,722,034 | \$0 |
| Golden Penny State Aid | \$17,668,493 | \$17,738,404 | \$69,911 | \$18,149,002 | \$18,218,676 | \$69,674 |
| Copper Penny Yield | \$49.28 | \$49.88 | \$0.60 | \$49.28 | \$49.88 | \$0.60 |
| District Tax Rate 2 (DTR2) | \$0.0379 | \$0.0379 | \$0.0000 | \$0.0382 | \$0.0382 | \$0.0000 |
| Copper Penny Entitlement | \$3,783,476 | \$3,842,881 | \$59,405 | \$3,825,322 | \$3,884,823 | \$59,501 |
| Copper Penny Local Share | \$1,159,390 | \$1,159,390 | \$0 | \$1,311,245 | \$1,311,245 | \$0 |
| Copper Penny State Aid | \$2,624,086 | \$2,683,491 | \$59,405 | \$2,514,077 | \$2,573,578 | \$59,501 |
| 45. Other Programs | \$0 | \$2,909,657 | \$2,909,657 | (\$1,777) | \$2,871,999 | \$2,873,776 |
| 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 | (\$1,777) | (\$1,777) | \$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 (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | | Not Modeled (Will flow through IMTA) | Not Modeled (Will flow through IMTA) | |
| Additional State Aid for Open Education Resource Instructional Material - TEC 48.308 | 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 Teacher Retention Bonus/Allotment - TEC 48.310/311 | N/A | \$2,909,657 | \$2,909,657 | N/A | \$2,873,776 | \$2,873,776 |
| Teacher FTEs | N/A | 970 | 970 | N/A | 958 | 958 |
| 46. Total FSP Operations Funding | \$121,142,023 | \$126,140,263 | \$4,998,240 | \$117,270,329 | \$122,220,274 | \$4,949,945 |
| STATE AID BY FUND CODE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| 47. 199/5812 - Foundation School Fund | \$121,142,023 | \$126,140,263 | \$4,998,240 | \$117,270,329 | \$122,220,274 | \$4,949,945 |
| 48. 199/5811 - Available School Fund | \$6,088,387 | \$6,088,387 | \$0 | \$8,484,201 | \$8,484,201 | \$0 |
| LOCAL REVENUE IN EXCESS OF ENTITLEMENT | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | 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 |
| Tier Two, Level Two Recapture | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| CAD Cost Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUMMARY DATA | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE | CURRENT LAW | SB2, ENGROSSED | DIFFERENCE |
| Total M&O Revenues | \$149,377,373 | \$154,375,613 | \$4,998,240 | \$150,765,368 | \$155,715,313 | \$4,949,945 |
| Total M&O Revenues per ADA | \$10,726 | \$11,085 | \$359 | \$10,960 | \$11,320 | \$360 |
| State Share | 85% | 86% | 0% | 83% | 84% | 1% |
| Local Share | 15% | 14% | 0% | 17% | 16% | -1% |

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