

# WAELDER 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)   | 297.11              | 297.11                  | 0.00              | 307.89              | 307.89                  | 0.00              |
| 2. Regular Program ADA  | 273.93              | 273.93                  | 0.00              | 282.49              | 282.49                  | 0.00              |
| 3. Special Education FTEs   | 13.65               | 13.65                   | 0.00              | 15.66               | 15.66                   | 0.00              |
| 4. Career & Technology FTEs   | 9.53                | 9.53                    | 0.00              | 9.74                | 9.74                    | 0.00              |
| 5. Weighted ADA (WADA)  | 614.26              | 614.72                  | 0.47              | 645.29              | 664.54                  | 19.25             |
| <b>PROPERTY VALUES</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> |
| 6. Prior Year Property Value  | \$306,638,014       | \$306,638,014           | \$0               | \$342,706,716       | \$342,706,716           | \$0               |
| 7. Current Year Property Values   | \$342,706,716       | \$342,706,716           | \$0               | \$384,179,185       | \$384,179,185           | \$0               |
| Percent Growth  | 11.8%               | 11.8%                   |                   | 12.1%               | 12.1%                   |                   |
| <b>TAX RATES AND COLLECTIONS</b>  | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> |
| 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   | \$2,229,864         | \$2,229,864             | \$0               | \$2,554,684         | \$2,554,684             | \$0               |
| 12. I&S Tax Rate  | \$0.0743            | \$0.0743                | \$0.0000          | \$0.0743            | \$0.0743                | \$0.0000          |
| 13. I&S Tax Collections   | \$222,494           | \$222,494               | \$0               | \$284,620           | \$284,620               | \$0               |
| 14. Total Tax Collections   | \$2,452,358         | \$2,452,358             | \$0               | \$2,839,304         | \$2,839,304             | \$0               |
| 15. Total Tax Levy  | \$2,459,468         | \$2,459,468             | \$0               | \$2,847,536         | \$2,847,536             | \$0               |
| <b>FUNDING COMPONENTS</b>   | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> |
| 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)                           | \$9,427             | \$9,427                 | \$0               | \$9,406             | \$10,584                | \$1,178           |
| 17. ASF ADA   | 260.59              | 260.59                  | 0.00              | 297.11              | 297.11                  | 0.00              |
| 18. Per Capita Rate   | \$414.884           | \$414.884               | \$0               | \$609.19            | \$609.19                | \$0.00            |
| 19. Regular Program Allotment - TEC 48.051  | \$1,687,384         | \$1,687,384             | \$0               | \$1,740,120         | \$1,892,663             | \$152,543         |
| 20. Small and Mid-Size Allotment - TEC 48.101                                       | \$894,916           | \$894,916               | \$0               | \$916,953           | \$1,097,180             | \$180,227         |
| 21. Special Education Adjusted Allotment - TEC 48.102                               | \$515,632           | \$515,632               | \$0               | \$592,993           | \$667,449               | \$74,456          |
| <b>NEW Special Education Evaluations - TEC 48.1022</b>                              | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$8,664</b>          | <b>\$8,664</b>    |
| 22. Dyslexia Allotment - TEC 48.103   | \$1,848             | \$1,848                 | \$0               | \$1,848             | \$2,010                 | \$162             |
| 23. Compensatory Education Allotment - TEC 48.104                                   | \$428,890           | \$428,890               | \$0               | \$461,681           | \$512,152               | \$50,471          |
| 24. Bilingual Education Allotment - TEC 48.105                                      | \$48,048            | \$48,048                | \$0               | \$50,512            | \$54,940                | \$4,428           |
| Bilingual LEP ADA/Enroll  | 78.00               | 78.00                   | 0.00              | 82.00               | 82.00                   | -                 |
| 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                                    | \$115,112           | \$115,112               | \$0               | \$117,375           | \$132,075               | \$14,700          |
| Not In An Approved Program of Study FTE/Enroll                                      | 0.60                | 0.60                    | 0.00              | 0.61                | 0.61                    | 0.00              |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll                               | 8.32                | 8.32                    | 0.00              | 8.51                | 8.51                    | 0.00              |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll                               | 0.61                | 0.61                    | 0.00              | 0.63                | 0.63                    | 0.00              |
| 26. Public Education Grant - TEC 48.107   | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$0               |
| 27. Early Education Allotment - TEC 48.108  | \$66,528            | \$66,528                | \$0               | \$67,760            | \$73,700                | \$5,940           |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll   | 108.00              | 108.00                  | 0.00              | 110.00              | 110.00                  | 0.00              |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109                               | \$5,513             | \$5,513                 | \$0               | \$5,486             | \$5,485                 | (\$1)             |
| Gifted & Talented ADA/Enroll  | 13.00               | 13.00                   | 0.00              | 13.00               | 13.00                   | 0.00              |
| 29. CCMR Outcomes Bonus - TEC 48.110  | \$0                 | \$0                     | \$0               | \$0                 | \$0                     | \$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   | \$176               | \$176                   | \$0               | \$181               | \$181                   | \$0               |
| 33. School Safety Allotment - TEC 48.115  | \$17,971            | \$17,971                | \$0               | \$18,079            | \$0                     | (\$18,079)        |
| Number of Non-Virtual Campuses  | 1                   | 1                       | 1                 | 1                   |                         |                   |
| Campus-Based Safety Allotment   | \$15,000            | \$15,000                | \$0               | \$15,000            |                         |                   |
| School Safety ADA Amount  | \$10.00             | \$10.00                 | \$0               | \$10.00             |                         |                   |
| ADA-Based Safety Allotment  | \$2,971             | \$2,971                 | \$0               | \$3,079             |                         |                   |
| <b>HJR 1/<br/>HB 2</b> School Safety Grant (will flow outside of FSP) - TEC 37.1087 | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$71,952</b>         | <b>\$71,952</b>   |
| <b>NEW</b> Fine Arts Allotment - TEC 48.116   | <b>N/A</b>          | <b>\$2,876</b>          | <b>\$2,876</b>    | <b>N/A</b>          | <b>\$3,231</b>          | <b>\$3,231</b>    |
| Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118       | Not Modeled         | Not Modeled             |                   | Not Modeled         | Not Modeled             |                   |
| <b>NEW</b> Military Transition Aid - TEC 48.120                                     | <b>N/A</b>          | <b>N/A</b>              |                   | <b>N/A</b>          | <b>\$637</b>            | <b>\$637</b>      |
| <b>TIER ONE SUBCHAPTER D ALLOTMENTS</b><br><i>(Do not count toward WADA)</i>        | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>   | <b>DIFFERENCE</b> |
| 34. Transportation Allotment - TEC 48.151   | \$32,617            | \$32,617                | \$0               | \$32,617            | \$32,617                | \$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                       | \$759               | \$759                   | \$0               | \$759               | \$759                   | \$0               |
| 39. Certification Examination Reimbursement - TEC 48.156                            | \$653               | \$653                   | \$0               | \$653               | \$653                   | \$0               |
| <b>NEW</b> Residency Partnership Allotment - TEC 48.157                             | <b>N/A</b>          | <b>Moved to 2025-26</b> |                   | <b>N/A</b>          | <b>Moved to 2025-26</b> |                   |
| <b>NEW</b> Advanced Math Pathways - TEC 48.160                                      | <b>N/A</b>          | <b>Moved to 2025-26</b> |                   | <b>N/A</b>          | <b>Moved to 2025-26</b> |                   |
| <b>NEW</b> Communities in Schools Expansion - TEC 48.161                            | <b>N/A</b>          | <b>Moved to 2025-26</b> |                   | <b>N/A</b>          | <b>Moved to 2025-26</b> |                   |
| 40. Total Cost of Tier One  | \$3,816,047         | \$3,818,923             | \$2,876           | \$4,007,017         | \$4,484,396             | \$477,379         |
| 41. Local Fund Assignment   | \$2,122,040         | \$2,122,040             | \$0               | \$2,370,001         | \$2,370,001             | \$0               |
| 42. Available School Fund Distribution  | \$108,115           | \$108,115               | \$0               | \$180,994           | \$180,994               | \$0               |

# WAELDER 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   | \$1,585,892         | \$1,588,768                          | \$2,876           | \$1,456,022           | \$1,933,401                          | \$477,379         |
| 44. Tier Two  | \$210,217           | \$210,504                            | \$287             | \$225,350             | \$237,792                            | \$12,442          |
| Golden Penny Yield  | \$126.21            | \$126.21                             | \$0.00            | \$129.52              | \$129.52                             | \$0.00            |
| District Tax Rate 1 (DTR1)  | \$0.0486            | \$0.0486                             | \$0.0000          | \$0.0499              | \$0.0499                             | \$0.0000          |
| Golden Penny Entitlement  | \$376,772           | \$377,059                            | \$287             | \$417,055             | \$429,497                            | \$12,442          |
| Golden Penny Local Share  | \$166,555           | \$166,555                            | \$0               | \$191,705             | \$191,705                            | \$0               |
| Golden Penny State Aid  | \$210,217           | \$210,504                            | \$287             | \$225,350             | \$237,792                            | \$12,442          |
| 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                 | \$139,477                            | \$139,477         | \$0                   | \$0                                  | \$0               |
| 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) 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                 | \$0                                  | \$0               | N/A                   | \$0                                  | \$0               |
| NEW State Aid for Stipends - TEC 48.285   | N/A                 | \$139,477                            | \$139,477         | N/A                   | N/A                                  |                   |
| Teacher FTEs  | N/A                 | 35                                   | 35                | N/A                   | N/A                                  |                   |
| Librarians FTEs   | N/A                 | -                                    | -                 | N/A                   | N/A                                  |                   |
| Counselors FTEs   | N/A                 | -                                    | -                 | N/A                   | N/A                                  |                   |
| Nurses FTEs   | N/A                 | -                                    | -                 | 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  | \$1,796,109         | \$1,938,749                          | \$142,640         | \$1,681,372           | \$2,171,193                          | \$489,821         |
| <b>STATE AID BY FUND CODE</b>   | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>                | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>    | <b>HB 1, AS FILED</b>                | <b>DIFFERENCE</b> |
| 47. 199/5812 - Foundation School Fund   | \$1,796,109         | \$1,938,749                          | \$142,640         | \$1,681,372           | \$2,171,193                          | \$489,821         |
| 48. 199/5811 - Available School Fund  | \$108,115           | \$108,115                            | \$0               | \$180,994             | \$180,994                            | \$0               |
| <b>LOCAL REVENUE IN EXCESS OF ENTITLEMENT</b>   | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>                | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>    | <b>HB 1, AS FILED</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               |
| 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               |
| <b>SUMMARY DATA</b>   | <b>CURRENT LAW</b>  | <b>HB 1, AS FILED</b>                | <b>DIFFERENCE</b> | <b>CURRENT LAW</b>    | <b>HB 1, AS FILED</b>                | <b>DIFFERENCE</b> |
| Total M&O Revenues (includes HJR on school safety funding)  | \$4,134,088         | \$4,276,728                          | \$142,640         | \$4,417,050           | \$4,978,824                          | \$561,773         |
| Total M&O Revenues per ADA  | \$13,915            | \$14,395                             | \$480             | \$14,346              | \$16,171                             | \$1,825           |
| State Share   | 46%                 | 48%                                  | 2%                | 42%                   | 47%                                  | 5%                |
| Local Share   | 54%                 | 52%                                  | -2%               | 58%                   | 51%                                  | -7%               |
| 30 Percent Requirement in 2024-25   |                     |                                      |                   |                       | \$142,474                            |                   |

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