

WILLIS 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) | 8,362.02 | 8,362.02 | 0.00 | 8,622.84 | 8,622.84 | 0.00 |
| 2. Regular Program ADA | 7,358.80 | 7,358.80 | 0.00 | 7,546.95 | 7,546.95 | 0.00 |
| 3. Special Education FTEs | 189.35 | 189.35 | 0.00 | 203.06 | 203.06 | 0.00 |
| 4. Career & Technology FTEs | 813.87 | 813.87 | 0.00 | 872.83 | 872.83 | 0.00 |
| 5. Weighted ADA (WADA) | 11,416.89 | 11,436.50 | 19.61 | 11,852.93 | 11,978.16 | 125.22 |
| PROPERTY VALUES | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 6. Prior Year Property Value | \$6,413,805,819 | \$6,413,805,819 | \$0 | \$7,080,696,362 | \$7,080,696,362 | \$0 |
| 7. Current Year Property Values | \$7,080,696,362 | \$7,080,696,362 | \$0 | \$8,142,800,816 | \$8,142,800,816 | \$0 |
| Percent Growth | 10.4% | 10.4% | | 15.0% | 15.0% | |
| 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 | \$45,051,420 | \$45,051,420 | \$0 | \$53,930,398 | \$53,930,398 | \$0 |
| 12. I&S Tax Rate | \$0.3000 | \$0.3000 | \$0.0000 | \$0.3000 | \$0.3000 | \$0.0000 |
| 13. I&S Tax Collections | \$18,368,685 | \$18,368,685 | \$0 | \$24,260,188 | \$24,260,188 | \$0 |
| 14. Total Tax Collections | \$63,420,105 | \$63,420,105 | \$0 | \$78,190,585 | \$78,190,585 | \$0 |
| 15. Total Tax Levy | \$63,859,845 | \$63,859,845 | \$0 | \$78,732,741 | \$78,732,741 | \$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) | \$6,160 | \$6,160 | \$0 | \$6,160 | \$6,700 | \$540 |
| 17. ASF ADA | 8,165.16 | 8,165.16 | 0.00 | 8,362.02 | 8,362.02 | 0.00 |
| 18. Per Capita Rate | \$414.884 | \$414.884 | \$0 | \$609.19 | \$609.19 | \$0.00 |
| 19. Regular Program Allotment - TEC 48.051 | \$45,330,196 | \$45,330,196 | \$0 | \$46,489,223 | \$50,564,577 | \$4,075,354 |
| 20. Small and Mid-Size Allotment - TEC 48.101 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21. Special Education Adjusted Allotment - TEC 48.102 | \$6,479,659 | \$6,479,659 | \$0 | \$6,949,629 | \$7,561,005 | \$611,376 |
| NEW Special Education Evaluations - TEC 48.1022 | N/A | N/A | | N/A | \$98,154 | \$98,154 |
| 22. Dyslexia Allotment - TEC 48.103 | \$271,040 | \$271,040 | \$0 | \$295,680 | \$321,600 | \$25,920 |
| 23. Compensatory Education Allotment - TEC 48.104 | \$7,948,134 | \$7,948,134 | \$0 | \$8,421,679 | \$9,348,982 | \$927,303 |
| 24. Bilingual Education Allotment - TEC 48.105 | \$927,843 | \$927,843 | \$0 | \$966,539 | \$1,051,268 | \$84,729 |
| Bilingual LEP ADA/Enroll | 771.73 | 771.73 | 0.00 | 807.74 | 807.74 | - |
| Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll | 489.67 | 489.67 | 0.00 | 507.54 | 507.54 | - |
| Bilingual Non-LEP Dual Language Two-Way ADA/Enroll | - | - | 0.00 | - | - | - |
| 25. Career and Technology Allotment - TEC 48.106 | \$6,632,824 | \$6,632,824 | \$0 | \$7,113,293 | \$7,736,860 | \$623,567 |
| Not In An Approved Program of Study FTE/Enroll | 78.60 | 78.60 | 0.00 | 84.29 | 84.29 | 0.00 |
| Approved Program of Study, Level 1/Level 2 FTE/Enroll | 476.59 | 476.59 | 0.00 | 511.11 | 511.11 | 0.00 |
| Approved Program of Study, Level 3/Level 4 FTE/Enroll | 258.69 | 258.69 | 0.00 | 277.42 | 277.42 | 0.00 |
| 26. Public Education Grant - TEC 48.107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27. Early Education Allotment - TEC 48.108 | \$1,134,586 | \$1,134,586 | \$0 | \$1,137,611 | \$1,237,337 | \$99,726 |
| K-3 Eco. Dis + K-3 LEP ADA/Enroll | 1,841.86 | 1,841.86 | 0.00 | 1,846.77 | 1,846.77 | 0.00 |
| 28. Gifted & Talented Adjusted Allotment - TEC 48.109 | \$177,259 | \$177,259 | \$0 | \$181,912 | \$181,913 | \$1 |
| Gifted & Talented ADA/Enroll | 418.00 | 418.00 | 0.00 | 431.14 | 431.14 | 0.00 |
| 29. CCMR Outcomes Bonus - TEC 48.110 | \$84,000 | \$86,000 | \$2,000 | \$129,000 | \$129,000 | \$0 |
| 30. Fast Growth Allotment - TEC 48.111 | \$1,065,938 | \$1,065,938 | \$0 | \$1,049,138 | \$1,860,858 | \$811,720 |
| 31. Teacher Incentive Allotment - TEC 48.112 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32. Mentor Program Allotment - TEC 48.114 | \$4,954 | \$4,954 | \$0 | \$5,075 | \$5,075 | \$0 |
| 33. School Safety Allotment - TEC 48.115 | \$248,620 | \$248,620 | \$0 | \$251,228 | \$0 | (\$251,228) |
| Number of Non-Virtual Campuses | 11 | 11 | 11 | 11 | | |
| Campus-Based Safety Allotment | \$165,000 | \$165,000 | \$0 | \$165,000 | | |
| School Safety ADA Amount | \$10.00 | \$10.00 | \$0 | \$10.00 | | |
| ADA-Based Safety Allotment | \$83,620 | \$83,620 | \$0 | \$86,228 | | |
| HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087 | N/A | N/A | | N/A | \$1,697,884 | \$1,697,884 |
| NEW Fine Arts Allotment - TEC 48.116 | N/A | \$118,770 | \$118,770 | N/A | \$129,008 | \$129,008 |
| 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 | \$4,074 | \$4,074 |
| TIER ONE SUBCHAPTER D ALLOTMENTS (Do not count toward WADA) | CURRENT LAW | HB 1, AS FILED | DIFFERENCE | CURRENT LAW | HB 1, AS FILED | DIFFERENCE |
| 34. Transportation Allotment - TEC 48.151 | \$917,978 | \$917,978 | \$0 | \$917,978 | \$917,978 | \$0 |
| 35. New Instructional Facility Allotment - TEC 48.152 | \$913,771 | \$913,771 | \$0 | \$913,771 | \$913,771 | \$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 | \$29,942 | \$29,942 | \$0 | \$29,942 | \$29,942 | \$0 |
| 39. Certification Examination Reimbursement - TEC 48.156 | \$22,347 | \$22,347 | \$0 | \$22,347 | \$22,347 | \$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 | \$72,189,091 | \$72,309,861 | \$120,770 | \$74,874,045 | \$82,113,748 | \$7,239,703 |
| 41. Local Fund Assignment | \$43,843,672 | \$43,843,672 | \$0 | \$50,232,938 | \$50,232,938 | \$0 |
| 42. Available School Fund Distribution | \$3,387,593 | \$3,387,593 | \$0 | \$5,094,057 | \$5,094,057 | \$0 |

WILLIS 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 | \$24,957,826 | \$25,078,596 | \$120,770 | \$19,547,050 | \$26,786,753 | \$7,239,703 |
| 44. Tier Two | \$3,481,068 | \$3,492,822 | \$11,754 | \$3,582,931 | \$3,663,539 | \$80,608 |
| Golden Penny Yield | \$126.21 | \$126.21 | \$0.00 | \$129.52 | \$129.52 | \$0.00 |
| District Tax Rate 1 (DTR1) | \$0.0475 | \$0.0475 | \$0.0000 | \$0.0497 | \$0.0497 | \$0.0000 |
| Golden Penny Entitlement | \$6,844,399 | \$6,856,153 | \$11,754 | \$7,629,903 | \$7,710,511 | \$80,608 |
| Golden Penny Local Share | \$3,363,331 | \$3,363,331 | \$0 | \$4,046,972 | \$4,046,972 | \$0 |
| Golden Penny State Aid | \$3,481,068 | \$3,492,822 | \$11,754 | \$3,582,931 | \$3,663,539 | \$80,608 |
| 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 | (\$2,474) | \$2,100,939 | \$2,103,413 | \$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 | (\$2,474) | (\$2,474) | \$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 | \$2,103,413 | \$2,103,413 | N/A | N/A | |
| Teacher FTEs | N/A | 500 | 500 | N/A | N/A | |
| Librarians FTEs | N/A | - | - | N/A | N/A | |
| Counselors FTEs | N/A | 15 | 15 | N/A | N/A | |
| Nurses FTEs | N/A | 11 | 11 | 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 | \$28,436,420 | \$30,672,357 | \$2,235,937 | \$23,129,981 | \$30,450,292 | \$7,320,311 |
| 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 | \$28,436,420 | \$30,672,357 | \$2,235,937 | \$23,129,981 | \$30,450,292 | \$7,320,311 |
| 48. 199/5811 - Available School Fund | \$3,387,593 | \$3,387,593 | \$0 | \$5,094,057 | \$5,094,057 | \$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) | \$76,875,433 | \$79,111,370 | \$2,235,937 | \$82,154,436 | \$91,172,631 | \$9,018,195 |
| Total M&O Revenues per ADA | \$9,193 | \$9,461 | \$267 | \$9,528 | \$10,573 | \$1,046 |
| State Share | 41% | 43% | 2% | 34% | 39% | 5% |
| Local Share | 59% | 57% | -2% | 66% | 59% | -6% |
| 30 Percent Requirement in 2024-25 | | | | | \$2,368,730 | |

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