

## **2024-2025 ADOPTED SCHOOL BUDGET**

---

### **Weslaco Independent School District**

319 West Fourth Street, Weslaco, Texas 78596



Weslaco I.S.D.  
District Name

# Texas Education Agency

Official Budget for Texas Public School  
School Year for 2024-2025

031-913  
County-District Number

**Authority for Data Collection: Texas Education Code 44.002 Planned Use of the Data: To determine whether school districts have adequate resources to expend for school operations. Instructions: Complete in accordance with instructions printed in the Texas Education Agency Financial Accountability System Resource Guide, Budgeting Module.**  
**Questions may be referred to the Audit Review Section (512) 463-9095.**

**The Official Budget for this District for the School Year 2024-2025 was adopted at a meeting of the Board of School Trustees on June 25, 2024 evidenced in the Official School Board Minutes. I (We) certify that budget preparation and adoption is in accordance with sections 44.002 through 44.006 of the Texas Education Code.**

<b>Typed Name of School Board President:</b>  Ms. Jaclyn Sustaita	<b>Date</b>  6/25/2024	<b>Signature of School Board President</b>  —Signature on File—
<b>Typed Name of Superintendent</b>  Dr. Richard Rivera	<b>Date</b>  6/25/2024	<b>Signature of Superintendent</b>  —Signature on File—
<b>Typed Name of Contact Person:</b>  Mr. David Robledo, Chief Financial Officer		<b>Phone No.</b>  (956) 969-6585

# **Weslaco Independent School District**

319 West Fourth Street \* Weslaco, Texas 78596

---

## **2024-2025 ADOPTED SCHOOL BUDGET**

### **BOARD OF EDUCATION**

**Ms. Jaclyn Sustaita**

*Board President*

**Mr. Isidoro Nieto**

*Vice-President*

**Dr. Jaime Rodriguez**

*Secretary*

**Mr. Ben Castillo**

**Mr. Armando Cuellar, Jr.**

**Mr. Marcos De Los Santos**

**Mr. Jesse Trevino**

### **ADMINISTRATION**

**Dr. Richard Rivera, Superintendent of Schools**

**Mr. Abel Aguilar, Deputy Superintendent**

**Mr. David Robledo, Chief Financial Officer**

**Mr. Daniel Budimir, Asst. Supt. For School Leadership - Secondary**

**Ms. Beatriz Solano, Asst. Supt. For School Leadership - Elementary**

**Ms. Janie Ybarra-Rodriguez, Asst. Supt. For Human Resources**

**Ms. Deborah Rodriguez, Executive Director for Bond Management, Payroll & Finance**

**June 25, 2024**

*"Weslaco ISD...The Right Choice"*

**WESLACO INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF ALL BUDGETED FUNDS  
2024-2025**



*"Weslaco ISD...The Right Choice"*



## Weslaco Independent School District 2024-2025 Official Budget Presentation Summary by Fund

Fund	Fund Name	Budget	Budget	Difference
		Revenues	Expenditures	
101	Food Services	\$15,263,340	\$15,263,340	\$0
161	State Gifted & Talented	310,652	792,216	(481,564)
162	State Vocational Education	7,102,930	7,102,930	-
163	State Special Education	7,013,296	14,227,502	(7,214,206)
164	State Compensatory Education	11,569,954	11,569,954	-
165	State Bilingual	1,164,329	1,164,329	-
166	High School Allotment	-	1,111,967	(1,111,967)
167	KWES Fund	-	35,000	(35,000)
168	State Dyslexia Fund	516,932	516,932	-
169	Early Education Allotment	2,660,224	2,660,224	-
170	College, Career, or Military Readiness	191,400	191,400	-
191	Co-Curricular Fund	310,000	6,314,042	(6,004,042)
193	Technology Fund	-	678,000	(678,000)
199	General Fund	147,013,887	131,489,108	15,524,779
<b>GENERAL FUNDS SUBTOTAL</b>		<b>\$193,116,944</b>	<b>\$193,116,944</b>	<b>\$0</b>
599	Debt Service	8,744,493	7,539,232	1,205,261
<b>DEBT SERVICE FUND SUBTOTAL</b>		<b>\$8,744,493</b>	<b>\$7,539,232</b>	<b>\$1,205,261</b>
<b>TOTAL OFFICIAL 2024-2025 BUDGET</b>		<b>\$201,861,437</b>	<b>\$200,656,176</b>	<b>\$1,205,261</b>
<i>"Weslaco ISD...The Right Choice"</i>				

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
2024-2025**



*"Weslaco ISD...The Right Choice"*



**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2024-2025**

	199 General Fund	101 Food Service Fund	599 Debt Service Fund	2024-2025 Memo Totals	2023-2024 Memo (Budget) Totals
<b>ESTIMATED REVENUES:</b>					
<b>5700 Local Revenue</b>					
5711 Taxes Current Year Levy	\$ 22,346,262	\$ -	\$ 7,020,958	\$ 29,367,220	\$ 27,874,338
5712 Taxes Prior Years	930,000	-	139,500	1,069,500	952,087
5719 Penalties, Interest	615,000	-	95,000	710,000	625,000
5739 Tuition & Fees	5,000	-	-	5,000	5,000
5742 Interest Earned	4,200,000	5,000	70,000	4,275,000	4,206,200
5743 Rent	152,000	-	-	152,000	152,000
5744 Gifts & Bequests	29,055	-	-	29,055	29,055
5749 Other Revenue from Local Sources	209,000	500	-	209,500	209,500
5751 Food Service Activity	-	206,452	-	206,452	286,489
5752 Athletic Activities	280,000	-	-	280,000	265,000
5756 Athletic Summer Program Revenues	30,000	-	-	30,000	40,065
5700-Total Local Revenue	\$ 28,796,317	\$ 211,952	\$ 7,325,458	\$ 36,333,727	\$ 34,644,734
<b>5800 State Revenue</b>					
5811 Per Capita Apportionment	\$ 5,820,884	\$ -	\$ -	\$ 5,820,884	\$ 5,777,513
5812 Foundation School Program Act Entitlements	132,931,403	-	-	132,931,403	124,647,026
5829 Misc. State Revenue-T.E.A.	-	50,000	1,419,035	1,469,035	1,260,761
5831 Teacher Retirement On-Behalf Payments	8,700,000	-	-	8,700,000	7,848,778
5800- Total State Revenue	\$ 147,452,287	\$ 50,000	\$ 1,419,035	\$ 148,921,322	\$ 139,534,078
<b>5900 Federal</b>					
5921 School Breakfast Program	\$ -	\$ 4,978,089	\$ -	\$ 4,978,089	\$ 4,520,317
5922 National School Lunch Program	-	8,894,604	-	8,894,604	8,627,607
5923 Donated Commodities	-	706,795	-	706,795	941,839
5929 Federal Revenues Distributed by TEA	500,000	-	-	500,000	400,000
5931 SIARS	1,000,000	-	-	1,000,000	1,000,000
5939 Federal Revenues Other than T.E.A.	-	421,900	-	421,900	1,460,208
5949 Direct Federal Revenues	105,000	-	-	105,000	70,000
5900 -Total Federal Revenue	\$ 1,605,000	\$ 15,001,388	\$ -	\$ 16,606,388	\$ 17,019,971
<b>5000 TOTAL ESTIMATED REVENUES</b>	<b>\$ 177,853,604</b>	<b>\$ 15,263,340</b>	<b>\$ 8,744,493</b>	<b>\$ 201,861,437</b>	<b>\$ 191,198,783</b>

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2024-2025**

	199 General Fund	101 Food Service Fund	599 Debt Service Fund	2024-2025 Memo Totals	2023-2024 Memo (Budget) Totals
<b>APPROPRIATED EXPENDITURES</b>					
<b>11 Instruction</b>					
6100 Payroll Costs	\$ 89,285,611	\$ -	\$ -	\$ 89,285,611	\$ 85,421,902
6200 Professional & Contracted Services	1,664,616	-	-	1,664,616	1,833,845
6300 Supplies and Materials	2,370,549	-	-	2,370,549	6,336,233
6400 Other Operating Expenses	475,833	-	-	475,833	457,372
6600 Capital Outlay	49,144	-	-	49,144	427,756
11- Total Instruction	\$ 93,845,753	\$ -	\$ -	\$ 93,845,753	\$ 94,477,108
<b>12 Instructional Resources and Media</b>					
6100 Payroll Costs	\$ 2,018,544	\$ -	\$ -	\$ 2,018,544	\$ 1,805,771
6200 Professional & Contracted Services	6,578	-	-	6,578	27,942
6300 Supplies and Materials	269,236	-	-	269,236	587,351
6400 Other Operating Expenses	24,535	-	-	24,535	18,908
6600 Capital Outlay	-	-	-	-	3,389
12 Total Instructional Resources and Media	\$ 2,318,893	\$ -	\$ -	\$ 2,318,893	\$ 2,443,361
<b>13 Curriculum and Instructional Staff Development</b>					
6100 Payroll Costs	\$ 808,058	\$ -	\$ -	\$ 808,058	\$ 1,130,318
6200 Professional & Contracted Services	397,517	-	-	397,517	627,935
6300 Supplies and Materials	217,347	-	-	217,347	280,095
6400 Other Operating Expenses	218,588	-	-	218,588	269,550
13 Total Curriculum & Instruct. Staff Development	\$ 1,641,510	\$ -	\$ -	\$ 1,641,510	\$ 2,307,898
<b>21 Instructional Administration</b>					
6100 Payroll Costs	\$ 2,822,122	\$ -	\$ -	\$ 2,822,122	\$ 2,215,298
6200 Professional & Contracted Services	75,345	-	-	75,345	63,198
6300 Supplies and Materials	91,531	-	-	91,531	175,208
6400 Other Operating Expenses	74,250	-	-	74,250	82,658
21 Total Instructional Administration	\$ 3,063,248	\$ -	\$ -	\$ 3,063,248	\$ 2,536,362



**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2024-2025**

	199 General Fund	101 Food Service Fund	599 Debt Service Fund	2024-2025 Memo Totals	2023-2024 Memo (Budget) Totals
<b>23 School Administration</b>					
6100 Payroll Costs	\$ 10,598,597	\$ -	\$ -	\$ 10,598,597	\$ 10,605,827
6200 Professional & Contracted Services	75,355	-	-	75,355	119,148
6300 Supplies and Materials	122,863	-	-	122,863	231,581
6400 Other Operating Expenses	256,645	-	-	256,645	242,119
6600 Capital Outlay	-	-	-	-	3,389
<b>23 Total School Administration</b>	<b>\$ 11,053,460</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,053,460</b>	<b>\$ 11,202,064</b>
<b>31 Guidance Counseling Services</b>					
6100 Payroll Costs	\$ 7,715,255	\$ -	\$ -	\$ 7,715,255	\$ 6,827,419
6200 Professional & Contracted Services	101,127	-	-	101,127	166,724
6300 Supplies and Materials	168,763	-	-	168,763	459,820
6400 Other Operating Expenses	80,716	-	-	80,716	132,934
6600 Capital Outlay	20,000	-	-	20,000	-
<b>31 Total Guidance Counseling Services</b>	<b>\$ 8,085,861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,085,861</b>	<b>\$ 7,586,897</b>
<b>32 Social Work Services</b>					
6100 Payroll Costs	\$ 846,236	\$ -	\$ -	\$ 846,236	\$ 897,753
6200 Professional & Contracted Services	4,810	-	-	4,810	4,810
6300 Supplies and Materials	38,028	-	-	38,028	88,740
6400 Other Operating Expenses	23,850	-	-	23,850	26,300
<b>32 Social Work Services</b>	<b>\$ 912,924</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 912,924</b>	<b>\$ 1,017,603</b>
<b>33 Health Services</b>					
6100 Payroll Costs	\$ 2,547,510	\$ -	\$ -	\$ 2,547,510	\$ 1,410,653
6200 Professional & Contracted Services	5,355	-	-	5,355	55,611
6300 Supplies and Materials	30,315	-	-	30,315	122,586
6400 Other Operating Expenses	4,950	-	-	4,950	5,520
<b>33 Total Health Services</b>	<b>\$ 2,588,130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,588,130</b>	<b>\$ 1,594,370</b>

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2024-2025**

	199 General Fund	101 Food Service Fund	599 Debt Service Fund	2024-2025 Memo Totals	2023-2024 Memo (Budget) Totals
<b>34 Student Transportation</b>					
6100 Payroll Costs	\$ 4,957,770	\$ -	\$ -	\$ 4,957,770	\$ 4,364,514
6200 Professional & Contracted Services	485,000	-	-	485,000	384,070
6300 Supplies and Materials	1,068,000	-	-	1,068,000	1,164,800
6400 Other Operating Expenses	(92,500)	-	-	(92,500)	(76,283)
6600 Capital Outlay	5,000	-	-	5,000	2,011,588
<b>34 Total Student Transportation</b>	<b>\$ 6,423,270</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,423,270</b>	<b>\$ 7,848,689</b>
<b>35 Food Services</b>					
6100 Payroll Costs	\$ 302,067	\$ 6,361,030	\$ -	\$ 6,663,097	\$ 5,599,140
6200 Professional & Contracted Services	-	494,000	-	494,000	416,000
6300 Supplies and Materials	-	7,620,051	-	7,620,051	9,269,636
6400 Other Operating Expenses	-	31,000	-	31,000	26,220
6600 Capital Outlay	-	-	-	-	304,871
<b>35 Total Food Services</b>	<b>\$ 302,067</b>	<b>\$ 14,506,081</b>	<b>\$ -</b>	<b>\$ 14,808,148</b>	<b>\$ 15,615,867</b>
<b>36 Co/Extracurricular Activities</b>					
6100 Payroll Costs	\$ 4,638,635	\$ -	\$ -	\$ 4,638,635	\$ 4,367,556
6200 Professional & Contracted Services	319,798	-	-	319,798	371,956
6300 Supplies and Materials	1,152,038	-	-	1,152,038	975,617
6400 Other Operating Expenses	2,174,323	-	-	2,174,323	2,325,165
6600 Capital Outlay	-	-	-	-	104,784
<b>36 Total Co/Extracurricular Activities</b>	<b>\$ 8,284,794</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,284,794</b>	<b>\$ 8,145,078</b>
<b>41 General Administration</b>					
6100 Payroll Costs	\$ 4,492,012	\$ -	\$ -	\$ 4,492,012	\$ 3,921,805
6200 Professional & Contracted Services	736,016	-	-	736,016	838,851
6300 Supplies and Materials	174,677	-	-	174,677	215,349
6400 Other Operating Expenses	765,859	-	-	765,859	758,081
6600 Capital Outlay	-	-	-	-	31,351
<b>41 Total General Administration</b>	<b>\$ 6,168,564</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,168,564</b>	<b>\$ 5,765,437</b>

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2024-2025**

	199 General Fund	101 Food Service Fund	599 Debt Service Fund	2024-2025 Memo Totals	2023-2024 Memo (Budget) Totals
<b>51 Plant Maintenance and Operation</b>					
6100 Payroll Costs	\$ 11,581,852	\$ 231,559	\$ -	\$ 11,813,411	\$ 10,888,691
6200 Professional & Contracted Services	4,903,722	361,200	-	5,264,922	4,796,665
6300 Supplies and Materials	2,025,287	164,500	-	2,189,787	2,646,213
6400 Other Operating Expenses	2,114,846	-	-	2,114,846	2,086,797
6600 Capital Outlay	70,000	-	-	70,000	759,450
<b>51 Total Plant Maintenance and Operation</b>	<b>\$ 20,695,707</b>	<b>\$ 757,259</b>	<b>\$ -</b>	<b>\$ 21,452,966</b>	<b>\$ 21,177,816</b>
<b>52 Security and Monitoring Services</b>					
6100 Payroll Costs	\$ 2,609,787	\$ -	\$ -	\$ 2,609,787	\$ 2,725,501
6200 Professional & Contracted Services	891,050	-	-	891,050	1,195,211
6300 Supplies and Materials	177,709	-	-	177,709	321,062
6400 Other Operating Expenses	41,000	-	-	41,000	42,245
6600 Capital Outlay	-	-	-	-	13,500
<b>52 Total Security and Monitoring Services</b>	<b>\$ 3,719,546</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,719,546</b>	<b>\$ 4,297,519</b>
<b>53 Data Processing Services</b>					
6100 Payroll Costs	\$ 2,130,487	\$ -	\$ -	\$ 2,130,487	\$ 1,927,385
6200 Professional & Contracted Services	1,051,757	-	-	1,051,757	789,127
6300 Supplies and Materials	126,880	-	-	126,880	198,174
6400 Other Operating Expenses	24,825	-	-	24,825	95,731
6600 Capital Outlay	-	-	-	-	238,000
<b>53 Total Data Processing Services</b>	<b>\$ 3,333,949</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,333,949</b>	<b>\$ 3,248,417</b>
<b>61 Community Services</b>					
6100 Payroll Costs	\$ 1,541,648	\$ -	\$ -	\$ 1,541,648	\$ 1,431,596
6200 Professional & Contracted Services	43,000	-	-	43,000	33,815
6300 Supplies and Materials	82,300	-	-	82,300	66,968
6400 Other Operating Expenses	37,800	-	-	37,800	51,404
6600 Capital Outlay	7,000	-	-	7,000	12,410
<b>61 Total Community Services</b>	<b>\$ 1,711,748</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,711,748</b>	<b>\$ 1,596,193</b>

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2024-2025**

	199 General Fund	101 Food Service Fund	599 Debt Service Fund	2024-2025 Memo Totals	2023-2024 Memo (Budget) Totals
71 Debt Services					
6500 Debt Service	\$ 2,991,695	\$ -	\$ 7,539,232	\$ 10,530,927	\$ 6,791,541
71 Total Debt Services	\$ 2,991,695	\$ -	\$ 7,539,232	\$ 10,530,927	\$ 6,791,541
81 Facilities Acquisition and Construction					
6600 Capital Outlay	-	-	-	-	\$ 98,950
81 Total Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ -	\$ 98,950
93 Payments to Fiscal Agent/Member Districts of Shared Service Arrangements					
6400 Other Operating Expenses	290,000	-	-	290,000	\$ 294,914
93 Payments to Fiscal Agents/Member Districts	\$ 290,000	\$ -	\$ -	\$ 290,000	\$ 294,914
95 Juvenile Justice Alternative					
6200 Professional & Contracted Services	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ 125,000
95 Juvenile Justice Alternative	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ 125,000
99 Other Intergovernmental Charges					
6200 Professional & Contracted Services	\$ 272,485	\$ -	\$ -	\$ 272,485	\$ 296,725
95 Juvenile Justice Alternative	\$ 272,485	\$ -	\$ -	\$ 272,485	\$ 296,725
6000 TOTAL APPROPRIATED EXPENDITURES	\$ 177,853,604	\$ 15,263,340	\$ 7,539,232	\$ 200,656,176	\$ 198,467,809
1100 Net (Revenues-Expenditures)	\$ -	\$ -	\$ 1,205,261	\$ 1,205,261	\$ (7,269,026)
OTHER RESOURCES:					
7913 Proceeds from Capital Leases	\$ -	\$ -	\$ -	\$ -	\$ 234,155
7000-TOTAL-OTHER RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ 234,155
OTHER USES:					
8911 Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ 10,200,000
8949 Other Uses					2,677,316
8000- TOTAL - OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ 12,877,316
9000 Net (Other Resources-Other Uses)	\$ -	\$ -	\$ -	\$ -	\$ (12,643,161)
1200 (1100+9000)	\$ -	\$ -	\$ 1,205,261	\$ 1,205,261	\$ (19,912,187)

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2024-2025**

	199 General Fund	101 Food Service Fund	599 Debt Service Fund	2024-2025 Memo Totals	2023-2024 Memo (Budget) Totals
6100 Payroll Costs	148,896,191	6,592,589	-	155,488,780	145,541,129
6200 Professional & Contracted Services	11,183,531	855,200	-	12,038,731	12,146,633
6300 Supplies and Materials	8,115,523	7,784,551	-	15,900,074	23,139,433
6400 Other Operating Expenses	6,515,520	31,000	-	6,546,520	6,839,635
6500 Debt Service	2,991,695	-	7,539,232	10,530,927	6,791,541
6600 Capital Outlay	151,144	-	-	151,144	4,009,438
Total	<u>\$ 177,853,604</u>	<u>\$ 15,263,340</u>	<u>\$ 7,539,232</u>	<u>\$ 200,656,176</u>	<u>\$ 198,467,809</u>



**WESLACO INDEPENDENT SCHOOL DISTRICT**  
**OFFICIAL BUDGET - Financial Format**  
**2024-2025**



*"Weslaco ISD...The Right Choice"*

**Weslaco Independent School District  
Budget Comparison Report  
For the Current and Budget Year  
Official Budget  
(UnAudited and Unadjusted Amounts)**

<b>Source</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Variance</b>	<b>Percentage</b>
5700 Local Revenues	34,644,734	36,333,727	1,688,993	4.88%
5800 State Revenues	139,534,078	148,921,322	9,387,244	6.73%
5900 Federal Revenues	17,019,971	16,606,388	(413,583)	-2.43%
<b>Totals</b>	<b>191,198,783</b>	<b>201,861,437</b>	<b>10,662,654</b>	<b>5.58%</b>

**Expenditures:**

<b>Functions</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Variance</b>	<b>Percentage</b>
11 Instruction	94,477,108	93,845,753	(631,355)	-0.67%
12 Instructional Resources & Media Services	2,443,361	2,318,893	(124,468)	-5.09%
13 Curriculum Development & Instructional Staff Development	2,307,898	1,641,510	(666,388)	-28.87%
21 Instructional Leadership	2,536,362	3,063,248	526,886	20.77%
23 School Leadership	11,202,064	11,053,460	(148,604)	-1.33%
31 Guidance, Counseling, and Evaluation Services	7,586,897	8,085,861	498,964	6.58%
32 Social Work Services	1,017,603	912,924	(104,679)	-10.29%
33 Health Services	1,594,370	2,588,130	993,760	62.33%
34 Student Transportation	7,848,689	6,423,270	(1,425,419)	-18.16%
35 Food Services	15,615,867	14,808,148	(807,719)	-5.17%
36 Extracurricular Activities	8,145,078	8,284,794	139,716	1.72%
41 General Administration	5,765,437	6,168,564	403,127	6.99%
51 Facilities Maintenance and Operations	21,177,816	21,452,966	275,150	1.30%
52 Security and Monitoring Services	4,297,519	3,719,546	(577,973)	-13.45%
53 Data Processing Services	3,248,417	3,333,949	85,532	2.63%
61 Community Services	1,596,193	1,711,748	115,555	7.24%
71 Debt Services	6,791,541	10,530,927	3,739,386	55.06%
81 Facilities Acquisition and Construction	98,950	-	(98,950)	-100.00%
93 Payments to Shared Services Arrangements	294,914	290,000	(4,914)	-1.67%
95 Payments to Juvenile Justice Alternative Education Program	125,000	150,000	25,000	20.00%
99 Other Intergovernmental Charges	296,725	272,485	(24,240)	-8.17%
<b>Total</b>	<b>198,467,809</b>	<b>200,656,176</b>	<b>2,188,367</b>	<b>1.10%</b>

**Other Resources and Uses:**

7990 Other Resources	234,155	-	(234,155)	
8990 Other (Uses)	(12,877,316)	-	12,877,316	
<b>Totals</b>	<b>(12,643,161)</b>	<b>-</b>	<b>12,643,161</b>	
<b>Excess (Deficiency)</b>	<b>(19,912,187)</b>	<b>1,205,261</b>	<b>(4,168,874)</b>	
<b>Fund Balance @ 07-01</b>	<b>84,032,070</b>	<b>64,119,883</b>		
<b>Estimated Fund Balance @ 06-30</b>	<b>64,119,883</b>	<b>65,325,144</b>		

**WESLACO INDEPENDENT SCHOOL DISTRICT  
NOTICE OF PUBLIC MEETING TO DISCUSS PROPOSED BUDGET & TAX RATE  
PUBLISHED IN THE MONITOR ON WEDNESDAY, JUNE 12, 2024**



*"Weslaco ISD...The Right Choice"*

**NOTICE OF PUBLIC MEETING TO DISCUSS  
BUDGET AND PROPOSED TAX RATE**

The WESLACO ISD will hold a public meeting at 5:30 P.M., June 25, 2024 in Weslaco ISD Board Room, 319 W. 4th St. Weslaco, TX 78596. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.7314/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.2250/\$100 (proposed rate to pay bonded indebtedness) Approved by Local Voters

**Comparison of Proposed Budget with Last Year's Budget**

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	-89.34 % decrease
Debt Service	101.88 % increase
Total Expenditures	-85.38 % decrease

**Total Appraised Value and Total Taxable Value  
(as calculated under Section 26.04, Tax Code)**

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$5,391,784,573	\$5,944,280,748
Total appraised value** of new property**	\$177,871,097	\$124,176,976
Total taxable value*** of all property	\$3,240,332,624	\$3,615,736,573
Total taxable value*** of new property**	\$161,620,809	\$116,464,520

\*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(6), Tax Code.

\*\* "New property" is defined by Section 26.012(17), Tax Code.

\*\*\* "Taxable value" is defined by Section 1.04(10), Tax Code.

**Bonded Indebtedness**

Total amount of outstanding and unpaid bonded indebtedness\* \$184,199,977

\*Outstanding principal.

**Comparison of Proposed Rates with Last Year's Rates**

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$0.7314	\$0.2150	\$0.9464	\$1,981	\$9,028
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.7146	\$0.1921	\$0.9067	\$2,090	\$8,903
Proposed Rate	\$0.7314	\$0.2250	\$0.9564	\$2,090	\$9,150

\*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

**Comparison of Proposed Levy with Last Year's Levy on Average Residence**

	Last Year	This Year
Average Market Value of Residences	\$168,744	\$174,310
Average Taxable Value of Residences	\$68,744	\$74,310
Last Year's Rate Versus Proposed Rate per \$100 Value	\$0.9464	\$0.9564
Taxes Due on Average Residence	\$650.59	\$710.70
Increase (Decrease) in Taxes		\$60.11

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$0.9564. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$0.9564.

**Fund Balances**

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$79,771,479
Interest & Sinking Fund Balance(s)	\$1,305,380

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

☐ PROOF O.K. BY: \_\_\_\_\_ ☐ O.K. WITH CORRECTIONS BY: \_\_\_\_\_

PLEASE READ CAREFULLY • SUBMIT CORRECTIONS ONLINE

**TX-30252293 (100%)**

ADVERTISER: WESLACO ISD-LEGAL

SALES PERSON: TX184

SIZE: 3X12

PUBLICATION: MA-The Monitor

PROOF CREATED AT: 6/11/2024 9:06:34 AM

NEXT RUN DATE: 06/12/24

PROOF DUE: 06/11/24 11:59:55

**WESLACO INDEPENDENT SCHOOL DISTRICT  
LEGAL POLICY CE  
ANNUAL OPERATING BUDGET**



*"Weslaco ISD...The Right Choice"*



ANNUAL OPERATING BUDGET

CE  
(LEGAL)

**Authorized  
Expenditures**

A district shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. *Tex. Const. Art. III, Sec. 52; Brazoria County v. Perry, 537 S.W.2d 89 (Tex. Civ. App.—Houston [1st Dist.] 1976, no writ)*

A district shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall a district pay or authorize the payment of any claim against the district under any agreement or contract made without authority of law. *Tex. Const. Art. III, Sec. 53; Harlingen Indep. Sch. Dist. v. C.H. Page & Bro., 48 S.W.2d 983 (Tex. Comm'n App. 1932)*

The public school funds may not be spent except as provided by Education Code 45.105. The state and county available funds may be used only for the payment of teachers' and superintendents' salaries and interest on money borrowed on short time to pay those salaries that become due before school funds for the current year become available. Loans for the purpose of payment of teachers may not be paid out of funds other than those for the current year.

Local funds from district taxes, tuition fees, other local sources, and state funds not designated for a specific purpose may be used for the purposes listed above for state and county available funds and for purchasing appliances and supplies; paying insurance premiums; paying janitors and other employees; buying school sites; buying, building, repairing, and renting school buildings, including acquiring school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; and, except as provided below, for other purposes necessary in the conduct of the public schools as determined by the board.

**Exception**

Funds described above may not be used to initiate or maintain any action or proceeding against the state or an agency or officer of the state arising out of a decision, order, or determination that is final and unappealable under a provision of the Education Code, except that funds may be used for an action or proceeding that is specifically authorized by a provision of the Education Code or a rule adopted under the Education Code and that results in a final and unappealable decision, order, or determination.

*Education Code 45.105(a)–(c), (c-1)*

**Fiscal Year**

The fiscal year of a district begins on July 1 or September 1 of each year, as determined by the board. *Education Code 44.0011*

ANNUAL OPERATING BUDGET

CE  
(LEGAL)

<b>Budget Preparation</b>	On or before the date set by the State Board of Education (SBOE), a superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of a district for the following fiscal year. The budget must be prepared according to generally accepted accounting principles, rules adopted by the SBOE, and adopted policies of the board of trustees. <i>Education Code 44.002; 19 TAC 109.1(a), .41, .5001</i>
<b>Funds for Accelerated Instruction</b>	A district that is required to provide accelerated instruction under Education Code 29.081(b-1) [see EHBCA] shall separately budget sufficient funds, including funds under Education Code 48.104, for that purpose. <i>Education Code 29.081(b-2)</i>
<b>Itemization of Certain Expenditures</b>	<p>The proposed budget of a district must include, in a manner allowing for as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year, a line item indicating expenditures for:</p> <ol style="list-style-type: none"><li>1. Notices required by law to be published in a newspaper by the district or a representative of the district; and</li><li>2. Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Government Code 305.002.</li></ol> <p><i>Local Gov't Code 140.0045</i></p>
<b>Public Meeting on Budget and Proposed Tax Rate</b>	<p>When the budget has been prepared, the board president shall call a board meeting for the purpose of adopting a budget for the succeeding fiscal year. Any taxpayer of a district may be present and participate in the meeting. <i>Education Code 44.004(a), (f)</i> [See CCG for provisions governing tax rate adoption.]</p> <p>The meeting must comply with the notice requirements of the Open Meetings Act. <i>Gov't Code 551.041, .043</i> [See BE]</p>
<b>Published Notice</b>	The board president shall provide for publication of notice of the budget and proposed tax rate meeting in accordance with Education Code 44.004. [For specific requirements regarding the form, contents, and publication of the notice, see CCG(LEGAL).]
<b>Publication of Proposed Budget Summary</b>	Concurrently with the publication of notice of the budget under Education Code 44.004, a district shall post a summary of the proposed budget on the school district's internet website or, if the district has no internet website, in the district's central administrative office.

ANNUAL OPERATING BUDGET

CE  
(LEGAL)

The budget summary must include a comparison to the previous year's actual spending and information relating to per student and aggregate spending on:

1. Instruction;
2. Instructional support;
3. Central administration;
4. District operations;
5. Debt service; and
6. Any other category designated by the commissioner.

*Education Code 44.0041*

**Budget Adoption**

The board, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the succeeding fiscal year. The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(f)–(g)*

**Appendix for Tax  
Rate Calculation  
Forms**

The board shall include as an appendix to the district's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the district to calculate the no-new-revenue tax rate and the voter-approval tax rate of the district for the tax year in which the fiscal year begins. *Tax Code 26.04(e-5)* [See CCG]

**Districts with July 1  
Fiscal Year**

A district with a fiscal year beginning July 1 may use the certified estimate of the taxable value of district property [see CCG] in preparing the required notice if the district does not receive the certified appraisal roll on or before June 7. A district that uses a certified estimate may adopt a budget at the public meeting designated in the published notice prepared using the estimate, but the district may not adopt a tax rate before the district receives the certified appraisal roll for the district. *Education Code 44.004(h)–(i)*

**Budget Adoption  
After Tax Rate  
Adoption**

Notwithstanding Education Code 44.004(g), (h), and (i), above, a district may adopt a budget after the district adopts a tax rate for the tax year in which the fiscal year covered by the budget begins if the district elects to adopt a tax rate before receiving the certified appraisal roll for the district. If a district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate. Following adoption of the tax rate [see CCG], the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The district may use the certified

ANNUAL OPERATING BUDGET

CE  
(LEGAL)

estimate of taxable value in preparing a notice under this provision.  
*Education Code 44.004(j)*

**Publication of  
Adopted Budget**

On final approval of the budget by the board, the district shall post on the district's internet website a copy of the budget adopted by the board. The district's website must prominently display the electronic link to the adopted budget. A district shall maintain the adopted budget on the district's website until the third anniversary of the date the budget was adopted. *Education Code 44.0051*

On or before a date set by the SBOE, the budget must be filed with the Texas Education Agency according to rules established by the SBOE. *Education Code 44.005*

**Internet Posting of  
Tax Rate and Budget  
Information**

Each district shall maintain an internet website or have access to a generally accessible internet website that may be used for the purposes of these provisions. Each district shall post or cause to be posted on the internet website the following information in a format prescribed by the comptroller:

1. The name of each member of the board;
2. The mailing address, email address, and telephone number of the district;
3. The official contact information for each member of the board, if that information is different from the information described by item 2;
4. The district's budget for the preceding two years;
5. The district's proposed or adopted budget for the current year;
6. The change in the amount of the district's budget from the preceding year to the current year, by dollar amount and percentage;
7. The tax rate for maintenance and operations adopted by the district for the preceding two years;
8. The interest and sinking fund tax rate adopted by the district for the preceding two years;
9. The tax rate for maintenance and operations proposed by the district for the current year;
10. The interest and sinking fund tax rate proposed by the district for the current year; and
11. The most recent financial audit of the district.

*Tax Code 26.18*

ANNUAL OPERATING BUDGET

CE  
(LEGAL)

<b>Effect of Adopted Budget and Amendment</b>	Public funds of the district may not be spent in any manner other than as provided for in the budget adopted by the board, but the board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses. Any amendment or supplementary budget must be prepared and filed in accordance with SBOE rules. <i>Education Code 44.006</i>
<b>Spending Violation/Offense</b>	A trustee who votes to approve any expenditure of school funds in violation of a provision of the Education Code, for a purpose for which those funds may not be spent, or in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits an offense. <i>Education Code 44.052(c)</i>
<b>Certain Donations</b>	A district may donate funds or other property or service to the adjutant general's department, the Texas National Guard, or the Texas State Guard. <i>Gov't Code 437.111(b), .252, .304(a)</i>
<b>Commitment of Current Revenue</b>	<p>A contract for the acquisition, including lease, of real or personal property is a commitment of a district's current revenue only, provided the contract contains either or both of the following provisions:</p> <ol style="list-style-type: none"><li>1. Retains to a board the continuing right to terminate the contract at the expiration of each budget period during the term of the contract.</li><li>2. Is conditioned on a best-efforts attempt by the board to obtain and appropriate funds for payment of the contract.</li></ol> <p><i>Local Gov't Code 271.903</i></p>
<b>Prohibited Uses of Resources</b> <b>Improvements to Real Property</b>	<p>Except as provided below or by Education Code 45.109(a-1), (a-2), or (a-3) [see CX], the board may not enter into an agreement authorizing the use of school district employees, property, or resources for the provision of materials or labor for the design, construction, or renovation of improvements to real property not owned or leased by the district.</p> <p>This provision does not prohibit the board from entering into an agreement for the design, construction, or renovation of improvements to real property not owned or leased by the district if the improvements benefit real property owned or leased by the district. Benefits to real property owned or leased by the district include the design, construction, or renovation of highways, roads, streets, sidewalks, crosswalks, utilities, and drainage improvements that serve or benefit the real property owned or leased by the district.</p> <p><i>Education Code 11.168</i></p>



ANNUAL OPERATING BUDGET

CE  
(LEGAL)

Hotels

The board may not impose taxes; issue bonds; use or authorize the use of district employees; use or authorize the use of district property, money, or other resources; or acquire property for the design, construction, renovation, or operation of a hotel. The board may not enter into a lease, contract, or other agreement that obligates the board to engage in an activity prohibited by this provision or obligates the use of district employees or resources in a manner prohibited by this provision.

“Hotel” means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a motel.

*Education Code 11.178*

Electioneering

For restrictions on using district funds for electioneering, see BBBD.

**WESLACO INDEPENDENT SCHOOL DISTRICT  
LOCAL POLICY CE  
ANNUAL OPERATING BUDGET**



*"Weslaco ISD...The Right Choice"*

ANNUAL OPERATING BUDGET

CE  
(LOCAL)

<b>Fiscal Year</b>	The District shall operate on a fiscal year beginning July 1 and ending June 30.
<b>Budget Planning</b>	Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.
<b>Budget Meeting</b>	<p>The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:</p> <ol style="list-style-type: none"><li>1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.</li><li>2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.</li><li>3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.</li><li>4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.</li></ol>
<b>Authorized Expenditures</b>	The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.
<b>Budget Amendments</b>	The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.
<b>Fund Balance</b>	Fund balance shall mean the gross difference between governmental fund assets and liabilities reflected on the balance sheet. Governmental fund assets are those of the general fund, special revenue funds, debt service funds, and capital project funds.
<b>Definition</b>	
<b>General Fund</b>	The fund balance of the general fund, one of the governmental fund types, is of primary significance because the general fund is the primary fund, which finances most functions in the District. The fund balance of the general fund shall mean the gross difference

ANNUAL OPERATING BUDGET

CE  
(LOCAL)

between general fund assets and liabilities reflected on the balance sheet.

**Classification**

Fund balance classification shall be recorded in accordance with governmental accounting standards as promulgated by the Governmental Accounting Standards Board (GASB).

The five classifications of fund balance of the governmental types shall be as follows:

***Nonspendable***

1. Nonspendable fund balance shall mean the portion of the gross fund balance that is not expendable (such as inventories) or is legally earmarked for a specific use (such as the self-funded reserves program).

Examples of nonspendable fund balance reserves for which fund balance shall not be available for financing general operating expenditures include:

- Inventories;
- Prepaid items;
- Deferred expenditures;
- Long-term receivables; and
- Outstanding encumbrances.

***Restricted***

2. Restricted fund balance shall include amounts constrained to a specific purpose by the provider, such as a grantor.

Examples of restricted fund balances include:

- Child nutrition programs;
- Technology programs;
- Construction programs; and
- Resources from other granting agencies.

***Committed***

3. Committed fund balance shall mean that portion of the fund balance that is constrained to a specific purpose by the Board.

Examples include:

- Potential litigation, claims, and judgments; and
- Campus activity funds.

***Assigned***

4. Assigned fund balance shall mean that portion of the fund balance that is spendable or available for appropriation but has

ANNUAL OPERATING BUDGET

CE  
(LOCAL)

been tentatively earmarked for some specific purpose by the Superintendent or designee.

In current practice, such plans or intent may change and may never be budgeted, or may result in a future expenditure.

Examples include:

- Insurance deductibles;
- Program start-up costs; and
- Other legal uses.

*Unassigned*

5. Unassigned fund balance shall include amounts available for any legal purpose. This portion of the total fund balance in the general fund shall be available to finance operating expenditures.

The unassigned fund balance shall be the difference between the total fund balance and the total of the nonspendable fund balance, restricted fund balance, committed fund balance, and assigned fund balance.

Order of  
Expenditure

The order of spending and availability of the fund balance shall be established to reduce funds from the listed areas in the following order: restricted, committed, assigned, and unassigned.

Negative amounts shall not be reported for restricted, committed, or assigned funds.

**WESLACO INDEPENDENT SCHOOL DISTRICT  
PRILIMINARY ESTIMATE OF TAXABLE VALUES  
FOR THE 2024 TAX YEAR**



*"Weslaco ISD...The Right Choice"*

**2024 PRELIMINARY TOTALS**

SWL - WESLACO ISD

Property Count: 33,095

Grand Totals

6/10/2024

8:33:39AM

<b>Land</b>		<b>Value</b>			
Homesite:		657,928,390			
Non Homesite:		1,382,605,159			
Ag Market:		256,255,613			
Timber Market:		0	<b>Total Land</b>	(+)	2,296,789,162
<b>Improvement</b>		<b>Value</b>			
Homesite:		1,436,167,939			
Non Homesite:		2,033,110,549	<b>Total Improvements</b>	(+)	3,469,278,488
<b>Non Real</b>		<b>Count</b>	<b>Value</b>		
Personal Property:	1,985		414,847,511		
Mineral Property:	118		859,440		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					415,706,951
					6,181,774,601
<b>Ag</b>		<b>Non Exempt</b>	<b>Exempt</b>		
Total Productivity Market:	256,255,613		0		
Ag Use:	5,165,961		0	<b>Productivity Loss</b>	(-)
Timber Use:	0		0	<b>Appraised Value</b>	=
Productivity Loss:	251,089,652		0		5,930,684,949
				<b>Homestead Cap</b>	(-)
				<b>23.231 Cap</b>	(-)
				<b>Assessed Value</b>	=
				<b>Total Exemptions Amount</b>	(-)
				<b>(Breakdown on Next Page)</b>	1,828,881,668
				<b>Net Taxable</b>	=
					3,742,856,759

<b>Freeze</b>	<b>Assessed</b>	<b>Taxable</b>	<b>Actual Tax</b>	<b>Ceiling</b>	<b>Count</b>		
DP	42,712,731	10,548,350	34,671.88	37,417.33	388		
OV65	509,707,170	129,455,078	491,705.07	520,357.19	4,801		
<b>Total</b>	<b>552,419,901</b>	<b>140,003,428</b>	<b>526,376.95</b>	<b>557,774.52</b>	<b>5,189</b>	<b>Freeze Taxable</b>	(-)
<b>Tax Rate</b>	<b>0.9464000</b>						140,003,428
						<b>Freeze Adjusted Taxable</b>	=
							3,602,853,331

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 34,623,780.87 = 3,602,853,331 \* (0.9464000 / 100) + 526,376.95

Certified Estimate of Market Value: 5,899,808,359  
 Certified Estimate of Taxable Value: 3,564,705,914

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00



**2024 PRELIMINARY TOTALS**

Property Count: 33,095

SWL - WESLACO ISD  
Grand Totals

6/10/2024

8:34:37AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
CCF	1	0	0	0
CHODO (Partial)	1	3,353,667	0	3,353,667
DP	407	0	1,523,728	1,523,728
DV1	110	0	522,887	522,887
DV1S	5	0	20,000	20,000
DV2	57	0	352,652	352,652
DV2S	4	0	7,500	7,500
DV3	79	0	578,246	578,246
DV3S	5	0	10,000	10,000
DV4	152	0	1,373,606	1,373,606
DV4S	9	0	36,000	36,000
DVHS	322	0	36,829,420	36,829,420
DVHSS	20	0	689,749	689,749
EX	4	0	4,245	4,245
EX-XG	3	0	601,206	601,206
EX-XJ	4	0	1,637,078	1,637,078
EX-XR	2	0	269,769	269,769
EX-XU	1	0	23,788,429	23,788,429
EX-XV	1,013	0	678,792,571	678,792,571
EX366	207	0	288,546	288,546
FR	11	12,825,934	0	12,825,934
HS	12,685	0	1,045,239,743	1,045,239,743
OV65	4,845	0	18,191,669	18,191,669
OV65S	280	0	873,228	873,228
PC	4	654,932	0	654,932
SO	8	416,863	0	416,863
<b>Totals</b>		<b>17,251,396</b>	<b>1,811,630,272</b>	<b>1,828,881,668</b>

**2024 PRELIMINARY TOTALS**

Property Count: 33,095

SWL - WESLACO ISD  
Grand Totals

6/10/2024 8:34:37AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	19,703	6,687.0207	\$60,259,313	\$3,020,388,786	\$1,701,246,886
B	MULTIFAMILY RESIDENCE	703	307.5370	\$25,634,502	\$352,677,095	\$337,730,690
C1	VACANT LOTS AND LAND TRACTS	3,906	2,150.6906	\$0	\$264,030,145	\$255,397,266
D1	QUALIFIED OPEN-SPACE LAND	1,020	12,511.0150	\$0	\$256,255,613	\$5,141,021
D2	IMPROVEMENTS ON QUALIFIED OP	61	0.5338	\$298,713	\$1,118,733	\$1,116,908
E	RURAL LAND, NON QUALIFIED OPE	685	2,320.5096	\$679,845	\$132,588,101	\$86,341,045
F1	COMMERCIAL REAL PROPERTY	1,463	2,419.2678	\$21,522,424	\$925,646,478	\$896,242,084
F2	INDUSTRIAL AND MANUFACTURIN	20	34.2294	\$77,239	\$19,794,263	\$13,999,061
G1	OIL AND GAS	115		\$0	\$857,460	\$811,606
J2	GAS DISTRIBUTION SYSTEM	4	0.0281	\$0	\$2,514,835	\$2,514,835
J3	ELECTRIC COMPANY (INCLUDING C	49	6.5300	\$0	\$46,487,244	\$46,487,244
J4	TELEPHONE COMPANY (INCLUDI	22	7.7570	\$50	\$4,560,614	\$4,560,614
J5	RAILROAD	10	19.7800	\$0	\$900,332	\$847,154
J6	PIPELAND COMPANY	9		\$0	\$326,810	\$326,810
J7	CABLE TELEVISION COMPANY	1		\$0	\$3,546,910	\$3,546,910
L1	COMMERCIAL PERSONAL PROPE	1,544		\$6,314,717	\$286,477,895	\$273,336,260
L2	INDUSTRIAL AND MANUFACTURIN	80		\$899,950	\$11,192,203	\$11,190,232
M1	TANGIBLE OTHER PERSONAL, MOB	3,067		\$4,128,921	\$94,957,131	\$62,436,092
O	RESIDENTIAL INVENTORY	146	40.7610	\$1,483,908	\$7,707,763	\$7,707,763
S	SPECIAL INVENTORY TAX	49		\$0	\$31,876,280	\$31,876,280
X	TOTALLY EXEMPT PROPERTY	1,235	4,001.8981	\$3,163,024	\$717,869,911	\$0
	<b>Totals</b>		<b>30,507.5581</b>	<b>\$124,462,606</b>	<b>\$6,181,774,602</b>	<b>\$3,742,856,761</b>

**2024 PRELIMINARY TOTALS**

SWL - WESLACO ISD

Property Count: 33,095

Grand Totals

6/10/2024

8:34:37AM

**CAD State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
		1		\$0	\$53,354	\$53,354
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	17,282	5,868.6347	\$59,244,561	\$2,815,898,217	\$1,574,760,839
A2	REAL, RESIDENTIAL, MOBILE HOME	2,815	818.3860	\$599,909	\$204,075,726	\$126,071,204
A6	REAL, Residential, CONDOMINIUM	4		\$414,843	\$414,843	\$414,843
B		1	3.2385	\$2,242,850	\$3,101,605	\$3,101,605
B1	REAL, RESIDENTIAL, DUPLEXES	662	275.3928	\$23,163,627	\$305,090,291	\$291,966,885
B2	REAL, RESIDENTIAL, APARTMENTS	54	28.9057	\$228,025	\$44,485,199	\$42,662,200
C1	REAL PROPERTY: VACANT LOTS AN	3,880	2,073.1596	\$0	\$256,333,280	\$248,838,570
C3	REAL, VACANT PLATTED RURAL OR I	26	77.5310	\$0	\$7,696,865	\$6,558,696
D1	REAL PROPERTY: QUALIFIED OPEN-	1,020	12,511.0150	\$0	\$256,255,613	\$5,141,021
D1N	Non-Ag Barren Land	1		\$0	\$15,396	\$15,396
D2	RE PROPERTY FARMLAND RANCH I	61	0.5338	\$298,713	\$1,118,733	\$1,116,908
E1	REAL, FARM/RANCH, HOUSE	542	819.3440	\$650,345	\$107,238,470	\$64,244,965
E2	REAL, FARM/RANCH, MOBILE HOME	80	98.6341	\$29,500	\$4,525,630	\$2,718,254
E3	REAL, FARM/RANCH, OTHER IMPROV	104	1,402.5315	\$0	\$20,808,605	\$19,362,429
F1	REAL, Commercial	1,463	2,419.2678	\$21,522,424	\$925,646,478	\$896,242,084
F2	REAL, Industrial	20	34.2294	\$77,239	\$19,794,263	\$13,999,061
G1	OIL AND GAS	115		\$0	\$811,606	\$811,606
J2	REAL & TANGIBLE PERSONAL, UTIL	4	0.0281	\$0	\$2,514,835	\$2,514,835
J3	REAL & TANGIBLE PERSONAL, UTIL	49	6.5300	\$0	\$46,487,244	\$46,487,244
J4	REAL & TANGIBLE PERSONAL, UTIL	22	7.7570	\$50	\$4,560,614	\$4,560,614
J5	REAL & TANGIBLE PERSONAL, UTIL	10	19.7800	\$0	\$900,332	\$847,154
J6	REAL & TANGIBLE PERSONAL, UTIL	9		\$0	\$326,810	\$326,810
J7	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$3,546,910	\$3,546,910
L1	TANGIBLE, PERSONAL PROPERTY, C	1,544		\$6,314,717	\$286,424,541	\$273,282,906
L2	TANGIBLE, PERSONAL PROPERTY, I	80		\$899,950	\$11,192,203	\$11,190,232
M1	TANGIBLE OTHER PERSONAL, MOBI	2,796		\$4,077,401	\$93,795,958	\$61,339,349
M3	TANGIBLE OTHER PERSONAL	271		\$51,520	\$1,161,173	\$1,096,743
O1	INVENTORY, VACANT RES LAND	134	38.8518	\$0	\$5,764,306	\$5,764,306
O2	INVENTORY, IMPROVED RES	12	1.9092	\$1,483,908	\$1,943,457	\$1,943,457
S	SPECIAL INVENTORY	49		\$0	\$31,876,280	\$31,876,280
X	FULL EXEMPTIONS	1,235	4,001.8981	\$3,163,024	\$717,869,911	\$0
<b>Totals</b>			<b>30,507.5581</b>	<b>\$124,462,606</b>	<b>\$6,181,728,748</b>	<b>\$3,742,856,760</b>

**2024 PRELIMINARY TOTALS**

Property Count: 33,095

SWL - WESLACO ISD  
Effective Rate Assumption

6/10/2024

8:34:37AM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$124,462,606</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$116,517,066</b>

**New Exemptions**

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	179	2023 Market Value	\$1,236,350
EX366	HB366 Exempt	33	2023 Market Value	\$55,776
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$1,292,126</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	40	\$208,785
DV1	Disabled Veterans 10% - 29%	8	\$31,000
DV2	Disabled Veterans 30% - 49%	6	\$48,000
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	\$0
DV3	Disabled Veterans 50% - 69%	5	\$46,126
DV4	Disabled Veterans 70% - 100%	8	\$48,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$24,000
DVHS	Disabled Veteran Homestead	49	\$6,288,641
HS	Homestead	884	\$77,616,118
OV65	Over 65	419	\$1,939,276
OV65S	OV65 Surviving Spouse	12	\$46,583
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>1,434</b>	<b>\$86,296,529</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$87,588,655</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$87,588,655</b>
------------------------------------	---------------------

**New Ag / Timber Exemptions****New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
11,830	\$173,901	\$108,794	\$65,107
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
11,489	\$172,247	\$108,537	\$63,710