

## **2023-2024 ADOPTED SCHOOL BUDGET**

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### **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 2023-2024

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 2023-2024 was adopted at a meeting of the Board of School Trustees on June 20, 2023 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.**

Typed Name of School Board President:	Date	Signature of School Board President
Ms. Jaclyn Sustaita	6/20/2023	---Signature on File---
Typed Name of Superintendent	Date	Signature of Superintendent
Dr. Richard Rivera	6/20/2023	---Signature on File---
Typed Name of Contact Person:		Phone No.
Mr. David Robledo, Executive Director for Business & Finance		(956) 969-6585

# **Weslaco Independent School District**

319 West Fourth Street \* Weslaco, Texas 78596

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## **2023-2024 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, Executive Director for Business & Finance**

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

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

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

**June 20, 2023**

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

**WESLACO INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF ALL BUDGETED FUNDS  
2023-2024**



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



## Weslaco Independent School District 2023-2024 Official Budget Presentation Summary by Fund

Fund	Fund Name	Budget	Budget	Difference
		Revenues	Expenditures	
101	Food Services	\$14,844,108	\$14,844,108	\$0
161	State Gifted & Talented	312,307	607,681	(295,374)
162	State Vocational Education	6,057,514	6,340,383	(282,869)
163	State Special Education	6,184,154	11,667,305	(5,483,151)
164	State Compensatory Education	11,727,525	11,727,525	-
165	State Bilingual	1,154,659	1,154,659	-
166	High School Allotment	-	1,075,684	(1,075,684)
167	KWES Fund	-	35,000	(35,000)
168	State Dyslexia Fund	460,596	486,351	(25,755)
169	Early Education Allotment	2,654,985	2,654,985	-
170	College, Career, or Military Readiness	286,000	286,000	-
191	Co-Curricular Fund	305,065	5,995,515	(5,690,450)
193	Technology Fund	-	678,000	(678,000)
199	General Fund	132,723,705	119,157,422	13,566,283
<b>GENERAL FUNDS SUBTOTAL</b>		<b>\$176,710,618</b>	<b>\$176,710,618</b>	<b>\$0</b>
599	Debt Service	4,387,896	3,734,531	653,365
<b>DEBT SERVICE FUND SUBTOTAL</b>		<b>\$4,387,896</b>	<b>\$3,734,531</b>	<b>\$653,365</b>
<b>TOTAL OFFICIAL 2023-2024 BUDGET</b>		<b>\$181,098,514</b>	<b>\$180,445,149</b>	<b>\$653,365</b>
<i>"Weslaco ISD...The Right Choice"</i>				

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
2023-2024**



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

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2023-2024**

	<b>199 General Fund</b>	<b>101 Food Service Fund</b>	<b>599 Debt Service Fund</b>	<b>2023-2024 Memo Totals</b>
<b>ESTIMATED REVENUES:</b>				
<b>5700 Local Revenue</b>				
5711 Taxes Current Year Levy	\$ 28,982,808	\$ -	\$ 3,361,222	\$ 32,344,030
5712 Taxes Prior Years	919,326	-	32,761	952,087
5713 Rollback Taxes	-	-	-	-
5716 Taxes-Supplements	-	-	-	-
5719 Penalties, Interest	600,000	-	25,000	625,000
5739 Tuition & Fees	5,000	-	-	5,000
5742 Interest Earned	1,500,000	5,000	1,200	1,506,200
5743 Rent	152,000	-	-	152,000
5744 Gifts & Bequests	-	-	-	-
5749 Other Revenue from Local Sources	209,000	500	-	209,500
5751 Food Service Activity	-	286,489	-	286,489
5752 Athletic Activities	265,000	-	-	265,000
5756 Athletic Summer Program Revenues	40,065	-	-	40,065
<b>5700-Total Local Revenue</b>	<b>\$ 32,673,199</b>	<b>\$ 291,989</b>	<b>\$ 3,420,183</b>	<b>\$ 36,385,371</b>
<b>5800 State Revenue</b>				
5811 Per Capita Apportionment	\$ 5,777,513	\$ -	\$ -	\$ 5,777,513
5812 Foundation School Program Act Entitlements	114,097,020	-	-	114,097,020
5829 Misc. State Revenue-T.E.A.	-	-	967,713	967,713
5831 Teacher Retirement On-Behalf Payments	7,848,778	-	-	7,848,778
<b>5800- Total State Revenue</b>	<b>\$ 127,723,311</b>	<b>\$ -</b>	<b>\$ 967,713</b>	<b>\$ 128,691,024</b>
<b>5900 Federal</b>				
5921 School Breakfast Program	\$ -	\$ 4,520,317	\$ -	\$ 4,520,317
5922 National School Lunch Program	-	8,627,607	-	8,627,607
5923 Donated Commodities	-	941,839	-	941,839
5929 Federal Revenues Distributed by TEA	400,000	-	-	400,000
5931 SHARS	1,000,000	-	-	1,000,000
5939 Federal Revenues Other than T.E.A.	-	462,356	-	462,356
5949 Direct Federal Revenues	70,000	-	-	70,000
<b>5900 -Total Federal Revenue</b>	<b>\$ 1,470,000</b>	<b>\$ 14,552,119</b>	<b>\$ -</b>	<b>\$ 16,022,119</b>
<b>5000 TOTAL ESTIMATED REVENUES</b>	<b>\$ 161,866,510</b>	<b>\$ 14,844,108</b>	<b>\$ 4,387,896</b>	<b>\$ 181,098,514</b>

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2023-2024**

	<b>199 General Fund</b>	<b>101 Food Service Fund</b>	<b>599 Debt Service Fund</b>	<b>2023-2024 Memo Totals</b>
<b>APPROPRIATED EXPENDITURES</b>				
<b>11 Instruction</b>				
6100 Payroll Costs	\$ 81,213,058	\$ -	\$ -	\$ 81,213,058
6200 Professional & Contracted Services	1,877,229	-	-	1,877,229
6300 Supplies and Materials	2,005,455	-	-	2,005,455
6400 Other Operating Expenses	347,570	-	-	347,570
6600 Capital Outlay	-	-	-	-
<b>11- Total Instruction</b>	<b>\$ 85,443,312</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,443,312</b>
<b>12 Instructional Resources and Media</b>				
6100 Payroll Costs	\$ 1,805,771	\$ -	\$ -	\$ 1,805,771
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies and Materials	340,983	-	-	340,983
6400 Other Operating Expenses	20,695	-	-	20,695
6600 Capital Outlay	-	-	-	-
<b>12 Total Instructional Resources and Media</b>	<b>\$ 2,167,449</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,167,449</b>
<b>13 Curriculum and Instructional Staff Development</b>				
6100 Payroll Costs	\$ 1,082,813	\$ -	\$ -	\$ 1,082,813
6200 Professional & Contracted Services	480,603	-	-	480,603
6300 Supplies and Materials	478,208	-	-	478,208
6400 Other Operating Expenses	214,610	-	-	214,610
<b>13 Total Curriculum &amp; Instruct. Staff Development</b>	<b>\$ 2,256,234</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,256,234</b>
<b>21 Instructional Administration</b>				
6100 Payroll Costs	\$ 2,194,732	\$ -	\$ -	\$ 2,194,732
6200 Professional & Contracted Services	43,700	-	-	43,700
6300 Supplies and Materials	188,250	-	-	188,250
6400 Other Operating Expenses	80,460	-	-	80,460
<b>21 Total Instructional Administration</b>	<b>\$ 2,507,142</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,507,142</b>

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2023-2024**

	<b>199 General Fund</b>	<b>101 Food Service Fund</b>	<b>599 Debt Service Fund</b>	<b>2023-2024 Memo Totals</b>
<b>23 School Administration</b>				
6100 Payroll Costs	\$ 10,682,309	\$ -	\$ -	\$ 10,682,309
6200 Professional & Contracted Services	135,705	-	-	135,705
6300 Supplies and Materials	249,106	-	-	249,106
6400 Other Operating Expenses	236,919	-	-	236,919
6600 Capital Outlay	-	-	-	-
<b>23 Total School Administration</b>	<b>\$ 11,304,039</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,304,039</b>
<b>31 Guidance Counseling Services</b>				
6100 Payroll Costs	\$ 6,829,099	\$ -	\$ -	\$ 6,829,099
6200 Professional & Contracted Services	109,675	-	-	109,675
6300 Supplies and Materials	254,531	-	-	254,531
6400 Other Operating Expenses	66,428	-	-	66,428
6600 Capital Outlay	-	-	-	-
<b>31 Total Guidance Counseling Services</b>	<b>\$ 7,259,733</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,259,733</b>
<b>32 Social Work Services</b>				
6100 Payroll Costs	\$ 961,217	\$ -	\$ -	\$ 961,217
6200 Professional & Contracted Services	11,740	-	-	11,740
6300 Supplies and Materials	130,860	-	-	130,860
6400 Other Operating Expenses	19,500	-	-	19,500
<b>32 Social Work Services</b>	<b>\$ 1,123,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,123,317</b>
<b>33 Health Services</b>				
6100 Payroll Costs	\$ 1,388,090	\$ -	\$ -	\$ 1,388,090
6200 Professional & Contracted Services	7,355	-	-	7,355
6300 Supplies and Materials	131,745	-	-	131,745
6400 Other Operating Expenses	5,100	-	-	5,100
<b>33 Total Health Services</b>	<b>\$ 1,532,290</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,532,290</b>

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2023-2024**

	<b>199 General Fund</b>	<b>101 Food Service Fund</b>	<b>599 Debt Service Fund</b>	<b>2023-2024 Memo Totals</b>
<b>34 Student Transportation</b>				
6100 Payroll Costs	\$ 4,364,514	\$ -	\$ -	\$ 4,364,514
6200 Professional & Contracted Services	451,000	-	-	451,000
6300 Supplies and Materials	1,060,000	-	-	1,060,000
6400 Other Operating Expenses	(78,483)	-	-	(78,483)
6600 Capital Outlay	-	-	-	-
<b>34 Total Student Transportation</b>	<b>\$ 5,797,031</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,797,031</b>
<b>35 Food Services</b>				
6100 Payroll Costs	\$ 19,399	\$ 5,579,741	\$ -	\$ 5,599,140
6200 Professional & Contracted Services	-	300,000	-	300,000
6300 Supplies and Materials	-	8,166,675	-	8,166,675
6400 Other Operating Expenses	-	26,220	-	26,220
6600 Capital Outlay	-	90,000	-	90,000
<b>35 Total Food Services</b>	<b>\$ 19,399</b>	<b>\$ 14,162,636</b>	<b>\$ -</b>	<b>\$ 14,182,035</b>
<b>36 Co/Extracurricular Activities</b>				
6100 Payroll Costs	\$ 4,492,236	\$ -	\$ -	\$ 4,492,236
6200 Professional & Contracted Services	269,218	-	-	269,218
6300 Supplies and Materials	834,132	-	-	834,132
6400 Other Operating Expenses	1,864,185	-	-	1,864,185
6600 Capital Outlay	-	-	-	-
<b>36 Total Co/Extracurricular Activities</b>	<b>\$ 7,459,771</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,459,771</b>
<b>41 General Administration</b>				
6100 Payroll Costs	\$ 3,817,555	\$ -	\$ -	\$ 3,817,555
6200 Professional & Contracted Services	732,849	-	-	732,849
6300 Supplies and Materials	187,693	-	-	187,693
6400 Other Operating Expenses	762,073	-	-	762,073
6600 Capital Outlay	-	-	-	-
<b>41 Total General Administration</b>	<b>\$ 5,500,170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,500,170</b>

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2023-2024**

	<b>199 General Fund</b>	<b>101 Food Service Fund</b>	<b>599 Debt Service Fund</b>	<b>2023-2024 Memo Totals</b>
<b>51 Plant Maintenance and Operation</b>				
6100 Payroll Costs	\$ 10,530,766	\$ 203,422	\$ -	\$ 10,734,188
6200 Professional & Contracted Services	4,142,066	295,500	-	4,437,566
6300 Supplies and Materials	1,335,238	182,550	-	1,517,788
6400 Other Operating Expenses	2,137,920	-	-	2,137,920
6600 Capital Outlay	-	-	-	-
<b>51 Total Plant Maintenance and Operation</b>	<b>\$ 18,145,990</b>	<b>\$ 681,472</b>	<b>\$ -</b>	<b>\$ 18,827,462</b>
<b>52 Security and Monitoring Services</b>				
6100 Payroll Costs	\$ 2,748,085	\$ -	\$ -	\$ 2,748,085
6200 Professional & Contracted Services	542,868	-	-	542,868
6300 Supplies and Materials	97,702	-	-	97,702
6400 Other Operating Expenses	24,900	-	-	24,900
6600 Capital Outlay	-	-	-	-
<b>52 Total Security and Monitoring Services</b>	<b>\$ 3,413,555</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,413,555</b>
<b>53 Data Processing Services</b>				
6100 Payroll Costs	\$ 1,927,385	\$ -	\$ -	\$ 1,927,385
6200 Professional & Contracted Services	733,183	-	-	733,183
6300 Supplies and Materials	221,521	-	-	221,521
6400 Other Operating Expenses	92,776	-	-	92,776
6600 Capital Outlay	-	-	-	-
<b>53 Total Data Processing Services</b>	<b>\$ 2,974,865</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,974,865</b>
<b>61 Community Services</b>				
6100 Payroll Costs	\$ 1,385,596	\$ -	\$ -	\$ 1,385,596
6200 Professional & Contracted Services	33,380	-	-	33,380
6300 Supplies and Materials	76,500	-	-	76,500
6400 Other Operating Expenses	37,667	-	-	37,667
6600 Capital Outlay	10,000	-	-	10,000
<b>61 Total Community Services</b>	<b>\$ 1,543,143</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,543,143</b>

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2023-2024**

	<b>199 General Fund</b>	<b>101 Food Service Fund</b>	<b>599 Debt Service Fund</b>	<b>2023-2024 Memo Totals</b>
<b>71 Debt Services</b>				
<b>6500 Debt Service</b>	\$ 2,997,345	\$ -	\$ 3,734,531	\$ 6,731,876
<b>71 Total Debt Services</b>	<u>\$ 2,997,345</u>	<u>\$ -</u>	<u>\$ 3,734,531</u>	<u>\$ 6,731,876</u>
<b>81 Facilities Acquisition and Construction</b>				
<b>6200 Professional &amp; Contracted Services</b>	\$ -	\$ -	\$ -	\$ -
<b>6600 Capital Outlay</b>	-	-	-	-
<b>81 Total Facilities Acquisition and Construction</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>95 Juvenile Justice Alternative</b>				
<b>6200 Professional &amp; Contracted Services</b>	\$ 125,000	\$ -	\$ -	\$ 125,000
<b>95 Juvenile Justice Alternative</b>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,000</u>
<b>99 Other Intergovernmental Charges</b>				
<b>6200 Professional &amp; Contracted Services</b>	\$ 296,725	\$ -	\$ -	\$ 296,725
<b>99 Juvenile Justice Alternative</b>	<u>\$ 296,725</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 296,725</u>
<b>6000 TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 161,866,510</u>	<u>\$ 14,844,108</u>	<u>\$ 3,734,531</u>	<u>\$ 180,445,149</u>
<b>1100 Net (Revenues-Expenditures)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 653,365</u>	<u>\$ 653,365</u>
<b>1200 (1100+9000)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 653,365</u>	<u>\$ 653,365</u>

**WESLACO INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2023-2024**

	<b>199 General Fund</b>	<b>101 Food Service Fund</b>	<b>599 Debt Service Fund</b>	<b>2023-2024 Memo Totals</b>
<b>6100 Payroll Costs</b>	<b>135,442,625</b>	<b>5,783,163</b>	<b>-</b>	<b>141,225,788</b>
<b>6200 Professional &amp; Contracted Services</b>	<b>9,992,296</b>	<b>595,500</b>	<b>-</b>	<b>10,587,796</b>
<b>6300 Supplies and Materials</b>	<b>7,591,924</b>	<b>8,349,225</b>	<b>-</b>	<b>15,941,149</b>
<b>6400 Other Operating Expenses</b>	<b>5,832,320</b>	<b>26,220</b>	<b>-</b>	<b>5,858,540</b>
<b>6500 Debt Service</b>	<b>2,997,345</b>	<b>-</b>	<b>3,734,531</b>	<b>6,731,876</b>
<b>6600 Capital Outlay</b>	<b>10,000</b>	<b>90,000</b>	<b>-</b>	<b>100,000</b>
<b>Total</b>	<b>\$ 161,866,510</b>	<b>\$ 14,844,108</b>	<b>\$ 3,734,531</b>	<b>\$ 180,445,149</b>

**WESLACO INDEPENDENT SCHOOL DISTRICT  
NOTICE OF PUBLIC MEETING TO DISCUSS PROPOSED BUDGET & TAX RATE  
PUBLISHED IN THE MONITOR ON SATURDAY, JUNE 10, 2023**



*"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 5:15 P.M., June 20, 2023 in WISD Board Room, 319 W. 4th Street 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	\$0.8433/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.0978/\$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	-1.25 % decrease
Debt Service	0.82 % increase
Total Expenditures	-1.21 % decrease

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

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$4,319,812,654	\$5,672,583,004
Total appraised value* of new property**	\$80,821,486	\$178,053,521
Total taxable value*** of all property	\$3,063,396,652	\$3,814,997,318
Total taxable value*** of new property**	\$74,492,938	\$173,026,349

\*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), 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\* \$36,339,977

\*Outstanding principal.

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

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.9233	\$0.0360	\$0.9593	\$1,897	\$8,577
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.9887	\$0.0893	\$1.0780	\$2,485	\$8,058
Proposed Rate	\$0.8433	\$0.0978	\$0.9411	\$2,299	\$8,378

\*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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$132,597	\$172,510
Average Taxable Value of Residences	\$92,597	\$132,510
Last Year's Rate Versus Proposed Rate per \$100 Value	\$0.9593	\$0.9411
Taxes Due on Average Residence	\$888.28	\$1,247.05
Increase (Decrease) in Taxes		\$358.77

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 \$0.9411. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$0.9411.

## 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)	\$74,461,000
Interest & Sinking Fund Balance(s)	\$7,000

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.

**WESLACO INDEPENDENT SCHOOL DISTRICT  
PRILIMINARY ESTIMATE OF TAXABLE VALUES  
FOR THE 2023 TAX YEAR**



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

**2023 PRELIMINARY TOTALS**

SWL - WESLACO ISD

Property Count: 31,927

Grand Totals

6/5/2023

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Land		Value			
Homesite:		598,670,476			
Non Homesite:		1,299,034,089			
Ag Market:		214,567,142			
Timber Market:		0	Total Land	(+)	2,112,271,707
Improvement		Value			
Homesite:		1,349,843,246			
Non Homesite:		2,019,830,293	Total Improvements	(+)	3,369,673,539
Non Real		Count	Value		
Personal Property:	2,039		397,501,912		
Mineral Property:	198		2,134,790		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					399,636,702
					5,881,581,948
Ag	Non Exempt	Exempt			
Total Productivity Market:	214,567,142	0			
Ag Use:	5,568,198	0	Productivity Loss	(-)	208,998,944
Timber Use:	0	0	Appraised Value	=	5,672,583,004
Productivity Loss:	208,998,944	0			
			Homestead Cap	(-)	409,446,850
			Assessed Value	=	5,263,136,154
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,215,013,019
			Net Taxable	=	4,048,123,135

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	38,748,673	19,395,213	133,619.00	143,509.05	394		
OV65	433,219,844	213,730,604	1,480,212.54	1,655,770.22	4,491		
Total	471,968,517	233,125,817	1,613,831.54	1,799,279.27	4,885	Freeze Taxable	(-) 233,125,817
Tax Rate	0.9593000						
						Freeze Adjusted Taxable	= 3,814,997,318

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 38,211,100.81 = 3,814,997,318 \* (0.9593000 / 100) + 1,613,831.54

Certified Estimate of Market Value: 5,539,472,628  
 Certified Estimate of Taxable Value: 3,779,129,274

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

**2023 PRELIMINARY TOTALS**

SWL - WESLACO ISD

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Grand Totals

6/5/2023

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
CHODO (Partial)	2	1,665,247	0	1,665,247
DP	410	0	3,308,669	3,308,669
DV1	108	0	737,752	737,752
DV1S	6	0	25,000	25,000
DV2	58	0	448,345	448,345
DV2S	3	0	22,500	22,500
DV3	78	0	680,307	680,307
DV3S	5	0	10,000	10,000
DV4	161	0	1,776,482	1,776,482
DV4S	7	0	49,260	49,260
DVHS	265	0	37,678,896	37,678,896
DVHSS	14	0	714,448	714,448
EX	4	0	6,585	6,585
EX-XG	3	0	601,206	601,206
EX-XJ	4	0	1,661,122	1,661,122
EX-XR	2	0	269,769	269,769
EX-XU	1	0	23,788,429	23,788,429
EX-XV	848	0	628,321,711	628,321,711
EX366	206	0	321,129	321,129
FR	8	12,726,141	0	12,726,141
HS	11,970	0	462,868,315	462,868,315
OV65	4,590	0	34,189,121	34,189,121
OV65S	277	0	2,347,124	2,347,124
PC	4	654,932	0	654,932
SO	4	140,529	0	140,529
<b>Totals</b>		<b>15,186,849</b>	<b>1,199,826,170</b>	<b>1,215,013,019</b>

**2023 PRELIMINARY TOTALS**

SWL - WESLACO ISD

Property Count: 31,927

Grand Totals

6/5/2023

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	19,383	6,610.0516	\$102,051,774	\$2,942,112,945	\$2,047,949,108
B	MULTIFAMILY RESIDENCE	559	330.9476	\$42,896,745	\$324,644,866	\$323,424,458
C1	VACANT LOTS AND LAND TRACTS	3,230	2,087.5061	\$0	\$215,879,728	\$215,778,119
D1	QUALIFIED OPEN-SPACE LAND	1,011	12,654.9621	\$0	\$214,567,142	\$5,550,859
D2	IMPROVEMENTS ON QUALIFIED OP	53		\$141,422	\$885,163	\$885,023
E	RURAL LAND, NON QUALIFIED OPE	687	2,515.1221	\$2,407,868	\$128,802,144	\$99,698,449
F1	COMMERCIAL REAL PROPERTY	1,446	2,379.8802	\$20,268,896	\$905,507,947	\$904,839,947
F2	INDUSTRIAL AND MANUFACTURIN	21	34.2294	\$766,248	\$19,145,650	\$19,145,650
G1	OIL AND GAS	195		\$0	\$2,130,470	\$2,130,470
J2	GAS DISTRIBUTION SYSTEM	4	0.0281	\$0	\$2,198,225	\$2,198,225
J3	ELECTRIC COMPANY (INCLUDING C	48	6.5300	\$0	\$42,256,554	\$42,256,554
J4	TELEPHONE COMPANY (INCLUDI	21	7.7570	\$459,928	\$5,349,767	\$5,349,767
J5	RAILROAD	10	19.7800	\$0	\$827,030	\$827,030
J6	PIPELAND COMPANY	9		\$0	\$308,440	\$308,440
J7	CABLE TELEVISION COMPANY	1		\$0	\$3,212,840	\$3,212,840
L1	COMMERCIAL PERSONAL PROPE	1,616		\$727,963	\$273,680,853	\$260,637,040
L2	INDUSTRIAL AND MANUFACTURIN	68		\$244,000	\$10,336,956	\$10,336,956
M1	TANGIBLE OTHER PERSONAL, MOB	3,062		\$5,189,075	\$94,723,435	\$65,217,607
O	RESIDENTIAL INVENTORY	170	42.2294	\$0	\$6,150,808	\$6,150,808
S	SPECIAL INVENTORY TAX	44		\$0	\$32,225,786	\$32,225,786
X	TOTALLY EXEMPT PROPERTY	1,070	3,927.8475	\$2,899,602	\$656,635,199	\$0
<b>Totals</b>			30,616.8711	\$178,053,521	\$5,881,581,948	\$4,048,123,136

**2023 PRELIMINARY TOTALS**

SWL - WESLACO ISD

Property Count: 31,927

Grand Totals

6/5/2023

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**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		1		\$0	\$63,055	\$63,055
A		1	0.0964	\$0	\$82,220	\$82,220
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	16,996	5,800.7858	\$97,412,561	\$2,742,503,394	\$1,905,575,772
A2	REAL, RESIDENTIAL, MOBILE HOME	2,789	809.1694	\$4,639,213	\$199,527,331	\$142,291,116
B		1	3.2385	\$0	\$1,583,025	\$1,583,026
B1	REAL, RESIDENTIAL, DUPLEXES	518	246.7760	\$41,857,465	\$264,830,864	\$263,889,041
B2	REAL, RESIDENTIAL, APARTMENTS	53	80.9331	\$1,039,280	\$58,230,977	\$57,952,391
C1	REAL PROPERTY: VACANT LOTS AN	3,201	2,009.2188	\$0	\$207,649,014	\$207,547,405
C3	REAL, VACANT PLATTED RURAL OR I	29	78.2873	\$0	\$8,230,714	\$8,230,714
D1	REAL PROPERTY: QUALIFIED OPEN-	1,011	12,654.9621	\$0	\$214,567,142	\$5,550,859
D1N	Non-Ag Barren Land	1		\$0	\$15,396	\$15,396
D2	RE PROPERTY FARMLAND RANCH I	53		\$141,422	\$885,163	\$885,023
E1	REAL, FARM/RANCH, HOUSE	542	848.8707	\$2,378,364	\$104,694,821	\$76,579,884
E2	REAL, FARM/RANCH, MOBILE HOME	74	79.1319	\$26,060	\$3,582,076	\$2,617,679
E3	REAL, FARM/RANCH, OTHER IMPROV	111	1,587.1195	\$3,444	\$20,509,851	\$20,485,489
F1	REAL, Commercial	1,446	2,379.8802	\$20,268,896	\$905,507,947	\$904,839,947
F2	REAL, Industrial	21	34.2294	\$766,248	\$19,145,650	\$19,145,650
G1	OIL AND GAS	195		\$0	\$2,130,470	\$2,130,470
J2	REAL & TANGIBLE PERSONAL, UTIL	4	0.0281	\$0	\$2,198,225	\$2,198,225
J3	REAL & TANGIBLE PERSONAL, UTIL	48	6.5300	\$0	\$42,256,554	\$42,256,554
J4	REAL & TANGIBLE PERSONAL, UTIL	21	7.7570	\$459,928	\$5,349,767	\$5,349,767
J5	REAL & TANGIBLE PERSONAL, UTIL	10	19.7800	\$0	\$827,030	\$827,030
J6	REAL & TANGIBLE PERSONAL, UTIL	9		\$0	\$308,440	\$308,440
J7	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$3,212,840	\$3,212,840
L1	TANGIBLE, PERSONAL PROPERTY, C	1,616		\$727,963	\$273,617,798	\$260,573,985
L2	TANGIBLE, PERSONAL PROPERTY, I	68		\$244,000	\$10,336,956	\$10,336,956
M1	TANGIBLE OTHER PERSONAL, MOBI	2,793		\$5,189,075	\$93,587,383	\$64,125,282
M3	TANGIBLE OTHER PERSONAL	269		\$0	\$1,136,052	\$1,092,325
O1	INVENTORY, VACANT RES LAND	170	42.2294	\$0	\$6,150,808	\$6,150,808
S	SPECIAL INVENTORY	44		\$0	\$32,225,786	\$32,225,786
X	FULL EXEMPTIONS	1,070	3,927.8475	\$2,899,602	\$656,635,199	\$0
	<b>Totals</b>		30,616.8711	\$178,053,521	\$5,881,581,948	\$4,048,123,135

**2023 PRELIMINARY TOTALS**

Property Count: 31,927

SWL - WESLACO ISD  
Effective Rate Assumption

6/5/2023

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**New Value**

TOTAL NEW VALUE MARKET:	\$178,053,521
TOTAL NEW VALUE TAXABLE:	\$173,026,349

**New Exemptions**

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	2	2022 Market Value	\$432,086
EX-XV	Other Exemptions (including public property, r	56	2022 Market Value	\$2,612,504
EX366	HB366 Exempt	10	2022 Market Value	\$10,825
ABSOLUTE EXEMPTIONS VALUE LOSS				\$3,055,415

Exemption	Description	Count	Exemption Amount
DP	Disability	13	\$111,866
DV1	Disabled Veterans 10% - 29%	2	\$17,000
DV2	Disabled Veterans 30% - 49%	1	\$0
DV3	Disabled Veterans 50% - 69%	8	\$74,000
DV4	Disabled Veterans 70% - 100%	21	\$233,285
DVHS	Disabled Veteran Homestead	11	\$1,380,410
HS	Homestead	526	\$20,108,542
OV65	Over 65	328	\$2,577,508
OV65S	OV65 Surviving Spouse	24	\$197,445
PARTIAL EXEMPTIONS VALUE LOSS		934	\$24,700,056
NEW EXEMPTIONS VALUE LOSS			\$27,755,471

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS	\$27,755,471
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**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
11,145	\$171,567	\$75,705	\$95,862
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,824	\$169,929	\$75,729	\$94,200

**2023 PRELIMINARY TOTALS**  
SWL - WESTLACO ISD  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
3,055	\$1,080,419,298.00	\$669,116,661

**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> Definition	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.
General Fund	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.