

Finance Update

Chris Alford
Assistant Superintendent
Finance and Operations



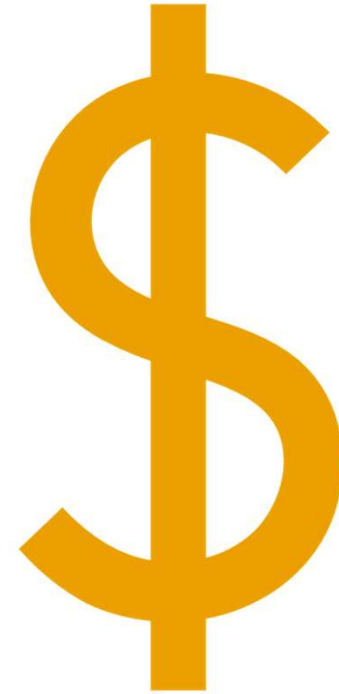
Audit Preparation

- We have begun to close out FY2024-2025 Financials.
- I am working with my mentor to ensure that all documentation and procedures are in place.
- Once everything is shored up, we will prepare our Trial Balance to send to the Auditors.
- FY25-26 will be closed in the system in October, and any outstanding items will be rolled to the new fiscal year.
- Our goal is to have the Annual Financial Report completed by November.



Beginning of Year Update

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- All Salary Letters have been sent out.
- The team is preparing on-site training for new budget and purchasing personnel.



Summary of Finance Overview

What is the Summary of Finance (SOF)

A Summary of Finances (SOF) is a report from the Texas Education Agency (TEA) detailing a school district's funding under the Foundation School Program (FSP). It includes information on student attendance (ADA and WADA), property values, tax rates, and various state aid allotments for funding basic entitlements, supplemental funding, and other specific programs. The TEA produces these reports for each school district and charter school to show how state funding and local property taxes are used, with the SOF being updated throughout the year as new data becomes available.

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- **Student Data:** Number of students in Average Daily Attendance (ADA) and Weighted Average Daily Attendance (WADA), including special student populations.
- **Property Values:** The value of a school district's property and its tax rates.
- **Tax Collections:** Information on the amount of local property taxes collected.
- **State Aid Allotments:** Breakdowns of the Tier I (basic entitlement) and Tier II (supplemental) allotments, plus other specific funding for programs like facilities and teacher incentives.

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What is the purpose of the Summary of Finance (SOF)



Transparency:

Provides clarity on the funding elements and state aid a district receives.



Compliance:

Helps districts and TEA monitor spending and compliance with state program requirements.



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Serves as a planning tool for school districts to understand their funding and manage their budgets effectively.

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How does the Summary of Finance (SOF) work?

1. Data Submission:

- School districts submit data, such as attendance and property values, to TEA.

2. Calculation:

- TEA uses this data to calculate the district's funding based on the Foundation School Program (FSP) formula.

3. Report Generation:

- TEA produces and publishes the Summary of Finances report for each district.

4. Updates:

- The SOF is updated periodically throughout the school year as new information becomes available, reflecting changes in student populations, property values, and other funding factors.
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What is the Summary of Finance Template?

The Summary of Finance Template is a complex Excel workbook that allows the districts to input values in real-time and see our progress without having to wait on TEA to publish theirs.

It allows us to monitor our funding based on data that is more current from reports, such as the Superintendent's Report, which is updated at the end of every 6-week period. This is important because the data in that report is pulled directly from Skyward and gives us an ADA value for each 6-week period, as well as a Refined ADA as we progress through the year.

Having access to the real-time data allows us to respond more quickly to any changes in funding.

This is what I will be using to provide updates at the board meetings following each 6-week period.

Summary of Finance Template?



DID I SAY IT WAS COMPLEX???



Let's take a high-level dive into
this invaluable tool.

District Name: WESTWOOD ISD
 County-Dist #: 001-908
 Run Date: 8/24/2025
 Date Prepared: < Optional

< Will load after Co-Dist # is entered below
 < ENTER # WITH DASH (i.e., 001-902)

Template for Estimating Total State Aid - Property of BOK Financial Securities, Inc.
 by Omar Garcia, BOK Financial Securities, Inc.

This template is designed to calculate state revenue based on the school finance provisions enacted by the 88th & 89th Session of the Texas Legislature and is based on my current understanding of those provisions and of previous laws. TEA is the official source for determining state aid.
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 THE LIGHT YELLOW-SHADED CELLS REQUIRE DATA ENTRY, IF APPLICABLE.

Funding Elements	TEA Run #45525	2024-25	2025-26	2026-27	2027-28
23-24 Data Entry	Data Entry	Data Entry	Data Entry	Data Entry	Data Entry
Student Counts: 23-24 student counts are auto-loaded from a file obtained from TEA.	1,251.523	1,242.192	1,242.192	1,242.192	1,242.192
Refined ADA	4	4	4	4	4
# of Campuses in the District (loaded based on TEA's data)					
Special Education Instructional Arrangement FTEs:					
Homebound (Code 01)	0.025	0.000	0.000	0.000	0.000
Hospital Class (Code 02)	0.000	0.000	0.000	0.000	0.000
Speech Therapy (Code 00)	2.977	3.410	3.410	3.410	3.410
Resource Room (Code 41.42)	9.432	33.094	33.094	33.094	33.094
S/C Mild/Mod/Severe (Code 43, 44, & 45)	18.954	17.618	17.618	17.618	17.618
Off Home Campus (Codes 91-98)	0.000	0.000	0.000	0.000	0.000
VAC (Code 08)	0.000	0.000	0.000	0.000	0.000
State Schools (Code 30)	0.000	0.000	0.000	0.000	0.000
Nonpublic Contracts	0.000	0.000	0.000	0.000	0.000
Res Care & Treatment (Code 81-89)	0.000	0.000	0.000	0.000	0.000
Mainstream ADA	139.385	109.820	109.820	109.820	109.820
FTEs of Pregnant Students	0.242	0.376	0.376	0.376	0.376
# of Sp. Ed. Full Individual & Initial Evaluations			10	10	10
Career & Technology FTEs Grades 7-12 Not in Approved Program of Study	19.971	23.142	23.142	23.142	23.142
Career & Technology FTEs Grades 7-12, Levels 1 & 2 in Approved Program of Study	110.096	92.348	92.348	92.348	92.348
Career & Technology FTEs Grades 7-12, Levels 3 & 4 in Approved Program of Study	84.494	100.093	100.093	100.093	100.093
# Students Enrolled in P-TFCH campus	0.000	0.000	0.000	0.000	0.000

All light-yellow cells are cells that we fill in with data. The other cells are prepopulated once we enter our County-District Number.

This is where we enter our ADA and SpED data.

# of Sp. Ed. Full Individual & Initial Evaluations			10		10		10
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ADA of Students in P-TECH or R-PEP Completing Courses of Study			0.000		0.000		0.000
FTEs of Students in JROTC, Levels 1 & 2 in Approved Program of Study			0.000		0.000		0.000
FTEs of Students in JROTC, Levels 3 & 4 in Approved Program of Study			0.000		0.000		0.000
# Students Enrolled in New Tech campus (deleted beginning in 25-26)	0.000	0.000					
ADA of Non-Resident Students Enrolled in a Full-time Virtual Program			0.000		0.000		0.000
Bilingual ADA - see instructions in Column T	91.928	77.849	77.849		77.849		77.849
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)	0.000	0.000	0.000		0.000		0.000
Bilingual ADA - Non-LEP Dual Language Students (2-way)	0.000	0.000	0.000		0.000		0.000
Bilingual ADA - Alternative Language Ed Emergent Bilingual Students (1-way or 2-way)			0.0		0.000		0.000
Bilingual ADA - Alternative Language Ed Students (1-way or 2-way)			0.0		0.000		0.000
G & T Enrollment	80	62					62
Early Education ADA (Grades K-3 Eco Disadvantaged + K-3 Emergent Bilingual)	317.988	325.513	325.5				325.513
Total ADA of All Students in Grades K-3			376.4				376.475
Total PreK ADA (half-day) of All PreK Students Eligible for State Funding (4-yr olds)			30.0				30.000
Public Ed Grant (PEG) Student ADA	0.000	0.000	0.0				0.000
New Instructional Facility Allotment (NIFA) ADA	0.000	0.000	0.0				0.000
ADA of Students in Dropout Recovery School and Residential Placement Facility	0.000	0.000	0.0				0.000
SCE Residential Placement Facility - Not Ed Disadvantaged Students	0.000	0.000	0.0				0.000
Residential Placement Facility - Ed Disadvantaged Students (TEA includes these in Block 5)							
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1	229	394	394		394		394
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2	7	34	34		34		34
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3	336	285	285		285		285
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4	369	263	263		263		263
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5	146	136	136		136		136
# of Homeless Children or Youth as defined by 42 U.S.C. Section 11434a (TEA includes these in Block 5)							
Career, College, or Military Readiness - Educationally Disadvantaged Graduates	5	5	5		5		5
Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates	0	2	2		2		2
Career, College, or Military Readiness - Special Ed. Graduates	1	0	0		0		0
Dyslexia Enrollment (enter the sum of PIC 37 & PIC 43 shown on TEA's Tier I Detail Report)	98	103	103		103		103
# of K-3 Students Receiving Reading Intervention (excluding students receiving dyslexia services) - begins 26-27					0		0
School Safety Allotment (SSA) ADA (23-24 loaded for you) - see Col T	1,252.294	1,252.294	1,252.294		1,252.294		1,252.294
FTEs of Ed Disadvantaged Grade 9-12 Students in Rural Pathway Excellence Partnership (R-PEP) Program	0.000	0.000	0.000		0.000		0.000
FTEs of Non-Ed Disadvantaged Grade 9-12 Students in Rural Pathway Excellence Partnership (R-PEP) Program	0.000	0.000	0.000		0.000		0.000

This is where we see details on enrollment numbers in special programs and our Eco-Dis numbers. This is where our allotments for those programs are derived.

This is where we input our tax information
to calculate and help set our tax rates.

Property Values	Final Values	PRELIMINARY	PRELIM \$140K Values	PRELIM \$100K Values	PRELIM \$140K Values	PRELIM \$100K Values	PRELIM \$140K Values	PRELIM \$100K Value
State Certified Property Value ("T2" value) @ \$140K (begins with 25-26)	671,289,448	696,083,319	704,532,642	739,290,395	0	0	0	0
State Certified Property Value ("T8" value) @ \$140K (begins with 25-26)	671,289,448	696,083,319	710,004,985	737,848,318	0	0	0	0
State Certified Property Value ("T1" value) @ \$140K (begins with 25-26)	755,795,447	785,274,763	800,980,258	832,391,249	0	0	0	0
State Certified Property Value ("T7" value) @ \$140K (begins with 25-26)	755,795,447	785,274,763	800,980,258	832,391,249	0	0	0	0
State Certified Property Value ("T13" value) @ \$140K (begins with 25-26)	786,215,447	816,879,763	833,217,358	865,892,549	0	0	0	0
State Certified Property Value ("T14" value) @ \$140K (begins with 25-26)	786,215,447	816,879,763	833,217,358	865,892,549	0	0	0	0
State Certified Property Value ("T16" value) @ \$140K (begins with 25-26)	806,495,447	837,949,763	854,708,758	888,226,749	0	0	0	0
State Certified Property Value ("T17" value) @ \$140K (begins with 25-26)	691,265,581	712,220,300	726,464,706	754,953,518	0	0	0	0
State Certified Property Value ("T19???" value) @ \$140K (begins with 25-26) - TBD			0	0	0	0	0	0
State Certified Property Value ("T20???" value) @ \$140K (begins with 25-26) - TBD			0	0	0	0	0	0
Expiration of Certain Excluded Property (see note in Row 189 below)	0	0	0	0	0	0	0	0
Tax Rates and Collections	2023-24	2024-25	2025-26		2026-27		2027-28	
Tier I Compressed Tax Rate (MCR) Approved by TEA (22-23 is official - Other Years Are Only Estim	0.6192	0.6169	0.6169		0.6169		#DIV/0!	
HB3 M&O Rollback Rate (Max M&O rates allowed without a TRE - Calculated for you)	0.7575	0.7552	0.7552		0.7552		#DIV/0!	
M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE)	0.7575	0.7552	0.7552		0.0000		0.0000	
M&O Tax Collections @ Adopted M&O Rate	5,004,844	5,200,000	5,182,265		0		0	
Disaster Pennies Adopted, if applicable (i.e., enter as .02, .04, etc.)	0.0000	0.0000	0.0000		0.0000		0.0000	
M&O Taxes Distributed to TIF Arrangement From M&O Collections entered in Cell G85, if applicable	0	0	0		0		0	
I&S Adopted Tax Rate	0.3193	0.2464	0.2464		0.0000		0.0000	
I&S Tax Collections	2,086,410	1,665,500	1,683,889		0		0	
Frozen Levy Before Compression	263,366	238,371	238,371		238,371		238,371	
Frozen Levy After Compression	48,263	76,743	76,743		76,743		76,743	
Unequalized Taxes Used for EDA/IFA Local Share (see Column T)	0	0	0		0		0	
Other Data	2023-24	2024-25	2025-26		2026-27		2027-28	
# Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students	133,512	133,512	133,512		133,512		133,512	
Special Ed Transportation Allotment	80,385	80,385	80,385		80,385		80,385	
Career & Tech Transportation Allotment	10,621	10,621	10,621		10,621		10,621	
Private Transportation Allotment	0	0	0		0		0	
Enrollment Growth Differential Last 6 years, less 250 (zero if growth less 250 or is negative)	0	0	0		0		0	
Top 40% of Fast Growth Eligible Districts Based on Student Growth ("1" = 1st Tier, else 0) (.45 wght)	0	0	0		0		0	
Middle 30% of Fast Growth Eligible Districts Based on Student Growth ("2" = 2nd Tier, else 0) (.3 wght)	0	0	0		0		0	
Bottom 30% of Fast Growth Eligible Districts Based on Student Growth ("3" = 3rd Tier, else 0) (.15 wght)	0	0	0		0		0	
College Preparation Assessment Reimbursement	2,090	2,090	2,090		2,090		2,090	
Industry Based Certification Examination Reimbursement Allotment (changed title beginning with 25-26)	4,928	4,928	4,928		4,928		4,928	
Teacher Incentive Allotment	10,000	10,000	10,000		10,000		10,000	
Mentor Program Allotment	0	0	0		0		0	

WOW, THAT WAS A LOT!!!

ARE YOU CONFUSED YET?

Don't feel bad. Like I said, this is a very complex workbook, and I only touched on the data-entry elements that we utilize to keep an eye on our district's funding and make decisions accordingly, so that we may maximize our total funding while also upholding our fiduciary responsibility to the constituents of Westwood ISD.

Questions & Comments



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Career, College, or Military Readiness - Special Ed. Graduates	1	0	0		0		0
Dyslexia Enrollment (enter the sum of PIC 37 & PIC 43 shown on TEA's Tier I Detail Report)	98	103	103		103		103
# of K-3 Students Receiving Reading Intervention (excluding students receiving dyslexia services) - begins 26-27					0		0
School Safety Allotment (SSA) ADA (23-24 loaded for you) - see Col T	1,252.294	1,252.294	1,252.294		1,252.294		1,252.294
FTEs of Ed Disadvantaged Grade 9-12 Students in Rural Pathway Excellence Partnership (R-PEP) Program	0.000	0.000	0.000		0.000		0.000
FTEs of Non-Ed Disadvantaged Grade 9-12 Students in Rural Pathway Excellence Partnership (R-PEP) Program	0.000	0.000	0.000		0.000		0.000

This is where we see details on enrollment numbers in special programs and our Eco-Dis numbers. This is where our allotments for those programs are derived.

This is where we input our tax information
to calculate and help set our tax rates.

Property Values	Final Values	PRELIMINARY	PRELIM \$140K Values	PRELIM \$100K Values	PRELIM \$140K Values	PRELIM \$100K Values	PRELIM \$140K Values	PRELIM \$100K Value
State Certified Property Value ("T2" value) @ \$140K (begins with 25-26)	671,289,448	696,083,319	704,532,642	739,290,395	0	0	0	0
State Certified Property Value ("T8" value) @ \$140K (begins with 25-26)	671,289,448	696,083,319	710,004,985	737,848,318	0	0	0	0
State Certified Property Value ("T1" value) @ \$140K (begins with 25-26)	755,795,447	785,274,763	800,980,258	832,391,249	0	0	0	0
State Certified Property Value ("T7" value) @ \$140K (begins with 25-26)	755,795,447	785,274,763	800,980,258	832,391,249	0	0	0	0
State Certified Property Value ("T13" value) @ \$140K (begins with 25-26)	786,215,447	816,879,763	833,217,358	865,892,549	0	0	0	0
State Certified Property Value ("T14" value) @ \$140K (begins with 25-26)	786,215,447	816,879,763	833,217,358	865,892,549	0	0	0	0
State Certified Property Value ("T16" value) @ \$140K (begins with 25-26)	806,495,447	837,949,763	854,708,758	888,226,749	0	0	0	0
State Certified Property Value ("T17" value) @ \$140K (begins with 25-26)	691,265,581	712,220,300	726,464,706	754,953,518	0	0	0	0
State Certified Property Value ("T19???" value) @ \$140K (begins with 25-26) - TBD			0	0	0	0	0	0
State Certified Property Value ("T20???" value) @ \$140K (begins with 25-26) - TBD			0	0	0	0	0	0
Expiration of Certain Excluded Property (see note in Row 189 below)	0	0	0	0	0	0	0	0
Tax Rates and Collections	2023-24	2024-25	2025-26		2026-27		2027-28	
Tier I Compressed Tax Rate (MCR) Approved by TEA (22-23 is official - Other Years Are Only Estim	0.6192	0.6169	0.6169		0.6169		#DIV/0!	
HB3 M&O Rollback Rate (Max M&O rates allowed without a TRE - Calculated for you)	0.7575	0.7552	0.7552		0.7552		#DIV/0!	
M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE)	0.7575	0.7552	0.7552		0.0000		0.0000	
M&O Tax Collections @ Adopted M&O Rate	5,004,844	5,200,000	5,182,265		0		0	
Disaster Pennies Adopted, if applicable (i.e., enter as .02, .04, etc.)	0.0000	0.0000	0.0000		0.0000		0.0000	
M&O Taxes Distributed to TIF Arrangement From M&O Collections entered in Cell G85, if applicable	0	0	0		0		0	
I&S Adopted Tax Rate	0.3193	0.2464	0.2464		0.0000		0.0000	
I&S Tax Collections	2,086,410	1,665,500	1,683,889		0		0	
Frozen Levy Before Compression	263,366	238,371	238,371		238,371		238,371	
Frozen Levy After Compression	48,263	76,743	76,743		76,743		76,743	
Unequalized Taxes Used for EDA/IFA Local Share (see Column T)	0	0	0		0		0	
Other Data	2023-24	2024-25	2025-26		2026-27		2027-28	
# Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students	133,512	133,512	133,512		133,512		133,512	
Special Ed Transportation Allotment	80,385	80,385	80,385		80,385		80,385	
Career & Tech Transportation Allotment	10,621	10,621	10,621		10,621		10,621	
Private Transportation Allotment	0	0	0		0		0	
Enrollment Growth Differential Last 6 years, less 250 (zero if growth less 250 or is negative)	0	0	0		0		0	
Top 40% of Fast Growth Eligible Districts Based on Student Growth ("1" = 1st Tier, else 0) (.45 wght)	0	0	0		0		0	
Middle 30% of Fast Growth Eligible Districts Based on Student Growth ("2" = 2nd Tier, else 0) (.3 wght)	0	0	0		0		0	
Bottom 30% of Fast Growth Eligible Districts Based on Student Growth ("3" = 3rd Tier, else 0) (.15 wght)	0	0	0		0		0	
College Preparation Assessment Reimbursement	2,090	2,090	2,090		2,090		2,090	
Industry Based Certification Examination Reimbursement Allotment (changed title beginning with 25-26)	4,928	4,928	4,928		4,928		4,928	
Teacher Incentive Allotment	10,000	10,000	10,000		10,000		10,000	
Mentor Program Allotment	0	0	0		0		0	

WOW, THAT WAS A LOT!!!

ARE YOU CONFUSED YET?

Don't feel bad. Like I said, this is a very complex workbook, and I only touched on the data-entry elements that we utilize to keep an eye on our district's funding and make decisions accordingly, so that we may maximize our total funding while also upholding our fiduciary responsibility to the constituents of Westwood ISD.

Questions & Comments

