

An Introduction to School Finance in Texas

Revised January 2012



TTARA

400 West 15th Street, Suite 400

Austin, TX 78701

512/472-8838

512/472-2636 (fax)

www.ttara.org

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This is an update of the initial publication printed in May of 2010 and incorporates changes made by the 82nd Legislature in 2011.

Executive Summary

The public education system in Texas is one of the largest in the nation, with 1,280 school districts and charter schools containing 8,619 campuses. They employ 659,821 people — 333,164 of whom are teachers — to educate 4.8 million enrolled students. Texas has more school districts than any other state and is second only to California in the number of students enrolled in its schools. Funding for the system is projected to total \$47.4 billion in the 2011-12 school year, which includes \$20.4 billion in state funds (43%), \$21.4 billion in local property taxes (45%), and \$5.6 billion in federal funds (12%).

This \$47.4 billion is used to fund the basic school finance program as well as a variety of other cost items such as textbooks, state assessments, Regional Education Service Centers, adult literacy programs, schools for deaf and blind students, and schools for students incarcerated in the Department of Corrections. In addition, the state contributed \$1.6 billion to the Teacher Retirement System for public education employees in the 2011-12 school year. Initiatives funded by grants outside of the formula system such as a teacher incentive pay program, the Student Success Initiative — a grant program that focuses on college readiness, the early start pre-kindergarten grant program, and the High School Completion and Success Initiative, were funded at reduced levels or not funded at all for the 2011-12 and 2012-13 school years. These programs will most likely be re-evaluated in the 2013 legislative session.

The state's school finance system is currently operating as two "layered" systems — one based on the equalizing calculations of the Foundation School Program (FSP), and the other based on historical district funding levels known as the "target revenue system."

The statutory goals of the Foundation School Program (FSP) are to guarantee that each school district in the state has adequate and equalized resources to provide a basic instructional program that meets state standards (as measured by the state's accountability system), provide equalized access to "enrichment" funds for those districts that choose to supplement their basic funding and provide facilities suitable to the student's educational needs. Statutory formulas are used to calculate basic aid under "Tier 1," enrichment funding under "Tier 2," and facilities funding under an additional set of calculations. Once these costs are calculated, shares are apportioned between the state and local districts with the state sending funds to the districts for the state's share, and districts raising their share through the local property tax.

Superimposed on top of the formulas is a "target revenue system" that the Legislature adopted in 2006 as a part of the property tax relief initiative. Districts were required to reduce their tax rates for maintenance and operations to two-thirds of their 2005 tax rate. To ensure that no district lost money due to the tax relief effort, the Legislature guaranteed that each district would receive no less than the amount of state and local revenue per "weighted" student (i.e. student counts adjusted for certain higher cost educational factors) that they had received in the 2005-06 school year or would have received in the 2006-07 school year, whichever was greater (plus a few adjustments for funds added for high school students and teacher salaries). The resulting amount was the district's "adjusted revenue target," and essentially incorporates any historical funding discrepancies that were allowed in previous school finance packages. Further target revenue adjustments were added by the 2009 and 2011 Legislatures and as a result, districts are now compared by "state and local revenue per weighted student available at the district's compressed tax rate." The 2011 Legislature passed a provision that will sunset the target revenue system on September 1, 2017 and directed that a joint interim committee appointed by the Speaker and Lt. Governor study the school finance system and recommend changes to the 2013 Legislature.

Texas' formula-based system has been dwarfed by the target revenue system. Currently over four-fifths of all school districts receive their funding through the target revenue system rather than the state's traditional Foundation School Program formulas.

This publication explains both sets of calculations used to calculate school aid, as well as appendices that examine tax rate ratification elections, a history of school finance litigation and resulting legislation, and comparisons of how Texas public education ranks relative to other states.

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An Introduction to School Finance in Texas

In the 2009-10 school year, public education in Texas was provided to 4.8 million enrolled students by 1,280 school districts and charter schools — 1,024 of those entities are independent school districts with the remainder comprised of special districts, state-administered districts and open-enrollment charter schools. School districts range in size from fewer than 20 enrolled students in San Vicente ISD to over 200,000 students in Houston ISD, although 86 percent of all school districts (containing 22 percent of the state's students) have less than 5,000 students. Texas has more school districts than any other state — over 7 percent of the nation's 17,807 districts — and is second only to California in the number of students that are enrolled in public primary and secondary schools. Texas school districts employ 659,821 people and encompass 8,619 campuses.

Total Funding (The Revenue Side)

As was the case in most states, Texas legislators faced difficult choices in creating the state budget for coming years when they met in the Spring of 2011. The use of \$12 billion in one-time federal stimulus funds to balance the 2010-2011 state budget coupled with the lingering impacts of the economic recession, left the 82nd Legislature with an unprecedented revenue gap of \$27 billion between what was needed to fully fund the 2012-2013 state budget based on existing laws, population growth estimates and the revenues expected to be available. Every part of the state budget was constrained, and public education was no exception.

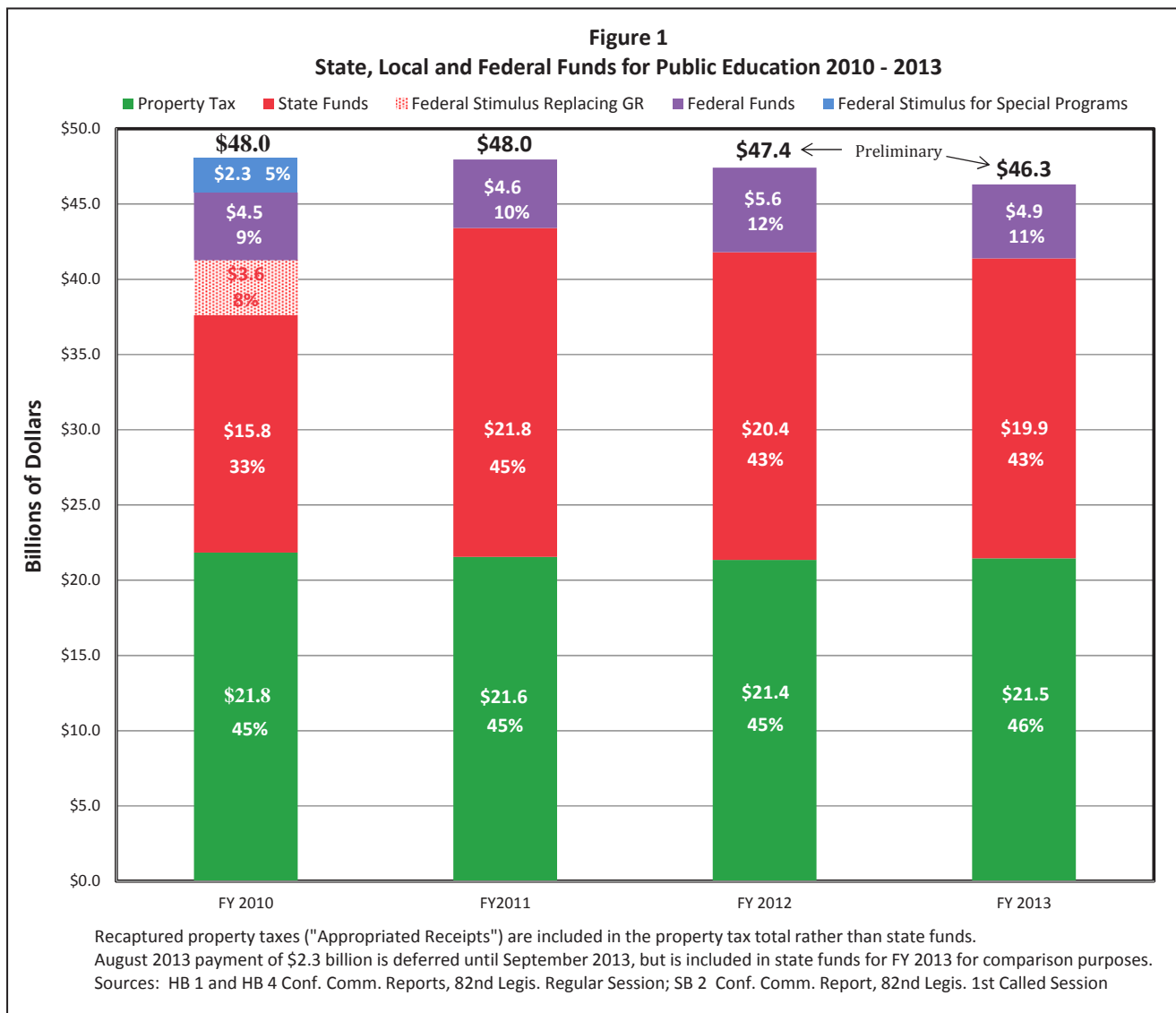
In the end, the Legislature appropriated \$50.8 billion for public education for the 2012-2013 biennium, a level that is \$4 billion below the amount called for when current law formulas are fully funded considering estimates of enrollment growth and the impact of declining property values. This amount includes state and federal funds plus \$1.7 billion in recaptured property taxes (“appropriated receipts”) that the Legislature treats as state funds (recapture is explained on page 19). Part of the \$50.8 billion will not actually be paid to school districts until September 2013, which is in the next state budget period.

Funding for public education in the 2011-12 school year is projected to total \$47.4 billion. This includes local schools, Regional Education Service Centers, the State School for the Blind, State School for the Deaf, and state payments of \$1.7 billion to the Teacher Retirement System on behalf of public education employees. The total is comprised of \$20.4 billion in state funds (43%), \$21.4 billion in local property taxes (45%), and \$5.6 billion in federal funds (12%) for child nutrition programs, education for economically disadvantaged students, special education, and vocational and adult education programs; as well as a one-time payment of \$830 million from the Federal Education Jobs Fund to assist school districts in retaining and training teachers (Figure 1).

Public Education in the State Budget. The Legislative Budget Office estimates that state and federal funding for public education in the 2012-2013 biennial state budget encompasses 29% percent of the “All Funds” biennial state budget, while state funding for public education comprises 45% percent of the “General Revenue” biennial budget (including the Property Tax Relief Fund).

The Foundation School Fund, the Property Tax Relief Fund, the Instructional Materials Fund (formerly the textbook fund), the General Revenue Fund and the Available School Fund interact to provide basic state support for maintenance and operations and school facility costs. The majority of state aid to schools is formula driven, with general revenue making up the difference for what the other funds do not generate. Other state funds in support of public education include the Permanent School Fund — an endowment fund generating investment income that is deposited into the Available School Fund — and two other

funds that are used to allocate federal funds for health, education and welfare and the school lunch program.



Foundation School Fund. The Foundation School Fund is the mechanism through which most of the state revenue used to fund public education flows from the state to local districts. Expenditures from this fund are estimated to be \$14.0 billion in the 2011-12 school year. One-quarter of all “occupation taxes” such as the oil production tax, natural gas production tax, and the gas, water, and electric utility tax are constitutionally dedicated to public education and are deposited into the FSF (approximately \$1 billion per year). Net profits from the state’s lottery (approximately \$1 billion per year) are statutorily dedicated to public education and are also deposited into this fund. In addition \$900 million - \$1.2 billion of local property taxes that are “recaptured”¹ from property wealthy school districts each year are deposited into this fund — labeled “Appropriated Receipts” — and treated as state revenue. These dedicated revenues are not sufficient to meet the full cost of public education as determined by state formulas; therefore the Comptroller transfers the remaining required revenue to the Foundation School Fund from the General Revenue Fund.

¹ Recapture is a term used to describe the process by which property wealthy school districts send excess revenue to either the state or to a property poor district in order to achieve equity in the school finance system.

Property Tax Relief Fund. The Legislature established a “Property Tax Relief Fund” in 2006 into which is deposited the revenue needed to provide tax relief to taxpayers that pay school district maintenance and operations taxes. The net revenue gain from a revamped corporate franchise tax, increased cigarette and tobacco taxes and a change in the method of calculating the tax on the sale of used motor vehicles is deposited into this fund. Any additional funds necessary to maintain the level of tax relief determined by the Legislature are appropriated at the Legislature’s discretion. It is estimated that approximately \$2.2 billion will be appropriated from this fund in the 2011-12 school year.

Permanent School Fund. The Permanent School Fund (PSF) is an endowment fund established by the Legislature in 1854 for the benefit of public schools. It consists of state land and mineral rights, royalty earnings, and stocks and bonds currently valued at \$24.4 billion. The state Constitution directs that earnings from the PSF be deposited into the Available School Fund (ASF) for the purchase of instructional materials and to provide funding to school districts. The amount of the transfer is determined by a rate of total return set by the State Board of Education and is 4.2 percent of a rolling average value of the fund for the 2012-2013 biennium. Historically between \$600-\$800 million has been transferred annually from the PSF to the ASF. However, the Constitution prohibits a distribution from the PSF to the ASF if distributions over the previous 10 year period exceeded the total return of the PSF for that period. This prohibition limited the distribution in 2009 to \$61 million.

The corpus of the PSF is also used to guarantee school district bonds, which affords districts a higher bond rating than they would receive on their own accord. In 2011, the Legislature added a provision that allows the PSF to be used to guarantee bonds for charter schools in good financial standing. Through 2009, the total amount of bonds guaranteed by the fund were restricted to 250 percent of the cost value of the fund by Internal Revenue Service arbitrage rules governing tax exempt bonds, and the bond guarantee program was suspended in March 2009 because the limit had been reached. The IRS has since increased the bonding capacity limit to 500 percent of the cost value of the fund, and the bond guarantee program has resumed. As of August 31, 2010, \$49.3 billion in school district bond issues were guaranteed by the Fund.

Available School Fund. As mentioned above, earnings from the Permanent School Fund are transferred to the Available School Fund. In addition to the PSF earnings, one-fourth of motor fuel tax revenue is constitutionally dedicated to the ASF (\$700-\$800 million per year). Those funds the Legislature does not set aside for instructional materials are distributed to schools on a per student basis, and these distributions are charged against the amount of state aid a district is to receive. Therefore, only school districts that do not receive state aid payments receive these funds as a true per student distribution. It is estimated that approximately \$1.1 billion will be distributed from this fund in the 2011-12 school year.

Instructional Materials Fund. A portion of the revenue from the Available School Fund is transferred to the Instructional Materials Fund by legislative appropriation to purchase textbooks, electronic textbooks, technological equipment and services and other instructional materials that are ordered by school districts. In 2011, legislators implemented a requirement that 40% of the distribution from the PSF to the ASF be deposited into the Instructional Materials Fund in the 2012-2013 biennium. That amount will increase to 50% in subsequent biennia. These funds will be distributed to school districts on a per student basis through an instructional materials allotment that is determined by the Commissioner of Education based on the amount of revenue available.

Public Education Programs (The Spending Side)

The state provides funding for a wide variety of education programs. The majority of state funds are distributed to school districts through the Foundation School Program which determines school districts’ entitlements through a series of formulas based on the types of students in the district, the size of the

district, and the district's taxable value and tax rate. For the 2011-12 school year, \$18.8 billion was appropriated for Foundation School Program equalized operations and facilities, and an additional \$8.3 billion in state and federal funds will be sent to school districts for other programs, for a total of \$27.1 billion. (Table 1).

Expenditures made by TEA include \$610 million for textbooks and other instructional materials ordered by school districts, \$88 million for the development and administration of state assessments and the accountability system, \$13 million for the operation of 20 Regional Education Service Centers that provide services and assistance to school districts, and \$48 million for the operation of the Windham School District to provide educational services to prison inmates.

Appropriations for public education made to agencies other than TEA include \$1.7 billion to the Teacher Retirement System to provide retirement and health benefits to retired public school teachers, \$24 million to the School for the Blind and Visually Impaired, and \$28 million to the State School for the Deaf.

In addition to these state programs, \$1.7 billion in federal funds was distributed to school districts for the Free and Reduced Price Meal Program, \$3.1 billion for federal education and welfare programs, and \$831 million will be distributed from the Federal Education Jobs Fund to assist school districts in hiring and retaining teachers.

Due to budget constraints, the legislature dramatically reduced funding for most of the other grant programs for the 2012-2013 biennium including the Educator Excellence Award Program, Student Success Initiative, and Prekindergarten Early Start Grant Program, cutting appropriations for these grant programs by more than \$609 million from 2010-11 levels. At the Legislature's discretion, these programs could be funded at the higher levels in future biennia if funds are available.

Table 1

	2010-2011 School Year	2011-2012 School Year		
FSP Equalized Operations and Facilities *	\$19,704.6	\$18,831.5	(\$873.1)	(-4%)
District Programs Funded Through the Texas Education Agency				
Educator Excellence Awards Program	\$198.0	\$20.0	(\$178.0)	(-90%)
Student Success Initiative	\$152.0	\$11.8	(\$140.3)	(-92%)
Prekindergarten Early Start Grant Program	\$104.3	\$0.0	(\$104.3)	(-100%)
High School Completion and Success Initiative	\$51.0	\$0.0	(\$51.0)	(-100%)
Science Lab Grants	\$30.0	\$0.0	(\$30.0)	(-100%)
Communities in Schools	\$21.0	\$14.8	(\$6.2)	(-30%)
Optional Extended Year Program	\$15.3	\$0.0	(\$15.3)	(-100%)
Teacher Mentor Program	\$15.0	\$1.5	(\$13.5)	(-90%)
Advance Placement/International Baccalaureate Incentives	\$14.2	\$6.9	(\$7.3)	(-51%)
Virtual School Network	\$10.0	\$4.0	(\$6.0)	(-60%)
Middle School Physical Education	\$10.0	\$0.0	(\$10.0)	(-100%)
Alternative Education Programs	\$16.2	\$0.0	(\$16.2)	(-100%)
Reading, Math Science Initiative	\$17.0	\$0.0	(\$17.0)	(-100%)
Life Skills Program for Student Parents	\$10.0	\$0.0	(\$10.0)	(-100%)
Early Childhood School Readiness Program	\$7.5	\$3.5	(\$4.0)	(-53%)
Teach for America	\$4.0	\$4.0	\$0.0	0%
Texas Youth Commission	\$5.5	\$5.5	\$0.0	0%
	\$681.0	\$72.0	(\$609.1)	(-89%)
Non-District Programs Funded Through the Texas Education Agency				
Textbooks	\$538.0	\$608.0	\$70.0	13%
State Assessments and Accountability System	\$91.5	\$87.8	(\$3.7)	(-4%)
Early High School Graduation and Education Aide Tuition	\$20.0	\$3.0	(\$17.0)	(-85%)
Adult Basic Education	\$14.0	\$11.4	(\$2.6)	(-19%)
Regional Day Schools for the Deaf	\$33.0	\$33.0	\$0.0	0%
Regional Education Service Centers	\$21.0	\$12.5	(\$8.5)	(-40%)
Windham School District	\$64.0	\$47.5	(\$16.5)	(-26%)
Agency Administration	\$72.0	\$64.7	(\$7.3)	(-10%)
	\$853.5	\$867.9	\$14.4	2%
Programs Outside of TEA				
Teacher Retirement System	\$1,597.0	\$1,662.8	\$65.8	4%
School for the Blind	\$21.3	\$23.6	\$2.3	11%
School for the Deaf	\$24.1	\$28.4	\$4.3	18%
	\$1,642.4	\$1,714.8	\$72.4	4%
Federal Funds				
Health, Education and Welfare	\$3,024.2	\$3,103.9	\$79.7	3%
School Lunch Fund	\$1,520.6	\$1,651.9	\$131.3	9%
Federal Education Jobs Fund	\$0.0	\$830.8	\$830.8	n/a
Other Federal Funds	\$15.4	\$20.3	\$4.9	32%
	\$4,560.2	\$5,606.9	\$1,046.7	23%
	\$27,441.7	\$27,093.1	(\$348.7)	(-1%)

*Includes appropriated receipts of recaptured local property taxes.
Source: General Appropriations Act, 2010-2011 and 2012-2013 biennia.

Foundation School Program

The state's school finance system is currently operating as two "layered" systems. As previously mentioned, the majority of the money sent to school districts is appropriated through the Foundation School Program (FSP). The statutory goals of the FSP are to guarantee that each school district in the state has adequate resources to provide a basic instructional program that would be considered acceptable under the state's accountability system, provide facilities suitable to the student's educational needs, and provide access to a substantially equalized enrichment program. The first "layer" of the system determines funding through a complex system of formulas that adjust for cost differentials and differences in the local resources available to each school district. The FSP consists of two tiers for maintenance and operations and a facilities component. "Tier 1" is the basic tier which determines the bulk of a school district's entitlement while Tier 2 allows school districts to generate supplemental funding for enrichment at the discretion of the district. There is also a separate tier that provides low wealth districts with revenue for facilities. The second "layer" of the school finance system that determines a school district's entitlement is the "target revenue" system put in place in 2006, and is described later in this publication.

The Formula System

Tier 1. A school district's entitlement in Tier 1 is determined by the various types of students that attend school in the district and the size of the district. Districts are entitled to a certain amount of revenue for each student, with those that are more expensive to educate generating more money through a series of "weights." The total cost is divided between the state and the school district, with the district's share determined by applying the district's compressed maintenance and operations (M&O) tax rate (\$1.00 in most districts)² to its taxable value, and the state paying the remaining portion. The district's share remains the same regardless of how many additional students there are or what the total cost is, and property wealthy districts pay a larger percentage of their total entitlement than less wealthy districts. Outlined below are the steps taken to determine a school district's entitlement in Tier 1.

Step 1: Calculate the "Adjusted Allotment" (AA)

The basic building block for the calculations in Tier 1 is the *Adjusted Allotment (AA)*, which is used in the formulas to determine the amount of state and local revenue a district is entitled to receive. The adjusted allotment for a district is the largest of the following amounts: 1) Adjusted Basic Allotment, 2) Adjusted Basic Allotment modified for a small district, or 3) Adjusted Basic Allotment modified for a mid-size district. The amount of the adjusted allotment varies by school district and ranges from \$3,679 to \$8,324, depending on the characteristics of the district, with the average amount being \$5,929.

1) Adjusted Basic Allotment. The adjusted basic allotment is calculated by multiplying the basic allotment by the cost of education index (CEI).³ Definitions of these two elements are as follows:

Basic Allotment. The starting point to determine how much revenue a school district will receive is the *basic allotment*, which is an amount that every school district is guaranteed

² The Legislature passed HB 1 in 2006, which required every school district to compress the district's M&O tax rate to 66.67% of the district's 2005 M&O rate. The resulting rate is known as the district's "compressed tax rate" above which a district can enrich.

³ The increase in the basic allotment provided by application of the CEI is limited to 71% of the full application in order to reflect the percentage of total operating costs expended on professional salaries at the time it was adopted.

to receive in state and local funds for each student in average daily attendance (ADA).⁴ For each year of the 2012-2013 biennium, the basic allotment is \$4,765 for districts with a compressed tax rate of \$1.00. It is reduced proportionately for districts with a compressed rate of less than \$1.00.

Cost of Education Index (CEI). Each school district is assigned a “multiplier” to compensate the district for geographic and cost differences beyond the control of the district. All districts are assigned a value greater than 1.0, and they range from 1.02 to 1.20 with an average of 1.08. This multiplier is called the Cost of Education Index (CEI). Components used in the calculation of the CEI are the average beginning salary of teachers in contiguous districts, the percent of economically disadvantaged students in the district, the size of the district, and whether or not the district is located in a rural county. CEI values have not been re-calculated since 1991, but a provision in state law authorizes the Commissioner of Education to increase the CEI for each district if excess funds are available.

- 2) Small District Adjustment.** Because small school districts are more expensive to operate due to diseconomies of scale, districts with 1,600 or fewer students in average daily attendance (ADA) receive an increase in funding through the *small district adjustment*. The calculation for this adjustment can result in an increase to the adjusted basic allotment of up to 63 percent, with the smallest districts receiving the largest increase. Districts with over 300 square miles in area receive an increase that is 10 percent larger than comparable districts with less than 300 square miles in area to compensate for greater transportation costs. In the 2011-12 school year, 667 school districts (65%) containing 8 percent of the state’s students qualify for the small district adjustment, with 37 of those districts having less than 100 students in average daily attendance.

Sparsity Adjustment. Small districts with less than 130 students in average daily attendance that are 30 miles or more by bus route from the nearest high school, are guaranteed funding for 130 ADA if the district offers a K-12 program and has at least 90 ADA in the current or prior year, 75 ADA if the district offers a K-8 program and has at least 50 ADA in the current or prior year, and 60 ADA if the district offers a K-6 program and has at least 40 ADA in the current or prior year. There are 72 school districts with less than 130 students in average daily attendance.

- 3) Mid-size District Adjustment.** Districts with more than 1,600 ADA but fewer than 5,000 ADA receive an increase in funding through the *mid-size district adjustment*. The calculation for this adjustment can result in an increase to the adjusted basic allotment of up to 8½ percent. Currently there are 194 school districts (19%) containing 12 percent of the state’s students with between 1,600 — 5,000 ADA.

Adjusted Allotment (AA) is the Greater of:

- 1) Adjusted Basic Allotment
- 2) Adjusted Basic Allotment increased for a small district
- 3) Adjusted Basic Allotment increased for a mid-size district

⁴ Average Daily Attendance (ADA) is calculated by summing the attendance for each instructional day and dividing by the number of instructional days offered by the district. This number is less than total enrollment.

Step 2: Calculate the Tier 1 Entitlement

Once the adjusted allotment is determined, it is multiplied by the number of students in each of the different groups of a district's student population and by the "weight" for that particular category of student, to arrive at the district's cost to provide an education for that group of students. Because some students are more expensive to educate than others, the school finance formulas incorporate a series of "weights" (a multiplier of 1 or more to reflect the cost for students in a distinct program; i.e. regular program, special education and career and technology), "add-on weights" (an additional percentage received for a particular type of student), and "allotments" (a set amount given for a particular category of expense) to compensate for the differences. Students in categories that generate additional funds through the "add-on weights" are also in the regular program, but generate additional funds due to special characteristics. Once the allotments are calculated for each group of students, they are added together to arrive at the district's total Tier 1 cost. In addition to the student allotments, school districts receive funds for transportation and to supplement staff salaries.

Listed below and summarized in Table 2 are the various types of students that school districts receive funding for, and allotments that districts are entitled to in addition to formula funding.

Regular Program Students. Prior to the 2011 legislative session, districts were entitled to the adjusted allotment for every student in average daily attendance (ADA) enrolled in the regular program that is not enrolled in special education or career and technology programs. Faced with a budget shortfall for the 2012-2013 biennium, the Legislature appropriated less than what current law formulas would have provided to school districts for the biennium. Legislators were divided on how to allocate that reduction to school districts over the 2012-2013 biennium — some advocated that all districts should receive the same percentage reduction in funding, while others argued that the property wealthy districts should receive a larger percentage cut than property poor districts. The final agreement was a compromise between the two positions, reducing funding to all districts by approximately 6% in the first year of the biennium, and 0%-9% in the second year with the largest reductions being borne by property wealthy districts. This policy decision was implemented by incorporating into law a "**regular program adjustment factor (RPAF)**" which reduces a district's allotment for regular program students to a set percentage of what the district would have been entitled to under current formulas. That percentage is 92.39% for the 2011-12 school year so that all districts will be affected equally. In the 2012-13 school year, the RPAF is increased to 98% and coupled with a reduction in the amount of state aid sent to districts for tax reduction in order to impact property wealthy districts to a greater extent. The RPAF remains at 98% for the 2013-14, and 2014-15 school years and expires on September 1, 2015. The Commissioner of Education is authorized to set the RPAF at .95195 for each year of the biennium for school districts that don't receive state aid for tax reduction and demonstrate they will experience financial hardship without the adjustment. After the RPAF is applied, the total statewide regular program allotment is estimated to be \$20.3 billion for the 2011-12 school year for the educational needs of 4.3 million regular program ADA.

$$\text{Regular Program Allotment} = \text{AA} \times \text{Regular Program ADA} \times \text{Regular Program Adjustment Factor (RPAF)}$$

Special Education Students. Districts are entitled to up to five times more funding for a student in a special education program to reflect the cost of different instructional arrangements for special education students. The allotment is distributed based on full-time equivalent students (FTE's)⁵ enrolled in special education programs. There are an estimated 114,008 FTEs in special education programs in the 2011-12

⁵ Full-time equivalent student (FTE) is defined as 30 hours of contact per week between a student and program personnel.

school year for a total statewide allotment of \$2.4 billion. The number of students enrolled in special education programs has declined approximately 12% from the 2009-10 school year level due to federal guidelines put in place to prevent school districts from over-identifying special education students. Special education students are not included in the regular program student count.

Career & Technology Students. Districts are entitled to 35 percent more than the adjusted allotment for each full-time equivalent student (FTE) enrolled in a career & technology program (geared towards acquiring skills for the workforce) in grades 8-12 — or in grades 7- 12 if the student is disabled. Districts also receive an additional \$50 for each student in average daily attendance (ADA) that takes two or more advanced career and technology courses for a total of three or more credits or an advanced course as part of a tech-prep program. An estimated 201,746 FTEs will enroll in career and technology programs in the 2011-12 school year for a total statewide allotment of \$1.4 billion. These students are not included in the regular program count.

Bilingual Students. In addition to regular program funding, districts receive an additional 10 percent for students of “limited English proficiency” — students whose primary language is not English and whose English language skills are such that the student has difficulty performing ordinary class work in English. In the 2011-12 school year, this allotment will provide an additional \$382 million to school districts for special programs for an estimated 749,652 ADA.

Compensatory Education Students. In addition to regular program funding, districts receive 20 percent more to pay for intensive or accelerated instructional services for students who are performing below grade level or are at risk of dropping out of school. Funding is distributed to school districts based on the number of students eligible for the federal free and reduced price meal program.⁶ This distribution method has been controversial in the past because the students that draw down the funding are not necessarily the students that are served by the programs funded by the revenue. An estimated 3.0 million students met the eligibility criteria for the free and reduced price meal program in the 2011-12 school year, for a total statewide allotment of \$3.1 billion. School districts receive almost 2½ times more revenue for students that are at risk of dropping out of school due to pregnancy.

Gifted and Talented Students. In addition to regular program funding, districts receive 12 percent more for programs that benefit students who perform at a remarkably high level of accomplishment or show the potential to do so. The number of students for which funds are distributed is capped at 5 percent of a district’s average daily attendance. An estimated 223,365 students qualify for gifted and talented programs in the 2011-12 school year for a total statewide allotment of \$138 million.

Public Education Grants. In addition to regular program funding, districts receive 10 percent more for students who transfer to another campus within their district or to a different school district because their campus was rated “low performing” during the previous three years or if 50 percent or more of the students at their campus failed a TAKS test in two of the previous three years. Approximately 450 students statewide take advantage of this option.

High School Students. Districts receive an additional \$275 for each student in average daily attendance (ADA) in grades 9-12 to be used by the district to enhance educational programs in its high schools. There are 1.2 million high school students in the 2011-2012 school year for a total statewide allotment of \$344 million.

⁶ Annual Income eligibility for the federal free and reduced price meal program for a family of four is \$29,055 for the free program, and \$41,348 for the reduced price program.

Students in New Instructional Facilities. Prior to the 2012-2013 biennium, districts received an additional \$250 per student in average daily attendance (ADA) for every student who attends a newly built campus in the first year, and for additional students who attend that campus in the second year, to help with operational costs associated with opening a new campus. The total statewide appropriation for this purpose is limited to \$26 million per year. An estimated 90,934 students met this criteria in 2009-10 for funding of \$23 million. This provision was not funded for the 2012-2013 biennium but could be funded in future biennia.

Students with a Parent in the Military. Prior to the 2012-2013 biennium, districts received an additional \$650 for each student in average daily attendance (ADA) who has a parent serving in the military on active duty in a combat zone or who was reassigned to another military base due to a base closure. This allotment is dependent on a dedicated appropriation and was not funded for the 2012-2013 biennium but could be funded in future biennia.

Staff Allotment. School districts receive funds to supplement staff salaries in the amount of \$500 for each full time employee that is not an administrator or subject to the minimum salary schedule and \$250 if they are part-time. This allotment totaled \$134 million for 279,000 employees in the 2011-12 school year. This allotment is provided to all school districts and is not subject to the local share calculation.

Transportation Allotment. Districts receive from \$0.68 to \$1.43 per mile of approved bus route based on the number of students per square mile for transportation purposes. These reimbursement rates have not been changed since 1984. The total statewide transportation allotment for the 2011-2012 school year is approximately \$314 million. There are 59 school districts that don't receive transportation funds from the state. Some of those districts participate in a countywide district that provides transportation for the district. For the other districts, the Legislature added a provision that allows a school district to charge a reasonable fee for transporting a student to and from school if the district does not receive a transportation allotment and does not participate in a county transportation system for which an allotment is provided.

Instructional Materials Allotment. In 2011, legislators implemented a requirement that 40% of the distribution from the Permanent School Fund to the Available School Fund in each year of the 2012-2013 biennium be deposited into the Instructional Materials Fund (formerly the Textbook Fund) to be distributed by the Commissioner of Education in the form of an instructional materials allotment. This requirement increases to 50% of the distribution in subsequent biennia. Previously the amount transferred to the Textbook Fund was determined by appropriation. The Commissioner will create an instructional materials account for each school district and deposit the funds into these accounts based on the percentage of statewide ADA attributable to the district. These funds will be withdrawn as needed by the districts. In the 2011-12 school year, 70% of the biennial appropriation will be deposited into the IMA accounts and school districts will receive approximately \$90 per weighted student to assist them in purchasing textbooks and other instructional materials and for meeting technology infrastructure needs. The total statewide allotment is estimated to be \$525 million for the 2011-12 school year.

Available School Fund Distribution. The Texas Constitution requires that earnings from the Permanent School Fund be distributed to school districts on a per student basis. These funds are distributed on the basis of the number of students in average daily attendance (ADA) in the previous year. In the 2011-12 school year the amount distributed is estimated to be \$247 per ADA. For school districts that receive state funding from the Foundation School Fund, the Available School Fund distribution replaces Foundation School Fund aid on a dollar for dollar basis. The ASF distribution in the 2011-12 school year is estimated to be \$1.1 billion based on 4.4 million prior year ADA.

Total Entitlement for Each Group of Students =
Adjusted Allotment x # Students in Group x Weight for Group

Table 2
Weights and Allotments in the School Finance Formulas (2011-12 school year)
 (Includes Charter Schools)

Type of Student/ Program	Definition	Weight	Number of Students	Total Amount (Billions)
Regular Program	Students enrolled in the regular program. Does not include special education students or students enrolled in career and technology programs.	0.9239	4,315,535	\$20.333
Special Education	There are 12 special education weights ranging from 1.1 to 5.0 to reflect the cost of different instructional arrangements for special education students.	1.1 – 5.0	114,008	\$ 2.435
Career & Technology	FTE's enrolled in career & technology programs in grades 8-12 or disabled students in grades 7-12.	1.35	201,746	\$ 1.423
Career & Technology Advanced Course	Students that take two or more advanced career and technology courses for a total of three or more credits or an advanced course as part of a tech-prep program.	\$50 per ADA	27,000	\$0.001
Bilingual	Students of limited English proficiency.	.10 Add-on	749,652	\$.382
Compensatory Education	Students that are educationally disadvantaged — performing below grade level or are at risk of dropping out of school. Funding is distributed to school districts based on the number of students eligible for the federal free and reduced-price meal program.	.20 Add-on	2,978,861	\$ 3.037
Compensatory Education Pregnant	Pregnant students at risk of dropping out.	2.41	1,755	\$ 0.021
Gifted and Talented	Students that perform at a remarkably high level of accomplishment. Capped at 5% of a district's ADA.	.12 Add-on	223,365	\$ 0.138
Public Education Grant	Students who transfer to another school district or campus because their campus was rated "low performing" during the previous three years or 50% or more of the students at their campus failed a TAKS test in two of the previous three years.	.10 Add-on	450	\$0.000
High School Students	Students in grades 9-12.	\$275 per ADA	1,249,462	\$0.344
New Instructional Facility	Students that attend a newly built campus in the first year, and for additional students who attend in the second year. No appropriation was made for the 2012-2013 biennium.	\$250 per ADA	0	\$ 0.000
Students with a Parent in Military	Students with a parent serving in a combat zone or who have been reassigned due to a base closure. No appropriation was made for the 2012-2013 biennium.	\$650 per ADA	0	\$ 0.000
Staff Allotment	\$500 for each fulltime employee that is not an administrator or subject to the minimum salary schedule; \$250 if they are part time.	\$500 or \$250 per qualified employee	279,092	\$ 0.134
Transportation Allotment	\$0.68 - \$1.43 per mile of approved bus route based on the number of students per square mile.	\$0.68 - \$1.43 per mile	N/A	\$ 0.314
Instructional Materials Allotment	Funding given to school districts to help with instructional materials and technology needs.	~\$90 per WADA	\$5,685,061	\$ 0.525
Available School Fund	Earnings from the Permanent School Fund are distributed to school districts based on prior year ADA.	\$247 per ADA	4,433,657	\$ 1.095

Step 3: Determine the State and Local Shares

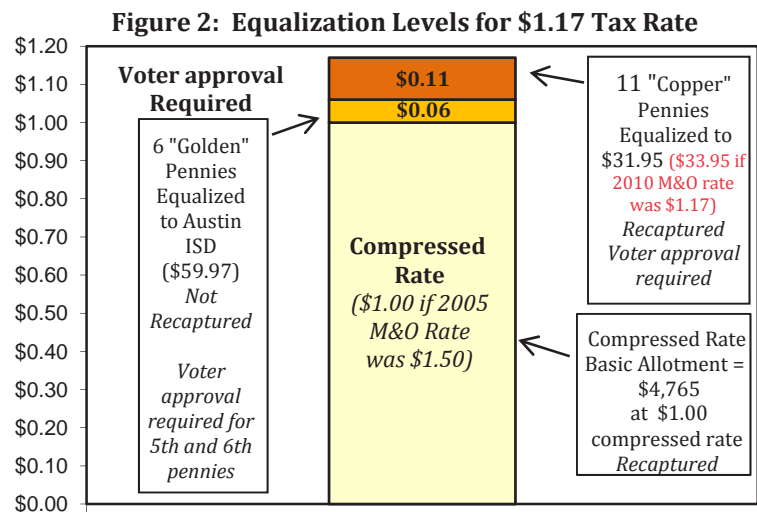
The total cost of Tier 1 is arrived at by summing all of the allotments for the various groups of students and adding the transportation allotment. Once this cost is calculated, it is apportioned between the state and the school district. The school district’s share of the cost is determined by applying the district’s compressed M&O rate to the district’s “assigned” taxable value⁷ and dividing by 100 (the rate is expressed per \$100 of value). The district’s share is then subtracted from the total cost to determine the state share. The staff salary allotment is then added to the state’s share to determine total state aid for that school district.⁸ The instructional materials allotment is deposited into a separate account for each district to be used at the district’s discretion. The ASF distribution is used to fund the state’s share of Tier 1.

Because of this method of apportionment, school district property values play a crucial role in determining the level of state expenditures for public education. If property values increase, school districts pay a larger portion of the total cost, and the state portion goes down. Inversely, if property values decrease, school districts pay a lesser amount while the cost to the state increases. If the school district’s share of the cost is larger than the total, the district is said to be “budget balanced” and the district pays the total amount. The district may also be required to reduce its accessible taxable value by purchasing attendance credits from the state or educating students in another district (see “Recapture”). Because Texas budgets on a two-year basis, values for the second year of a biennium are estimated by the Legislative Budget Board (LBB). If the LBB over-estimates value growth it results in an appropriation lower than what it should have been, and the state pays the additional money to school districts in the following year. Conversely, if school district values increase more than estimated, it results in an over-payment to districts, and the overage is withheld from payments to districts in the following year.

$$\text{Local Share} = \text{Compressed M\&O Rate} \times \text{Assigned Taxable Value} \div 100$$

$$\text{State Share} = \text{Total Tier 1 Cost} - \text{Local Share}$$

Tier 2. Tier 2 is known as the “enrichment” or “guaranteed yield” tier and is used at school districts’ discretion to supplement the revenue received in Tier 1. School districts are authorized to tax above the district’s compressed rate for enrichment — the first \$0.04 at the school board’s discretion, and the remaining pennies up to the statutory \$1.17 M&O cap with voter approval. A school district with a compressed rate of \$1.00 has access to a total of \$0.17 for enrichment purposes, while



⁷ A district’s assigned taxable value is the school district’s prior year taxable value as adjusted by the Comptroller of Public Accounts in the school value study. The Comptroller conducts a property value study using comparable sales and generally accepted auditing and sampling techniques to determine the total taxable value of all property in each school district at least every two years.

⁸ Charter schools and special districts receive funding for operations based on a statewide average received by school districts. In addition, the Commissioner of Education is authorized to establish an open-enrollment charter school facilities credit enhancement program to assist charter holders in obtaining financing for facilities.

a school district with a compressed rate of less than \$1.00 has access to more than \$0.17 additional pennies. In the 2010-11 school year, 1,006 districts had levied the \$0.04 that do not require voter approval, and 248 of those districts had also received approval from the district's voters to levy some or all of the remaining pennies. The state equalizes the revenue raised by each penny of tax rate levied above the compressed rate⁹ so that every school district in the state is guaranteed a minimum amount of state and local revenue per WADA¹⁰, no matter what the district's property value or student makeup. So a school district that generates very little revenue with a penny of tax rate will receive state revenue to bring the total amount raised to the minimum guarantee. There are two different levels of equalized funding from the state.

“Golden” Pennies. For each of the first six pennies levied above the compressed rate, the state supplements the amount generated to bring the total to the level generated by the Austin Independent School District (per WADA), which is estimated to be \$59.97 in the 2011-12 school year. Therefore, if a school district's taxable value generates \$30.00 per penny per WADA, the state will send the district an additional \$29.97 per penny per WADA. This level was chosen because it is equivalent to the 95th percentile of wealth, which means that it is above the level of possible revenue generated by districts containing 95 percent of the state's students if there were no recapture. These six pennies are not subject to “recapture” by the state, and as a result, property wealthy districts are allowed to retain all revenue generated by them, even if the amount is greater than the state's guarantee to other school districts. Because of the high level of equalization by the state and the exemption from recapture, these pennies are widely known as “golden” pennies. A district must seek voter approval to access the 5th and 6th golden pennies.

“Copper” Pennies. The remaining pennies up to the statutory M&O rate cap of \$1.17 are equalized by the state to \$31.95 per penny for each weighted student. Due to the lower guarantee, and because the state recaptures revenue generated from these pennies that exceeds the guarantee, these are known as “copper” pennies. Approximately 213 school districts had M&O rates of \$1.17 in the 2010 tax year. When the legislature reduced funding to school districts in 2011, these districts had no means to make up the loss in state revenue. Because of this, the Legislature added a provision that increases the yield to \$33.95 for the 2011-12 school year only for those districts that were at the \$1.17 M&O rate cap in the 2010 tax year. The corresponding recapture threshold was also increased for these districts. The yield and recapture threshold are restored to the lower levels in subsequent school years.

Tier 2 Funding

“Golden” Entitlement = # “Golden” Pennies x Austin ISD Yield x # WADA

Local Share = “Golden” Rate x Assigned Value/100

State Share = “Golden” Entitlement – Local Share

+

“Copper” Entitlement = # “Copper” Pennies x \$31.95 x # WADA (\$33.95 if at \$1.17)

Local Share = “Copper” Rate x Assigned Value/100 (Excess is recaptured)

State Share = “Copper” Entitlement – Local Share

⁹ The number of pennies equalized by the state could differ slightly from the rate actually levied because TEA calculates the rate equalized by dividing estimated tax collections for the current year by the certified value.

¹⁰ WADA (weighted average daily attendance) is a calculated number that represents the number of students for which a district receives funding after adjusting for special needs. It is calculated by dividing the cost of tier one (with some adjustments) by the basic allotment. WADA is interchangeable with the term “weighted students” throughout this publication.

School Facilities. School districts are authorized to issue bonds to pay for the purchase of property, the construction, acquisition and equipment of a building or for the purchase of school buses. Before the bonds may be issued, the district is required to hold an election in order to obtain voter approval of the tax rate necessary to re-pay the principal and interest on the bonds. The state assists school districts in paying for facilities by sending them equalization aid through two separate programs.

The *Instructional Facilities Allotment (IFA)* is a guaranteed yield program authorized in 1997 to assist school districts with debt payments on new instructional facilities. The state guarantees that every school district will receive \$35 per student in average daily attendance (ADA) for each penny levied for these facilities, although school districts must apply to the Texas Education Agency for the funds. After all applications are received, the applying districts are ranked from lowest property wealth per ADA to the highest, and the applications are then funded in that order. Funding is limited to the lesser of (1) the actual debt payment or (2) \$250 per student or \$100,000 (whichever is greater), and school districts are required to levy sufficient taxes to pay the local share.

The *Existing Debt Allotment (EDA)* is a guaranteed yield program authorized by the Legislature in 1999 to assist school districts with debt payments for existing bonds on which a school district made payments in the last year of the previous biennium, and for which the district does not receive aid through the IFA. The state guarantees that every school district will receive a total of \$35 per ADA in combined state and local revenue for every penny levied up to \$0.29.

The state appropriation for these two programs in the 2011-12 school year was \$766 million. When added to the 2010-2011 school district I&S levy of \$4.3 billion, a combined \$5.0 billion in total debt payments will be made by school districts in 2011-12.

Facilities Funding *

Facilities Entitlement = # I&S Pennies x \$35 x # ADA

Local Share = I&S Tax Rate x Assigned Value/100

State Share = Facilities Entitlement – Local Share

* Subject to limitations listed above

Calculations for Actual School Districts

Now that we have examined the calculations involved in determining how much money a school district will receive, it may be helpful to see how the calculations apply to real school districts. The following two tables outline the costs for two school districts in the same area of the state — District X is a large, urban property poor district, and District Y is a small property wealthy district subject to recapture.

Calculation of State and Local Revenue for District X				
Property Poor District				
Tier 1				
AA	# Students in Group		Weight	Total
\$5,239	x 44,801	Regular Program ADA	x .9239	= \$216,852,420
\$5,239	x 3,663	Special Ed Regular FTE	x 1.00	= 19,190,887
\$5,239	x 1,812	Special Ed Mainstream FTE	x 1.10	= 10,440,681
\$5,239	x 61	Special Ed Residential Care FTE	x 4.00	= 1,286,091
\$5,239	x 2,384	Career and Technology FTE	x 1.35	= 16,863,588
\$5,239	x 50,251	Compensatory Education ADA	x 0.20	= 52,653,501
\$5,239	x 36	Compensatory Ed Pregnant ADA	x 2.41	= 453,639
\$5,239	x 2,422	Gifted & Talented ADA	x 0.12	= 1,522,392
\$5,239	x 7,596	Bilingual ADA	x 0.10	= 3,979,414
\$5,239	x 0	PEG ADA	x 0.10	= 0
\$275	x 11,351	High School ADA		= 3,121,400
\$0	x 0	ADA attending new high school		= 0
\$50	x 0	ADA taking advanced Career & Tech. courses		= 0
\$650	x 0	ADA with parents in a combat zone		= 0
\$400	x 0	ADA successfully completing virtual course		= 0
\$80	x 0	students from this district taking virtual course		= 0
Transportation Allotment				= <u>2,549,602</u>
TIER 1 TOTAL				\$328,913,615
School District's Share Tier 1		$\\$1.00 \times 11,732,769,072/100$		- <u>\$117,327,691</u>
State's Share Tier 1				\$211,585,924
Supplemental Staff Salary Allotment		$\$500 \times 3,537; \250×0		+ 1,768,500
Additional State Aid for Tax Reduction				+ <u>0</u>
State Aid, Tier 1 (Financed partly by ASF Distribution of $\\$247 \times 48,842 = \\$12,063,974$)				\$213,354,424
Tier 2				
M&O Rate = \$1.04	"Golden" Pennies = \$0.04	WADA = 64,767	Wealth per WADA = \$181,153	
Tier 2 Guarantee		$\$59.97 \times 4 \times 64,767$		\$ 15,536,308
Less Local Revenue		$11,732,769,072/100 \times \\0.04		- <u>4,693,108</u>
State Aid, Tier 2				\$ 10,843,200
Instructional Materials Allotment = $64,767 \times \\$90$				\$ 5,830,830
	Tier 1	Tier 2	Inst. Mat. Allot.	Total
State	\$213,354,424	\$ 10,843,200	\$ 5,830,830	\$230,028,454 (65%)
Local	<u>\$117,327,691</u>	<u>4,693,108</u>		<u>122,020,799 (35%)</u>
Total	\$330,682,115	\$15,536,308	\$ 5,830,830	\$352,049,253
Tier 1 per WADA: \$5,106				

**Calculation of State and Local Revenue for District Y
Property Wealthy District**

AA		# Students in Group		Tier 1		Weight	Total
\$5,115	x	4,370	Regular Program ADA	x	.9239	=	\$20,651,521
\$5,115	x	5	Special Ed Speech Therapy FTE	x	5.00	=	127,875
\$5,115	x	43	Special Ed Resource Room FTE	x	3.00	=	659,835
\$5,115	x	19	Special Ed Self Contained FTE	x	3.00	=	291,555
\$5,115	x	2	Special Ed Off Home Campus FTE	x	2.70	=	27,621
\$5,115	x	4	Special Ed Vocational Adj. Class FTE	x	2.30	=	47,058
\$5,115	x	63	Special Ed Mainstream FTE	x	1.10	=	354,470
\$5,115	x	38	Career and Technology FTE	x	1.35	=	262,400
\$5,115	x	1,013	Compensatory Education ADA	x	0.20	=	1,036,299
\$5,115	x	1	Compensatory Ed Pregnant ADA	x	2.41	=	12,327
\$5,115	x	224	Gifted & Talented ADA	x	0.12	=	137,491
\$5,115	x	230	Bilingual ADA	x	0.10	=	117,645
\$5,115	x	0	PEG ADA	x	0.10	=	0
\$275	x	1,449	High School ADA			=	398,475
\$0	x	0	ADA attending new high school			=	0
\$50	x	0	ADA taking advanced Career & Tech. courses			=	0
\$650	x	0	ADA with parents in a combat zone			=	0
\$400	x	0	ADA successfully completing virtual course			=	0
\$80	x	0	students from this district taking virtual course			=	0
Transportation Allotment							= 99,841

TIER 1 TOTAL	\$24,224,413
School District's Share Tier 1	\$1.00 x 4,838,847,397/100
	- \$48,388,474
State's Share Tier 1 (<i>Recaptured Local Revenue, see page 19</i>)	(\$24,164,061)
Supplemental Staff Salary Allotment	+ \$500 x 215; \$250 x 24
	+ 113,500
Additional State Aid for Tax Reduction	+ 5,204,737
State Aid, Tier 1 (Financed partly by ASF Distribution of \$247x 4,483=\$1,107,301)	\$5,318,237

Tier 2			
M&O Rate = \$1.04	"Golden" Pennies = \$0.04	WADA = 4,844	Wealth per WADA = \$998,936
Tier 2 Guarantee		\$59.97 x 4 x 4,844	\$ 1,161,979
Less Local Revenue		4,838,847,397/100 x \$0.04	- 1,935,538
State Aid, Tier 2			\$ 0

Instructional Materials Allotment = 4,844 x \$90 **\$ 435,960**

	Tier 1	Tier 2	Inst. Mat. Allot.	Total
State	\$ 5,318,237	\$ 0	\$ 435,960	\$ 5,754,197 (18%)
Local	<u>\$24,224,413</u>	<u>1,935,538</u>		<u>26,159,951 (82%)</u>
Total	\$29,542,650	\$ 1,935,538	\$ 435,960	\$31,914,148

Tier 1 per WADA: \$6,099

Recapture of Local Property Taxes (“Robin Hood”)

The majority of past court cases challenging the school finance system were based on the disparity in the amount of taxable value encompassed within the boundaries of Texas school districts and the inability of state aid to equalize those disparities. A school district that contained a nuclear power plant or a great deal of oil and gas, industrial property or highly-valued homes was able to raise more revenue for each penny of tax rate than a district that did not have these types of property in its tax base. These school districts are commonly called “wealthy” districts even though in many cases the residents within the district were not high income earners. In the 2011-12 school year, school district property values range from \$19,627 to \$7,234,228 per weighted student. Because the amount of state aid needed to equalize all school districts to the level of the wealthiest district is prohibitive, the Legislature has put in place a system to limit a wealthy district’s access to its tax base.

Under the current system, school districts deemed “property wealthy” are required by Chapter 41 of the Education Code to reduce their taxable value to a threshold set in statute called the “equalized wealth level” (EWL). Property wealthy districts are commonly called “Chapter 41” districts, reflecting the Chapter in the Education Code that applies to them. Chapter 41 districts can utilize one of five options to reduce the level of taxable value to which they have access:

- 1) Consolidate with a school district with less property wealth.
- 2) Detach property to a school district with less property wealth.
- 3) Purchase “attendance credits” from the state which provides the district with a sufficient number of students to divide into its taxable value to get down to the equalized wealth level.
- 4) Contract with another less wealthy district to educate a sufficient number of non-resident students to provide the district with a sufficient number of students to divide into its taxable value to get down to the equalized wealth level.
- 5) Consolidate tax bases with a school district with less property wealth.

In order to avoid permanently losing access to a portion of their tax base as required by options 1, 2 and 5, all Chapter 41 school districts choose option 3 or 4, or a combination of the two, each of which requires approval by the voters of the district. Interest and Sinking Fund (I&S) tax revenue — revenue used to pay debt service on bonds issued to pay for school facilities — is not subject to recapture.

In the 2011-12 school year, the equalized wealth level varies for the different increments of a district’s M&O tax rate. For each penny of a district’s compressed tax rate, the district must remit any amount generated by property wealth above \$476,500 per weighted student. The next 6 pennies of the district’s M&O rate are not subject to recapture. For the remaining pennies up to the statutory M&O rate cap, districts must remit all revenue generated from property wealth above \$319,500 per weighted student (\$339,500 if the district was at the M&O rate cap in the 2010 tax year).

The Texas Education Agency determines the amount of recapture owed by a district by calculating the percentage of the district’s taxable value that is above the equalized wealth level and then applying that percentage to the taxes generated by the district’s tax rate. Therefore, if 30 percent of a school district’s tax base is above the equalized level, the district must remit 30 percent of the M&O property taxes raised. School districts can qualify for a credit for option 3 and option 4 early agreements, and for a portion of CAD costs, which are deducted from the amount owed. The percentages for the 2011-12 school year range from a low of 0.1 percent to a high of 93 percent.

When this system was enacted in 1993, there were 104 school districts that were considered property wealthy because their property value exceeded \$280,000 per WADA, the equalized wealth level established at that time. So that the recapture districts weren’t forced to drastically reduce spending immediately, districts that chose to detach property or chose to purchase attendance credits from the

state were protected by a temporary 3-year “hold harmless” provision that allowed them to retain access to a sufficient level of taxable value to maintain their 1993 level of spending per weighted student (minus the available school fund distribution) at a tax rate of \$1.50. Approximately \$132 million was recaptured in 1994.

This hold harmless provision was made permanent in 1999 and 35 of the original school districts continue to participate in the system under a hold harmless wealth level in the 2011-12 school year. These hold harmless wealth levels range from a low of \$477,836 per WADA in Klondike ISD (Dawson County) to \$920,994 per WADA in Borden County ISD (Borden County). Chapter 41 districts in the 2011-12 school year are summarized in Table 3 and listed in Appendix 3, sorted by taxable value. Hold Harmless wealth levels are listed in blue.

Based on preliminary TEA estimates, approximately \$1.1 billion will be recaptured from a total of 173 school districts in the 2011-12 school year. These 173 school districts encompass 17% of all districts and contain 543,269 weighted students, or 9% of the statewide total, with taxable values per weighted student ranging from \$477,000 to \$7.2 million. The school district that has the largest percentage of its property tax levy recaptured is Kenedy Countywide Consolidated School District (Kenedy County) with 93% of its M&O revenue being sent either to the state or to another district. Austin ISD sends away almost \$128 million (22% of its M&O taxes), more than any other district in gross dollars.

Total 2010-11 state and local revenue per WADA available at the compressed tax rate ranged from a low of \$4,592 in Divide ISD (Kerr County) to a high of \$13,122 in Westbrook ISD (Mitchell County), with an average of \$6,172 — \$797 more than the statewide average of \$5,375.

Calculation of Recapture in 2011-12 School Year

**Property Taxes Recaptured =
% of Taxable Value Above Equalized Wealth Level (EWL) x Tax Collections**

	EWL
Tier 1 (District’s Compressed M&O Rate)	\$476,500
Tier 2 “Golden Pennies” (Maximum of \$0.06)	Not Recaptured
Tier 2 “Copper” Pennies (Remaining Pennies)	\$319,500 (\$339,500 if at \$1.17)

Table 3
Summary of Chapter 41 School Districts
2011-12 School Year
(See Appendix 3 for complete list of Chapter 41 school districts)

	Taxable Value per Weighted Student					Total
	\$5.0-\$8.0 Million	\$2.0-\$4.9 Million	\$1.0-\$1.9 Million	\$0.70-\$0.99 Million	\$0.47-\$0.69 Million	
# Districts	3	15	40	22	93	173 (17%)
# WADA	828	6,387	50,460	34,382	451,212	543,269 (9%)
Local Property Taxes Recaptured (millions)	\$41.9	\$108.4	\$390.4	\$132.1	\$424.0	\$1,096.8
# with Greater than 50% Taxes Recaptured	3	15	37	7	0	62 (36%)
# Hold Harmless Districts	2	7	18	1	7	35
# WADA in Hold Harmless Districts	681	2,488	20,165	243	7,386	30,963
Available M&O Revenue at Compressed Rate is \$10,000+	0	4	3	0	0	7
Available M&O Revenue at Compressed Rate is Greater than State Avg.	3	15	39	21	87	165
Available M&O Revenue at Compressed Rate is Less than State Avg.	0	0	1	1	6	8

Data Source: Texas Education Agency

The “Target Revenue System” and Property Tax Relief

The second “layer” of the school finance system is the “Target Revenue System,” which was put in place in 2006. On November 22, 2005, the Texas Supreme Court ruled in *West Orange Cove vs. Neeley* that the school finance system in Texas violated Article VIII, Section 1-e of the Texas Constitution which prohibits a state property tax. The court said that the state’s control of local taxation for education amounted to a state property tax because two-thirds of all school districts were at or within five cents of the statutory cap of \$1.50 for maintenance and operations and districts did not have “meaningful discretion” over the tax rate levied.

The Legislature responded by passing HB 1 and HB 2 in a third called special session in 2006 that required school districts to compress their M&O rates to 88.67 percent of the 2005 rate in the 2006-07 school year, and to 66.67 percent of the 2005 rate in the 2007-08 school year. While most descriptions of the tax reduction effort focused on \$1.50 tax rate being compressed to \$1.00, rates varied widely which resulted in compressed M&O rates between \$0.64 and \$1.09. There are 475 school districts with compressed rates of less than \$1.00, 542 districts with compressed rates of exactly \$1.00, and 7 “special law” districts¹¹ with compressed rates of over \$1.00 because they were authorized to levy M&O rates above \$1.50 in 2005. Districts can tax \$0.04 above the compressed rate without voter approval, but must obtain voter approval in order to access the remaining pennies up to the statutory M&O rate cap of \$1.17. This provides a minimum of \$0.17 in “meaningful discretion” during the tax setting process to school districts.

Table 4
School District Compressed M&O Rates

Compressed Rate	# Districts	Percentage
\$0.64	2	0%
\$0.65 - \$0.69	4	0%
\$0.70 - \$0.74	3	0%
\$0.75 - \$0.79	7	1%
\$0.80 - \$0.84	16	2%
\$0.85 - \$0.89	48	4%
\$0.90 - \$0.94	141	14%
\$0.95 - \$0.99	254	25%
\$1.00	542	53%
\$1.03 - \$1.09	7	1%
	1,024	100%

Source: Texas Education Agency data; TTARA calculations

In order to reimburse school districts for the revenue lost due to the compression of the M&O tax rate, the Legislature established the Property Tax Relief Fund into which was deposited the net revenue gain from a re-vamped franchise tax, increased cigarette and tobacco taxes and revenue from a change in the method of calculating the taxable price of a used motor vehicle. Any additional funds necessary to maintain the compression percentage are appropriated at the Legislature’s discretion from general revenue. It is estimated that approximately \$2.2 billion will be sent to school districts from the Property Tax Relief Fund in the 2011-12 school year, with an additional \$4.9 billion from general revenue to

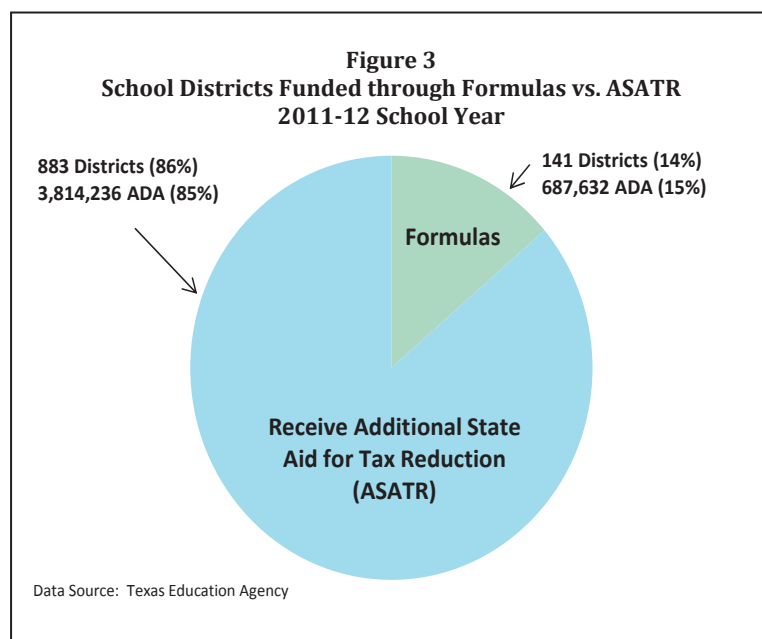
¹¹ A law passed by the 53rd Legislature in 1953 authorized any school district in a county of 700,000 or more to levy a combined M&O and I&S rate of up to \$2.00 if approved by the voters in the district. In all other districts, the M&O and I&S rates have separate caps.

maintain the 66.67 percent rate compression. The compression percentage to be attained each year is not set in statute, but is instead contained in a rider to Article III of the appropriations bill.

Furthermore, to ensure that no district lost money due to the tax relief effort, the Legislature guaranteed that for the district's compressed tax rate, every school district would receive the highest of the following three amounts: (1) the amount of state and local revenue per WADA that the district received in the 2005-06 school year, (2) the amount of state and local revenue per WADA that the district would have received in the 2006-07 school year at the district's adopted M&O rate, or (3) the amount of revenue per WADA that the district would have received in the 2006-07 school year at the district's effective M&O rate. This was known as a district's "target revenue" to which was added the high school allotment of \$275 per ADA in grades 9-12 and \$2,500 per employee on the state salary schedule (for an employee salary increase mandated by the legislature) to arrive at the level of funding available to the district. The resulting amount was known as the district's "adjusted target revenue," and the state sent revenue known as "Additional State Aid for Tax Reduction (ASATR)" to any district that did not achieve this level of revenue from formula funding.

The adjusted target revenue amounts ranged from \$2,441 to \$12,972 per WADA and have been the object of much controversy among school officials and legislators because they so easily illustrate differences in funding levels between neighboring school districts, while at the same time constraining the revenue available to them. Adjusted target revenue amounts for the 542 school districts with a compressed M&O rate of \$1.00 ranged from \$3,892 to \$12,418 per WADA, illustrating that even at the same tax rate, the discrepancy in the amount of funding available to different school districts is large. This is in part caused by elements in the funding formulas such as the cost of education index, the small district adjustment, and the Chapter 41 hold harmless provision — all of which increase the amount of revenue available to certain types of school districts and not others, and continue to be part of the formulas. The disparity has been there since these elements were introduced into the formulas, but the process of listing the amount per weighted student available to every school district and making the list available for comparisons has substantially increased scrutiny of these numbers.

In 2009, the Legislature passed HB 3646 which guaranteed that every school district would receive at least an additional \$120 per WADA in the 2009-10 school year over what the district would have received under the old target revenue system. A school district's funding could not increase more than \$350 per WADA per year. If a district's state and local entitlement under the school finance formulas in Tier 1 was less than the old adjusted target revenue number plus \$120 per WADA, the state contributed the difference in the ASATR payment. If the formulas generated more than the old number plus \$350 per WADA, the excess was withheld from the district's state aid. This \$350 limitation on revenue gains was repealed by the Legislature in 2011, and the term "target revenues" has evolved into "available state and local revenue per WADA at compressed tax rates." As shown in Table 4, estimated state and local revenue per weighted student available to districts at their compressed tax rates in the 2010-11 school year ranged from a low of \$3,911



in Red Lick ISD (Bowie County) to a high of \$13,122 in Westbrook ISD (Mitchell County). However, 97% of school districts (representing 99% of students) received between \$4,500-\$7,500 in state and local funds per weighted student at their compressed tax rate. The statewide average is \$5,375 per WADA. A listing of all school districts can be found in Appendix 4.

In the 2011-12 school year, only 141 school districts (14%) with 687,632 ADA (15%) are being funded through the formulas, down from 20% of the districts in the 2009-10 school year. The remaining 883 school districts (86%) with 3.8 million ADA (85%) are receiving additional state aid for tax reduction (ASATR), which means they are being funded through the target revenue system.

As part of the budget negotiations in 2011, the Legislature included a provision in SB 1 that reduces each district’s ASATR payment to 92.35% of what the district would have received for the 2012-13 school year and will set this percentage by appropriation in subsequent school years. SB 1 also repeals the target revenue system and ASATR payments on September 1, 2017, with the stated intent of increasing the basic allotment to such a level that all school districts are funded solely through the formulas. An interim committee was created in the bill to study the school finance system and make recommendations to the 83rd Legislature by January 1, 2013 on changes that should be made. The committee had not been appointed at the time of this printing.

Table 5
State and Local Revenue per WADA Available to Districts at Their Compressed Tax Rates
2010-11 School Year
(Does Not Include Charter Schools)
(See Appendix 4 for a complete list of school districts)

State & Local Revenue per WADA	# of Districts	% of Districts	# of WADA	% of WADA
\$3,500-\$3,999	1	0%	622	0%
\$4,000-\$4,499	4	0%	766	0%
\$4,500-\$4,999	252	25%	793,635	13%
\$5,000-\$5,499	478	47%	3,560,392	59%
\$5,500-\$5,999	135	13%	1,181,131	20%
\$6,000-\$6,499	75	7%	336,524	6%
\$6,500-\$6,999	26	3%	57,754	1%
\$7,000-\$7,499	24	2%	27,516	1%
\$7,500-\$7,999	9	1%	12,586	0%
\$8,000-\$8,499	5	0%	3,033	0%
\$8,500-\$8,999	2	0%	1,781	0%
\$9,000-\$9,499	0	0%	0	0%
\$9,500-\$9,999	6	1%	2,991	0%
\$10,000-\$13,499	7	1%	3,392	0%
	1,024	100%	5,982,123	100%

98% of Districts (bracketed on the left side of the table)

99% of Students (bracketed on the right side of the table)

Source: Texas Education Agency data; TTARA calculations

How Our System Evolved — Litigation and Legislation

Article VII, Section 1 of the Texas Constitution states, “A general diffusion of knowledge being essential to the preservation of the liberties and rights of the people, it shall be the duty of the Legislature of the State to establish and make suitable provision for the support and maintenance of an efficient system of public free schools.” Article VIII, Section 1-e of the Texas Constitution states, “No State ad valorem taxes shall be levied upon any property within this State.” The school finance system has been challenged numerous times on the basis of these two provisions, and those challenges have shaped the school finance system that we have today.

In the 1980’s school district property tax rates ranged from \$0.18 to \$1.50. Quite often, districts with the lowest tax rates raised the most money due to the type of property located in the district. School districts with a great deal of oil & gas property, industrial property, a nuclear power plant, or even high-end residential property were able to raise substantially more money at a lower tax rate than other districts were able to generate at high tax rates. This was one of the major legal challenges in the *Edgewood ISD vs. Kirby* lawsuit filed in 1984 by the Mexican American Legal Defense and Education Fund.

In October of 1989, the Texas Supreme Court ruled in the *Edgewood* case that the system was unconstitutional and in order for the Texas public education system to be “efficient” as mandated in the Texas Constitution, school districts must have “substantially equal access to similar revenue per pupil at similar levels of tax effort” — no matter how much property value the district has (*Edgewood I*). In response to this ruling, the Legislature passed a bill that provided for an increase in the basic allotment and guaranteed yield to achieve the 95th percentile of wealth by 1995, but they excluded the wealthiest districts from the equalized system. The system was ruled unconstitutional again by the Supreme Court on January 22, 1991 (*Edgewood II*) with the court stating that the wealthiest school districts cannot be excluded from the system and that tax base consolidation could be considered as an option to include them. Two weeks later, in response to a motion for rehearing, the Supreme Court issued an advisory opinion stating that once the Legislature provides an “efficient” system of school finance, it may authorize unequalized local enrichment if property owners approve an additional local property tax.

In response to these rulings, the Legislature passed SB 351 in 1991 which created 188 county education districts (CED’s), consolidating the tax bases of property wealthy school districts with other districts in the county and neighboring counties if necessary, until the tax bases of the CED’s were substantially equal. School districts could tax above the “shared” CED tax. This system was challenged in court by a group of wealthy school districts and in 1992 was ruled unconstitutional by the Texas Supreme Court stating that the tax levied by the CED’s was a state property tax because the rate was set in statute and was controlled by the state (*Edgewood III*). A constitutional amendment was put before the voters on May 1, 1993 to authorize the re-creation of the CED’s and the tax being levied by them, but the voters rejected the amendment.

Following the failed election, the Legislature passed SB 7 — “The Local Option Plan” that we operate under today — which directed property wealthy school districts to choose one of five methods to limit the amount of taxable value the district could access. This system was challenged by both property wealthy and property poor school districts, and was deemed to be constitutional by the Texas Supreme Court on January 30, 1995 (*Edgewood IV*). The Court also found that the state’s accountability system showed that the Legislature’s constitutional obligation to provide suitably for a general diffusion of knowledge had been met.

In April 2001, four wealthy school districts filed suit charging that the \$1.50 cap on the M&O tax rate constituted a statewide property tax because so many districts were at the cap and had no local discretion on how to raise funds. That suit was dismissed by the district and appeals courts, but in 2003 the Texas

Supreme Court remanded the case back to the district court for trial. At that time, almost 300 school districts joined the suit complaining that funding for education was not equitable or at an adequate level.

On November 22, 2005, the Texas Supreme Court ruled the school finance system unconstitutional once again, agreeing with the plaintiffs that the \$1.50 cap constituted a state property tax and that school districts did not have discretion over the rate that they levied. The Legislature responded in 2006 with HB 1 which compressed school district M&O rates by one-third and provides districts with a minimum of \$0.17 of tax rate capacity above the compressed rate that can be accessed at a district's discretion, thereby providing "meaningful discretion" when setting tax rates. The court case was dissolved by agreement between the parties in response to this new legislation.

On October 11, 2011 a new lawsuit was filed by the Texas Taxpayer & Student Fairness Coalition, a group of school districts and taxpayers organized by the Equity Center. This new lawsuit alleges many of the same problems addressed in earlier challenges to the system. The group charges that the school finance system is inequitable because property wealthy school districts have access to more revenue than property poor districts, often at lower tax rates. They also assert the system is inadequate and does not provide the revenue needed to allow school districts to comply with the state's accountability system. A third claim is that the \$1.17 M&O tax rate cap constitutes a state property tax and leaves districts with no discretion over their tax rates. A second lawsuit was filed on December 9, 2011 by the Texas School Coalition, a group of property wealthy school districts claiming the system is inadequate and that the \$1.17 M&O rate cap constitutes a state property tax. A third suit was filed on December 13, 2011 by the Mexican American Legal Defense and Educational Fund (MALDEF) alleging that the school finance system is inequitable and that inadequate funds are sent to school districts to educate low income minority students not proficient in the English language. A fourth lawsuit was filed on December 22, 2011 by a group of 63 school districts charging that the school finance system is inadequate and that the M&O rate cap constitutes a state property tax. As more school districts join these lawsuits, it is anticipated that over half of the school districts in the state, representing almost two-thirds of the state's students will participate in one of the four lawsuits.

It is very unlikely that this round of lawsuits will reach a final Supreme Court determination before the next session of the Legislature. Despite the unsettled legal questions, the Legislature is almost certain to continue the process of reacting to court decisions to continue the evolution of the school finance system.

Table 6
School Finance Lawsuits

Litigation	TX Supreme Court Ruling	Legislative Action
<p>6/10/68. <i>Demetrio Rodriguez v. San Antonio ISD</i>. Claimed that the state's school finance system discriminated against students in poor districts.</p>	<p>March 21, 1973</p> <p>U.S. Supreme Court rules that education is not a fundamental right and that a state system of school finance must be judged on the state's constitution, and not on the U.S. Constitution. Urged Texas legislators to create a more equitable system but did not mandate it.</p>	<p>(1975-1977) Increased teacher salary schedule and increased the number of instructional days to 175.</p> <p>HB 72 (6/30/84) – Created a guaranteed yield system, implemented a teacher career ladder, established a 22-1 student/teacher ratio, implemented the “No Pass, No Play” rule.</p>
<p>5/23/84. <i>Edgewood ISD v. Kirby</i>. Filed by MALDEF. Charged that the state's school finance system was inequitable.</p>	<p>Edgewood I Oct. 2, 1989</p> <p>Unconstitutional. The Supreme Court stated that an efficient system must provide “substantially equal access to similar levels of revenue per pupil at similar levels of tax effort.”</p>	<p>SB 1 (6/7/90) – Provided for an increase in the basic allotment and guaranteed yield to achieve 95th percentile of wealth by 1995. Excluded the wealthiest districts from the equalized system.</p>
<p>Sept. 1990. <i>Edgewood ISD v. Kirby</i>. Districts go back to court to challenge the revised system.</p>	<p>Edgewood II Jan. 22, 1991</p> <p>Unconstitutional. Wealthiest school districts cannot be excluded from the system. Court stated that tax base consolidation could be considered as an option to include them.</p> <p>Edgewood IIa Feb. 5, 1991</p> <p>Advisory Opinion. The Supreme Court stated that once the Legislature provides an “efficient” system of school finance, it may authorize unequalized local enrichment if property owners approve an additional local property tax.</p>	<p>SB 351 (4/15/91) – Created 188 County Education Districts to consolidate tax bases of property wealthy districts with other districts in the county and if necessary, in neighboring counties.</p>
<p>6/17/91. <i>Carrollton Farmers Branch ISD v. Edgewood ISD</i>. Charged that the CED tax was an unconstitutional state property tax and violated Love v. Dallas because tax revenue was transferred from one school district to another.</p>	<p>Edgewood III Jan. 30, 1992</p> <p>Unconstitutional. The CED tax constitutes a state property tax because the rate is set in statute and is controlled by the state.</p>	<p>5/1/93 Legislature passes a constitutional amendment to authorize the re-creation of the CEDs, levy of a tax by the CEDs, and recapture of up to 2.75% of total revenue. Voters reject the amendment.</p> <p>SB 7 (5/31/93) – The Local Option Plan which mandates that property wealthy districts choose one of 5 options to limit access to property value in excess of the equalized wealth level.</p>
<p>6/1/93. <i>Edgewood ISD v. Meno</i>. Many poor and wealthy districts challenged the system under SB 7 charging that it was not an equitable system and that the recapture of local taxes was unconstitutional.</p>	<p>Edgewood IV Jan. 30, 1995</p> <p>Constitutional. The system established by SB 7 is financially efficient and meets the Legislature's constitutional obligation to provide suitably for a general diffusion of knowledge statewide. Linked a “general diffusion of knowledge to the state's accountability system.</p>	
<p>4/9/2001. <i>West Orange Cove ISD v. Neeley</i>. Four wealthy districts file suit claiming the \$1.50 statutory M&O rate cap constitutes an unconstitutional state property tax.</p>	<p>West Orange Cove Nov. 22, 2005</p> <p>Unconstitutional. The Court agrees that the \$1.50 M&O rate cap constitutes an unconstitutional state property tax because school districts do not have meaningful discretion in setting their local M&O tax rates.</p>	<p>HB 1 (5/31/06) – Compressed school district M&O tax rates by one-third and provided a minimum of \$0.17 taxing authority that school districts can access at their discretion.</p> <p>May 2006. Court Case was dissolved by agreement in response to HB 1 being passed.</p>

<p>10/11/2011. <i>Texas Taxpayer & Student Fairness Coalition v. Robert Scott, Susan Combs and the State Board of Education.</i> Over 360 school districts charge that the school finance system is inadequate, inequitable, and that the \$1.17 M&O rate cap constitutes an unconstitutional state property tax.</p>	<p><i>Pending</i></p>	<p>N/A</p>
<p>12/9/2011. Texas School Coalition, a group of over 60 wealthy school districts, files suit charging that the school finance system is inadequate and that the \$1.17 M&O rate cap constitutes an unconstitutional state property tax.</p>	<p><i>Pending</i></p>	<p>N/A</p>
<p>12/13/2011. Mexican American Legal Defense and Educational Fund (MALDEF) files suit charging that the school finance system is unfair to school districts with a large number of minority students who are English language learners, that the school finance system is inadequate, inequitable, and that the \$1.17 M&O rate cap constitutes an unconstitutional state property tax.</p>	<p><i>Pending</i></p>	<p>N/A</p>
<p>12/23/2011. Thompson and Horton files suit on behalf of over 60 school districts charging that the school finance system is inadequate, inequitable, and that the \$1.17 M&O rate cap constitutes an unconstitutional state property tax.</p>	<p><i>Pending</i></p>	<p>N/A</p>

Appendix 1 Tax Rate Ratification (“Rollback”) Elections

Taxpayers have had more direct input into the setting of a school district’s tax rate during the last **five** years than at any other time in recent history. Prior to 1993, school districts were authorized to adopt a tax rate that exceeded the previous year’s rate by up to \$0.08 without any taxpayer input. If a school district adopted a rate that exceeded the prior year’s rate by more than \$0.08, taxpayers had to gather the required number of signatures and present a valid petition to the school board to require the board to schedule a rollback election to limit the tax rate in the following year to the rollback rate.

Beginning in 1994, the requirement for a petition was repealed and school districts were required to automatically schedule a rollback election if the district adopted a tax rate that exceeded the rollback rate and the voters could vote to “roll back” the rate in the current year. In 1998, the purpose of the election was changed from an election called to allow voters to *limit* the district’s tax rate to an election called to *ratify* the tax rate that had already been adopted by the school board. If the voters did not ratify the adopted rate, the rollback rate became the adopted rate for that school year.

In order to try to preserve the tax relief afforded by the compression of rates in 2006, the Legislature tightened up the law to allow school districts to add an overall total of \$0.04 to their compressed M&O rates without voter approval. A district must obtain voter approval to access the remaining pennies up to the new statutory M&O rate cap of \$1.17 (for all except special law districts).

School districts are required to calculate a “rollback tax rate” every year. The district must determine *the lesser of* (1) $(\$1.50 \times \text{compression percentage}) + \$0.04 + \text{additional pennies previously approved by voters} + \text{debt rate}$ or (2) $\text{the district’s effective M\&O rate}^{12} + (\$0.06 \times \text{compression percentage}) + \text{debt rate}$. The lesser of these two rates equals the district’s rollback rate. For those special law districts that levied an M&O rate in excess of \$1.50 in 2005, the district’s 2005 M&O rate is substituted for \$1.50 in calculation #1. If a school board adopts a rate higher than the rollback rate, the district must schedule an election to seek voter approval of the higher rate. If the voters approve the higher rate, it becomes the official adopted rate for the district. If the voters don’t approve the higher rate, the rollback rate becomes the adopted rate for the year. School districts that are located in a county that has been designated a disaster area by the Governor are exempt from having to schedule a rollback election in the year following the year in which the disaster occurs.

Rollback Rate Equals the Lesser of:

1. $(\$1.50 \times \text{compression percentage}) + \$0.04 + \text{voter approved pennies} + \text{debt rate}$
2. $\text{Effective rate} + (\$0.06 \times \text{compression percentage}) + \text{debt rate}$

Because of the tighter restrictions placed on the adoption of tax rates in current law, the number of ratification elections has increased dramatically, providing taxpayers with a much higher degree of involvement in the setting of a district’s tax rate. Between 2006 and 2011 school districts held 407 elections, with 68 percent of those elections resulting in the approval of the higher rate (Table 5). In the 2010-11 school year, 213 school districts (21%) had an M&O rate of \$1.17, while 655 districts (64%) had an M&O rate of \$1.04.

¹² The effective M&O rate is the rate that would provide the same amount of state and local M&O funds per WADA that were available to the district in the preceding year.

**Table 7
Evolution of Tax Rate Ratification Elections**

Tax Year	Purpose of Election	Affected Year	Petition/Automatic	Permitted Increase Without Election	Number of Elections	Number (percent) Successful
1993	Limit Rate	Following Year	Petition	\$0.08 per year	3	0 (0%)
1994	Limit Rate	Current Year	Automatic	\$0.06 per year	2	1 (50%)
1995	Limit Rate	Current Year	Automatic	\$0.06 per year	2	0 (0%)
1996	Limit Rate	Current Year	Automatic	\$0.08 per year	3	1 (33%)
1997	Limit Rate	Current Year	Automatic	\$0.08 per year	0	0 (0%)
1998	Ratify Rate	Current Year	Automatic	\$0.08 per year	4	2 (50%)
1999	Ratify Rate	Current Year	Automatic	\$0.03 per year	11	3 (27%)
2000	Ratify Rate	Current Year	Automatic	\$0.06 per year	11	2 (18%)
2001	Ratify Rate	Current Year	Automatic	\$0.06 per year	30	2 (7%)
2002	Ratify Rate	Current Year	Automatic	\$0.06 per year	5	3 (60%)
2003	Ratify Rate	Current Year	Automatic	\$0.06 per year	4	0 (0%)
2004	Ratify Rate	Current Year	Automatic	\$0.06 per year	23	2 (9%)
2005	Ratify Rate	Current Year	Automatic	\$0.06 per year	17	2 (12%)
2006	Ratify Rate	Current Year	Automatic	\$0.04 total	15	1 (7%)
2007	Ratify Rate	Current Year	Automatic	\$0.04 total	119	93 (78%)
2008	Ratify Rate	Current Year	Automatic	\$0.04 total	116	70 (60%)
2009	Ratify Rate	Current Year	Automatic	\$0.04 total	42	26 (62%)
2010	Ratify Rate	Current Year	Automatic	\$0.04 total	75	58 (77%)
2011	Ratify Rate	Current Year	Automatic	\$0.04 total	40	28 (70%)

Appendix 2 How Texas Compares to Other States

It seems that in any discussion pertaining to school finance or education in Texas, people always want to know how Texas compares to other states on certain benchmarks. The following table illustrates how Texas compared on a number of benchmarks in the 2009-10 school year. The first column is the benchmark being compared, with the second column being the ranking assigned to Texas for that benchmark. The third column is the data attributed to Texas for that benchmark with the fourth and fifth columns listing the high and low data points and the state associated with it. The last column shows the US average for the benchmark if an average is available.

Texas Rankings in the 2009-10 School Year

Benchmark	Texas Rank	Texas	High (#1)	Low (#50)	US Avg.
Number of Districts *	1	1,280	1,280 (TX)	1 (HI)	n/a
Enrollment	2	4,850,210	6,263,449 (CA)	88,155 (WY)	n/a
% Change in Enrollment - 2003-2008	3	9.7%	12.9% (UT)	- 8.8% (RI)	1.5%
Number of Teachers	1	333,164	333,164 (TX)	7,166 (WY)	n/a
Student to Teacher Ratio	25	14.6 to 1	10.6 to 1 (VT)	22.9 to 1 (UT)	15.4 to 1
Average Teacher Salary	34	\$46,705	\$70,785 (NY)	\$34,799 (SD)	\$54,819
Total Staff	1	662,369	662,369 (TX)	15,983 (ND)	n/a
Student to Staff Ratio	26	7.3 to 1	4.8 to 1 (VT)	12.7 to 1 (NV)	7.8 to 1
Total Expenditures per Pupil (no debt serv.) **	41	\$8,562	\$17,746 (NY)	\$6,612 (UT)	\$10,591
Instructional Expenditures per Pupil **	41	\$5,138	\$12,276 (NY)	\$4,275 (UT)	\$6,456
% Students Eligible for Free and Reduced Price Lunch Program	14	50.3%	70.7% (MS)	23.5% (NH)	46.9%
Avg Freshman Graduation Rate-Hispanic **	19	69.6%	89.4% (AK)	41.6% (NH)	n/a
Avg Freshman Graduation Rate-Black **	23	68.0%	100% (NH, ND)	56.3% (AK)	n/a
Avg Freshman Graduation Rate-White **	20	82.7%	95.0% (WI)	65.3% (MS)	n/a
2010 Percent of Graduating Seniors Taking SAT	22	53%	92% (ME)	3% (IA, MS, SD)	47%
2010 Mean SAT Math Score (out of 800)	40	505	613 (IA)	467 (ME)	516
2010 Mean SAT Reading Score (out of 800)	48	484	603 (IA)	468 (ME)	501
2010 Mean SAT Writing Score (out of 800)	46	473	582 (IA)	454 (ME)	492
2010 Mean SAT Total Score (out of 2,400)	45	1,462	1,798 (IA)	1,389 (ME)	1,509

* Includes charter schools which are considered school districts in Texas

** 2008-09 school year

*** 2007-08 school year

Note: States with a low percentage of graduating seniors taking the SAT test tend to have higher scores

Sources: National Center for Educational Statistics

Appendix 3
Chapter 41 Districts (sorted by taxable value per WADA)

Dist #	District Name	2011-12 WADA	Taxable Value per WADA	Taxable Value per WADA Allowed to Tax	2011-12 M&O Tax Revenue Recaptured	% M&O Tax Revenue Recaptured	2010-11 State-Local Revenue per WADA @ Compressed Rate
131001	KENEDY COUNTY WIDE CSD	148	7,234,228	476,500	\$9,772,671	93%	\$7,147
231902	RANKIN ISD	408	6,015,221	479,343	\$21,825,357	92%	\$8,107
242906	FORT ELLIOTT CISD	273	5,835,184	622,055	\$10,312,642	89%	\$8,828
182906	PALO PINTO ISD	150	3,181,195	476,500	\$3,806,448	85%	\$7,094
156905	GRADY ISD	294	3,035,703	485,556	\$6,292,313	84%	\$7,342
197902	MIAMI ISD	272	2,873,753	476,500	\$6,358,433	83%	\$8,411
248902	WINK-LOVING ISD	499	2,788,678	689,719	\$10,330,062	75%	\$12,522
240904	WEBB CISD	537	2,760,277	538,958	\$8,502,754	80%	\$11,056
87901	GLASSCOCK COUNTY ISD	465	2,692,865	476,500	\$9,744,151	82%	\$6,451
132902	JAYTON-GIRARD ISD	261	2,571,789	697,851	\$4,542,793	73%	\$10,141
242905	KELTON ISD	298	2,533,264	613,718	\$3,587,288	76%	\$9,602
17901	BORDEN COUNTY ISD	354	2,400,193	920,994	\$4,870,903	62%	\$12,569
216901	STERLING CITY ISD	379	2,383,227	476,500	\$7,149,772	80%	\$6,872
222901	TERRELL COUNTY ISD	287	2,240,357	476,500	\$4,819,020	79%	\$7,874
198903	FRANKLIN ISD	1,422	2,227,488	476,500	\$21,494,832	79%	\$8,789
178908	PORT ARANSAS ISD	738	2,181,621	476,500	\$11,759,220	78%	\$7,220
83902	LOOP ISD	245	2,030,004	599,765	\$2,697,412	70%	\$7,369
81906	DEW ISD	188	2,003,223	476,500	\$2,388,660	76%	\$7,037
196901	AUSTWELL-TIVOLI ISD	230	1,930,407	525,978	\$2,887,053	73%	\$8,087
53001	CROCKETT COUNTY CONS	1,180	1,926,244	476,500	\$16,555,439	75%	\$6,954
231901	MCCAMEY ISD	845	1,808,565	476,500	\$11,126,697	74%	\$6,950
186903	IRAAN-SHEFFIELD ISD	978	1,795,178	520,393	\$11,948,420	71%	\$7,436
57911	HIGHLAND PARK ISD	6,697	1,785,643	500,540	\$67,820,318	72%	\$6,006
168903	WESTBROOK ISD	313	1,769,801	845,370	\$2,672,040	52%	\$13,122
110907	SUNDOWN ISD	901	1,769,059	779,710	\$8,713,706	56%	\$12,544
162904	MCMULLEN COUNTY ISD	273	1,712,781	658,850	\$2,837,202	62%	\$9,835
213901	GLEN ROSE ISD	1,994	1,708,669	771,078	\$13,899,303	55%	\$7,889
40902	WHITEFACE CISD	507	1,700,972	638,107	\$5,286,883	62%	\$9,548
251901	DENVER CITY ISD	1,863	1,618,592	540,707	\$19,837,048	67%	\$8,062
83903	SEMINOLE ISD	3,009	1,607,248	484,893	\$22,518,805	70%	\$5,721
58905	KLONDIKE ISD	399	1,533,248	477,836	\$4,123,460	69%	\$7,289
52901	CRANE ISD	1,445	1,522,341	571,620	\$13,464,270	62%	\$9,507
148903	HIGGINS ISD	210	1,509,442	476,500	\$2,599,412	81%	\$7,897
182902	GRAFORD ISD	470	1,501,369	476,500	\$4,464,244	68%	\$6,053
90905	GRANDVIEW-HOPKINS ISD	84	1,464,534	750,317	\$523,332	49%	\$9,665
106901	CANADIAN ISD	1,198	1,370,474	476,500	\$9,233,625	65%	\$6,589
192901	REAGAN COUNTY ISD	1,322	1,354,353	476,500	\$9,951,986	65%	\$6,447
211901	TEXHOMA ISD	118	1,337,247	476,500	\$583,629	41%	\$6,165
158904	MATAGORDA ISD	193	1,311,377	476,500	\$1,399,074	64%	\$6,136
118902	IRION COUNTY ISD	531	1,301,288	476,500	\$4,339,168	63%	\$6,832
133902	HUNT ISD	239	1,263,816	476,500	\$1,817,550	62%	\$7,025
150901	LLANO ISD	2,347	1,240,442	476,500	\$16,195,140	62%	\$5,913
146903	DEVERS ISD	238	1,221,611	476,500	\$1,515,453	61%	\$7,215
58902	DAWSON ISD	227	1,212,582	547,585	\$1,419,722	55%	\$7,616
251902	PLAINS ISD	821	1,206,391	476,500	\$5,368,749	61%	\$6,335
227909	EANES ISD	7,831	1,171,860	476,500	\$53,389,202	59%	\$6,263
98903	PRINGLE-MORSE CISD	213	1,153,782	534,820	\$1,213,294	54%	\$7,161
148902	FOLLETT ISD	252	1,147,906	522,917	\$1,557,150	54%	\$7,895
123913	SABINE PASS ISD	531	1,147,110	569,896	\$2,968,860	50%	\$7,245
147902	GROESBECK ISD	1,949	1,132,529	476,500	\$11,395,423	58%	\$6,801
31909	POINT ISABEL ISD	3,221	1,132,393	476,500	\$18,135,852	58%	\$5,357

**Appendix 3 (cont.)
Chapter 41 Districts (sorted by taxable value per WADA)**

Dist #	District Name	2011-12 WADA	Taxable Value per WADA	Taxable Value per WADA Allowed to Tax	2011-12 M&O Tax Revenue Recaptured	% M&O Tax Revenue Recaptured	2010-11 State-Local Revenue per WADA @ Compressed Rate
135001	GUTHRIE CSD	249	1,075,782	884,684	\$443,404	18%	\$12,464
183902	CARTHAGE ISD	3,207	1,071,148	476,500	\$16,292,631	56%	\$6,752
208901	HERMLEIGH ISD	379	1,056,114	476,500	\$2,174,712	55%	\$5,951
58909	SANDS CISD	384	1,055,408	476,500	\$2,193,899	55%	\$6,575
81904	TEAGUE ISD	1,495	1,048,506	476,500	\$7,877,850	55%	\$6,962
235904	NURSERY ISD	174	1,035,748	476,500	\$887,848	54%	\$6,092
201910	TATUM ISD	1,942	1,000,259	476,500	\$8,712,222	52%	\$5,465
15901	ALAMO HEIGHTS ISD	4,844	998,928	476,500	\$25,850,087	52%	\$6,246
49909	SIVELLS BEND ISD	113	992,218	476,500	\$499,998	52%	\$5,526
81902	FAIRFIELD ISD	2,188	989,164	476,500	\$10,951,683	52%	\$6,300
117904	PLEMONS-STINNETT-PHILLIPS CISD	981	984,990	476,500	\$4,499,820	52%	\$6,126
186901	BUENA VISTA ISD	243	980,551	522,308	\$1,078,579	47%	\$7,042
2901	ANDREWS ISD	3,849	978,165	476,500	\$18,590,604	51%	\$6,724
227912	LAGO VISTA ISD	1,460	966,944	476,500	\$6,091,554	51%	\$6,420
177903	BLACKWELL CISD	287	953,196	476,500	\$1,343,495	50%	\$7,739
227913	LAKE TRAVIS ISD	7,490	906,237	476,500	\$27,827,821	47%	\$6,189
158902	TIDEHAVEN ISD	1,264	903,853	476,500	\$4,662,585	47%	\$5,705
75908	ROUND TOP-CARMINE ISD	364	896,824	476,500	\$1,422,966	47%	\$6,178
102901	KARNACK ISD	267	872,121	476,500	\$961,740	45%	\$5,852
143906	EZZELL ISD	113	807,000	476,500	\$316,131	41%	\$5,325
218901	SONORA ISD	1,337	798,771	476,500	\$4,207,937	40%	\$7,434
145911	LEON ISD	1,139	797,298	476,500	\$2,904,410	40%	\$7,494
72904	BLUFF DALE ISD	152	792,007	476,500	\$430,564	40%	\$6,169
183901	BECKVILLE ISD	927	791,633	476,500	\$2,677,979	40%	\$6,966
148905	DARROUZETT ISD	248	791,553	476,500	\$709,334	40%	\$6,935
158905	PALACIOS ISD	1,997	782,142	476,500	\$5,520,899	39%	\$6,822
156902	STANTON ISD	1,195	724,787	476,500	\$2,660,803	34%	\$6,164
33904	WHITE DEER ISD	542	710,691	476,500	\$1,219,176	33%	\$6,081
208902	SNYDER ISD	3,380	708,708	476,500	\$7,694,830	33%	\$7,451
57922	COPPELL ISD	10,320	692,157	476,500	\$22,569,090	31%	\$5,829
93905	RICHARDS ISD	217	688,812	476,500	\$456,304	31%	\$6,672
220906	GRAPEVINE-COLLEYVILLE ISD	14,392	686,617	476,500	\$29,226,194	31%	\$5,691
139905	CHISUM ISD	1,134	685,785	476,500	\$2,327,036	31%	\$5,508
101916	LA PORTE ISD	8,728	684,816	476,500	\$16,870,593	30%	\$5,664
119903	PERRIN-WHITT CISD	553	680,209	476,500	\$1,092,296	30%	\$5,292
239903	BURTON ISD	555	670,683	476,500	\$1,066,725	29%	\$6,063
214902	SAN ISIDRO ISD	462	663,898	476,500	\$839,475	28%	\$6,317
220919	CARROLL ISD	7,983	661,239	476,500	\$14,478,445	28%	\$6,025
133905	DIVIDE ISD	78	660,054	486,258	\$87,855	26%	\$4,592
13902	PAWNEE ISD	240	659,713	476,500	\$365,117	28%	\$6,402
126911	GODLEY ISD	2,027	659,294	476,500	\$3,266,783	28%	\$7,016
188903	HIGHLAND PARK ISD	1,295	658,823	476,500	\$2,169,225	28%	\$5,859
41902	ROBERT LEE ISD	438	657,420	476,500	\$771,463	28%	\$5,576
4901	ARANSAS COUNTY ISD	3,744	656,086	476,500	\$6,490,160	27%	\$6,456
249904	CHICO ISD	818	655,990	476,500	\$1,387,408	27%	\$6,254
86901	FREDERICKSBURG ISD	3,488	654,172	476,500	\$6,058,203	27%	\$6,193
144903	DIME BOX ISD	274	647,425	476,500	\$445,593	26%	\$5,833
130901	BOERNE ISD	6,951	644,191	476,500	\$11,235,326	26%	\$6,071
111901	GRANBURY ISD	7,377	642,340	476,500	\$11,595,120	26%	\$6,197
186902	FORT STOCKTON ISD	2,925	639,967	476,500	\$4,625,582	26%	\$6,741
249905	DECATUR ISD	3,605	637,587	476,500	\$5,503,746	25%	\$6,460
90902	LEFORS ISD	247	636,525	485,084	\$371,008	24%	\$8,138

**Appendix 3 (cont.)
Chapter 41 Districts (sorted by taxable value per WADA)**

Dist #	District Name	2011-12 WADA	Taxable Value per WADA	Taxable Value per WADA Allowed to Tax	2011-12 M&O Tax Revenue Recaptured	% M&O Tax Revenue Recaptured	2010-11 State-Local Revenue per WADA @ Compressed Rate
198901	BREMOND ISD	637	633,595	604,612	\$180,923	5%	\$7,849
193902	LEAKEY ISD	434	626,435	476,500	\$538,035	24%	\$5,822
36902	BARBERS HILL ISD	4,679	625,097	534,544	\$3,899,664	14%	\$7,197
85902	POST ISD	1,242	623,849	476,500	\$1,628,920	24%	\$5,863
253901	ZAPATA COUNTY ISD	4,389	616,634	476,500	\$5,831,683	23%	\$7,039
166904	ROCKDALE ISD	2,031	613,542	476,500	\$2,756,488	22%	\$5,168
227901	AUSTIN ISD	98,007	610,969	476,500	\$127,899,497	22%	\$6,099
174902	CUSHING ISD	695	610,940	476,500	\$884,359	22%	\$7,364
98901	GRUVER ISD	715	609,070	476,500	\$553,049	22%	\$7,313
27904	MARBLE FALLS ISD	4,709	606,750	476,500	\$6,033,288	21%	\$6,034
105905	WIMBERLEY ISD	2,322	605,144	476,500	\$2,869,742	21%	\$6,068
107906	MALAKOFF ISD	1,655	603,460	476,500	\$1,797,805	21%	\$5,788
249902	BOYD ISD	1,377	599,765	476,500	\$1,639,127	21%	\$6,366
249908	SLIDELL ISD	337	597,987	476,500	\$344,188	20%	\$6,095
29901	CALHOUN COUNTY ISD	5,037	597,303	476,500	\$5,502,652	20%	\$5,720
149902	THREE RIVERS ISD	973	592,871	476,500	\$1,039,415	20%	\$5,822
61906	PONDER ISD	1,547	591,460	476,500	\$1,726,476	19%	\$7,183
250902	HAWKINS ISD	1,055	585,042	476,500	\$989,526	19%	\$5,797
248901	KERMIT ISD	1,682	583,555	476,500	\$1,728,560	18%	\$6,098
84902	GALVESTON ISD	7,758	580,933	476,500	\$7,598,703	18%	\$6,306
20906	SWEEENY ISD	2,327	577,501	476,500	\$2,219,907	17%	\$5,791
121906	EVADALE ISD	617	574,614	540,931	\$198,360	6%	\$5,792
169909	PRAIRIE VALLEY ISD	228	570,340	476,500	\$196,720	16%	\$6,648
62902	NORDHEIM ISD	216	569,114	476,500	\$169,676	16%	\$5,458
238902	MONAHANS-WICKETT-PYOTE ISD	2,424	568,694	476,500	\$2,043,229	16%	\$5,969
114904	FORSAN ISD	911	566,176	476,500	\$778,475	16%	\$6,154
119901	BRYSON ISD	265	565,053	476,500	\$227,953	16%	\$5,275
107910	LAPOYNOR ISD	669	556,810	476,500	\$497,492	14%	\$6,314
208903	IRA ISD	408	556,516	541,581	\$59,741	3%	\$6,751
84906	TEXAS CITY ISD	6,729	556,228	476,500	\$5,009,308	14%	\$6,409
217901	ASPERMONT ISD	390	555,523	476,500	\$287,035	14%	\$5,860
61911	NORTHWEST ISD	18,468	554,439	476,500	\$14,111,433	14%	\$6,826
69901	ROCKSPRINGS ISD	512	554,133	476,500	\$397,494	14%	\$6,542
88902	GOLIAD ISD	1,849	553,261	476,500	\$1,266,249	14%	\$6,836
119902	JACKSBORO ISD	1,386	551,318	476,500	\$985,788	14%	\$6,711
183904	GARY ISD	584	545,000	476,500	\$284,889	13%	\$6,103
33902	PANHANDLE ISD	1,002	544,922	476,500	\$656,999	13%	\$5,829
103901	CHANNING ISD	283	544,327	476,500	\$183,912	12%	\$5,801
63903	SPUR ISD	502	543,506	476,500	\$329,782	12%	\$6,564
145907	OAKWOOD ISD	340	541,241	476,500	\$178,704	12%	\$5,849
171902	SUNRAY ISD	742	541,004	476,500	\$463,393	12%	\$6,025
43910	PLANO ISD	60,966	539,979	476,500	\$37,941,513	12%	\$5,817
57919	SUNNYVALE ISD	1,455	538,265	476,500	\$849,424	11%	\$6,290
46902	COMAL ISD	19,129	537,414	476,500	\$10,174,087	11%	\$5,861
75906	FAYETTEVILLE ISD	311	533,227	476,500	\$171,415	11%	\$5,928
123908	PORT NECHES-GROVES ISD	5,165	533,004	476,500	\$2,660,463	11%	\$5,771
196903	REFUGIO ISD	1,131	527,162	476,500	\$552,480	10%	\$5,972
233903	COMSTOCK ISD	353	524,825	476,500	\$161,556	9%	\$6,402
238904	GRANDFALLS-ROYALTY ISD	232	523,609	476,500	\$107,748	9%	\$7,476
105904	DRIPPING SPRINGS ISD	4,857	514,968	476,500	\$1,850,131	7%	\$6,032
21901	COLLEGE STATION ISD	11,394	514,771	476,500	\$4,318,453	7%	\$5,999
79910	STAFFORD MSD	3,941	513,820	476,500	\$1,407,350	7%	\$5,437

Appendix 3 (cont.)
Chapter 41 Districts (sorted by taxable value per WADA)

Dist #	District Name	2011-12 WADA	Taxable Value per WADA	Taxable Value per WADA Allowed to Tax	2011-12 M&O Tax Revenue Recaptured	% M&O Tax Revenue Recaptured	2010-11 State-Local Revenue per WADA @ Compressed Rate
140908	SUDAN ISD	720	512,360	499,678	\$76,390	2%	\$5,781
184907	ALEDO ISD	5,049	510,757	476,500	\$1,716,672	7%	\$5,933
61910	ARGYLE ISD	2,045	504,747	476,500	\$583,504	6%	\$6,328
242903	WHEELER ISD	592	503,341	476,500	\$154,308	5%	\$6,073
16901	JOHNSON CITY ISD	1,118	502,988	476,500	\$265,169	5%	\$5,797
101920	SPRING BRANCH ISD	37,758	502,952	476,500	\$8,894,081	5%	\$5,619
101924	SHELDON ISD	8,306	497,388	476,500	\$1,679,656	4%	\$6,575
211902	STRATFORD ISD	930	496,765	476,500	\$169,589	4%	\$5,655
188904	BUSHLAND ISD	1,673	491,514	476,500	\$249,533	3%	\$6,173
181906	WEST ORANGE-COVE CISD	3,165	489,970	476,500	\$399,909	3%	\$5,542
184911	GARNER ISD	312	489,609	476,500	\$38,436	3%	\$6,300
221905	TRENT ISD	305	488,334	476,500	\$35,434	2%	\$4,917
187906	LEGGETT ISD	288	488,005	476,500	\$31,835	2%	\$5,517
161924	HALLSBURG ISD	139	484,264	476,500	\$10,572	2%	\$5,695
229903	WOODVILLE ISD	1,879	481,757	476,500	\$91,949	1%	\$6,245
205903	INGLESIDE ISD	2,425	478,860	476,500	\$54,609	0%	\$5,309
102906	ELYSIAN FIELDS ISD	1,333	478,828	476,500	\$27,493	0%	\$5,731
101908	DEER PARK ISD	14,258	477,001	476,500	\$71,214	0%	\$6,174
173		543,269			\$1,096,754,161		
17%		9%					
Blue = Chapter 41 Hold Harmless Wealth Level							
Data Source: Texas Education Agency							

Appendix 4 State and Local Revenue per WADA Available to School Districts at Compressed Tax Rate

DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate	DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate
109901	ABBOTT ISD	469	\$4,995	10902	BANDERA ISD	3,112	\$5,470
95901	ABERNATHY ISD	1,167	\$6,241	25901	BANGS ISD	1,542	\$4,923
221901	ABILENE ISD	19,520	\$5,066	178913	BANQUETE ISD	1,329	\$4,927
14901	ACADEMY ISD	1,453	\$5,014	36902	BARBERS HILL ISD	4,794	\$7,197
180903	ADRIAN ISD	276	\$4,886	14902	BARTLETT ISD	620	\$4,946
178901	AGUA DULCE ISD	573	\$4,972	11901	BASTROP ISD	11,028	\$5,183
15901	ALAMO HEIGHTS ISD	5,211	\$6,246	158901	BAY CITY ISD	4,871	\$5,314
250906	ALBA-GOLDEN ISD	1,258	\$5,103	123910	BEAUMONT ISD	22,231	\$5,578
209901	ALBANY ISD	844	\$4,942	183901	BECKVILLE ISD	1,001	\$6,966
101902	ALDINE ISD	80,045	\$5,413	13901	BEEVILLE ISD	4,320	\$4,970
184907	ALEDO ISD	5,251	\$5,933	39904	BELLEVUE ISD	279	\$5,030
125901	ALICE ISD	6,288	\$5,043	91901	BELLS ISD	1,137	\$5,044
101903	ALIEF ISD	56,801	\$5,340	8901	BELLVILLE ISD	2,902	\$5,415
43901	ALLEN ISD	21,238	\$5,534	14903	BELTON ISD	11,012	\$5,160
22901	ALPINE ISD	1,443	\$5,206	125902	BEN BOLT-PALITO BLANCO ISD	974	\$5,056
37901	ALTO ISD	1,037	\$4,924	66901	BENAVIDES ISD	742	\$5,860
126901	ALVARADO ISD	3,961	\$5,209	138904	BENJAMIN ISD	152	\$4,969
20901	ALVIN ISD	21,899	\$5,426	187901	BIG SANDY ISD	817	\$5,334
249901	ALVORD ISD	1,119	\$5,254	230901	BIG SANDY ISD	1,165	\$5,110
188901	AMARILLO ISD	37,663	\$5,076	114901	BIG SPRING ISD	4,816	\$5,100
140901	AMHERST ISD	281	\$4,768	220902	BIRDVILLE ISD	28,094	\$5,088
36901	ANAHUAC ISD	1,927	\$5,104	178902	BISHOP CISD	1,621	\$5,269
93901	ANDERSON-SHIRO CISD	962	\$5,549	177903	BLACKWELL CISD	287	\$7,739
2901	ANDREWS ISD	4,262	\$6,724	16902	BLANCO ISD	1,511	\$5,538
20902	ANGLETON ISD	7,718	\$5,264	116915	BLAND ISD	863	\$4,895
43902	ANNA ISD	3,832	\$5,512	25904	BLANKET ISD	377	\$5,315
127901	ANSON ISD	1,129	\$5,044	34909	BLOOMBURG ISD	428	\$4,912
71906	ANTHONY ISD	1,206	\$5,018	175902	BLOOMING GROVE ISD	1,247	\$4,986
110901	ANTON ISD	466	\$4,921	235901	BLOOMINGTON ISD	1,269	\$5,061
228905	APPLE SPRINGS ISD	336	\$4,997	43917	BLUE RIDGE ISD	1,014	\$4,962
109912	AQUILLA ISD	363	\$5,027	72904	BLUFF DALE ISD	150	\$6,169
4901	ARANSAS COUNTY ISD	3,976	\$6,456	109913	BLUM ISD	568	\$5,185
205901	ARANSAS PASS ISD	2,771	\$5,191	130901	BOERNE ISD	7,855	\$6,071
5901	ARCHER CITY ISD	819	\$5,313	116916	BOLES ISD	876	\$4,944
61910	ARGYLE ISD	2,422	\$6,328	241901	BOLING ISD	1,403	\$5,250
220901	ARLINGTON ISD	74,801	\$5,295	74903	BONHAM ISD	2,707	\$4,982
212901	ARP ISD	1,227	\$6,343	148901	BOOKER ISD	688	\$5,407
217901	ASPERMONT ISD	423	\$5,860	17901	BORDEN COUNTY ISD	313	\$12,569
107901	ATHENS ISD	4,279	\$4,996	117901	BORGER ISD	3,305	\$4,962
34901	ATLANTA ISD	2,446	\$5,121	161923	BOSQUEVILLE ISD	733	\$4,943
61907	AUBREY ISD	2,455	\$5,423	185901	BOVINA ISD	747	\$4,574
227901	AUSTIN ISD	102,554	\$6,099	169901	BOWIE ISD	1,963	\$5,492
196901	AUSTWELL-TIVOLI ISD	255	\$8,087	249902	BOYD ISD	1,472	\$6,366
70901	AVALON ISD	484	\$4,794	136901	BRACKETT ISD	1,048	\$4,751
194902	AVERY ISD	665	\$4,778	160901	BRADY ISD	1,952	\$5,231
34902	AVINGER ISD	246	\$5,197	8903	BRAZOS ISD	1,217	\$5,483
161918	AXTELL ISD	1,468	\$4,965	20905	BRAZOSPORT ISD	15,868	\$5,181
220915	AZLE ISD	6,852	\$5,472	215901	BRECKENRIDGE ISD	2,105	\$5,526
30903	BAIRD ISD	584	\$4,790	198901	BREMOND ISD	690	\$7,849
200901	BALLINGER ISD	1,453	\$5,257	239901	BRENHAM ISD	6,362	\$5,312
195902	BALMORHEA ISD	312	\$6,167	181901	BRIDGE CITY ISD	3,014	\$5,428

**Appendix 4 (cont.)
State and Local Revenue per WADA Available to School Districts at Compressed Tax Rate**

DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate	DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate
249903	BRIDGEPORT ISD	3,158	\$5,591	145902	CENTERVILLE ISD	1,180	\$5,185
203902	BROADDUS ISD	758	\$4,714	228904	CENTERVILLE ISD	259	\$5,050
184909	BROCK ISD	1,140	\$5,528	174908	CENTRAL HEIGHTS ISD	1,089	\$4,947
41901	BRONTE ISD	583	\$5,053	3907	CENTRAL ISD	2,038	\$4,916
121902	BROOKELAND ISD	663	\$4,732	101905	CHANNELVIEW ISD	11,505	\$5,138
25908	BROOKESMITH ISD	302	\$4,990	103901	CHANNING ISD	272	\$5,801
24901	BROOKS COUNTY ISD	2,119	\$6,363	212909	CHAPEL HILL ISD	4,011	\$5,220
223901	BROWNFIELD ISD	2,353	\$5,510	225906	CHAPEL HILL ISD	1,289	\$4,874
107902	BROWNSBORO ISD	3,439	\$5,012	7901	CHARLOTTE ISD	813	\$4,876
31901	BROWNSVILLE ISD	67,918	\$4,960	206903	CHEROKEE ISD	267	\$4,929
25902	BROWNWOOD ISD	4,336	\$5,069	229906	CHESTER ISD	342	\$5,180
161919	BRUCEVILLE-EDDY ISD	1,430	\$4,892	249904	CHICO ISD	944	\$6,254
21902	BRYAN ISD	18,241	\$5,195	38901	CHILDRESS ISD	1,748	\$5,053
119901	BRYSON ISD	314	\$5,275	99902	CHILLICOTHE ISD	286	\$5,656
166907	BUCKHOLTS ISD	339	\$4,977	73901	CHILTON ISD	784	\$4,907
186901	BUENA VISTA ISD	386	\$7,042	161920	CHINA SPRING ISD	2,886	\$5,021
145901	BUFFALO ISD	1,238	\$5,936	174901	CHIRENO ISD	527	\$5,025
212902	BULLARD ISD	2,334	\$5,331	139905	CHISUM ISD	1,277	\$5,508
121903	BUNA ISD	1,753	\$5,078	226901	CHRISTOVAL ISD	680	\$4,796
243901	BURKBURNETT ISD	4,426	\$5,061	67902	CISCO ISD	1,346	\$5,753
176901	BURKEVILLE ISD	517	\$4,834	243906	CITY VIEW ISD	1,450	\$4,862
126902	BURLESON ISD	11,780	\$5,187	65901	CLARENDON ISD	864	\$5,064
27903	BURNET CISD	4,511	\$5,467	194904	CLARKSVILLE ISD	1,306	\$5,015
239903	BURTON ISD	370	\$6,063	6902	CLAUDE ISD	645	\$5,132
188904	BUSHLAND ISD	1,937	\$6,173	84910	CLEAR CREEK ISD	43,385	\$5,714
39901	BYERS ISD	297	\$4,918	126903	CLEBURNE ISD	8,483	\$5,576
109902	BYNUM ISD	456	\$4,876	146901	CLEVELAND ISD	4,663	\$5,046
116901	CADDO MILLS ISD	1,916	\$5,115	18901	CLIFTON ISD	1,571	\$4,906
178903	CALALLEN ISD	4,628	\$5,300	71901	CLINT ISD	15,003	\$5,082
26901	CALDWELL ISD	2,460	\$5,520	30902	CLYDE CISD	1,956	\$5,309
29901	CALHOUN COUNTY ISD	5,627	\$5,720	114902	COAHOMA ISD	1,428	\$5,435
49905	CALLISBURG ISD	1,537	\$6,002	204901	COLDSPRING-OAKHURST CISD	2,207	\$5,605
198902	CALVERT ISD	316	\$4,896	42901	COLEMAN ISD	1,390	\$5,058
166901	CAMERON ISD	2,220	\$4,846	21901	COLLEGE STATION ISD	11,434	\$5,999
116910	CAMPBELL ISD	486	\$4,898	91902	COLLINSVILLE ISD	843	\$5,068
106901	CANADIAN ISD	1,155	\$6,589	229901	COLMESNEIL ISD	827	\$4,931
234902	CANTON ISD	2,517	\$5,136	168901	COLORADO ISD	1,599	\$5,038
71907	CANUTILLO ISD	7,837	\$5,248	20907	COLUMBIA-BRAZORIA ISD	4,025	\$5,262
191901	CANYON ISD	10,085	\$5,167	45902	COLUMBUS ISD	2,076	\$5,074
201913	CARLISLE ISD	999	\$4,940	46902	COMAL ISD	20,490	\$5,861
64903	CARRIZO SPRINGS CISD	3,097	\$5,090	47901	COMANCHE ISD	1,877	\$4,967
220919	CARROLL ISD	8,919	\$6,025	130902	COMFORT ISD	1,820	\$5,329
57903	CARROLLTON-FARMERS BRANC	31,762	\$5,735	116903	COMMERCE ISD	2,033	\$5,087
183902	CARTHAGE ISD	3,273	\$6,752	43918	COMMUNITY ISD	2,075	\$5,217
220917	CASTLEBERRY ISD	4,660	\$5,059	112908	COMO-PICKTON CISD	1,297	\$4,619
1902	CAYUGA ISD	906	\$5,938	233903	COMSTOCK ISD	358	\$6,402
57904	CEDAR HILL ISD	9,868	\$5,362	161921	CONNALLY ISD	3,182	\$5,048
116902	CELESTE ISD	817	\$5,012	170902	CONROE ISD	59,590	\$5,463
43903	CELINA ISD	2,617	\$5,402	147901	COOLIDGE ISD	562	\$4,899
210901	CENTER ISD	3,394	\$4,800	60902	COOPER ISD	1,155	\$4,974
133901	CENTER POINT ISD	945	\$5,174	57922	COPPELL ISD	10,835	\$5,829

**Appendix 4 (cont.)
State and Local Revenue per WADA Available to School Districts at Compressed Tax Rate**

DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate	DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate
50910	COPPERAS COVE ISD	9,178	\$5,058	3905	DIBOLL ISD	2,568	\$5,074
178904	CORPUS CHRISTI ISD	46,827	\$5,050	84901	DICKINSON ISD	11,292	\$5,324
187904	CORRIGAN-CAMDEN ISD	1,577	\$4,917	82902	DILLEY ISD	1,510	\$4,885
175903	CORSICANA ISD	7,352	\$4,804	144903	DIME BOX ISD	269	\$5,833
95902	COTTON CENTER ISD	269	\$4,973	35901	DIMMITT ISD	1,739	\$4,964
142901	COTULLA ISD	1,827	\$5,499	133905	DIVIDE ISD	85	\$4,592
246914	COUPLAND ISD	217	\$5,387	74904	DODD CITY ISD	443	\$5,006
109903	COVINGTON ISD	438	\$5,025	108902	DONNA ISD	20,772	\$5,082
129901	CRANDALL ISD	3,575	\$5,066	86024	DOSS CONSOLIDATED CSD	109	\$4,613
52901	CRANE ISD	1,466	\$9,507	174911	DOUGLASS ISD	548	\$6,150
18908	CRANFILLS GAP ISD	231	\$5,009	105904	DRIPPING SPRINGS ISD	5,015	\$6,032
161901	CRAWFORD ISD	835	\$4,919	178905	DRISCOLL ISD	396	\$9,698
53001	CROCKETT CO CONS	1,247	\$6,954	72902	DUBLIN ISD	1,744	\$5,025
113901	CROCKETT ISD	1,978	\$4,939	171901	DUMAS ISD	5,048	\$5,807
101906	CROSBY ISD	6,177	\$5,310	57907	DUNCANVILLE ISD	16,187	\$5,305
54901	CROSBYTON CISD	745	\$5,202	220918	EAGLE MT-SAGINAW ISD	23,014	\$5,464
30901	CROSS PLAINS ISD	644	\$4,793	159901	EAGLE PASS ISD	18,823	\$4,659
107904	CROSS ROADS ISD	997	\$5,076	227909	EANES ISD	8,180	\$6,263
78901	CROWELL ISD	453	\$4,776	25909	EARLY ISD	1,856	\$5,164
220912	CROWLEY ISD	19,869	\$5,044	241902	EAST BERNARD ISD	1,257	\$5,373
254901	CRYSTAL CITY ISD	2,575	\$5,130	15911	EAST CENTRAL ISD	11,529	\$5,223
62901	CUERO ISD	2,498	\$5,347	36903	EAST CHAMBERS ISD	1,810	\$5,029
55901	CULBERSON CO-ALLAMOORE IS	1,009	\$5,552	67903	EASTLAND ISD	1,597	\$4,953
112905	CUMBY ISD	690	\$4,955	68901	ECTOR COUNTY ISD	32,659	\$4,990
174902	CUSHING ISD	765	\$7,364	74905	ECTOR ISD	448	\$4,978
101907	CYPRESS-FAIRBANKS ISD	133,544	\$4,979	108903	EDCOUCH-ELSA ISD	7,928	\$4,956
172902	DAINGERFIELD-LONE STAR ISD	1,689	\$5,597	48901	EDEN CISD	507	\$5,555
56901	DALHART ISD	2,198	\$5,122	15905	EDGEWOOD ISD	13,978	\$5,104
57905	DALLAS ISD	197,699	\$5,579	234903	EDGEWOOD ISD	1,449	\$4,775
20910	DAMON ISD	264	\$5,012	108904	EDINBURG CISD	43,827	\$5,162
20904	DANBURY ISD	1,159	\$5,087	120901	EDNA ISD	1,969	\$5,927
148905	DARROUZETT ISD	278	\$6,935	241903	EL CAMPO ISD	4,391	\$5,647
58902	DAWSON ISD	261	\$7,616	71902	EL PASO ISD	83,169	\$5,192
175904	DAWSON ISD	606	\$5,034	243902	ELECTRA ISD	722	\$5,571
146902	DAYTON ISD	5,633	\$5,373	11902	ELGIN ISD	5,495	\$5,048
47902	DE LEON ISD	992	\$4,968	1903	ELKHART ISD	1,791	\$4,968
249905	DECATUR ISD	3,913	\$6,460	102906	ELYSIAN FIELDS ISD	1,356	\$5,731
101908	DEER PARK ISD	15,334	\$6,174	70903	ENNIS ISD	7,239	\$5,079
19901	DEKALB ISD	1,207	\$4,829	49906	ERA ISD	685	\$5,065
227910	DEL VALLE ISD	12,525	\$5,477	174910	ETOILE ISD	208	\$4,401
115903	DELL CITY ISD	258	\$5,036	30906	EULA ISD	543	\$5,083
91903	DENISON ISD	5,826	\$5,033	107905	EUSTACE ISD	2,085	\$4,757
61901	DENTON ISD	30,131	\$6,104	121906	EVADALE ISD	692	\$5,792
251901	DENVER CITY ISD	1,941	\$8,062	50901	EVANT ISD	450	\$5,287
57906	DESOTO ISD	11,144	\$5,308	220904	EVERMAN ISD	6,666	\$5,111
194905	DETROIT ISD	719	\$4,764	210906	EXCELSIOR ISD	145	\$5,142
146903	DEVERS ISD	175	\$7,215	143906	EZZELL ISD	129	\$5,325
163901	DEVINE ISD	2,566	\$5,064	71903	FABENS ISD	3,425	\$5,051
81906	DEW ISD	256	\$7,037	81902	FAIRFIELD ISD	2,387	\$6,300
176903	DEWEYVILLE ISD	968	\$5,447	128904	FALLS CITY ISD	508	\$5,029
163902	D'HANIS ISD	631	\$4,797	60914	FANNINDEL ISD	359	\$5,091

Appendix 4 (cont.) State and Local Revenue per WADA Available to School Districts at Compressed Tax Rate

DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate	DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate
43904	FARMERSVILLE ISD	1,845	\$4,982	89901	GONZALES ISD	3,154	\$5,142
185902	FARWELL ISD	834	\$4,795	187903	GOODRICH ISD	437	\$5,093
75906	FAYETTEVILLE ISD	320	\$5,928	101911	GOOSE CREEK CISD	26,088	\$5,790
70905	FERRIS ISD	3,210	\$4,954	182901	GORDON ISD	308	\$6,065
75901	FLATONIA ISD	846	\$5,115	67904	GORMAN ISD	659	\$4,869
246902	FLORENCE ISD	1,502	\$5,394	156905	GRADY ISD	323	\$7,342
247901	FLORESVILLE ISD	4,831	\$5,233	182902	GRAFORD ISD	440	\$6,053
178914	FLOUR BLUFF ISD	6,660	\$5,455	252901	GRAHAM ISD	3,136	\$5,052
77901	FLOYDADA ISD	1,351	\$5,075	111901	GRANBURY ISD	8,180	\$6,197
148902	FOLLETT ISD	284	\$7,895	57910	GRAND PRAIRIE ISD	33,413	\$5,179
169910	FORESTBURG ISD	328	\$5,201	234904	GRAND SALINE ISD	1,494	\$5,793
129902	FORNEY ISD	11,875	\$5,328	238904	GRANDFALLS-ROYALTY ISD	235	\$7,476
114904	FORSAN ISD	965	\$6,154	126904	GRANDVIEW ISD	1,490	\$5,550
79907	FORT BEND ISD	83,568	\$5,227	90905	GRANDVIEW-HOPKINS ISD	17	\$9,665
242906	FORT ELLIOTT CISD	305	\$8,828	246905	GRANGER ISD	703	\$5,026
186902	FORT STOCKTON ISD	2,968	\$6,741	226907	GRAPE CREEK ISD	1,521	\$4,991
220905	FORT WORTH ISD	97,042	\$5,246	113902	GRAPELAND ISD	692	\$5,337
198903	FRANKLIN ISD	1,476	\$8,789	220906	GRAPEVINE-COLLEYVILLE ISD	15,429	\$5,691
1904	FRANKSTON ISD	1,182	\$4,987	116905	GREENVILLE ISD	5,889	\$4,985
86901	FREDERICKSBURG ISD	3,549	\$6,193	165902	GREENWOOD ISD	2,036	\$5,540
66903	FREER ISD	1,251	\$5,572	205902	GREGORY-PORTLAND ISD	5,139	\$5,053
152907	FRENSHIP ISD	8,893	\$5,198	147902	GROESBECK ISD	2,012	\$6,801
84911	FRIENDSWOOD ISD	6,796	\$5,308	33901	GROOM ISD	225	\$5,761
185903	FRIONA ISD	1,894	\$5,095	228901	GROVETON ISD	1,201	\$4,695
43905	FRISCO ISD	42,793	\$5,813	98901	GRUVER ISD	704	\$7,313
175905	FROST ISD	542	\$5,024	91917	GUNTER ISD	1,243	\$5,409
234909	FRUITVALE ISD	701	\$4,922	47903	GUSTINE ISD	330	\$4,928
122901	FT DAVIS ISD	728	\$5,965	135001	GUTHRIE CSD	279	\$12,464
115901	FT HANCOCK ISD	844	\$4,727	95903	HALE CENTER ISD	988	\$4,897
49901	GAINESVILLE ISD	3,493	\$5,024	143901	HALLETTVILLE ISD	1,339	\$5,919
101910	GALENA PARK ISD	27,899	\$5,258	161924	HALLSBURG ISD	172	\$5,695
84902	GALVESTON ISD	8,449	\$6,306	102904	HALLSVILLE ISD	5,073	\$6,144
120902	GANADO ISD	985	\$5,121	97902	HAMILTON ISD	1,332	\$4,911
57909	GARLAND ISD	71,835	\$5,129	127903	HAMLIN ISD	757	\$4,893
184911	GARNER ISD	324	\$6,300	123914	HAMSHIRE-FANNETT ISD	2,135	\$5,612
174903	GARRISON ISD	995	\$6,112	219901	HAPPY ISD	382	\$4,893
183904	GARY ISD	576	\$6,103	146904	HARDIN ISD	1,558	\$5,500
50902	GATESVILLE ISD	3,585	\$5,093	100905	HARDIN-JEFFERSON ISD	2,508	\$5,778
166902	GAUSE ISD	238	\$5,628	15904	HARLANDALE ISD	19,607	\$5,078
149901	GEORGE WEST ISD	1,626	\$5,320	102905	HARLETON ISD	1,035	\$4,948
246904	GEORGETOWN ISD	12,275	\$6,153	31903	HARLINGEN CISD	22,589	\$5,039
161925	GHOLSON ISD	243	\$5,163	230905	HARMONY ISD	1,440	\$5,379
144901	GIDDINGS ISD	2,458	\$5,377	86902	HARPER ISD	1,067	\$5,187
230902	GILMER ISD	3,021	\$5,389	244901	HARROLD ISD	229	\$6,026
92901	GLADEWATER ISD	2,725	\$4,910	35902	HART ISD	460	\$4,873
87901	GLASSCOCK COUNTY ISD	454	\$6,451	103902	HARTLEY ISD	452	\$5,236
213901	GLEN ROSE ISD	2,203	\$7,889	225907	HARTS BLUFF ISD	681	\$5,201
126911	GODLEY ISD	2,117	\$7,016	104901	HASKELL CISD	1,029	\$4,891
169906	GOLD BURG ISD	301	\$5,231	250902	HAWKINS ISD	1,135	\$5,797
167901	GOLDTHWAITE ISD	886	\$4,618	127904	HAWLEY ISD	1,105	\$4,859
88902	GOLIAD ISD	1,876	\$6,836	105906	HAYS CISD	19,647	\$5,789

**Appendix 4 (cont.)
State and Local Revenue per WADA Available to School Districts at Compressed Tax Rate**

DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate	DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate
198905	HEARNE ISD	1,595	\$5,228	37904	JACKSONVILLE ISD	6,151	\$4,955
65902	HEDLEY ISD	312	\$4,953	246907	JARRELL ISD	1,355	\$6,593
202903	HEMPHILL ISD	1,561	\$4,807	121904	JASPER ISD	3,722	\$5,043
237902	HEMPSTEAD ISD	2,060	\$5,004	132902	JAYTON-GIRARD ISD	279	\$10,141
201902	HENDERSON ISD	4,266	\$5,752	155901	JEFFERSON ISD	1,771	\$5,081
39902	HENRIETTA ISD	1,512	\$5,014	124901	JIM HOGG COUNTY ISD	1,686	\$5,304
59901	HEREFORD ISD	5,357	\$5,013	221911	JIM NED CISD	1,534	\$6,108
208901	HERMLEIGH ISD	322	\$5,951	210902	JOAQUIN ISD	1,093	\$5,263
97903	HICO ISD	1,061	\$5,324	16901	JOHNSON CITY ISD	1,179	\$5,797
108905	HIDALGO ISD	4,643	\$5,077	50909	JONESBORO ISD	254	\$4,976
148903	HIGGINS ISD	152	\$7,897	126905	JOSHUA ISD	5,766	\$5,204
84903	HIGH ISLAND ISD	257	\$5,899	7902	JOURDANTON ISD	1,726	\$5,242
177905	HIGHLAND ISD	366	\$6,369	15916	JUDSON ISD	27,574	\$5,215
57911	HIGHLAND PARK ISD	7,016	\$6,006	134901	JUNCTION ISD	1,088	\$5,009
188903	HIGHLAND PARK ISD	1,360	\$5,859	102901	KARNACK ISD	282	\$5,852
109904	HILLSBORO ISD	2,497	\$4,909	128901	KARNES CITY ISD	1,512	\$4,878
84908	HITCHCOCK ISD	1,622	\$5,509	101914	KATY ISD	71,260	\$5,601
14905	HOLLAND ISD	880	\$4,972	129903	KAUFMAN ISD	4,823	\$5,174
5902	HOLLIDAY ISD	1,241	\$5,121	126906	KEENE ISD	1,297	\$4,894
163904	HONDO ISD	2,875	\$4,998	220907	KELLER ISD	38,837	\$5,174
74907	HONEY GROVE ISD	1,017	\$4,927	242905	KELTON ISD	207	\$9,602
19902	HOOKS ISD	1,546	\$5,464	129904	KEMP ISD	2,106	\$5,107
101912	HOUSTON ISD	248,825	\$5,428	131001	KENEDY COUNTY WIDE CSD	162	\$7,147
91905	HOWE ISD	1,470	\$5,037	128902	KENEDY ISD	964	\$4,933
19913	HUBBARD ISD	163	\$4,809	113906	KENNARD ISD	591	\$5,724
109905	HUBBARD ISD	677	\$5,957	220914	KENNEDALE ISD	3,932	\$5,022
72908	HUCKABAY ISD	323	\$5,564	175907	KERENS ISD	1,011	\$4,941
3902	HUDSON ISD	3,203	\$4,914	248901	KERMIT ISD	1,974	\$6,098
101925	HUFFMAN ISD	3,856	\$5,298	133903	KERRVILLE ISD	5,627	\$5,853
34903	HUGHES SPRINGS ISD	1,458	\$5,750	92902	KILGORE ISD	4,659	\$5,223
146905	HULL-DAISETTA ISD	766	\$5,699	14906	KILLEEN ISD	49,844	\$5,027
101913	HUMBLE ISD	41,979	\$5,360	137901	KINGSVILLE ISD	4,958	\$5,120
133902	HUNT ISD	281	\$7,025	121905	KIRBYVILLE CISD	1,893	\$4,933
3904	HUNTINGTON ISD	2,276	\$4,848	101915	KLEIN ISD	53,095	\$5,257
236902	HUNTSVILLE ISD	7,114	\$5,090	58905	KLONDIKE ISD	330	\$7,289
220916	HURST-EULESS-BEDFORD ISD	27,315	\$5,436	232901	KNIPPA ISD	388	\$4,755
246906	HUTTO ISD	8,695	\$5,498	138902	KNOX CITY-O'BRIEN CISD	435	\$5,067
152910	IDALOU ISD	1,299	\$4,855	18907	KOPPERL ISD	399	\$5,067
120905	INDUSTRIAL ISD	1,543	\$5,722	100903	KOUNTZE ISD	1,776	\$4,931
205903	INGLESIDE ISD	2,727	\$5,309	219905	KRESS ISD	309	\$5,024
133904	INGRAM ISD	1,714	\$5,124	61905	KRUM ISD	2,120	\$6,807
93903	IOLA ISD	784	\$5,108	31905	LA FERIA ISD	4,871	\$4,873
243903	IOWA PARK CISD	2,282	\$5,062	125906	LA GLORIA ISD	163	\$5,175
208903	IRA ISD	478	\$6,751	75902	LA GRANGE ISD	2,385	\$6,069
186903	IRAAN-SHEFFIELD ISD	1,666	\$7,436	108912	LA JOYA ISD	37,433	\$5,131
18906	IREDELL ISD	261	\$4,953	84904	LA MARQUE ISD	4,479	\$5,600
118902	IRION COUNTY ISD	609	\$6,832	101916	LA PORTE ISD	9,527	\$5,664
57912	IRVING ISD	42,527	\$5,337	254902	LA PRYOR ISD	958	\$4,934
70907	ITALY ISD	952	\$4,996	161906	LA VEGA ISD	3,603	\$4,983
109907	ITASCA ISD	1,129	\$4,913	247903	LA VERNIA ISD	3,770	\$5,084
119902	JACKSBORO ISD	1,497	\$6,711	108914	LA VILLA ISD	927	\$4,967

**Appendix 4 (cont.)
State and Local Revenue per WADA Available to School Districts at Compressed Tax Rate**

DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate	DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate
227912	LAGO VISTA ISD	1,630	\$6,420	43919	LOVEJOY ISD	3,803	\$7,551
61912	LAKE DALLAS ISD	4,982	\$5,265	113903	LOVELADY ISD	947	\$5,156
227913	LAKE TRAVIS ISD	7,212	\$6,189	152901	LUBBOCK ISD	35,209	\$5,074
220910	LAKE WORTH ISD	3,908	\$5,300	152906	LUBBOCK-COOPER ISD	4,835	\$5,321
79901	LAMAR CISD	30,182	\$5,667	127905	LUEDERS-AVOCA ISD	245	\$5,457
58906	LAMESA ISD	2,720	\$5,238	3903	LUFKIN ISD	10,817	\$5,039
141901	LAMPASAS ISD	4,636	\$5,261	28903	LULING ISD	1,929	\$4,926
57913	LANCASTER ISD	9,052	\$5,163	100907	LUMBERTON ISD	4,744	\$5,144
201903	LANEVILLE ISD	259	\$5,455	245902	LYFORD CISD	2,247	\$5,248
107910	LAPOYNOR ISD	729	\$6,314	7904	LYTLE ISD	2,240	\$4,992
240901	LAREDO ISD	33,308	\$5,005	129905	MABANK ISD	4,260	\$5,063
245901	LASARA ISD	733	\$5,355	154901	MADISONVILLE CISD	3,049	\$5,141
113905	LATEXO ISD	687	\$5,088	170906	MAGNOLIA ISD	14,861	\$5,326
185904	LAZBUDDIE ISD	243	\$5,547	107906	MALAKOFF ISD	1,719	\$5,788
193902	LEAKEY ISD	496	\$5,822	109908	MALONE ISD	135	\$5,007
246913	LEANDER ISD	36,182	\$5,944	19910	MALTA ISD	190	\$4,755
19914	LEARY ISD	202	\$4,807	227907	MANOR ISD	10,504	\$5,688
90902	LEFORS ISD	228	\$8,138	220908	MANSFIELD ISD	39,220	\$5,079
187906	LEGGETT ISD	327	\$5,517	22902	MARATHON ISD	242	\$4,930
145911	LEON ISD	1,256	\$7,494	27904	MARBLE FALLS ISD	5,249	\$6,034
74909	LEONARD ISD	1,378	\$4,886	189901	MARFA ISD	593	\$5,377
110902	LEVELLAND ISD	3,987	\$5,834	94904	MARION ISD	1,793	\$4,911
201904	LEVERETTS CHAPEL ISD	414	\$5,294	73903	MARLIN ISD	1,761	\$4,727
61902	LEWISVILLE ISD	59,273	\$5,842	102902	MARSHALL ISD	6,997	\$5,062
144902	LEXINGTON ISD	1,393	\$5,337	161908	MART ISD	920	\$5,151
246908	LIBERTY HILL ISD	3,332	\$5,429	234905	MARTINS MILL ISD	824	\$4,976
146906	LIBERTY ISD	2,805	\$5,411	174909	MARTINSVILLE ISD	516	\$4,972
19908	LIBERTY-EYLAU ISD	3,669	\$4,848	157901	MASON ISD	1,086	\$5,316
212903	LINDALE ISD	4,466	\$5,189	158904	MATAGORDA ISD	163	\$6,136
34905	LINDEN-KILDARE CISD	1,220	\$4,830	205904	MATHIS ISD	2,424	\$5,092
49907	LINDSAY ISD	779	\$5,424	19903	MAUD ISD	767	\$4,716
72909	LINGLEVILLE ISD	287	\$5,191	25905	MAY ISD	410	\$5,147
111902	LIPAN ISD	483	\$5,221	70915	MAYPEARL ISD	1,528	\$4,955
181908	LITTLE CYPRESS-MAURICEVILLE	4,625	\$4,955	108906	MCCALLEN ISD	32,302	\$5,215
61914	LITTLE ELM ISD	7,359	\$5,416	231901	MCCAMEY ISD	853	\$6,950
140904	LITTLEFIELD ISD	1,997	\$4,645	11905	MCDADE ISD	327	\$5,222
187907	LIVINGSTON ISD	5,103	\$5,044	161909	MCGREGOR ISD	1,759	\$5,423
150901	LLANO ISD	2,615	\$5,913	43907	MCKINNEY ISD	27,409	\$5,831
28902	LOCKHART ISD	5,609	\$5,221	90903	MCLEAN ISD	434	\$6,358
77902	LOCKNEY ISD	827	\$5,059	34906	MCLEOD ISD	624	\$5,221
160905	LOHN ISD	249	\$4,922	162904	MCMULLEN COUNTY ISD	314	\$9,835
141902	LOMETA ISD	575	\$4,787	223902	MEADOW ISD	480	\$5,019
178906	LONDON ISD	514	\$6,247	10901	MEDINA ISD	713	\$5,093
116906	LONE OAK ISD	1,352	\$5,167	163908	MEDINA VALLEY ISD	4,163	\$5,210
92903	LONGVIEW ISD	9,755	\$5,718	43908	MELISSA ISD	2,189	\$5,630
83902	LOOP ISD	259	\$7,369	96904	MEMPHIS ISD	950	\$5,257
168902	LORAIN ISD	284	\$4,910	164901	MENARD ISD	584	\$5,113
161907	LORENA ISD	2,027	\$4,999	108907	MERCEDES ISD	7,280	\$5,109
54902	LORENZO ISD	512	\$5,449	18902	MERIDIAN ISD	803	\$5,444
31906	LOS FRESNOS CISD	13,017	\$5,116	221904	MERKEL ISD	1,711	\$5,895
241906	LOUISE ISD	776	\$4,992	57914	MESQUITE ISD	47,505	\$5,103

**Appendix 4 (cont.)
State and Local Revenue per WADA Available to School Districts at Compressed Tax Rate**

DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate	DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate
147903	MEXIA ISD	3,098	\$4,963	37908	NEW SUMMERFIELD ISD	734	\$6,076
62906	MEYERSVILLE ISD	206	\$6,392	236901	NEW WAVERLY ISD	1,244	\$5,001
197902	MIAMI ISD	264	\$8,411	252902	NEWCASTLE ISD	260	\$5,114
165901	MIDLAND ISD	25,216	\$5,476	176902	NEWTON ISD	1,901	\$4,870
70908	MIDLOTHIAN ISD	9,167	\$5,739	89903	NIXON-SMILEY CISD	1,603	\$4,878
39905	MIDWAY ISD	231	\$5,497	169902	NOCONA ISD	1,311	\$5,057
161903	MIDWAY ISD	7,795	\$5,731	62902	NORDHEIM ISD	143	\$5,458
166903	MILANO ISD	744	\$5,082	145906	NORMANGEE ISD	731	\$5,016
175910	MILDRED ISD	1,011	\$5,541	15910	NORTH EAST ISD	78,385	\$5,704
200902	MILES ISD	577	\$5,177	101909	NORTH FOREST ISD	8,232	\$5,210
70909	MILFORD ISD	404	\$5,185	112906	NORTH HOPKINS ISD	780	\$4,819
112907	MILLER GROVE ISD	364	\$4,629	139911	NORTH LAMAR ISD	3,895	\$5,010
184904	MILLSAP ISD	1,092	\$5,198	154903	NORTH ZULCH ISD	558	\$5,365
250903	MINEOLA ISD	2,019	\$5,224	15915	NORTHSIDE ISD	110,786	\$5,382
182903	MINERAL WELLS ISD	4,627	\$5,138	244905	NORTHSIDE ISD	299	\$5,062
108908	MISSION CISD	21,345	\$5,023	61911	NORTHWEST ISD	17,411	\$6,826
238902	MONAHANS-WICKETT-PYOTE IS	2,586	\$5,969	42906	NOVICE ISD	225	\$5,278
169908	MONTAGUE ISD	165	\$4,852	69902	NUECES CANYON CISD	561	\$5,248
108915	MONTE ALTO ISD	1,247	\$4,962	235904	NURSERY ISD	195	\$6,092
170903	MONTGOMERY ISD	7,856	\$5,926	145907	OAKWOOD ISD	387	\$5,849
161910	MOODY ISD	1,198	\$5,453	205905	ODEM-EDROY ISD	1,628	\$5,176
209902	MORAN ISD	319	\$5,192	153903	O'DONNELL ISD	578	\$5,386
18903	MORGAN ISD	266	\$4,968	50904	OGLESBY ISD	263	\$5,795
72910	MORGAN MILL ISD	140	\$5,314	200906	OLFEN ISD	141	\$5,256
40901	MORTON ISD	664	\$5,184	252903	OLNEY ISD	1,354	\$4,963
173901	MOTLEY COUNTY ISD	316	\$5,082	140905	OLTON ISD	1,243	\$4,843
143902	MOULTON ISD	503	\$5,031	187910	ONALASKA ISD	1,520	\$5,005
109910	MOUNT CALM ISD	198	\$4,970	125903	ORANGE GROVE ISD	2,401	\$4,928
201907	MOUNT ENTERPRISE ISD	669	\$4,857	181905	ORANGEFIELD ISD	2,118	\$4,791
225902	MOUNT PLEASANT ISD	6,924	\$5,078	230903	ORE CITY ISD	1,333	\$4,932
80901	MOUNT VERNON ISD	2,039	\$5,522	201908	OVERTON ISD	827	\$4,857
49902	MUENSTER ISD	751	\$4,987	51901	PADUCAH ISD	479	\$5,348
9901	MULESHOE ISD	2,103	\$5,065	104907	PAINT CREEK ISD	275	\$5,152
167902	MULLIN ISD	254	\$4,855	48903	PAINT ROCK ISD	267	\$5,054
198906	MUMFORD ISD	850	\$4,880	158905	PALACIOS ISD	2,035	\$6,822
138903	MUNDAY CISD	622	\$5,044	1907	PALESTINE ISD	4,129	\$5,104
107908	MURCHISON ISD	207	\$4,929	70910	PALMER ISD	1,670	\$5,036
174904	NACOGDOCHES ISD	7,745	\$4,789	182906	PALO PINTO ISD	106	\$7,094
163903	NATALIA ISD	1,425	\$4,871	90904	PAMPA ISD	4,332	\$5,152
94903	NAVARRO ISD	1,972	\$5,075	33902	PANHANDLE ISD	1,186	\$5,829
93904	NAVASOTA ISD	3,710	\$5,158	42905	PANTHER CREEK CISD	294	\$5,211
35903	NAZARETH ISD	360	\$4,931	249906	PARADISE ISD	1,541	\$6,162
1906	NECHES ISD	598	\$4,983	139909	PARIS ISD	4,708	\$4,954
123905	NEDERLAND ISD	6,011	\$4,992	101917	PASADENA ISD	66,185	\$5,241
79906	NEEDVILLE ISD	3,460	\$5,154	63906	PATTON SPRINGS ISD	298	\$4,977
19905	NEW BOSTON ISD	2,006	\$5,057	13902	PAWNEE ISD	192	\$6,402
46901	NEW BRAUNFELS ISD	9,109	\$5,356	20908	PEARLAND ISD	23,712	\$5,229
170908	NEW CANEY ISD	11,784	\$5,203	82903	PEARSALL ISD	3,094	\$4,898
152902	NEW DEAL ISD	1,147	\$5,001	184908	PEASTER ISD	1,509	\$5,212
230906	NEW DIANA ISD	1,327	\$5,090	195901	PECOS-BARSTOW-TOYAH ISD	2,826	\$5,853
153905	NEW HOME ISD	361	\$5,109	109914	PENELOPE ISD	298	\$5,035

**Appendix 4 (cont.)
State and Local Revenue per WADA Available to School Districts at Compressed Tax Rate**

DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate	DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate
119903	PERRIN-WHITT CISD	547	\$5,292	196903	REFUGIO ISD	1,223	\$5,972
179901	PERRYTON ISD	2,859	\$5,160	137902	RICARDO ISD	967	\$4,795
95904	PETERSBURG ISD	463	\$4,912	45903	RICE CISD	2,001	\$5,394
39903	PETROLIA ISD	682	\$5,036	175911	RICE ISD	1,239	\$4,844
13903	PETTUS ISD	696	\$5,342	93905	RICHARDS ISD	228	\$6,672
172905	PEWITT CISD	1,369	\$4,803	57916	RICHARDSON ISD	42,756	\$5,388
227904	PFLUGERVILLE ISD	28,113	\$5,241	206902	RICHLAND SPRINGS ISD	395	\$4,982
108909	PHARR-SAN JUAN-ALAMO ISD	41,224	\$5,159	161912	RIESEL ISD	852	\$4,772
61903	PILOT POINT ISD	1,900	\$5,197	214901	RIO GRANDE CITY CISD	14,284	\$5,043
92904	PINE TREE ISD	5,592	\$4,905	31911	RIO HONDO ISD	3,368	\$5,037
32902	PITTSBURG ISD	3,293	\$5,004	126907	RIO VISTA ISD	1,295	\$5,529
251902	PLAINS ISD	876	\$6,335	67908	RISING STAR ISD	389	\$4,883
95905	PLAINVIEW ISD	6,966	\$5,142	188902	RIVER ROAD ISD	1,876	\$5,070
43910	PLANO ISD	63,192	\$5,817	194903	RIVERCREST ISD	1,205	\$5,284
19912	PLEASANT GROVE ISD	2,271	\$5,417	137903	RIVIERA ISD	882	\$5,546
7905	PLEASANTON ISD	4,431	\$5,046	41902	ROBERT LEE ISD	432	\$5,576
117904	PLEMONS-STINNETT-PHILLIPS C	1,001	\$6,126	161922	ROBINSON ISD	2,827	\$5,033
31909	POINT ISABEL ISD	3,595	\$5,357	178909	ROBSTOWN ISD	4,457	\$5,058
61906	PONDER ISD	1,759	\$7,183	76903	ROBY CISD	489	\$5,010
184901	POOLVILLE ISD	887	\$5,126	160904	ROCHELLE ISD	349	\$5,033
178908	PORT ARANSAS ISD	722	\$7,220	166904	ROCKDALE ISD	2,404	\$5,168
123907	PORT ARTHUR ISD	10,266	\$5,772	69901	ROCKSPRINGS ISD	637	\$6,542
123908	PORT NECHES-GROVES ISD	5,410	\$5,771	199901	ROCKWALL ISD	17,713	\$6,108
85902	POST ISD	1,446	\$5,863	14907	ROGERS ISD	1,208	\$5,057
7906	POTEET ISD	2,298	\$5,084	214903	ROMA ISD	8,576	\$5,142
247904	POTH ISD	1,254	\$4,934	152908	ROOSEVELT ISD	1,709	\$5,067
91913	POTTSBORO ISD	1,699	\$5,724	110905	ROPES ISD	540	\$5,170
28906	PRAIRIE LEA ISD	368	\$5,190	177901	ROSCOE ISD	518	\$5,176
169909	PRAIRIE VALLEY ISD	248	\$6,648	73905	ROSEBUD-LOTT ISD	1,266	\$4,684
139912	PRAIRILAND ISD	1,615	\$4,887	76904	ROTAN ISD	681	\$4,942
125905	PREMONT ISD	898	\$4,918	246909	ROUND ROCK ISD	49,733	\$5,981
189902	PRESIDIO ISD	2,503	\$6,280	75908	ROUND TOP-CARMINE ISD	308	\$6,178
167904	PRIDDY ISD	217	\$4,632	139908	ROXTON ISD	323	\$4,891
43911	PRINCETON ISD	3,867	\$5,032	237905	ROYAL ISD	2,796	\$5,477
98903	PRINGLE-MORSE CISD	202	\$7,161	199902	ROYSE CITY ISD	6,528	\$5,490
108910	PROGRESO ISD	2,750	\$5,112	104903	RULE ISD	262	\$5,002
43912	PROSPER ISD	4,626	\$7,611	128903	RUNGE ISD	484	\$5,221
99903	QUANAH ISD	1,049	\$5,097	37907	RUSK ISD	2,665	\$5,070
34907	QUEEN CITY ISD	1,487	\$4,918	91914	S AND S CISD	1,200	\$5,307
116908	QUINLAN ISD	3,157	\$4,879	232902	SABINAL ISD	912	\$4,856
250904	QUITMAN ISD	1,544	\$5,390	92906	SABINE ISD	1,650	\$5,544
190903	RAINS ISD	2,217	\$5,282	123913	SABINE PASS ISD	519	\$7,245
54903	RALLS ISD	920	\$4,628	169911	SAINT JO ISD	412	\$5,507
66005	RAMIREZ CSD	102	\$5,302	14908	SALADO ISD	1,695	\$5,376
67907	RANGER ISD	717	\$5,076	112909	SALTILLO ISD	460	\$4,899
231902	RANKIN ISD	345	\$8,107	74917	SAM RAYBURN ISD	704	\$4,884
245903	RAYMONDVILLE ISD	2,924	\$5,094	44904	SAMNORWOOD ISD	257	\$4,938
192901	REAGAN COUNTY ISD	1,249	\$6,447	226903	SAN ANGELO ISD	18,029	\$4,976
19911	RED LICK ISD	622	\$3,911	15907	SAN ANTONIO ISD	67,878	\$5,137
70911	RED OAK ISD	6,578	\$5,209	203901	SAN AUGUSTINE ISD	1,321	\$4,751
19906	REDWATER ISD	1,570	\$4,903	31912	SAN BENITO CISD	15,008	\$4,970

**Appendix 4 (cont.)
State and Local Revenue per WADA Available to School Districts at Compressed Tax Rate**

DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate	DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate
66902	SAN DIEGO ISD	1,892	\$5,210	15909	SOMERSET ISD	4,651	\$5,134
71904	SAN ELIZARIO ISD	5,556	\$5,044	26902	SOMERVILLE ISD	650	\$5,185
233901	SAN FELIPE-DEL RIO CISD	12,731	\$4,857	218901	SONORA ISD	1,550	\$7,434
214902	SAN ISIDRO ISD	517	\$6,317	15908	SOUTH SAN ANTONIO ISD	12,337	\$5,098
105902	SAN MARCOS CISD	9,069	\$5,773	85903	SOUTHLAND ISD	257	\$5,452
245904	SAN PERLITA ISD	592	\$5,033	15917	SOUTHSIDE ISD	6,724	\$5,093
206901	SAN SABA ISD	1,142	\$4,877	15912	SOUTHWEST ISD	14,362	\$5,340
22903	SAN VICENTE ISD	127	\$4,569	98904	SPEARMAN ISD	1,349	\$5,894
58909	SANDS CISD	390	\$6,575	170907	SPLENDORA ISD	4,294	\$5,083
117903	SANFORD-FRITCH ISD	1,206	\$4,757	101920	SPRING BRANCH ISD	39,424	\$5,619
61908	SANGER ISD	3,229	\$5,324	117907	SPRING CREEK ISD	131	\$4,579
42903	SANTA ANNA ISD	564	\$5,056	92907	SPRING HILL ISD	2,315	\$4,767
84909	SANTA FE ISD	5,341	\$5,096	101919	SPRING ISD	44,796	\$5,350
137904	SANTA GERTRUDIS ISD	644	\$7,423	140907	SPRINGLAKE-EARTH ISD	613	\$5,001
31913	SANTA MARIA ISD	1,089	\$5,057	184902	SPRINGTOWN ISD	4,546	\$5,159
31914	SANTA ROSA ISD	1,783	\$4,929	63903	SPUR ISD	497	\$6,564
182904	SANTO ISD	702	\$5,025	229905	SPURGER ISD	603	\$5,035
74911	SAVOY ISD	459	\$5,004	79910	STAFFORD MSD	3,784	\$5,437
94902	SCHERTZ-CIBOLO-U CITY ISD	15,253	\$5,507	127906	STAMFORD ISD	961	\$4,947
207901	SCHLEICHER ISD	1,052	\$6,040	156902	STANTON ISD	1,224	\$6,164
75903	SCHULENBURG ISD	1,080	\$5,100	167903	STAR ISD	109	\$4,295
129910	SCURRY-ROSSER ISD	1,371	\$5,043	72903	STEPHENVILLE	4,639	\$5,228
83901	SEAGRAVES ISD	1,065	\$6,699	216901	STERLING CITY ISD	352	\$6,872
8902	SEALY ISD	3,632	\$5,312	247906	STOCKDALE ISD	1,176	\$5,065
94901	SEGUIN ISD	9,335	\$5,182	211902	STRATFORD ISD	1,048	\$5,655
83903	SEMINOLE ISD	3,054	\$5,721	182905	STRAWN ISD	300	\$5,042
12901	SEYMOUR ISD	962	\$5,148	140908	SUDAN ISD	728	\$5,781
152909	SHALLOWATER ISD	1,872	\$5,147	112910	SULPHUR BLUFF ISD	364	\$4,697
242902	SHAMROCK ISD	481	\$5,236	112901	SULPHUR SPRINGS ISD	4,940	\$5,047
108911	SHARYLAND ISD	12,920	\$5,301	110907	SUNDOWN ISD	899	\$12,544
210903	SHELBYVILLE ISD	1,133	\$5,339	57919	SUNNYVALE ISD	1,448	\$6,290
101924	SHELDON ISD	8,281	\$6,575	171902	SUNRAY ISD	879	\$6,025
204904	SHEPHERD ISD	2,400	\$4,986	20906	SWEENEY ISD	2,420	\$5,791
91906	SHERMAN ISD	7,858	\$5,124	143905	SWEET HOME ISD	168	\$5,417
143903	SHINER ISD	877	\$5,129	177902	SWEETWATER ISD	3,035	\$5,121
47905	SIDNEY ISD	244	\$4,685	205907	TAFT ISD	1,870	\$5,422
115902	SIERRA BLANCA ISD	312	\$5,021	153904	TAHOKA ISD	966	\$4,951
100904	SILSBEE ISD	3,644	\$5,203	146907	TARKINGTON ISD	2,549	\$4,958
23902	SILVERTON ISD	283	\$5,118	201910	TATUM ISD	1,935	\$5,465
19909	SIMMS ISD	986	\$5,201	246911	TAYLOR ISD	4,206	\$5,131
205906	SINTON ISD	2,887	\$5,080	81904	TEAGUE ISD	1,628	\$6,962
49909	SIVELLS BEND ISD	121	\$5,526	14909	TEMPLE ISD	10,254	\$5,284
13905	SKIDMORE-TYNAN ISD	1,074	\$5,000	210904	TENAHA ISD	819	\$5,827
152903	SLATON ISD	1,785	\$5,019	22004	TERLINGUA CSD	267	\$4,939
249908	SLIDELL ISD	378	\$6,095	222901	TERRELL COUNTY ISD	281	\$7,874
1909	SLOCUM ISD	627	\$4,790	129906	TERRELL ISD	5,864	\$5,285
11904	SMITHVILLE ISD	2,041	\$5,141	19907	TEXARKANA ISD	8,243	\$5,108
110906	SMYER ISD	512	\$5,144	84906	TEXAS CITY ISD	7,064	\$6,409
26903	SNOOK ISD	733	\$5,269	211901	TEXHOMA ISD	226	\$6,165
208902	SNYDER ISD	3,632	\$7,451	56902	TEXLINE ISD	306	\$4,971
71909	SOCORRO ISD	54,343	\$4,953	166905	THORNDALE ISD	901	\$4,900

**Appendix 4 (cont.)
State and Local Revenue per WADA Available to School Districts at Compressed Tax Rate**

DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate	DIST #	DISTRICT	2010-11 WADA (estimated)	2010-2011 State-Local Revenue per WADA @ Compressed Rate
246912	THRALL ISD	976	\$5,002	184903	WEATHERFORD ISD	8,904	\$5,449
149902	THREE RIVERS ISD	1,000	\$5,822	240904	WEBB CISD	640	\$11,056
72901	THREE WAY ISD	108	\$5,030	45905	WEIMAR ISD	848	\$5,230
224901	THROCKMORTON ISD	412	\$5,583	44902	WELLINGTON ISD	990	\$4,762
158902	TIDEHAVEN ISD	1,296	\$5,705	223904	WELLMAN-UNION CISD	361	\$5,633
210905	TIMPSON ISD	945	\$5,906	37909	WELLS ISD	569	\$4,735
91907	TIOGA ISD	242	\$5,550	108913	WESLACO ISD	22,762	\$4,887
111903	TOLAR ISD	927	\$5,409	100908	WEST HARDIN COUNTY CISD	823	\$5,029
91918	TOM BEAN ISD	1,210	\$4,986	161916	WEST ISD	2,073	\$5,395
101921	TOMBALL ISD	11,081	\$6,161	181906	WEST ORANGE-COVE CISD	3,457	\$5,542
71908	TORNILLO ISD	1,806	\$5,089	178915	WEST OSO ISD	2,994	\$5,006
221905	TRENT ISD	321	\$4,917	201914	WEST RUSK ISD	1,258	\$5,909
74912	TRENTON ISD	890	\$4,986	202905	WEST SABINE ISD	983	\$4,596
107907	TRINIDAD ISD	321	\$5,100	168903	WESTBROOK ISD	328	\$13,122
228903	TRINITY ISD	1,607	\$4,830	62905	WESTHOFF ISD	123	\$5,024
212904	TROUP ISD	1,422	\$6,044	73904	WESTPHALIA ISD	203	\$4,270
14910	TROY ISD	1,713	\$4,965	1908	WESTWOOD ISD	2,174	\$4,814
219903	TULIA ISD	1,532	\$4,861	241904	WHARTON ISD	2,928	\$5,193
178912	TULOSO-MIDWAY ISD	4,323	\$5,018	242903	WHEELER ISD	552	\$6,073
96905	TURKEY-QUITAQUE ISD	352	\$4,665	33904	WHITE DEER ISD	609	\$6,081
212905	TYLER ISD	22,680	\$5,129	92908	WHITE OAK ISD	1,702	\$4,975
230908	UNION GROVE ISD	1,080	\$5,450	220920	WHITE SETTLEMENT ISD	7,252	\$5,219
230904	UNION HILL ISD	376	\$5,156	40902	WHITEFACE CISD	591	\$9,548
240903	UNITED ISD	56,615	\$5,111	212906	WHITEHOUSE ISD	5,325	\$5,247
232904	UTOPIA ISD	391	\$5,741	91909	WHITESBORO ISD	2,080	\$5,131
232903	UVALDE CISD	6,082	\$4,857	91910	WHITEWRIGHT ISD	1,153	\$4,874
122902	VALENTINE ISD	230	\$5,003	110908	WHITHARRAL ISD	277	\$5,820
18904	VALLEY MILLS ISD	947	\$4,989	109911	WHITNEY ISD	2,127	\$5,035
49903	VALLEY VIEW ISD	1,040	\$5,257	243905	WICHITA FALLS ISD	17,341	\$5,226
108916	VALLEY VIEW ISD	7,411	\$5,009	180904	WILDORADO ISD	128	\$5,932
91908	VAN ALSTYNE ISD	1,824	\$5,082	170904	WILLIS ISD	8,302	\$5,371
234906	VAN ISD	2,898	\$4,993	234907	WILLS POINT ISD	3,439	\$4,984
158906	VAN VLECK ISD	1,450	\$5,325	153907	WILSON ISD	261	\$4,930
180902	VEGA ISD	539	\$5,343	105905	WIMBERLEY ISD	2,374	\$6,068
126908	VENUS ISD	2,356	\$5,216	5904	WINDTHORST ISD	772	\$5,039
226908	VERIBEST ISD	413	\$4,887	225905	WINFIELD ISD	246	\$4,394
244903	VERNON ISD	2,928	\$5,526	248902	WINK-LOVING ISD	655	\$12,522
235902	VICTORIA ISD	15,906	\$4,979	250907	WINNSBORO ISD	1,781	\$5,144
181907	VIDOR ISD	6,280	\$5,034	212910	WINONA ISD	1,380	\$5,339
143904	VYSEHRAD ISD	156	\$5,918	200904	WINTERS ISD	1,069	\$5,322
161914	WACO ISD	19,035	\$4,950	174906	WODEN ISD	1,210	\$4,986
89905	WAELDER ISD	387	\$5,090	116909	WOLFE CITY ISD	914	\$4,830
59902	WALCOTT ISD	275	\$4,695	196902	WOODSBORO ISD	882	\$5,129
226906	WALL ISD	1,516	\$5,811	224902	WOODSON ISD	245	\$5,298
237904	WALLER ISD	6,541	\$5,413	229903	WOODVILLE ISD	1,998	\$6,245
49908	WALNUT BEND ISD	127	\$6,020	81905	WORTHAM ISD	765	\$5,377
18905	WALNUT SPRINGS ISD	321	\$4,532	43914	WYLIE ISD	16,899	\$5,311
229904	WARREN ISD	1,650	\$5,370	221912	WYLIE ISD	3,649	\$4,911
102903	WASKOM ISD	1,111	\$5,453	250905	YANTIS ISD	582	\$5,968
226905	WATER VALLEY ISD	666	\$5,283	62903	YOAKUM ISD	2,113	\$5,102
70912	WAXAHACHIE ISD	8,291	\$5,543	62904	YORKTOWN ISD	848	\$4,868

Appendix 4 (cont.)
State and Local Revenue per WADA Available to School Districts at Compressed Tax Rate

		2010-2011	
		State-Local	
		Revenue per	
		WADA @	
		Compressed	
DIST #	DISTRICT	2010-11 WADA (estimated)	Rate
71905	YSLETA ISD	56,512	\$4,995
253901	ZAPATA COUNTY ISD	4,672	\$7,039
3906	ZAVALLA ISD	736	\$4,649
25906	ZEPHYR ISD	326	\$4,575

1,024 5,982,123 \$5,375

Source: Texas Education Agency

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