

# An Introduction to School Finance in Texas

*Third Edition*  
*Revised June 2014*



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This is an update of the revised publication printed in January 2012 and incorporates changes made by the 83<sup>rd</sup> Legislature in 2013.

## Executive Summary

The public education system in Texas is one of the largest in the nation, with 1,228 school districts and charter schools containing 8,555 campuses. They employ approximately 650,000 people — over half of whom are teachers — to educate 5.1 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 \$51 billion in the 2013-14 school year, which includes \$21.3 billion in state funds (42%), \$24.6 billion in local property taxes (48%), and \$5.1 billion in federal funds (10%).

This \$51 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 \$1.7 billion to the Teacher Retirement System for public education employees in the 2013-14 school year. Initiatives funded by grants outside of the formula system include 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.

The state's basic school finance program 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, or "Revenue at Compressed Rate (RACR)." The 2011 Legislature passed a provision that will sunset the target revenue system on September 1, 2017 and inserted a statement that the intent of the Legislature is that the basic allotment will be increased as target revenue "hold harmless" revenue is phased out.

Texas' formula-based system is absorbing the target revenue system somewhat. Currently only 16% of all school districts receive additional state funding through the target revenue system on top of the state's traditional Foundation School Program formulas. However, this is after target revenue funds owed to school districts subject to recapture are deducted from recaptured funds owed to the state by the district.

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**

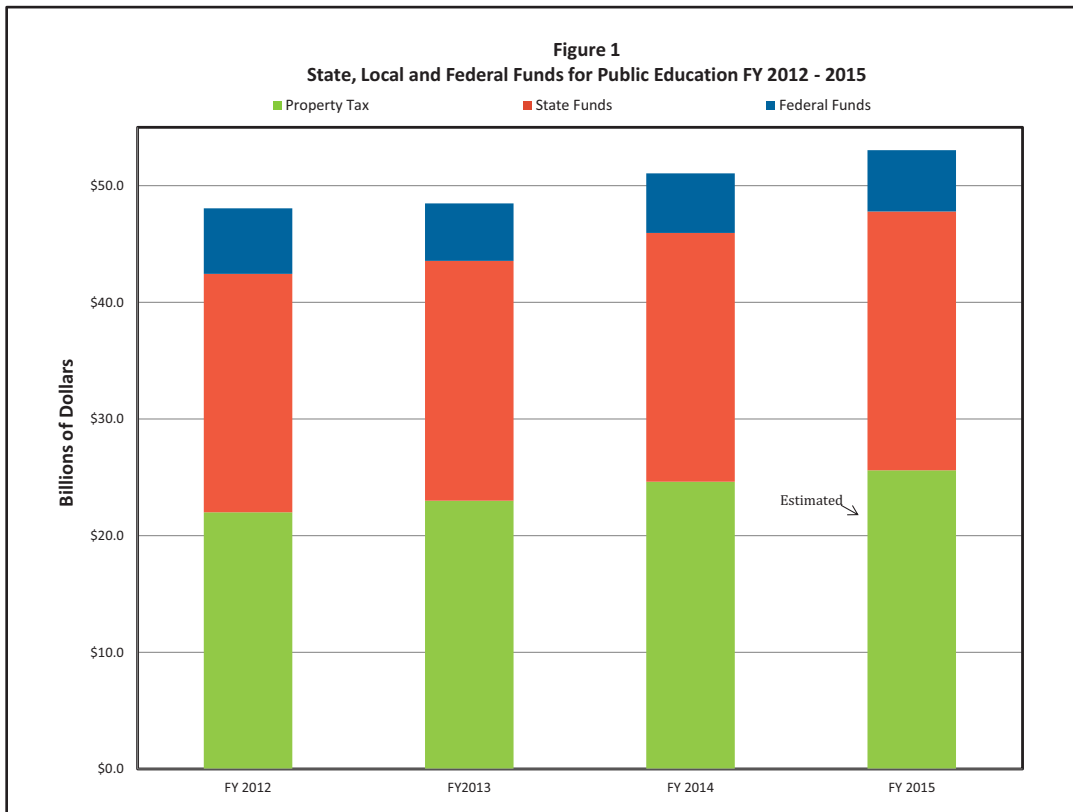
In the 2013-14 school year, public education in Texas was provided to 5.1 million enrolled students by 1,228 school districts and charter schools. Texas has 1,020 independent school districts governed by elected school board members with the authority to levy property taxes on the property within their boundary. In addition, there are three school districts on military bases in San Antonio — Lackland ISD, Randolph Field ISD, and Ft. Sam Houston ISD. South Texas ISD, an all-magnet special district in the Rio Grande Valley offering instruction in business, education, science, technology and the medical and health professions, has campuses in Cameron, Hidalgo and Willacy Counties and levies a property tax at a rate of \$0.05 per \$100 of value in that area. Boys Ranch ISD is a special purpose school district for at-risk youths in Oldham County funded by contributions and federal money. There are twenty Regional Education Service Centers that assist school districts in their area with teacher certification requirements and instruction, complying with federal special education regulations, providing virtual courses, in addition to other services, and receive funds from the state and school districts in the form of service contracts. Charter schools — independent schools that submit charters to be approved by the Commissioner of Education and ratified by the State Board of Education — make up the remainder. School districts range in size from 13 enrolled students in Divide ISD to almost 211,000 students in Houston ISD, although 84 percent of all school districts (containing 20 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 almost 18,000 districts — and is second only to California in the number of students that are enrolled in public primary and secondary schools. Texas school districts are an important part of the Texas economy, with over 8,500 campuses employing almost 650,000 people, accounting for 6 percent of all jobs in the state.

### **Total Funding (The Revenue Side)**

In recent years, state funding for schools has fluctuated as the legislature has responded to the ups and downs of the economy and shifting revenues. School districts were saved from deep cuts in 2009 as the state was able to draw on federal stimulus money. In 2011, the stimulus money ran out as the decline in state revenues peaked — leaving the 82<sup>nd</sup> 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. At the end of the 82<sup>nd</sup> legislative session, the Legislature appropriated \$4 billion below the amount called for under the formulas previously in place, and reduced funding for grants by \$1.4 billion, for reductions totaling \$5.4 billion. The 83<sup>rd</sup> Legislature restored approximately \$3.9 billion (\$3.2 billion of formula funding and \$0.7 for other programs) of that in the 2014-2015 appropriations bill.

Total funding for public education in the 2013-14 school year is projected to be \$51.0 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 \$21.3 billion in state funds (42%), \$24.6 billion in local property taxes (48%), and \$5.1 billion in federal funds (10%) for child nutrition programs, education for economically disadvantaged students, special education, and vocational and adult education programs (Figure 1).

**Local Property Tax.** The \$24.6 billion in property taxes mentioned above is paid to school districts by individuals and businesses on the market value of their property after exemptions and special valuations are applied. The school tax accounts for 54% of all property taxes paid, with counties, cities, and special districts making up the remainder. School districts are authorized to impose a tax for maintenance and operations (M&O) at a rate of up to \$1.17 per \$100 in value on property within their boundary. They are



Recaptured property taxes ("Appropriated Receipts") are included in the property tax total rather than state funds.  
Sources: General Appropriations Acts; ISD Self Reports

also authorized to levy a tax to pay the principal and interest on bonds issued to finance facilities (Interest and Sinking, or I&S) at a total rate of up to \$0.50 on bonds approved by the Attorney General. If the district's value goes down after approval, the rate is allowed to rise above \$0.50 to maintain the payments.

In the 2013-14 school year, school districts levied \$19.7 billion in property taxes for maintenance and operations and \$4.9 billion for facilities. Owners of residential property such as single family homes (owner-occupied and rented), farm and ranch homesteads, mobile homes and vehicles paid 47.6% of that total. Owners of commercial, industrial, oil & gas, utility and multifamily rental property paid 51.4%. Farm and ranch owners paid 1% of school district taxes, as set out in Table 1 below.

**Table 1**  
**Property Tax Levy by School Districts in the 2013-14 School Year**

| Type of Property     | School District Tax Levy | Percentage of Total Levy |
|----------------------|--------------------------|--------------------------|
| Residential Property | \$ 11.732 Billion        | 47.6%                    |
| Business Property    | \$ 12.653 Billion        | 51.4%                    |
| Farm & Ranch Land    | \$ 0.234 Billion         | 1.0%                     |
| <b>Total</b>         | <b>\$ 24.619 Billion</b> | <b>100.0%</b>            |

Source: ISD Self Report, Property Tax Assistance Division, Comptroller's Office, TTARA Calculations

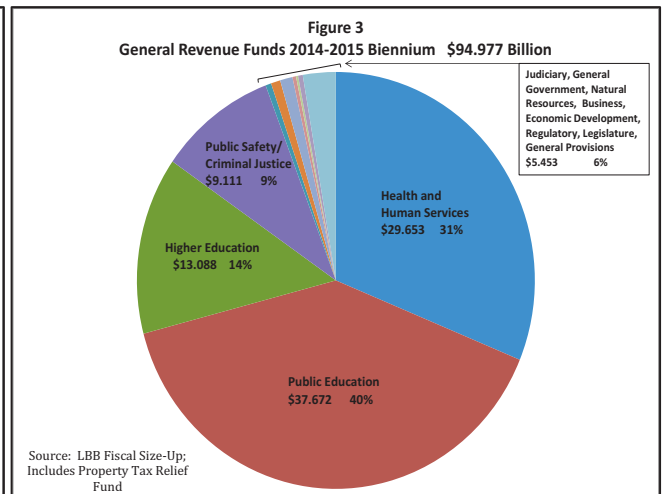
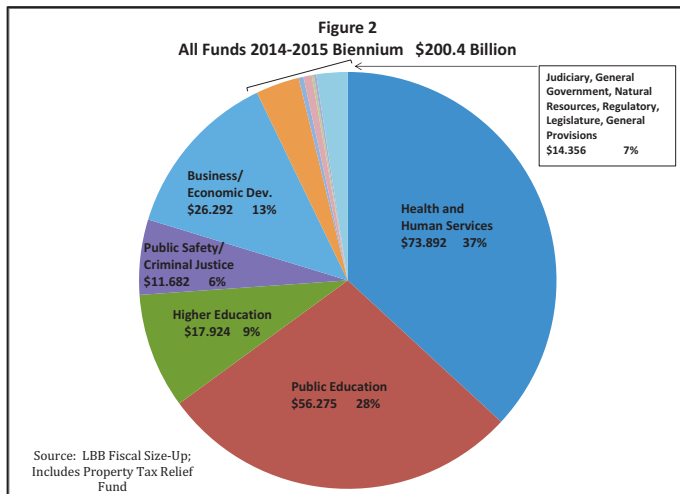
**Public Education in the State Budget.** The majority of state funds are distributed to school districts through the Foundation School Program which determines school districts’ entitlements through a series of formulas based on the types of students in the district, the size of the district, and the district’s taxable value and tax rate. For the 2013-14 school year, \$19.9 billion of state money was appropriated for Foundation School Program equalized operations and facilities, and an additional \$5.1 billion in state and federal funds will be sent to school districts for other programs, for a total of \$27.5 billion.

The Legislative Budget Office estimates that state and federal funding for public education in the 2014-2015 biennial state budget encompasses 28 percent of the “All Funds” biennial state budget (Figure 2), while state funding for public education comprises 40 percent of the “General Revenue” biennial budget (including the Property Tax Relief Fund) (Figure 3).

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 non-general revenue 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 Program**

The state’s school finance system is currently operating as two “layered” systems. 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 two different levels at the discretion of the district. A separate facilities tier provides assistance to low wealth districts for buildings and other structures.





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 to protect districts from losing revenue as a result of that year’s property tax relief and school finance restructuring.

**Property Tax Relief Fund.** The Legislature established the “Property Tax Relief Fund” in 2006 as a part of an initiative to partially replace local property taxes with increases in state aid. 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 from general revenues. Approximately \$2.8 billion will flow through this fund in the 2013-14 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 accumulated revenues from state land and mineral rights, royalty earnings, and stocks and bonds currently valued at \$30.6 billion. The state Constitution directs that earnings from the PSF be deposited into the Available School Fund (ASF) to provide funding to school districts and for the purchase of instructional materials. The amount of the transfer is determined by a rate of total return is set by the State Board of Education. The rate cannot exceed 6% and is based on a rolling average of the market value of the Fund, excluding real property, on the last day of each of the sixteen State fiscal quarters preceding the Regular Session of the Legislature that begins before that State fiscal biennium. The State Board of Education has set the distribution rate at 3.3 percent for the 2014-2015 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 extended the guarantee to revenue bonds issued by charter schools in good financial standing for their facilities. 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, a limit that was reached in March 2009. The IRS has since increased the bonding capacity limit to 500 percent of the historical cost of the assets in the Fund, and the bond guarantee program has resumed. As of August 31, 2013, \$55.2 billion in bond issues for 810 public school districts were guaranteed by the Fund.

**Available School Fund.** As mentioned above, the Available School Fund receives earnings from the Permanent 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). 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. Those funds remaining in the ASF 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 through the FSP formulas. School districts that do not receive state aid payments through the FSP receive these funds as additional funds. It is estimated that approximately \$1.3 billion will be distributed from this fund in the 2013-14 school year.

**Instructional Materials Fund.** In 2011, legislators implemented a requirement that 50% of the distribution received by the ASF from the PSF be deposited into the Instructional Materials Fund in the 2014-2015 biennium. 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. Historically, legislators determined the amount of the appropriation for instructional materials based on their assessment of the needs at the time.

## Public Education Programs (The Spending Side)

The state provides funding for a wide variety of education programs in addition to the FSP (Table 2). Expenditures made by TEA include \$419 million for textbooks and other instructional materials ordered by school districts, \$86 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 \$52 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, and \$50 million to the School for the Blind and Visually Impaired and the State School for the Deaf.

In addition to these state programs, \$2.0 billion in federal funds was distributed to school districts for the Free and Reduced Price Meal Program, and \$3.1 billion for federal education and welfare programs.

## 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 guaranteed a certain amount of revenue for each student, with those considered to be 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)<sup>1</sup> to its taxable value, and the state paying the remaining portion. Property wealthy districts pay a larger percentage of their total entitlement than less wealthy districts, with some wealthy districts paying more than their tier 1 entitlement through recapture provisions (see page 19). The district's share remains the same regardless of how many additional students there are or what the total cost is. 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 for the education of its students. 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 \$3,807 to \$8,655, depending on the characteristics of the district, with the average amount being \$6,155.

**1) Adjusted Basic Allotment.** The adjusted basic allotment is calculated by multiplying the basic allotment by the cost of education index (CEI).<sup>2</sup> 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

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<sup>1</sup> 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.

<sup>2</sup> 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.

| <b>Table 2</b>   |                          |                          |                  |
|--|--------------------------|--------------------------|------------------|
| (Millions)   |                          |                          |                  |
|  | 2012-2013<br>School Year | 2013-2014<br>School Year | Difference       |
| <b>FSP Equalized Operations and Facilities *</b>                       | <b>\$19,049.2</b>        | <b>\$19,895.1</b>        | <b>\$845.9</b>   |
| <b>District Programs Funded Through the Texas Education Agency</b>     |                          |                          |                  |
| District Awards for Teacher Excellence (DATE)                          | \$20.0                   | \$16.0                   | (\$4.0)          |
| Student Success Initiative   | \$20.5                   | \$25.2                   | \$4.7            |
| Prekindergarten Early Start Grant Program                              | \$0.0                    | \$15.0                   | \$15.0           |
| Communities in Schools   | \$14.8                   | \$20.3                   | \$5.5            |
| Advance Placement/International Bacalaureate Incentives                | \$6.9                    | \$8.1                    | \$1.2            |
| Virtual School Network   | \$4.0                    | \$4.0                    | \$0.0            |
| Early Childhood School Readiness Program                               | \$3.5                    | \$3.5                    | \$0.0            |
| Teach for America  | \$4.0                    | \$6.0                    | \$2.0            |
|  | <b>\$73.7</b>            | <b>\$98.1</b>            | <b>\$24.4</b>    |
| <b>Non-District Programs Funded Through the Texas Education Agency</b> |                          |                          |                  |
| Textbooks  | \$304.0                  | \$419.3                  | \$115.3          |
| State Assessments and Accountability System                            | \$87.8                   | \$86.1                   | (\$1.7)          |
| Early High School Graduation and Education Aide Tuition Program        | \$3.0                    | \$3.0                    | \$0.0            |
| Regional Day Schools for the Deaf                                      | \$33.1                   | \$33.1                   | \$0.0            |
| Regional Education Service Centers                                     | \$12.5                   | \$12.5                   | \$0.0            |
| Adult Education  | \$15.2                   | \$17.7                   | \$2.5            |
| Windham School District  | \$47.5                   | \$52.5                   | \$5.0            |
| Agency Administration  | \$67.2                   | \$65.2                   | (\$2.0)          |
|  | <b>\$570.3</b>           | <b>\$689.4</b>           | <b>\$119.1</b>   |
| <b>Programs Outside of TEA</b>   |                          |                          |                  |
| Teacher Retirement System  | \$1,596.8                | \$1,661.6                | \$64.8           |
| School for the Blind   | \$20.5                   | \$22.6                   | \$2.1            |
| School for the Deaf  | \$25.7                   | \$26.7                   | \$1.0            |
|  | <b>\$1,643.0</b>         | <b>\$1,710.9</b>         | <b>\$67.9</b>    |
| <b>Federal Funds</b>   |                          |                          |                  |
| Health, Education and Welfare  | \$3,135.4                | \$3,100.1                | (\$35.3)         |
| School Lunch Fund  | \$1,760.0                | \$1,985.8                | \$225.8          |
| Other Federal Funds  | \$13.8                   | \$9.7                    | (\$4.1)          |
|  | <b>\$4,909.2</b>         | <b>\$5,095.6</b>         | <b>\$186.4</b>   |
|  | <b>\$26,245.4</b>        | <b>\$27,489.1</b>        | <b>\$1,243.7</b> |
| * Includes appropriated receipts of recaptured local property taxes.   |                          |                          |                  |
| Source: General Appropriations Act, 2012-2013 and 2014-2015 biennia.   |                          |                          |                  |

to receive in state and local funds for each student in average daily attendance (ADA).<sup>3</sup> The basic allotment is \$4,950 for the 2013-14 school year and \$5,040 for the 2014-2015 school year 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 2013-14 school year, 659 school districts (65%) containing 8 percent of the state’s students qualify for the small district adjustment, with 34 of those districts having less than 100 students in average daily attendance.

**Sparsity Adjustment.** Certain low-enrollment districts may be eligible for a level of funding as if they had higher student counts. 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 71 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 198 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

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<sup>3</sup> 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 estimated cost to provide an education for that group of students. Because some students are considered to be 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 these "weighted" categories are also in the regular program, but generate additional funds due to their special characteristics. Once the costs 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 (i.e. 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 then-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 then-current formulas. That percentage was 92.39% for the 2011-12 school year so that all districts would be affected equally. The RPAF was increased to 98% for the 2012-13 school year 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 was increased to 1.00 (100%) for the 2013-14 and 2014-15 school years and expires on September 1, 2015. The total statewide regular program allotment — including charter schools — is estimated to be \$24.2 billion for the 2013-14 school year for the educational needs of 4.4 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 — students between the ages of 3 and 21 with disabilities. The allotment is distributed based on full-time equivalent students (FTE's)<sup>4</sup> enrolled in special education programs. There are an estimated 117,523 FTEs in special education programs in the 2013-14 school year for a total statewide allotment of \$1.9 billion. Special education students are not included in the regular program student count.

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<sup>4</sup> Full-time equivalent student (FTE) is defined as 30 hours of contact per week between a student and program personnel.

**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. It is estimated that 221,511 FTEs are enrolled in career and technology programs in the 2013-14 school year for a total statewide allotment of \$1.6 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 2013-14 school year, this allotment will provide an additional \$419 million to school districts for special programs for an estimated 767,851 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.<sup>5</sup> 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 3.2 million students met the eligibility criteria for the free and reduced price meal program in the 2013-14 school year, for a total statewide allotment of \$3.5 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 231,668 students qualify for gifted and talented programs in the 2013-14 school year for a total statewide allotment of \$151 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 1.3 million high school students in the 2013-14 school year for a total statewide allotment of \$354 million.

**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 in statute, however this provision was not funded for the 2014-15 biennium.

**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

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<sup>5</sup> Annual Income eligibility for the federal free and reduced price meal program for a family of four is \$30,615 for the free program, and \$43,568 for the reduced price program.

if they are part-time. This allotment totaled \$134 million for 279,000 employees in the 2013-14 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 2013-14 school year is approximately \$344 million. There are only 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 50% of the distribution from the Permanent School Fund to the Available School Fund in each year of the 2014-2015 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. 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 2013-14 school year, school districts will receive approximately \$92 per ADA to assist them in purchasing textbooks and other instructional materials and for meeting technology infrastructure needs. The total statewide appropriation for instructional materials is estimated to be \$419 million for the 2013-14 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 2013-14 school year the amount distributed is estimated to be \$256 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 \$1.2 billion based on 4.7 million prior year ADA.

$$\text{Total Entitlement for Each Group of Students} = \text{Adjusted Allotment} \times \text{\# Students in Group} \times \text{Weight for Group}$$

**Table 3**  
**Weights and Allotments in the School Finance Formulas (2013-14 school year)**  
 (Includes Charter Schools)

| Type of Student/<br>Program                    | Definition  | Weight                                | Number<br>of<br>Students | Total<br>Amount<br>(Billions) |
|--|---|---------------------------------------|--------------------------|-------------------------------|
| <b>Regular Program</b>                         | Students enrolled in the regular program. Does not include special education students or students enrolled in career and technology programs.   | 1.0                                   | 4,432,508                | \$24.248                      |
| <b>Special Education</b>                       | 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                             | 117,523                  | \$ 2.685                      |
| <b>Career &amp; Technology</b>                 | FTE's enrolled in career & technology programs in grades 8-12 or disabled students in grades 7-12.  | 1.35                                  | 221,511                  | \$ 1.638                      |
| <b>Career &amp; Technology Advanced Course</b> | 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. <i>No appropriation was made for the 2014-2015 biennium.</i>                                   | \$50 per ADA                          | 0                        | \$0.000                       |
| <b>Bilingual</b>                               | Students of limited English proficiency.  | .10 Add-on                            | 767,851                  | \$ .419                       |
| <b>Compensatory Education</b>                  | 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                            | 3,172,677                | \$ 3.497                      |
| <b>Compensatory Education Pregnant</b>         | Pregnant students at risk of dropping out.  | 2.41                                  | 1,279                    | \$ 0.017                      |
| <b>Gifted and Talented</b>                     | Students that perform at a remarkably high level of accomplishment. Capped at 5% of a district's ADA.   | .12 Add-on                            | 231,668                  | \$ 0.151                      |
| <b>Public Education Grant</b>                  | 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                       |
| <b>High School Students</b>                    | Students in grades 9-12.  | \$275 per ADA                         | 1,286,922                | \$0.354                       |
| <b>New Instructional Facility</b>              | Students that attend a newly built campus in the first year, and for additional students who attend in the second year. <i>No appropriation was made for the 2014-2015 biennium.</i>  | \$250 per ADA                         | 0                        | \$ 0.000                      |
| <b>Students with a Parent in Military</b>      | Students with a parent serving in a combat zone or who have been reassigned due to a base closure. <i>No appropriation was made for the 2014-2015 biennium.</i>   | \$650 per ADA                         | 0                        | \$ 0.000                      |
| <b>Staff Allotment</b>                         | \$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 | 278,686                  | \$ 0.134                      |
| <b>Transportation Allotment</b>                | \$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                      | \$ 0.344                      |
| <b>Instructional Materials Allotment</b>       | Funding given to school districts to help with instructional materials and technology needs.  | ~\$92 per ADA                         | 4,554,348                | \$ 0.419                      |
| <b>Available School Fund</b>                   | Earnings from the Permanent School Fund are distributed to school districts based on prior year ADA.  | \$256 per ADA                         | 4,699,741                | \$ 1.204                      |



### Step 3: Determine the State and Local Shares

The total cost of Tier 1 is arrived at by summing all of the entitlements 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 value for the prior year<sup>6</sup> and dividing by 100 (the tax 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.<sup>7</sup> 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 part of 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, a school district becomes "wealthier" and pays a larger portion of the total cost, and the state portion goes down. Inversely, if a district's property value decreases, the district pays a lesser amount while the cost to the state increases. If the school district's share of the cost is greater than the calculated tier 1 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 "wealth" by purchasing attendance credits from the state or paying to educate 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, the appropriation will fall short of what it should have been, and the state must make up the difference in the following year. Conversely, if the LBB under-estimates value growth, districts are overpaid and state payments in the following year are reduced by that amount.

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

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

**Tier 2.** Tier 2 is known as the "enrichment" or "guaranteed yield" tier and is used at a school district's 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 a school district with a compressed rate of less than \$1.00 has access to more than \$0.17. In the 2013-14 school year, 1,006 districts had levied the \$0.04 that do not require voter approval, and 351 of those had also received approval from their 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 rate<sup>8</sup> so that every school district in the

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<sup>6</sup> 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.

<sup>7</sup> 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.

<sup>8</sup> 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.

### Weighted Average Daily Attendance “WADA”

$$\frac{\text{Tier 1 Entitlement-Transportation Allotment-New Instructional Facilities Allotment-High School Allotment-50\% of CEI Adjustment}}{\div \text{District's Basic Allotment}}$$

state is guaranteed a minimum amount of state and local revenue per WADA<sup>9</sup> per penny of enrichment tax, 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 aid to bring the total amount raised to the minimum guarantee. There are two different levels of equalized funding from the state — “golden pennies” and “copper pennies.”

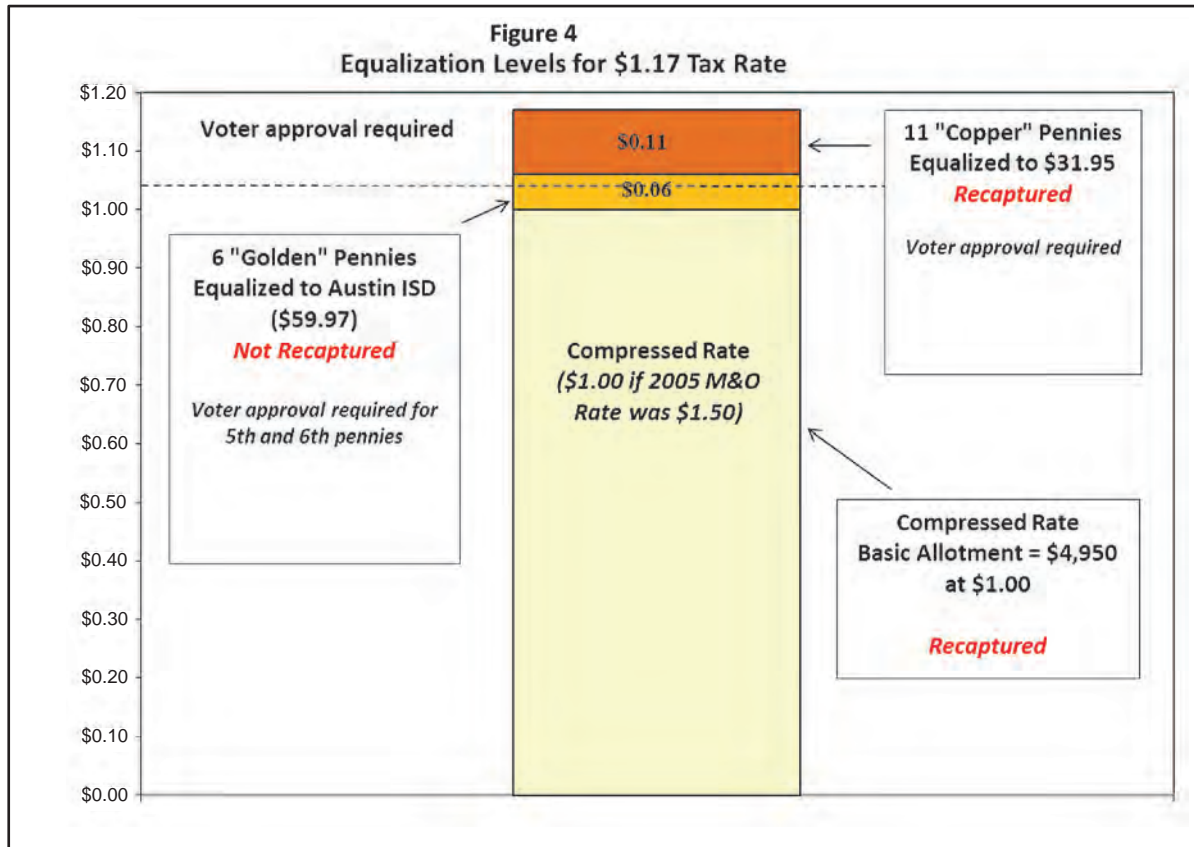
**“Golden Pennies.”** For each of the first six pennies levied above the compressed rate, the state supplements the amount generated to bring the total to the level generated by the Austin Independent School District (per WADA), which is estimated to be \$59.97 in the 2013-14 school year and \$61.86 in the 2014-2015 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 or \$31.86 per penny per WADA depending on the school year. This level was initially 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 5<sup>th</sup> and 6<sup>th</sup> golden pennies.

**“Copper Pennies.”** The remaining pennies up to the statutory M&O rate cap of \$1.17 are equalized by the state by guaranteeing that each of those pennies will raise \$31.95 for each weighted student. Because this amount is less than that of a “golden penny,” and because the state recaptures revenue generated from these pennies that exceeds the guarantee, these are known as “copper pennies.” Approximately 286 school districts had M&O rates of \$1.17 in the 2013 tax year.

### Tier 2 Funding

$$\begin{aligned} \text{“Golden” Entitlement} &= \# \text{ “Golden Pennies”} \times \text{Austin ISD Yield } (\$59.97) \times \# \text{ WADA} \\ \text{Local Share} &= \text{“Golden” Rate} \times \text{Prior Year Assigned Value}/100 \\ \text{State Share} &= \text{“Golden” Entitlement} - \text{Local Share} \\ &+ \\ \text{“Copper” Entitlement} &= \# \text{ “Copper Pennies”} \times \$31.95 \times \# \text{ WADA} \\ \text{Local Share} &= \text{“Copper” Rate} \times \text{Prior Year Assigned Value}/100 \\ &\quad \text{(Excess is recaptured)} \\ \text{State Share} &= \text{“Copper” Entitlement} - \text{Local Share} \end{aligned}$$

<sup>9</sup> 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. State funding is limited to the lesser of (1) the actual debt payment or (2) the greater of \$250 per student or \$100,000, 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 2013-14 school year was \$658 million. When added to the 2013-14 school district I&S levy of \$4.9 billion, a combined \$5.5 billion in total debt payments will be made by 828 school districts in 2013-14.

### 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 illustrations 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<br>Property Poor District              |                           |   |                             |                          |
|--|---------------------------|---|-----------------------------|--------------------------|
| Tier 1   |                           |   |                             |                          |
| AA   | # Students in Group       |   | Weight                      | Total                    |
| \$5,442  | x 44,916                  | Regular Program ADA                               | x 1.00                      | = \$244,432,872          |
| \$5,442  | x 3,860                   | Special Ed Regular FTE                            | x 1.00                      | = 21,006,120             |
| \$5,442  | x 1,768                   | Special Ed Mainstream FTE                         | x 1.10                      | = 10,583,602             |
| \$5,442  | x 39                      | Special Ed Residential Care FTE                   | x 4.00                      | = 848,952                |
| \$5,442  | x 2,203                   | Career and Technology FTE                         | x 1.35                      | = 16,184,780             |
| \$5,442  | x 50,167                  | Compensatory Education ADA                        | x 0.20                      | = 54,601,763             |
| \$5,442  | x 27                      | Compensatory Ed Pregnant ADA                      | x 2.41                      | = 354,111                |
| \$5,442  | x 2,420                   | Gifted & Talented ADA                             | x 0.12                      | = 1,580,357              |
| \$5,442  | x 7,407                   | Bilingual ADA                                     | x 0.10                      | = 4,030,889              |
| \$5,442  | x 0                       | PEG ADA   | x 0.10                      | = 0                      |
| \$275  | x 11,404                  | High School ADA                                   |                             | = 3,136,100              |
| \$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   |                           |   |                             | = 2,274,534              |
| <b>TIER 1 TOTAL</b>  |                           |   |                             | <b>\$359,034,080</b>     |
| <b>School District's Share Tier 1</b>  |                           | <b>\$1.00 x 11,830,935,473/100</b>                |                             | <b>- \$118,309,355</b>   |
| State's Share Tier 1   |                           |   |                             | \$240,724,725            |
| Supplemental Staff Salary Allotment  |                           | \$500 x 3,478; \$250 x 0                          |                             | + 1,739,000              |
| Additional State Aid for Tax Reduction   |                           |   |                             | + 0                      |
| <b>State Aid, Tier 1 (Financed partly by ASF Distribution of \$256x 48,769=\$12,484,864)</b> |                           |   |                             | <b>\$242,463,725</b>     |
| Tier 2   |                           |   |                             |                          |
| M&O Rate = \$1.04  | "Golden" Pennies = \$0.04 | WADA = 68,208                                     | Wealth per WADA = \$173,454 |                          |
| Tier 2 Guarantee   |                           | \$59.97 x 4 x 68,208                              |                             | \$ 16,361,735            |
| <b>Less Local Revenue</b>  |                           | <b>11,830,935,473/100 x \$0.04</b>                |                             | <b>- 4,732,374</b>       |
| <b>State Aid, Tier 2</b>   |                           |   |                             | <b>\$ 11,629,361</b>     |
| <b>Instructional Materials Allotment = 48,400 x \$92</b>                                     |                           |   |                             | <b>\$ 4,452,800</b>      |
|  | Tier 1                    | Tier 2  | Inst. Mat. Allot.           | Total                    |
| State  | \$242,463,725             | \$11,629,361                                      | \$ 4,452,800                | \$258,545,886 (68%)      |
| Local  | <u>\$118,309,355</u>      | <u>4,732,374</u>                                  | <u>0</u>                    | <u>123,041,729 (32%)</u> |
| <b>Total</b>   | <b>\$359,034,080</b>      | <b>\$16,361,735</b>                               | <b>\$ 4,452,800</b>         | <b>\$381,587,615</b>     |
| <b>Tier 1 Revenue per WADA: \$5,264</b>  |                           |   |                             |                          |

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

|   |   | Tier 1              |   |        |   |                                   |
|---|---|---------------------|---|--------|---|-----------------------------------|
| AA  |   | # Students in Group |   | Weight |   | Total                             |
| \$5,308   | x | 4,415               | Regular Program ADA                               | x 1.00 | = | \$23,434,820                      |
| \$5,308   | x | 297                 | Special Ed Regular FTE                            | x 1.00 | = | 1,576,476                         |
| \$5,308   | x | 80                  | Special Ed Mainstream FTE                         | x 1.10 | = | 467,104                           |
| \$5,308   | x | 67                  | Career and Technology FTE                         | x 1.35 | = | 480,109                           |
| \$5,308   | x | 1,229               | Compensatory Education ADA                        | x 0.20 | = | 1,304,706                         |
| \$5,308   | x | 0                   | Compensatory Ed Pregnant ADA                      | x 2.41 | = | 0                                 |
| \$5,308   | x | 229                 | Gifted & Talented ADA                             | x 0.12 | = | 145,864                           |
| \$5,308   | x | 218                 | Bilingual ADA                                     | x 0.10 | = | 115,714                           |
| \$5,308   | x | 0                   | PEG ADA   | x 0.10 | = | 0                                 |
| \$275   | x | 1,404               | High School ADA                                   |        | = | 386,100                           |
| \$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>133,546</u>                    |
| <b>TIER 1 TOTAL</b>   |   |                     |   |        |   | <b>\$28,044,439</b>               |
| <b>School District's Share Tier 1</b>   |   |                     |   |        |   | <b>\$1.00 x 4,928,321,671/100</b> |
| State's Share Tier 1 ( <i>Recaptured Local Revenue, see page 19</i> )                       |   |                     |   |        |   | <b>- \$49,283,217</b>             |
| Supplemental Staff Salary Allotment \$500 x 214; \$250 x 24                                 |   |                     |   |        |   | + 113,500                         |
| Additional State Aid for Tax Reduction  |   |                     |   |        |   | <u>+ 1,799,749</u>                |
| <b>State Aid, Tier 1 (Financed partly by ASF Distribution of \$256 x 4,558=\$1,166,848)</b> |   |                     |   |        |   | <b>\$1,913,249</b>                |

| Tier 2                    |                           |                                   |                             |
|---------------------------|---------------------------|-----------------------------------|-----------------------------|
| M&O Rate = \$1.04         | "Golden" Pennies = \$0.04 | WADA = 5,413                      | Wealth per WADA = \$910,460 |
| Tier 2 Guarantee          |                           | $\$59.97 \times 4 \times 5,413$   | \$ 1,298,470                |
| <b>Less Local Revenue</b> |                           | $4,928,321,671/100 \times \$0.04$ | <b>- 1,971,329</b>          |
| <b>State Aid, Tier 2</b>  |                           |                                   | <b>\$ 0</b>                 |

**Instructional Materials Allotment = 4,577 x \$92** **\$ 421,084**

|              | Tier 1              | Tier 2              | Inst. Mat. Allot. | Total               |
|--------------|---------------------|---------------------|-------------------|---------------------|
| State        | \$ 1,913,249        | \$ 0                | \$ 421,084        | \$ 2,334,333 ( 7%)  |
| Local        | <u>\$28,044,439</u> | <u>1,971,329</u>    | <u>0</u>          | 30,015,768 (93%)    |
| <b>Total</b> | <b>\$29,957,688</b> | <b>\$ 1,971,329</b> | <b>\$ 421,084</b> | <b>\$32,350,101</b> |

**Tier 1 Revenue per WADA: \$5,976**

## **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 2013-14 school year, school district property values per weighted student range from \$20,455 (Boles ISD) to \$12.3 million (Westhoff ISD) per weighted student. Because the cost of using state aid to equalize all school districts to the level of the wealthiest district is prohibitive, the Legislature, in response to previous court mandates, 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 which results under options 1, 2 and 5, all Chapter 41 school districts have chosen either option 3 or 4, or a combination of the two, each of which requires approval by the voters of the district. If voters fail to approve the option, the district may be consolidated by the Commissioner. 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 2013-14 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 \$495,000 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.

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 collected by the district. Therefore, if a district’s tax base exceeds the equalized wealth level by 30 percent, the district must remit 30 percent of the M&O property taxes they collected. School districts can qualify for a credit for option 3 and option 4 early agreements — an agreement submitted to the Commissioner before September 1 of the year for which the agreement is made — and for a portion of CAD costs, which are deducted from the amount owed. Any “ASATR” funds owed to the district are also deducted from recaptured revenue to the extent possible. The percentages of local property taxes recaptured in the 2013-14 school year range from a low of 0.1 percent (many districts) to a high of 91 percent (Glasscock County CSD).

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 immediately impose drastic budget cuts, 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 temporary hold harmless provision was made permanent in 1999, and 37 of the original school districts continue to directly benefit from it in the 2013-14 school year. These hold harmless wealth levels range from a low of \$495,622 per WADA in Rankin ISD to \$955,231 per WADA in Borden County ISD. Chapter 41 districts in the 2013-14 school year are summarized in Table 3 and listed alphabetically in Appendix 3. Hold Harmless wealth levels are listed in blue.

While the number of "hold harmless" districts is shrinking, the number of "recapture" districts is growing. Based on preliminary TEA estimates, approximately \$1.1 billion will be recaptured from a total of 228 school districts in the 2013-14 school year. This is after \$1.1 billion in ASATR funds owed to school districts are deducted from recaptured funds to the extent possible. These 228 school districts encompass 22% of all districts and contain 769,680 weighted students, or 12% of the statewide total, with taxable values per weighted student ranging from \$418,545 to \$8.3 million. The school district that has the largest percentage of its property tax levy recaptured is Kenedy Countywide CSD with 91% of its M&O revenue being sent either to the state or to another district. Austin ISD sends away approximately \$101 million after credits (14% of its M&O taxes), more than any other district in gross dollars.

Total 2013-14 state and local revenue per WADA available for basic maintenance and operations (at the compressed tax rate) for recapture districts ranged from a low of \$4,232 in Spring Creek ISD (Hutchinson County) to a high of \$31,176 in Westhoff ISD, a tiny school district in DeWitt County which experienced a six-fold increase in value in one year due to oil and gas), with an average of \$6,311 — \$838 more than the statewide average of \$5,473.

### **Calculation of Recapture in 2013-14 School Year**

$$\text{Property Taxes Recaptured} = \text{\% of Prior Year Taxable Value Above Equalized Wealth Level (EWL)} \times \text{Current Year Tax Collections}$$

|   | <b>EWL</b>     |
|---|----------------|
| Tier 1 (District's Compressed M&O Rate)     | \$495,000      |
| Tier 2 "Golden Pennies" (Maximum of \$0.06) | Not Recaptured |
| Tier 2 "Copper" Pennies (Remaining Pennies) | \$319,500      |

**Table 4**  
**Summary of Chapter 41 School Districts**  
**2013-14 School Year**  
*(See Appendix 3 for complete list of Chapter 41 school districts)*

|   | Taxable Value per Weighted Student |                     |                     |                       |                       | Total                    |
|---|------------------------------------|---------------------|---------------------|-----------------------|-----------------------|--------------------------|
|   | \$5.0-\$8.3 Million                | \$2.0-\$4.9 Million | \$1.0-\$1.9 Million | \$0.70-\$0.99 Million | \$0.41-\$0.69 Million |                          |
| # Districts   | 4                                  | 15                  | 40                  | 28                    | 141                   | <b>228<br/>(22%)</b>     |
| # WADA  | 1,400                              | 6,760               | 57,631              | 46,416                | 657,473               | <b>769,680<br/>(12%)</b> |
| Local Property Taxes Recaptured (millions)                          | \$73.9                             | \$126.7             | \$461.0             | \$153.6               | \$339.1               | <b>\$1,154.3</b>         |
| # with Greater than 50% Taxes Recaptured                            | 4                                  | 15                  | 28                  | 2                     | 0                     | <b>49<br/>(21%)</b>      |
| # Hold Harmless Districts   | 2                                  | 11                  | 14                  | 2                     | 8                     | <b>37</b>                |
| # WADA in Hold Harmless Districts                                   | 730                                | 5,169               | 19,931              | 5,919                 | 3,097                 | <b>34,847</b>            |
| Available M&O Revenue at Compressed Rate is \$10,000+               | 1                                  | 4                   | 5                   | 1                     | 1                     | <b>12</b>                |
| Available M&O Revenue at Compressed Rate is Greater than State Avg. | 4                                  | 15                  | 33                  | 24                    | 63                    | <b>139</b>               |
| Available M&O Revenue at Compressed Rate is Less than State Avg.    | 0                                  | 0                   | 7                   | 4                     | 78                    | <b>89</b>                |

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 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 2005 M&O rates by 11.33 percent in the 2006-07 school year, and by 33.3 percent 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 were 475 school districts with compressed rates of less than \$1.00, 542 districts with compressed rates of exactly \$1.00, and 7 “special law” districts <sup>10</sup> with compressed rates of over \$1.00 because they were authorized to levy M&O rates above \$1.50 in 2005. School boards can tax \$0.04 above the compressed rate on their own authority, 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.

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 \$2.8 billion will be sent to school districts from the Property Tax Relief Fund in the 2013-14 school year, with an additional \$4.3 billion from general revenue to maintain the 66.67 percent rate compression (yielding a 33 percent reduction in M&O tax rates.) The

**Table 5**  
**School District Compressed M&O Rates**

| Compressed Rate        | # Districts | Percentage |
|------------------------|-------------|------------|
| <b>\$0.64</b>          | 2           | 0%         |
| <b>\$0.65 - \$0.69</b> | 4           | 0%         |
| <b>\$0.70 - \$0.74</b> | 3           | 0%         |
| <b>\$0.75 - \$0.79</b> | 7           | 1%         |
| <b>\$0.80 - \$0.84</b> | 16          | 2%         |
| <b>\$0.85 - \$0.89</b> | 47          | 4%         |
| <b>\$0.90 - \$0.94</b> | 141         | 14%        |
| <b>\$0.95 - \$0.99</b> | 253         | 25%        |
| <b>\$1.00</b>          | 541         | 53%        |
| <b>\$1.01 - \$1.09</b> | 6           | 1%         |
|                        | 1,020       | 100%       |

Source: Texas Education Agency data; TTARA calculations

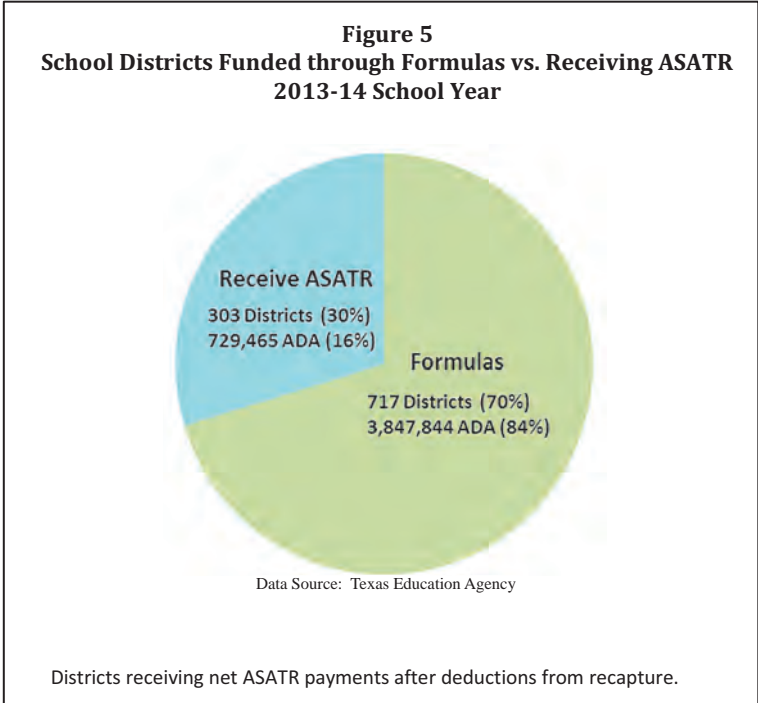
<sup>10</sup> A law passed by the 53<sup>rd</sup> Legislature in 1953 authorized any school district in a county of 700,000 or more to levy a combined M&O and I&S rate of up to \$2.00 if approved by the voters in the district. In all other districts, the M&O and I&S rates have separate caps.

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 combined 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. If the district is subject to recapture, the amount to be recaptured is reduced by the amount of ASATR owed to the district, and approximately \$1.1 billion of ASATR funding is netted out in this manner.

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 541 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 \$120 per



WADA was added to the district’s target revenue, evolving the term “target revenue” into “revenue per WADA at compressed tax rate (RACR).” As shown in Table 4, estimated state and local revenue per weighted student available to districts at their compressed tax rates in the 2013-14 school year ranged from a low of \$3,636 in Red Lick ISD (Bowie County), a very small K-8 district with a \$0.64 compressed tax rate, to a high of \$31,176 in Westhoff ISD (DeWitt County), a K-8 district in the Eagle Ford Shale that saw its property value increase six-fold in the last year. Westhoff ISD’s revenue number will likely revert to a more normal range next year. Aside from these outliers, 87% of school districts (representing 97% of students) received between \$4,500-\$6,000 in state and local funds per weighted student at their compressed tax rate. The statewide average is \$5,473 per WADA. An alphabetical listing of all school districts can be found in Appendix 4.

As shown in Figure 5 above, in the 2013-14 school year, 717 school districts (70%) with 3.8 million ADA (84%) are being funded through the formulas after ASATR credits against recapture. The remaining 303 school districts (30%) with 729,465 ADA (16%) are receiving approximately \$465 million in Additional State Aid for Tax Reduction (ASATR) even after credits against recaptured funds.

As part of the budget negotiations in 2011, the Legislature included a provision in SB 1 that reduced each district’s ASATR payment to 92.35% of what the district would have received for the 2012-13 school year. The 83<sup>rd</sup> Legislature increased this percentage slightly to 92.63% for both the 2013-14 and 2014-15 school years. The target revenue system and ASATR payments expire on September 1, 2017, with the stated legislative intent of increasing the basic allotment as it expires.

**Table 6**  
**State and Local Revenue per WADA Available to Districts at Their Compressed Tax Rates**  
**2013-14 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%             | 647       | 0%        |
| \$4,000-\$4,499                | 18             | 2%             | 10,997    | 0%        |
| \$4,500-\$4,999                | 204            | 20%            | 550,405   | 9%        |
| \$5,000-\$5,499                | 560            | 55%            | 4,591,697 | 75%       |
| \$5,500-\$5,999                | 122            | 12%            | 822,695   | 13%       |
| \$6,000-\$6,499                | 36             | 4%             | 79,606    | 1%        |
| \$6,500-\$6,999                | 32             | 3%             | 45,174    | 1%        |
| \$7,000-\$7,499                | 13             | 1%             | 15,329    | 1%        |
| \$7,500-\$7,999                | 7              | 1%             | 5,932     | 0%        |
| \$8,000-\$8,499                | 3              | 0%             | 3,222     | 0%        |
| \$8,500-\$8,999                | 5              | 1%             | 3,089     | 0%        |
| \$9,000-\$9,499                | 2              | 0%             | 449       | 0%        |
| \$9,500-\$9,999                | 3              | 0%             | 5,032     | 0%        |
| \$10,000-\$13,499              | 14             | 1%             | 8,944     | 0%        |
|                                | 1,020          | 100%           | 6,143,218 | 100%      |

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 (MALDEF), a non-profit entity that is the nation’s leading Latino civil rights organization.

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 so that all districts would at least be at the 95<sup>th</sup> percentile of wealth by 1995, but still excluding 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 must be brought within the equalized 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 Texas operates under today — which directed property wealthy school districts to choose one of five methods to limit the amount of taxable value the district can 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, 4) contract with another less wealthy district to educate a portion of its students, or 5) consolidate tax bases with a school district with less property wealth. 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 convergence of school district tax rates at 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, a non-profit organization that seeks to increase access to financial resources for its member school districts. 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. The lawsuit has been combined with similar suits 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
- 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
- The Fort Bend ISD plaintiffs, 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
- The Charter School Association
- The Texas Association of Business
- Texans for Real Efficiency and Equity in Education (TREE), a group arguing that there is a great deal of waste and inefficiency in the school finance system.

Over half of the school districts in the state, representing almost two-thirds of the state's students are participating in this lawsuit.

Travis County District Judge John Dietz issued a ruling from the bench on February 4, 2013 that the system is unconstitutional in that it is unequitable and inadequate and it constitutes a de facto state property tax. He ruled that the issues brought forth by TAB and TREE could be better addressed by the Legislature than the courts. However, after the 83<sup>rd</sup> Legislature restored much of the funding that was cut in 2011 and reduced the number of tests that a student must pass in order to graduate from high school, Judge Dietz held a re-hearing January 21-February 7, 2014. A formal ruling is expected to be forthcoming in the summer of 2014, which will almost certainly be appealed to the Texas Supreme Court.

On June 2, 2014, the Attorney General filed a Motion of Recusal to have Judge Dietz removed from the case because Judge Dietz' allegedly participated in *ex parte* communications with the plaintiff attorneys. A hearing was conducted on the motion on June 20, 2014 by Bexar County Judge David Peoples, presiding judge of the Fourth Administrative Judicial Region. Judge Peoples ruled on June 23, 2014 that the evidence presented did not justify recusal.

**Table 7**  
**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><b>Edgewood I</b><br/>Oct. 2, 1989</p> <p><b>Unconstitutional.</b> 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 95<sup>th</sup> 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><b>Edgewood II</b><br/>Jan. 22, 1991</p> <p><b>Unconstitutional.</b> 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><b>Edgewood IIa</b><br/>Feb. 5, 1991</p> <p><b>Advisory Opinion.</b> 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><b>Edgewood III</b><br/>Jan. 30, 1992</p> <p><b>Unconstitutional.</b> 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><b>Edgewood IV</b><br/>Jan. 30, 1995</p> <p><b>Constitutional.</b> 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&amp;O rate cap constitutes an unconstitutional state property tax.</p>  | <p><b>West Orange Cove</b><br/>Nov. 22, 2005</p> <p><b>Unconstitutional.</b> The Court agrees that the \$1.50 M&amp;O rate cap constitutes an unconstitutional state property tax because school districts do not have meaningful discretion in setting their local M&amp;O tax rates.</p>   | <p>HB 1 (5/31/06) – Compressed school district M&amp;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><b>May 2006. Court Case was dissolved by agreement in response to HB 1 being passed.</b></p>  |

|  |   |            |
|--|---|------------|
| <p>10/11/2011. <i>Texas Taxpayer &amp; Student Fairness Coalition et. al. v. Robert Scott, Susan Combs and the State Board of Education.</i> Over half the school districts in the state charge that the school finance system is inadequate, inequitable, and that the \$1.17 M&amp;O rate cap constitutes an unconstitutional state property tax. MALDEF, Texas School Coalition, Fort Bend ISD plaintiffs, Charter School Association, Texas Association of Business and Texans for Real Efficiency and Equity in Education also join the case.</p> | <p><i>Travis County District Judge John Dietz issued a ruling from the bench on February 4, 2013 that the system is unconstitutional based on equity, adequacy, and that the system constitutes a de facto state property tax.</i></p> <p><i>Judge Dietz held a re-hearing January 21-February 7, 2014, and indicated that a formal ruling would be issued during the summer of 2014.</i></p> | <p>N/A</p> |
| <p>06/02/2014. Attorney General Greg Abbott filed a Motion of Recusal to have Judge Dietz removed from the case due to <i>ex parte</i> communications between Judge Dietz and Plaintiff attorneys.</p>   | <p><i>6/23/14. Bexar County Judge David Peeples, presiding judge of the Fourth Administrative Judicial Region, ruled that even though "the procedure followed in this case was rare, and perhaps unique.....the circumstances shown by the evidence do not justify recusal."</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 seven 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)  $\text{the district’s effective M\&O rate}^{11} + (\$0.06 \times \text{compression percentage}) + \text{debt rate}$ . 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 2013 school districts held 493 elections, with 71 percent of those elections resulting in the approval of the higher rate (Table 5). In the 2013-14 school year, 286 school districts (28%) had an M&O rate of \$1.17, while 577 districts (57%) had an M&O rate of \$1.04.

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<sup>11</sup> 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 8**  
**Evolution of Tax Rate Ratification Elections**

| <b>Tax Year</b> | <b>Purpose of Election</b> | <b>Affected Year</b> | <b>Petition/Automatic</b> | <b>Permitted Increase Without Election</b> | <b>Number of Elections</b> | <b>Number (percent) Successful</b> |
|-----------------|----------------------------|----------------------|---------------------------|--|----------------------------|------------------------------------|
| 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%)                           |
| 2012            | Ratify Rate                | Current Year         | Automatic                 | \$0.04 total                               | 44                         | 36 (82%)                           |
| 2013            | Ratify Rate                | Current Year         | Automatic                 | \$0.04 total                               | 42                         | 39 (93%)                           |

## 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 year indicated (which is the most recent information available to us.) 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 When Compared to Other States**

| Benchmark  | Texas Rank | Texas     | High (#1)      | Low (#50)       | US Avg.   |
|--|------------|-----------|----------------|-----------------|-----------|
| Number of Districts — 2013-14*   | 1          | 1,228     | 1,228 (TX)     | 1 (HI)          | n/a       |
| Enrollment — 2012-13   | 2          | 5,135,400 | 6,278,800 (CA) | 89,000 (VT)     | n/a       |
| % Change in Enrollment — 2006 to 2011                                  | 2          | 8.7%      | 14.4% (UT)     | - 8.7% (MI)     | 0.4%      |
| Number of Teachers — 2011-12   | 1          | 324,282   | 324,282 (TX)   | 7,847 (WY)      | n/a       |
| Number of Total Staff — 2011-12  | 1          | 640,166   | 640,166 (TX)   | 15,449 (DE)     | n/a       |
| Student to Teacher Ratio — 2011-12                                     | 29         | 15.4 to 1 | 10.7 to 1 (VT) | 23.4 to 1 (CA)  | 16.0 to 1 |
| Student to Staff Ratio — 2011-12                                       | 32         | 7.8 to 1  | 4.7 to 1 (ME)  | 13.5 to 1 (NV)  | 8.1 to 1  |
| Average Teacher Salary — 2012-13                                       | 34         | \$46,705  | \$70,785 (NY)  | \$34,799 (SD)   | \$54,819  |
| Total Expenditures per Pupil (no debt serv.) — 2010-11                 | 42         | \$8,671   | \$19,076 (NY)  | \$6,212 (UT)    | \$10,560  |
| % of Total Spent on Instruction — 2010-11                              | 1          | 68.6%     | 68.6% (TX)     | 47.8% (AK)      | 60.5%     |
| % Students Eligible for Free and Reduced Price Lunch Program — 2011-12 | 17         | 51.1%     | 71.5% (MS)     | 26.3% (NH)      | 49.6%     |
| % of Graduating Seniors Taking SAT — 2011-12                           | 19         | 62%       | 100% (DE)      | 3% (IA, ND, SD) | 54%       |
| Mean SAT Math Score (out of 800) — 2011-12                             | 43         | 499       | 615 (IL)       | 462 (DE)        | 514       |
| Mean SAT Reading Score (out of 800) — 2011-12                          | 48         | 474       | 603 (IA)       | 456 (DE)        | 496       |
| Mean SAT Writing Score (out of 800) — 2011-12                          | 48         | 461       | 587 (IL)       | 444 (DE)        | 488       |
| Mean SAT Total Score (out of 2,400) — 2011-12                          | 47         | 1,434     | 1,798 (IL)     | 1,362 (DE)      | 1,498     |

\* Includes charter schools which are considered school districts in Texas

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

Sources: National Center for Educational Statistics; U.S. Census Bureau

### Appendix 3 Chapter 41 Districts (Alphabetical)

| Dist #        | District Name              | Chapter 41 WADA | Property Wealth per WADA | Property Wealth Allowed to Tax Tier 1 (EWL) | ASATR Credit Against Recapture | Net M&O Tax Recaptured Tier 1 and Copper Pennies | % of Total M&O Tax Revenue Recaptured | 2013-14 Revenue per WADA at Compressed Tax Rate (RACR) |
|---------------|----------------------------|-----------------|--------------------------|---|--------------------------------|--|---------------------------------------|--|
| 95901         | ABERNATHY ISD              | 1,119           | 574,872                  | 495,000                                     | \$181,612                      | \$1,008,568                                      | 15%                                   | \$5,459  |
| 15901         | ALAMO HEIGHTS ISD          | 5,301           | 929,748                  | 495,000                                     | \$1,167,117                    | \$23,795,344                                     | 43%                                   | \$5,791  |
| 209901        | ALBANY ISD                 | 834             | 490,178                  | 495,000                                     | \$120,430                      | \$65,942   | 2%                                    | \$4,593  |
| 184907        | ALEDO ISD                  | 5,401           | 488,506                  | 495,000                                     | \$1,152,012                    | \$781,549  | 3%                                    | \$5,491  |
| 43901         | ALLEN ISD                  | 23,351          | 496,455                  | 495,000                                     | \$4,894,414                    | \$360,089  | 0%                                    | \$5,392  |
| 93901         | ANDERSON-SHIRO CISD        | 1,116           | 471,377                  | 495,000                                     | \$176,476                      | \$19,827   | 0%                                    | \$5,115  |
| 2901          | ANDREWS ISD                | 4,550           | 1,159,710                | 495,000                                     | \$862,307                      | \$32,455,807                                     | 58%                                   | \$6,114  |
| 4901          | ARANSAS COUNTY ISD         | 4,085           | 606,327                  | 495,000                                     | \$753,058                      | \$3,279,621                                      | 12%                                   | \$5,978  |
| 61910         | ARGYLE ISD                 | 2,319           | 478,742                  | 495,000                                     | \$456,196                      | \$140,021  | 1%                                    | \$5,885  |
| 217901        | ASPERMONT ISD              | 423             | 845,479                  | 495,000                                     | \$58,443                       | \$1,081,673                                      | 35%                                   | \$5,511  |
| 227901        | AUSTIN ISD                 | 103,361         | 607,923                  | 495,000                                     | \$20,226,518                   | \$101,391,483                                    | 14%                                   | \$5,802  |
| <b>196901</b> | <b>AUSTWELL-TIVOLI ISD</b> | <b>257</b>      | <b>2,108,358</b>         | <b>544,910</b>                              | <b>\$37,407</b>                | <b>\$3,741,324</b>                               | <b>69%</b>                            | <b>\$7,479</b>   |
| 10902         | BANDERA ISD                | 2,936           | 503,248                  | 495,000                                     | \$566,961                      | \$78,940   | 1%                                    | \$5,221  |
| <b>36902</b>  | <b>BARBERS HILL ISD</b>    | <b>5,270</b>    | <b>765,053</b>           | <b>554,268</b>                              | <b>\$1,099,662</b>             | <b>\$10,438,708</b>                              | <b>23%</b>                            | <b>\$6,681</b>   |
| 183901        | BECKVILLE ISD              | 971             | 541,354                  | 495,000                                     | \$157,495                      | \$520,621  | 11%                                   | \$6,566  |
| 8901          | BELLVILLE ISD              | 2,768           | 485,373                  | 495,000                                     | \$508,190                      | \$28,634   | 0%                                    | \$5,164  |
| 177903        | BLACKWELL CISD             | 289             | 940,561                  | 495,000                                     | \$34,591                       | \$1,122,064                                      | 44%                                   | \$7,189  |
| 16902         | BLANCO ISD                 | 1,512           | 493,174                  | 495,000                                     | \$231,245                      | \$277,259  | 4%                                    | \$5,169  |
| 72904         | BLUFF DALE ISD             | 153             | 701,404                  | 495,000                                     | \$26,709                       | \$299,671  | 24%                                   | \$5,756  |
| 130901        | BOERNE ISD                 | 8,145           | 582,103                  | 495,000                                     | \$1,733,091                    | \$7,019,536                                      | 14%                                   | \$5,608  |
| 148901        | BOOKER ISD                 | 721             | 502,947                  | 495,000                                     | \$91,335                       | \$70,012   | 2%                                    | \$5,524  |
| <b>17901</b>  | <b>BORDEN COUNTY ISD</b>   | <b>440</b>      | <b>2,073,916</b>         | <b>955,231</b>                              | <b>\$58,715</b>                | <b>\$4,401,277</b>                               | <b>51%</b>                            | <b>\$11,651</b>  |
| 249902        | BOYD ISD                   | 1,569           | 513,336                  | 495,000                                     | \$269,443                      | \$341,603  | 4%                                    | \$5,888  |
| 20905         | BRAZOSPORT ISD             | 14,858          | 500,499                  | 495,000                                     | \$2,956,734                    | \$1,080,956                                      | 2%                                    | \$4,908  |
| 249903        | BRIDGEPORT ISD             | 2,792           | 500,874                  | 495,000                                     | \$526,240                      | \$190,828  | 1%                                    | \$5,186  |
| 184909        | BROCK ISD                  | 1,294           | 546,145                  | 495,000                                     | \$241,445                      | \$37,981   | 1%                                    | \$5,072  |
| 223901        | BROWNFIELD ISD             | 2,361           | 504,634                  | 495,000                                     | \$427,794                      | \$190,271  | 2%                                    | \$5,111  |
| <b>186901</b> | <b>BUENA VISTA ISD</b>     | <b>271</b>      | <b>1,772,629</b>         | <b>540,921</b>                              | <b>\$28,113</b>                | <b>\$1,641,414</b>                               | <b>73%</b>                            | <b>\$6,201</b>   |
| 176901        | BURKEVILLE ISD             | 526             | 524,074                  | 495,000                                     | \$70,344                       | \$24,597   | 1%                                    | \$5,090  |
| 239903        | BURTON ISD                 | 578             | 631,955                  | 495,000                                     | \$87,045                       | \$796,011  | 20%                                   | \$5,537  |
| 188904        | BUSHLAND ISD               | 1,850           | 501,792                  | 495,000                                     | \$337,428                      | \$139,495  | 1%                                    | \$5,733  |
| 29901         | CALHOUN COUNTY ISD         | 5,345           | 666,364                  | 495,000                                     | \$995,595                      | \$8,978,837                                      | 25%                                   | \$4,994  |
| 49905         | CALLISBURG ISD             | 1,574           | 487,304                  | 495,000                                     | \$273,431                      | \$7,690  | 0%                                    | \$5,542  |
| 198902        | CALVERT ISD                | 296             | 455,036                  | 495,000                                     | \$35,614                       | \$7,988  | 1%                                    | \$5,290  |
| 106901        | CANADIAN ISD               | 1,385           | 1,092,894                | 495,000                                     | \$225,900                      | \$7,736,869                                      | 53%                                   | \$6,101  |
| 64903         | CARRIZO SPRINGS CISD       | 3,154           | 819,127                  | 495,000                                     | \$564,515                      | \$18,697,166                                     | 36%                                   | \$9,842  |
| 220919        | CARROLL ISD                | 8,425           | 643,629                  | 495,000                                     | \$1,884,262                    | \$13,426,917                                     | 22%                                   | \$5,672  |
| 183902        | CARTHAGE ISD               | 3,439           | 875,254                  | 495,000                                     | \$668,650                      | \$9,950,529                                      | 38%                                   | \$6,311  |
| 103901        | CHANNING ISD               | 285             | 659,351                  | 495,000                                     | \$42,242                       | \$618,783  | 24%                                   | \$6,800  |
| 249904        | CHICO ISD                  | 914             | 640,184                  | 495,000                                     | \$139,014                      | \$1,351,237                                      | 23%                                   | \$5,800  |
| 99902         | CHILLICOTHE ISD            | 352             | 439,232                  | 495,000                                     | \$44,167                       | \$5,029  | 0%                                    | \$7,990  |
| 174901        | CHIRENO ISD                | 593             | 492,714                  | 495,000                                     | \$90,517                       | \$19,976   | 1%                                    | \$5,600  |
| 139905        | CHISUM ISD                 | 1,298           | 584,140                  | 495,000                                     | \$208,333                      | \$1,354,080                                      | 16%                                   | \$5,478  |
| 226901        | CHRISTOVAL ISD             | 754             | 491,530                  | 495,000                                     | \$109,722                      | \$15,105   | 1%                                    | \$4,469  |
| 67902         | CISCO ISD                  | 1,290           | 497,560                  | 495,000                                     | \$210,728                      | \$166,803  | 3%                                    | \$5,352  |
| 45902         | COLUMBUS ISD               | 2,251           | 482,477                  | 495,000                                     | \$388,670                      | \$82,191   | 1%                                    | \$4,904  |
| 130902        | COMFORT ISD                | 1,789           | 492,695                  | 495,000                                     | \$271,440                      | \$33,594   | 0%                                    | \$4,944  |
| 57922         | COPPELL ISD                | 12,342          | 599,646                  | 495,000                                     | \$2,720,078                    | \$18,281,408                                     | 20%                                   | \$5,471  |
| 142901        | COTULLA ISD                | 1,914           | 1,239,725                | 495,000                                     | \$295,626                      | \$17,323,101                                     | 35%                                   | \$16,332   |
| <b>52901</b>  | <b>CRANE ISD</b>           | <b>1,625</b>    | <b>1,562,045</b>         | <b>592,371</b>                              | <b>\$245,892</b>               | <b>\$15,328,431</b>                              | <b>60%</b>                            | <b>\$8,793</b>   |
| 53001         | CROCKETT COUNTY CISD       | 1,282           | 1,595,220                | 495,000                                     | \$187,723                      | \$13,538,240                                     | 66%                                   | \$5,140  |

**Appendix 3 (cont.)  
Chapter 41 Districts (Alphabetical)**

| Dist #        | District Name                | Chapter 41 WADA | Property Wealth per WADA | Property Allowed to Tax Tier 1 (EWL) | ASATR Credit Against Recapture | Net M&O Tax Recaptured Tier 1 and Copper Pennies | % of Total M&O Tax Revenue Recaptured | 2013-14 Revenue per WADA at Compressed Tax Rate (RACR) |
|---------------|------------------------------|-----------------|--------------------------|--------------------------------------|--------------------------------|--|---------------------------------------|--|
| 62901         | CUERO ISD                    | 2,640           | 489,573                  | 495,000                              | \$482,342                      | \$37,787   | 0%                                    | \$4,965  |
| 148905        | DARROUZETT ISD               | 238             | 817,235                  | 495,000                              | \$29,214                       | \$608,225  | 37%                                   | \$6,558  |
| <b>58902</b>  | <b>DAWSON ISD</b>            | <b>251</b>      | <b>1,100,786</b>         | <b>569,420</b>                       | <b>\$36,293</b>                | <b>\$909,830</b>                                 | <b>37%</b>                            | <b>\$5,246</b>   |
| 249905        | DECATUR ISD                  | 3,713           | 614,719                  | 495,000                              | \$724,184                      | \$3,836,824                                      | 17%                                   | \$6,014  |
| 101908        | DEER PARK ISD                | 15,770          | 501,539                  | 495,000                              | \$3,078,956                    | \$1,403,592                                      | 2%                                    | \$5,919  |
| <b>251901</b> | <b>DENVER CITY ISD</b>       | <b>2,133</b>    | <b>1,576,269</b>         | <b>560,086</b>                       | <b>\$389,740</b>               | <b>\$18,718,519</b>                              | <b>61%</b>                            | <b>\$7,465</b>   |
| 146903        | DEVERS ISD                   | 253             | 1,208,459                | 495,000                              | \$40,337                       | \$1,356,834                                      | 48%                                   | \$6,640  |
| 81906         | DEW ISD                      | 210             | 1,245,661                | 495,000                              | \$35,430                       | \$1,004,229                                      | 52%                                   | \$6,512  |
| 176903        | DEWEYVILLE ISD               | 990             | 530,165                  | 495,000                              | \$155,686                      | \$498,078  | 9%                                    | \$5,197  |
| 144903        | DIME BOX ISD                 | 350             | 556,881                  | 495,000                              | \$42,338                       | \$220,851  | 11%                                   | \$5,394  |
| <b>133905</b> | <b>DIVIDE ISD</b>            | <b>85</b>       | <b>628,084</b>           | <b>505,128</b>                       | <b>\$3,103</b>                 | <b>\$48,372</b>                                  | <b>11%</b>                            | <b>\$4,326</b>   |
| 227909        | EANES ISD                    | 8,682           | 1,112,716                | 495,000                              | \$1,932,685                    | \$55,864,686                                     | 54%                                   | \$5,883  |
| 68901         | ECTOR COUNTY ISD             | 35,601          | 503,098                  | 495,000                              | \$6,882,135                    | \$220,201  | 0%                                    | \$5,192  |
| 102906        | ELYSIAN FIELDS ISD           | 1,438           | 487,111                  | 495,000                              | \$239,170                      | \$22,927   | 0%                                    | \$5,308  |
| 30906         | EULA ISD                     | 545             | 532,953                  | 495,000                              | \$89,911                       | \$27,024   | 1%                                    | \$5,212  |
| <b>121906</b> | <b>EVADALE ISD</b>           | <b>664</b>      | <b>574,539</b>           | <b>588,097</b>                       | <b>\$106,229</b>               | <b>\$162,068</b>                                 | <b>4%</b>                             | <b>\$5,775</b>   |
| 143906        | EZZELL ISD                   | 119             | 709,270                  | 495,000                              | \$13,646                       | \$185,047  | 21%                                   | \$5,525  |
| 81902         | FAIRFIELD ISD                | 2,265           | 810,101                  | 495,000                              | \$429,421                      | \$5,542,338                                      | 35%                                   | \$5,848  |
| 128904        | FALLS CITY ISD               | 543             | 530,503                  | 495,000                              | \$90,486                       | \$713,871  | 11%                                   | \$10,791   |
| 75906         | FAYETTEVILLE ISD             | 313             | 518,592                  | 495,000                              | \$50,644                       | \$105,098  | 6%                                    | \$5,508  |
| <b>148902</b> | <b>FOLLETT ISD</b>           | <b>272</b>      | <b>1,103,218</b>         | <b>541,131</b>                       | <b>\$41,978</b>                | <b>\$1,430,920</b>                               | <b>47%</b>                            | <b>\$7,280</b>   |
| 169910        | FORESTBURG ISD               | 294             | 1,047,750                | 495,000                              | \$44,662                       | \$1,563,440                                      | 49%                                   | \$5,402  |
| 114904        | FORSAN ISD                   | 964             | 958,234                  | 495,000                              | \$164,634                      | \$4,465,949                                      | 61%                                   | \$5,702  |
| <b>242906</b> | <b>FORT ELLIOTT CISD</b>     | <b>293</b>      | <b>5,491,321</b>         | <b>642,504</b>                       | <b>\$30,127</b>                | <b>\$10,621,029</b>                              | <b>78%</b>                            | <b>\$8,175</b>   |
| 198903        | FRANKLIN ISD                 | 1,561           | 1,579,061                | 495,000                              | \$249,357                      | \$12,932,217                                     | 65%                                   | \$8,140  |
| 86901         | FREDERICKSBURG ISD           | 3,757           | 637,642                  | 495,000                              | \$718,326                      | \$5,468,511                                      | 20%                                   | \$5,729  |
| 43905         | FRISCO ISD                   | 51,439          | 418,545                  | 495,000                              | \$10,544,190                   | \$3,121,346                                      | 2%                                    | \$5,405  |
| 84902         | GALVESTON ISD                | 8,105           | 640,931                  | 495,000                              | \$1,518,959                    | \$11,383,415                                     | 21%                                   | \$5,588  |
| 183904        | GARY ISD                     | 639             | 456,344                  | 495,000                              | \$94,105                       | \$40,210   | 2%                                    | \$5,659  |
| 246904        | GEORGETOWN ISD               | 12,448          | 484,457                  | 495,000                              | \$2,500,309                    | \$237,163  | 0%                                    | \$5,713  |
| 87901         | GLASSCOCK COUNTY ISD         | 523             | 5,871,118                | 495,000                              | \$68,499                       | \$27,849,618                                     | 91%                                   | \$5,964  |
| <b>213901</b> | <b>GLEN ROSE ISD</b>         | <b>2,093</b>    | <b>1,671,638</b>         | <b>794,673</b>                       | <b>\$405,479</b>               | <b>\$11,723,059</b>                              | <b>47%</b>                            | <b>\$7,310</b>   |
| 126911        | GODLEY ISD                   | 2,219           | 545,656                  | 495,000                              | \$402,862                      | \$743,434  | 8%                                    | \$6,583  |
| 88902         | GOLIAD ISD                   | 1,887           | 495,799                  | 495,000                              | \$321,856                      | \$136,941  | 2%                                    | \$6,334  |
| <b>156905</b> | <b>GRADY ISD</b>             | <b>366</b>      | <b>4,661,774</b>         | <b>503,832</b>                       | <b>\$56,882</b>                | <b>\$14,901,180</b>                              | <b>82%</b>                            | <b>\$6,781</b>   |
| 182902        | GRAFORD ISD                  | 518             | 1,561,702                | 495,000                              | \$75,442                       | \$5,721,889                                      | 65%                                   | \$5,636  |
| 111901        | GRANBURY ISD                 | 7,869           | 600,500                  | 495,000                              | \$1,550,922                    | \$7,249,259                                      | 15%                                   | \$5,751  |
| 238904        | GRANDFALLS-ROYALTY ISD       | 233             | 687,527                  | 495,000                              | \$30,947                       | \$451,652  | 29%                                   | \$6,619  |
| <b>90905</b>  | <b>GRANDVIEW-HOPKINS ISD</b> | <b>89</b>       | <b>1,417,043</b>         | <b>776,852</b>                       | <b>\$11,189</b>                | <b>\$570,501</b>                                 | <b>44%</b>                            | <b>\$8,929</b>   |
| 113902        | GRAPELAND ISD                | 759             | 465,486                  | 495,000                              | \$111,965                      | \$17,857   | 1%                                    | \$5,014  |
| 220906        | GRAPEVINE-COLLEYVILLE ISD    | 15,397          | 659,542                  | 495,000                              | \$3,272,918                    | \$25,435,604                                     | 24%                                   | \$5,243  |
| 165902        | GREENWOOD ISD                | 2,405           | 492,143                  | 495,000                              | \$454,404                      | \$219,043  | 2%                                    | \$5,483  |
| 147902        | GROESBECK ISD                | 2,356           | 818,410                  | 495,000                              | \$400,608                      | \$6,026,207                                      | 41%                                   | \$6,072  |
| 98901         | GRUVER ISD                   | 739             | 516,591                  | 495,000                              | \$100,045                      | \$102,050  | 3%                                    | \$6,797  |
| <b>135001</b> | <b>GUTHRIE CSD</b>           | <b>257</b>      | <b>1,285,508</b>         | <b>924,364</b>                       | <b>\$23,263</b>                | <b>\$740,529</b>                                 | <b>26%</b>                            | <b>\$11,176</b>  |
| 143901        | HALLETTSVILLE ISD            | 1,534           | 492,479                  | 495,000                              | \$238,236                      | \$12,723   | 0%                                    | \$5,471  |
| 123914        | HAMSHIRE-FANNETT ISD         | 2,145           | 482,016                  | 495,000                              | \$415,944                      | \$40,036   | 1%                                    | \$5,142  |
| 86902         | HARPER ISD                   | 1,031           | 486,527                  | 495,000                              | \$141,127                      | \$25,336   | 1%                                    | \$4,778  |
| 250902        | HAWKINS ISD                  | 1,102           | 724,859                  | 495,000                              | \$184,051                      | \$2,624,010                                      | 29%                                   | \$5,240  |
| 148903        | HIGGINS ISD                  | 238             | 1,533,792                | 495,000                              | \$32,076                       | \$3,024,687                                      | 64%                                   | \$7,323  |
| <b>177905</b> | <b>HIGHLAND ISD</b>          | <b>348</b>      | <b>574,946</b>           | <b>718,310</b>                       | <b>\$57,835</b>                | <b>\$27,936</b>                                  | <b>1%</b>                             | <b>\$6,425</b>   |
| <b>57911</b>  | <b>HIGHLAND PARK ISD</b>     | <b>7,640</b>    | <b>1,557,335</b>         | <b>522,626</b>                       | <b>\$1,697,058</b>             | <b>\$68,900,877</b>                              | <b>62%</b>                            | <b>\$5,555</b>   |
| 188903        | HIGHLAND PARK ISD            | 1,264           | 759,137                  | 495,000                              | \$211,406                      | \$2,824,815                                      | 29%                                   | \$5,409  |

**Appendix 3 (cont.)  
Chapter 41 Districts (Alphabetical)**

| Dist #        | District Name              | Chapter 41 WADA | Property Wealth per WADA | Property Wealth Allowed to Tax Tier 1 (EWL) | ASATR Credit Against Recapture | Net M&O Tax Recaptured Tier 1 and Copper Pennies | % of Total M&O Tax Revenue Recaptured | 2013-14 Revenue per WADA at Compressed Tax Rate (RACR) |
|---------------|----------------------------|-----------------|--------------------------|---|--------------------------------|--|---------------------------------------|--|
| 146905        | HULL-DAISETTA ISD          | 769             | 505,215                  | 495,000                                     | \$127,126                      | \$12,388   | 0%                                    | \$5,285  |
| 133902        | HUNT ISD                   | 295             | 1,116,768                | 495,000                                     | \$45,657                       | \$1,844,502                                      | 53%                                   | \$6,466  |
| 120905        | INDUSTRIAL ISD             | 1,694           | 491,745                  | 495,000                                     | \$286,902                      | \$122,114  | 2%                                    | \$5,134  |
| <b>208903</b> | <b>IRA ISD</b>             | <b>397</b>      | <b>666,377</b>           | <b>559,851</b>                              | <b>\$63,574</b>                | <b>\$396,475</b>                                 | <b>16%</b>                            | <b>\$6,249</b>   |
| <b>186903</b> | <b>IRAAN-SHEFFIELD ISD</b> | <b>1,009</b>    | <b>2,132,789</b>         | <b>541,179</b>                              | <b>\$124,775</b>               | <b>\$13,998,747</b>                              | <b>70%</b>                            | <b>\$6,896</b>   |
| 118902        | IRION COUNTY ISD           | 562             | 1,560,886                | 495,000                                     | \$74,854                       | \$6,852,953                                      | 66%                                   | \$6,302  |
| 119902        | JACKSBORO ISD              | 1,539           | 687,687                  | 495,000                                     | \$235,893                      | \$2,624,362                                      | 25%                                   | \$6,190  |
| <b>132902</b> | <b>JAYTON-GIRARD ISD</b>   | <b>288</b>      | <b>3,037,183</b>         | <b>724,474</b>                              | <b>\$33,052</b>                | <b>\$5,652,306</b>                               | <b>70%</b>                            | <b>\$9,468</b>   |
| 16901         | JOHNSON CITY ISD           | 1,177           | 504,449                  | 495,000                                     | \$175,146                      | \$79,605   | 1%                                    | \$5,383  |
| 102901        | KARNACK ISD                | 297             | 751,103                  | 495,000                                     | \$41,633                       | \$667,354  | 30%                                   | \$5,434  |
| 128901        | KARNES CITY ISD            | 1,592           | 1,317,803                | 495,000                                     | \$254,899                      | \$23,416,561                                     | 57%                                   | \$9,528  |
| <b>242905</b> | <b>KELTON ISD</b>          | <b>220</b>      | <b>3,922,684</b>         | <b>628,709</b>                              | <b>\$31,445</b>                | <b>\$5,117,922</b>                               | <b>82%</b>                            | <b>\$8,965</b>   |
| 131001        | KENEDY COUNTY WIDE CSD     | 147             | 5,641,195                | 495,000                                     | \$18,866                       | \$7,201,936                                      | 84%                                   | \$6,623  |
| 248901        | KERMIT ISD                 | 1,983           | 493,494                  | 495,000                                     | \$319,946                      | \$172,146  | 2%                                    | \$5,578  |
| <b>58905</b>  | <b>KLONDIKE ISD</b>        | <b>445</b>      | <b>2,591,125</b>         | <b>496,630</b>                              | <b>\$57,154</b>                | <b>\$9,548,090</b>                               | <b>75%</b>                            | <b>\$6,745</b>   |
| 101916        | LA PORTE ISD               | 9,188           | 696,907                  | 495,000                                     | \$1,847,692                    | \$18,267,223                                     | 27%                                   | \$5,400  |
| 227912        | LAGO VISTA ISD             | 1,754           | 755,430                  | 495,000                                     | \$324,767                      | \$4,368,518                                      | 34%                                   | \$5,902  |
| 227913        | LAKE TRAVIS ISD            | 8,964           | 804,096                  | 495,000                                     | \$1,896,070                    | \$27,178,650                                     | 38%                                   | \$5,735  |
| 193902        | LEAKEY ISD                 | 491             | 557,950                  | 495,000                                     | \$62,624                       | \$334,239  | 11%                                   | \$5,424  |
| 246913        | LEANDER ISD                | 40,355          | 493,838                  | 495,000                                     | \$8,354,669                    | \$101,679  | 0%                                    | \$5,509  |
| <b>90902</b>  | <b>LEFORS ISD</b>          | <b>261</b>      | <b>611,669</b>           | <b>504,108</b>                              | <b>\$38,333</b>                | <b>\$223,908</b>                                 | <b>12%</b>                            | <b>\$7,587</b>   |
| 145911        | LEON ISD                   | 1,180           | 659,941                  | 495,000                                     | \$167,886                      | \$1,358,331                                      | 21%                                   | \$6,950  |
| 49907         | LINDSAY ISD                | 675             | 508,454                  | 495,000                                     | \$129,893                      | \$78,665   | 2%                                    | \$5,709  |
| 111902        | LIPAN ISD                  | 490             | 461,986                  | 495,000                                     | \$73,284                       | \$13,853   | 1%                                    | \$4,922  |
| 150901        | LLANO ISD                  | 2,355           | 1,255,230                | 495,000                                     | \$433,108                      | \$16,732,692                                     | 56%                                   | \$5,501  |
| <b>83902</b>  | <b>LOOP ISD</b>            | <b>248</b>      | <b>2,418,807</b>         | <b>618,703</b>                              | <b>\$27,887</b>                | <b>\$2,918,753</b>                               | <b>68%</b>                            | <b>\$6,862</b>   |
| 113903        | LOVELADY ISD               | 834             | 511,738                  | 495,000                                     | \$112,601                      | \$17,928   | 0%                                    | \$5,195  |
| 107906        | MALAKOFF ISD               | 1,784           | 577,537                  | 495,000                                     | \$302,886                      | \$1,684,049                                      | 17%                                   | \$5,373  |
| 27904         | MARBLE FALLS ISD           | 5,079           | 572,501                  | 495,000                                     | \$963,856                      | \$3,805,258                                      | 12%                                   | \$5,549  |
| 94904         | MARION ISD                 | 1,648           | 490,186                  | 495,000                                     | \$316,887                      | \$40,624   | 1%                                    | \$5,356  |
| 158904        | MATAGORDA ISD              | 318             | 768,118                  | 495,000                                     | \$36,646                       | \$892,477  | 36%                                   | \$5,696  |
| 25905         | MAY ISD                    | 399             | 525,072                  | 495,000                                     | \$60,938                       | \$9,467  | 1%                                    | \$4,754  |
| 231901        | MCCAMEY ISD                | 906             | 1,669,079                | 495,000                                     | \$125,533                      | \$8,918,425                                      | 66%                                   | \$6,441  |
| <b>162904</b> | <b>MCMULLEN COUNTY ISD</b> | <b>410</b>      | <b>3,346,582</b>         | <b>682,463</b>                              | <b>\$57,347</b>                | <b>\$19,779,530</b>                              | <b>73%</b>                            | <b>\$13,845</b>  |
| 10901         | MEDINA ISD                 | 527             | 486,304                  | 495,000                                     | \$63,888                       | \$27,432   | 1%                                    | \$4,844  |
| 197902        | MIAMI ISD                  | 346             | 2,314,186                | 495,000                                     | \$50,355                       | \$6,613,347                                      | 74%                                   | \$7,843  |
| 165901        | MIDLAND ISD                | 26,939          | 548,644                  | 495,000                                     | \$5,451,068                    | \$12,816,281                                     | 8%                                    | \$5,747  |
| 161903        | MIDWAY ISD                 | 8,343           | 482,140                  | 495,000                                     | \$1,776,860                    | \$754,952  | 2%                                    | \$5,313  |
| 175910        | MILDRED ISD                | 1,012           | 510,797                  | 495,000                                     | \$176,630                      | \$529,320  | 13%                                   | \$5,142  |
| 238902        | MONAHANS-WICKETT-PYOTE ISD | 2,784           | 601,103                  | 495,000                                     | \$501,604                      | \$3,206,870                                      | 18%                                   | \$5,525  |
| 170903        | MONTGOMERY ISD             | 8,561           | 486,663                  | 495,000                                     | \$1,744,575                    | \$113,855  | 0%                                    | \$5,488  |
| 72910         | MORGAN MILL ISD            | 176             | 469,970                  | 495,000                                     | \$28,993                       | \$15,566   | 2%                                    | \$4,933  |
| 80901         | MOUNT VERNON ISD           | 2,113           | 489,492                  | 495,000                                     | \$384,316                      | \$56,516   | 1%                                    | \$5,132  |
| 49902         | MUENSTER ISD               | 676             | 543,276                  | 495,000                                     | \$106,290                      | \$267,312  | 6%                                    | \$5,565  |
| 62902         | NORDHEIM ISD               | 286             | 879,739                  | 495,000                                     | \$33,095                       | \$2,742,263                                      | 48%                                   | \$9,797  |
| 154903        | NORTH ZULCH ISD            | 552             | 638,919                  | 495,000                                     | \$80,643                       | \$773,678  | 16%                                   | \$6,826  |
| 69902         | NUECES CANYON CISD         | 600             | 422,036                  | 495,000                                     | \$65,333                       | \$39,161   | 2%                                    | \$5,361  |
| 235904        | NURSERY ISD                | 176             | 1,113,266                | 495,000                                     | \$25,823                       | \$1,023,010                                      | 50%                                   | \$5,658  |
| 252903        | OLNEY ISD                  | 1,215           | 503,148                  | 495,000                                     | \$174,216                      | \$81,074   | 2%                                    | \$4,588  |
| 158905        | PALACIOS ISD               | 2,024           | 682,097                  | 495,000                                     | \$353,666                      | \$3,514,670                                      | 24%                                   | \$6,331  |
| 182906        | PALO PINTO ISD             | 161             | 2,614,131                | 495,000                                     | \$25,905                       | \$3,115,722                                      | 66%                                   | \$9,020  |
| 42905         | PANTHER CREEK CISD         | 305             | 507,676                  | 495,000                                     | \$38,586                       | \$6,934  | 1%                                    | \$5,348  |
| 13902         | PAWNEE ISD                 | 248             | 748,177                  | 495,000                                     | \$36,517                       | \$830,929  | 29%                                   | \$7,721  |

### Appendix 3 (cont.) Chapter 41 Districts (Alphabetical)

| Dist #        | District Name                  | Chapter 41 WADA | Property Wealth per WADA | Property Wealth Allowed to Tax Tier 1 (EWL) | ASATR Credit Against Recapture | Net M&O Tax Recaptured Tier 1 and Copper Pennies | % of Total M&O Tax Revenue Recaptured | 2013-14 Revenue per WADA at Compressed Tax Rate (RACR) |
|---------------|--------------------------------|-----------------|--------------------------|---|--------------------------------|--|---------------------------------------|--|
| 195901        | PECOS-BARSTOW-TOYAH ISD        | 3,046           | 635,341                  | 495,000                                     | \$532,727                      | \$6,052,011                                      | 25%                                   | \$5,809  |
| 119903        | PERRIN-WHITT CISD              | 510             | 635,793                  | 495,000                                     | \$84,159                       | \$604,204  | 19%                                   | \$4,910  |
| 251902        | PLAINS ISD                     | 841             | 1,491,576                | 495,000                                     | \$107,849                      | \$8,372,827                                      | 78%                                   | \$5,859  |
| 43910         | PLANO ISD                      | 63,613          | 530,313                  | 495,000                                     | \$13,352,326                   | \$36,446,978                                     | 9%                                    | \$5,455  |
| 19912         | PLEASANT GROVE ISD             | 2,450           | 501,101                  | 495,000                                     | \$486,987                      | \$17,153   | 0%                                    | \$5,084  |
| 117904        | PLEMONS-STINNETT-PHILLIPS CISD | 1,023           | 1,181,112                | 495,000                                     | \$145,543                      | \$6,126,922                                      | 52%                                   | \$5,658  |
| 31909         | POINT ISABEL ISD               | 3,573           | 1,022,374                | 495,000                                     | \$609,751                      | \$17,044,711                                     | 48%                                   | \$5,028  |
| 178908        | PORT ARANSAS ISD               | 734             | 2,094,073                | 495,000                                     | \$124,569                      | \$12,194,277                                     | 70%                                   | \$6,703  |
| 85902         | POST ISD                       | 1,476           | 601,566                  | 495,000                                     | \$191,911                      | \$1,781,277                                      | 20%                                   | \$5,432  |
| 91913         | POTTSBORO ISD                  | 1,735           | 492,774                  | 495,000                                     | \$324,729                      | \$21,459   | 0%                                    | \$5,319  |
| 28906         | PRAIRIE LEA ISD                | 293             | 564,417                  | 495,000                                     | \$48,144                       | \$31,927   | 2%                                    | \$4,801  |
| 169909        | PRAIRIE VALLEY ISD             | 240             | 676,039                  | 495,000                                     | \$33,869                       | \$388,336  | 25%                                   | \$6,145  |
| <b>98903</b>  | <b>PRINGLE-MORSE CISD</b>      | <b>219</b>      | <b>1,161,089</b>         | <b>555,410</b>                              | <b>\$26,690</b>                | <b>\$938,647</b>                                 | <b>45%</b>                            | <b>\$6,640</b>   |
| <b>231902</b> | <b>RANKIN ISD</b>              | <b>437</b>      | <b>8,311,838</b>         | <b>495,622</b>                              | <b>\$58,070</b>                | <b>\$28,258,187</b>                              | <b>80%</b>                            | <b>\$12,143</b>  |
| 192901        | REAGAN COUNTY ISD              | 1,368           | 1,781,585                | 495,000                                     | \$201,515                      | \$13,207,357                                     | 49%                                   | \$8,105  |
| 196903        | REFUGIO ISD                    | 1,198           | 533,572                  | 495,000                                     | \$171,798                      | \$465,560  | 8%                                    | \$5,540  |
| 161912        | RIESEL ISD                     | 882             | 610,141                  | 495,000                                     | \$146,310                      | \$879,318  | 21%                                   | \$4,422  |
| 41902         | ROBERT LEE ISD                 | 429             | 624,239                  | 495,000                                     | \$54,791                       | \$495,915  | 18%                                   | \$5,194  |
| 75908         | ROUND TOP-CARMINE ISD          | 449             | 754,727                  | 495,000                                     | \$64,177                       | \$1,244,635                                      | 34%                                   | \$5,723  |
| 128903        | RUNGE ISD                      | 514             | 785,250                  | 495,000                                     | \$74,056                       | \$1,743,146                                      | 37%                                   | \$5,621  |
| <b>123913</b> | <b>SABINE PASS ISD</b>         | <b>649</b>      | <b>936,146</b>           | <b>591,147</b>                              | <b>\$80,663</b>                | <b>\$3,711,463</b>                               | <b>44%</b>                            | <b>\$7,061</b>   |
| 169911        | SAINT JO ISD                   | 431             | 583,303                  | 495,000                                     | \$64,936                       | \$432,157  | 15%                                   | \$5,349  |
| 14908         | SALADO ISD                     | 1,815           | 466,657                  | 495,000                                     | \$333,095                      | \$27,211   | 0%                                    | \$5,051  |
| 203901        | SAN AUGUSTINE ISD              | 1,239           | 517,537                  | 495,000                                     | \$189,723                      | \$40,533   | 1%                                    | \$4,393  |
| 58909         | SANDS CISD                     | 350             | 2,661,872                | 495,000                                     | \$51,792                       | \$7,630,873                                      | 74%                                   | \$6,076  |
| 182904        | SANTO ISD                      | 744             | 498,936                  | 495,000                                     | \$119,900                      | \$21,243   | 1%                                    | \$4,988  |
| 207901        | SCHLEICHER ISD                 | 955             | 490,453                  | 495,000                                     | \$138,858                      | \$132,142  | 3%                                    | \$5,242  |
| 75903         | SCHULENBURG ISD                | 1,043           | 486,123                  | 495,000                                     | \$163,057                      | \$21,151   | 0%                                    | \$5,081  |
| <b>83903</b>  | <b>SEMINOLE ISD</b>            | <b>3,414</b>    | <b>1,812,095</b>         | <b>498,669</b>                              | <b>\$624,396</b>               | <b>\$26,866,433</b>                              | <b>67%</b>                            | <b>\$5,405</b>   |
| 101924        | SHELDON ISD                    | 9,523           | 502,649                  | 495,000                                     | \$1,762,545                    | \$967,745  | 2%                                    | \$6,084  |
| 49909         | SIVELLS BEND ISD               | 128             | 914,351                  | 495,000                                     | \$14,653                       | \$670,380  | 53%                                   | \$5,028  |
| 249908        | SLIDELL ISD                    | 372             | 657,151                  | 495,000                                     | \$58,221                       | \$714,646  | 21%                                   | \$6,372  |
| 208902        | SNYDER ISD                     | 3,486           | 862,690                  | 495,000                                     | \$648,892                      | \$13,277,273                                     | 42%                                   | \$6,908  |
| 218901        | SONORA ISD                     | 1,446           | 523,420                  | 495,000                                     | \$219,083                      | \$382,946  | 6%                                    | \$6,870  |
| <b>117907</b> | <b>SPRING CREEK ISD</b>        | <b>159</b>      | <b>510,416</b>           | <b>504,149</b>                              | <b>\$25,774</b>                | <b>\$9,284</b>                                   | <b>2%</b>                             | <b>\$4,232</b>   |
| 156902        | STANTON ISD                    | 1,374           | 1,225,877                | 495,000                                     | \$201,677                      | \$10,569,498                                     | 55%                                   | \$5,717  |
| 216901        | STERLING CITY ISD              | 575             | 823,418                  | 495,000                                     | \$65,191                       | \$2,008,290                                      | 43%                                   | \$6,295  |
| 211902        | STRATFORD ISD                  | 1,057           | 470,976                  | 495,000                                     | \$140,281                      | \$48,507   | 1%                                    | \$5,260  |
| <b>140908</b> | <b>SUDAN ISD</b>               | <b>795</b>      | <b>524,252</b>           | <b>519,398</b>                              | <b>\$107,026</b>               | <b>\$120,534</b>                                 | <b>3%</b>                             | <b>\$5,203</b>   |
| <b>110907</b> | <b>SUNDOWN ISD</b>             | <b>857</b>      | <b>2,132,773</b>         | <b>817,016</b>                              | <b>\$150,788</b>               | <b>\$9,837,896</b>                               | <b>57%</b>                            | <b>\$11,615</b>  |
| 171902        | SUNRAY ISD                     | 809             | 487,559                  | 495,000                                     | \$127,787                      | \$13,320   | 0%                                    | \$5,581  |
| 20906         | SWEENEY ISD                    | 2,503           | 530,725                  | 495,000                                     | \$462,460                      | \$727,327  | 5%                                    | \$5,531  |
| 201910        | TATUM ISD                      | 2,159           | 672,841                  | 495,000                                     | \$393,908                      | \$2,370,122                                      | 20%                                   | \$5,268  |
| 81904         | TEAGUE ISD                     | 1,635           | 729,075                  | 495,000                                     | \$294,789                      | \$2,870,931                                      | 31%                                   | \$6,463  |
| 222901        | TERRELL COUNTY ISD             | 268             | 1,671,175                | 495,000                                     | \$28,147                       | \$2,629,114                                      | 64%                                   | \$7,160  |
| 84906         | TEXAS CITY ISD                 | 7,465           | 550,899                  | 495,000                                     | \$1,399,048                    | \$4,467,433                                      | 12%                                   | \$5,674  |
| 211901        | TEXHOMA ISD                    | 231             | 602,633                  | 495,000                                     | \$24,472                       | \$219,238  | 17%                                   | \$5,723  |
| 56902         | TEXLINE ISD                    | 296             | 524,920                  | 495,000                                     | \$34,571                       | \$13,458   | 1%                                    | \$5,532  |
| 149902        | THREE RIVERS ISD               | 1,043           | 1,915,532                | 495,000                                     | \$150,586                      | \$12,546,576                                     | 68%                                   | \$5,372  |
| 72901         | THREE WAY ISD                  | 129             | 482,510                  | 495,000                                     | \$11,979                       | \$9,095  | 2%                                    | \$4,523  |
| 158902        | TIDEHAVEN ISD                  | 1,311           | 1,117,462                | 495,000                                     | \$185,882                      | \$6,766,152                                      | 52%                                   | \$5,294  |
| 221905        | TRENT ISD                      | 265             | 491,063                  | 495,000                                     | \$40,095                       | \$53,678   | 4%                                    | \$4,890  |
| 232904        | UTOPIA ISD                     | 372             | 494,558                  | 495,000                                     | \$49,667                       | \$47,006   | 3%                                    | \$5,324  |

**Appendix 3 (cont.)  
Chapter 41 Districts (Alphabetical)**

| Dist #  | District Name             | Chapter 41 WADA | Property Wealth per WADA | Property Wealth per WADA Allowed to Tax Tier 1 (EWL) | ASATR Credit Against Recapture | Net M&O Tax Recaptured Tier 1 and Copper Pennies | % of Total M&O Tax Revenue Recaptured | 2013-14 Revenue per WADA at Compressed Tax Rate (RACR) |
|---|---------------------------|-----------------|--------------------------|--|--------------------------------|--|---------------------------------------|--|
| 158906  | VAN VLECK ISD             | 1,520           | 489,492                  | 495,000  | \$224,768                      | \$15,630   | 0%                                    | \$5,051  |
| 143904  | VYSEHRAD ISD              | 179             | 444,000                  | 495,000  | \$25,225                       | \$3,530  | 1%                                    | \$5,455  |
| 184903  | WEATHERFORD ISD           | 9,216           | 497,186                  | 495,000  | \$1,834,880                    | \$375,052  | 1%                                    | \$5,355  |
| <b>240904</b>   | <b>WEBB CISD</b>          | <b>589</b>      | <b>1,446,708</b>         | <b>646,657</b>                                       | <b>\$81,115</b>                | <b>\$3,505,489</b>                               | <b>50%</b>                            | <b>\$10,145</b>  |
| 45905   | WEIMAR ISD                | 943             | 467,607                  | 495,000  | \$138,359                      | \$3,848  | 0%                                    | \$4,853  |
| <b>223904</b>   | <b>WELLMAN-UNION CISD</b> | <b>388</b>      | <b>693,216</b>           | <b>575,835</b>                                       | <b>\$52,869</b>                | <b>\$475,117</b>                                 | <b>17%</b>                            | <b>\$5,744</b>   |
| 181906  | WEST ORANGE-COVE CISD     | 3,210           | 523,652                  | 495,000  | \$539,774                      | \$1,104,734                                      | 6%                                    | \$5,067  |
| <b>168903</b>   | <b>WESTBROOK ISD</b>      | <b>408</b>      | <b>1,922,455</b>         | <b>874,087</b>                                       | <b>\$52,736</b>                | <b>\$4,313,479</b>                               | <b>57%</b>                            | <b>\$12,144</b>  |
| 62905   | WESTHOFF ISD              | 127             | 1,770,028                | 495,000  | \$15,814                       | \$10,080,275                                     | 68%                                   | \$31,176   |
| 242903  | WHEELER ISD               | 720             | 490,824                  | 495,000  | \$109,361                      | \$60,016   | 2%                                    | \$5,637  |
| 33904   | WHITE DEER ISD            | 560             | 632,263                  | 495,000  | \$90,762                       | \$651,922  | 18%                                   | \$5,607  |
| <b>40902</b>  | <b>WHITEFACE CISD</b>     | <b>670</b>      | <b>1,668,804</b>         | <b>661,123</b>                                       | <b>\$83,801</b>                | <b>\$6,788,451</b>                               | <b>66%</b>                            | <b>\$8,821</b>   |
| 110908  | WHITHARRAL ISD            | 278             | 545,283                  | 495,000  | \$48,070                       | \$1,375  | 0%                                    | \$5,377  |
| 105905  | WIMBERLEY ISD             | 2,569           | 567,618                  | 495,000  | \$503,119                      | \$2,333,462                                      | 14%                                   | \$5,577  |
| <b>248902</b>   | <b>WINK-LOVING ISD</b>    | <b>628</b>      | <b>2,025,889</b>         | <b>716,075</b>                                       | <b>\$87,994</b>                | <b>\$7,220,630</b>                               | <b>60%</b>                            | <b>\$11,615</b>  |
| 221912  | WYLIE ISD                 | 4,310           | 474,517                  | 495,000  | \$888,401                      | \$73,816   | 1%                                    | \$4,550  |
| 250905  | YANTIS ISD                | 547             | 508,705                  | 495,000  | \$86,570                       | \$179,802  | 7%                                    | \$5,522  |
| 62904   | YORKTOWN ISD              | 777             | 768,967                  | 495,000  | \$122,229                      | \$3,758,393                                      | 21%                                   | \$17,161   |
| <b>228</b>  | <b>TOTAL or AVERAGE</b>   | <b>769,680</b>  | <b>968,560</b>           | <b>37</b>  | <b>\$146,075,081</b>           | <b>\$1,154,309,085</b>                           | <b>23%</b>                            | <b>\$6,311</b>   |
|   | Low                       | 85              | 418,545                  | 495,000  | \$3,103                        | \$1,375  | 0%                                    | \$4,232  |
|   | High                      | 103,361         | 8,311,838                | 955,231  | \$20,226,518                   | \$101,391,483                                    | 91%                                   | \$31,176   |
| <b>BLUE = Districts with Hold Harmless Wealth Levels above the Statutory Equalized Wealth Level</b> |                           |                 |                          |  |                                |  |                                       |  |

Source: Texas Education Agency Data

**Appendix 4  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name       | ADA    | WADA    | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture     | Revenue at Compressed Rate per WADA (RACR) |
|--------|---------------------|--------|---------|-----------------|-------------------|-------------------------------------|--|---------------|--|
| 109901 | ABBOTT ISD          | 255    | 417     | \$1.00          | \$1.11            | \$66,945                            | \$0                                      | \$0           | \$5,077                                    |
| 95901  | ABERNATHY ISD       | 710    | 1,119   | \$1.00          | \$1.17            | \$181,612                           | \$1,024,105                              | \$1,008,568   | \$5,459                                    |
| 221901 | ABILENE ISD         | 15,781 | 20,745  | \$1.00          | \$1.04            | \$4,000,638                         | \$0                                      | \$0           | \$5,286                                    |
| 14901  | ACADEMY ISD         | 1,211  | 1,632   | \$1.00          | \$1.04            | \$286,868                           | \$0                                      | \$0           | \$5,213                                    |
| 180903 | ADRIAN ISD          | 116    | 265     | \$0.97          | \$1.04            | \$32,015                            | \$0                                      | \$0           | \$5,167                                    |
| 178901 | AGUA DULCE ISD      | 368    | 609     | \$1.00          | \$1.17            | \$91,022                            | \$0                                      | \$0           | \$4,977                                    |
| 15901  | ALAMO HEIGHTS ISD   | 4,577  | 5,413   | \$1.00          | \$1.06            | \$1,167,117                         | \$1,799,749                              | \$23,795,344  | \$5,791                                    |
| 250906 | ALBA-GOLDEN ISD     | 772    | 1,212   | \$1.00          | \$1.04            | \$198,225                           | \$0                                      | \$0           | \$5,206                                    |
| 209901 | ALBANY ISD          | 465    | 834     | \$0.85          | \$1.04            | \$120,430                           | \$367,380                                | \$65,942      | \$4,593                                    |
| 101902 | ALDINE ISD          | 61,441 | 84,406  | \$1.09          | \$1.13            | \$15,340,261                        | \$0                                      | \$0           | \$5,571                                    |
| 184907 | ALEDO ISD           | 4,632  | 5,401   | \$1.00          | \$1.17            | \$1,152,012                         | \$469,841                                | \$781,549     | \$5,491                                    |
| 125901 | ALICE ISD           | 4,821  | 6,596   | \$0.98          | \$1.04            | \$1,249,742                         | \$0                                      | \$0           | \$5,492                                    |
| 101903 | ALIEF ISD           | 42,747 | 58,863  | \$1.00          | \$1.13            | \$10,836,050                        | \$0                                      | \$0           | \$5,362                                    |
| 43901  | ALLEN ISD           | 19,578 | 23,351  | \$1.00          | \$1.17            | \$4,894,414                         | \$0                                      | \$360,089     | \$5,392                                    |
| 22901  | ALPINE ISD          | 974    | 1,595   | \$1.00          | \$1.17            | \$259,842                           | \$0                                      | \$0           | \$5,121                                    |
| 37901  | ALTO ISD            | 591    | 980     | \$0.98          | \$1.04            | \$155,969                           | \$0                                      | \$0           | \$4,995                                    |
| 126901 | ALVARADO ISD        | 3,223  | 4,337   | \$0.98          | \$1.04            | \$823,398                           | \$0                                      | \$0           | \$4,981                                    |
| 20901  | ALVIN ISD           | 18,498 | 24,050  | \$0.96          | \$1.04            | \$4,516,937                         | \$0                                      | \$0           | \$5,195                                    |
| 249901 | ALVORD ISD          | 669    | 1,032   | \$0.96          | \$1.17            | \$171,554                           | \$0                                      | \$0           | \$5,288                                    |
| 188901 | AMARILLO ISD        | 30,078 | 39,575  | \$1.00          | \$1.08            | \$7,674,046                         | \$0                                      | \$0           | \$5,236                                    |
| 140901 | AMHERST ISD         | 138    | 277     | \$1.00          | \$1.17            | \$38,289                            | \$0                                      | \$0           | \$4,888                                    |
| 36901  | ANAHUAC ISD         | 1,147  | 1,767   | \$1.00          | \$1.04            | \$288,488                           | \$0                                      | \$0           | \$5,649                                    |
| 93901  | ANDERSON-SHIRO CISD | 738    | 1,116   | \$1.00          | \$1.04            | \$176,476                           | \$475,940                                | \$19,827      | \$5,115                                    |
| 2901   | ANDREWS ISD         | 3,502  | 4,550   | \$1.00          | \$1.06            | \$862,307                           | \$6,237,824                              | \$32,455,807  | \$6,114                                    |
| 20902  | ANGLETON ISD        | 6,144  | 8,060   | \$0.94          | \$1.04            | \$1,552,009                         | \$0                                      | \$0           | \$4,903                                    |
| 43902  | ANNA ISD            | 2,448  | 3,265   | \$0.97          | \$1.04            | \$610,115                           | \$0                                      | \$0           | \$5,315                                    |
| 127901 | ANSON ISD           | 661    | 1,076   | \$1.00          | \$1.17            | \$163,894                           | \$0                                      | \$0           | \$5,219                                    |
| 71906  | ANTHONY ISD         | 736    | 1,210   | \$1.00          | \$1.04            | \$198,197                           | \$0                                      | \$0           | \$5,369                                    |
| 110901 | ANTON ISD           | 231    | 422     | \$0.95          | \$1.17            | \$59,244                            | \$52,947                                 | \$0           | \$4,166                                    |
| 228905 | APPLE SPRINGS ISD   | 174    | 320     | \$0.97          | \$1.04            | \$47,988                            | \$0                                      | \$0           | \$5,091                                    |
| 109912 | AQUILLA ISD         | 262    | 440     | \$1.00          | \$1.14            | \$68,608                            | \$0                                      | \$0           | \$5,209                                    |
| 4901   | ARANSAS COUNTY ISD  | 2,989  | 4,085   | \$0.97          | \$1.04            | \$753,058                           | \$1,521,689                              | \$3,279,621   | \$5,978                                    |
| 205901 | ARANSAS PASS ISD    | 1,743  | 2,556   | \$0.99          | \$1.03            | \$438,680                           | \$0                                      | \$0           | \$5,245                                    |
| 5901   | ARCHER CITY ISD     | 462    | 829     | \$0.90          | \$1.04            | \$118,614                           | \$0                                      | \$0           | \$7,475                                    |
| 61910  | ARGYLE ISD          | 1,852  | 2,319   | \$1.00          | \$1.10            | \$456,196                           | \$1,409,586                              | \$140,021     | \$5,885                                    |
| 220901 | ARLINGTON ISD       | 59,315 | 78,732  | \$1.00          | \$1.04            | \$15,265,470                        | \$0                                      | \$0           | \$5,338                                    |
| 212901 | ARP ISD             | 818    | 1,223   | \$1.00          | \$1.04            | \$210,239                           | \$895,943                                | \$0           | \$5,867                                    |
| 217901 | ASPERMONT ISD       | 217    | 423     | \$0.96          | \$1.01            | \$58,443                            | \$411,208                                | \$1,081,673   | \$5,511                                    |
| 107901 | ATHENS ISD          | 3,145  | 4,325   | \$0.97          | \$1.04            | \$794,859                           | \$0                                      | \$0           | \$4,962                                    |
| 34901  | ATLANTA ISD         | 1,703  | 2,411   | \$0.98          | \$1.04            | \$432,466                           | \$0                                      | \$0           | \$4,968                                    |
| 61907  | AUBREY ISD          | 1,916  | 2,500   | \$1.00          | \$1.04            | \$476,360                           | \$0                                      | \$0           | \$5,337                                    |
| 227901 | AUSTIN ISD          | 77,928 | 103,361 | \$1.00          | \$1.08            | \$20,226,518                        | \$0                                      | \$101,391,483 | \$5,802                                    |
| 196901 | AUSTWELL-TIVOLI ISD | 153    | 257     | \$0.91          | \$1.04            | \$37,407                            | \$604,756                                | \$3,741,324   | \$7,479                                    |
| 70901  | AVALON ISD          | 300    | 534     | \$0.95          | \$1.17            | \$73,234                            | \$0                                      | \$0           | \$4,995                                    |
| 194902 | AVERY ISD           | 347    | 582     | \$0.96          | \$1.04            | \$92,967                            | \$0                                      | \$0           | \$4,924                                    |
| 34902  | AVINGER ISD         | 150    | 268     | \$1.00          | \$1.17            | \$29,739                            | \$0                                      | \$0           | \$5,163                                    |
| 161918 | AXTELL ISD          | 727    | 1,316   | \$1.00          | \$1.17            | \$188,745                           | \$0                                      | \$0           | \$5,104                                    |
| 220915 | AZLE ISD            | 5,560  | 7,011   | \$1.00          | \$1.04            | \$1,410,190                         | \$0                                      | \$0           | \$5,341                                    |
| 30903  | BAIRD ISD           | 297    | 598     | \$0.91          | \$1.17            | \$68,631                            | \$0                                      | \$0           | \$4,604                                    |
| 200901 | BALLINGER ISD       | 897    | 1,494   | \$1.00          | \$1.17            | \$224,753                           | \$0                                      | \$0           | \$5,187                                    |
| 195902 | BALMORHEA ISD       | 155    | 328     | \$1.00          | \$1.17            | \$38,216                            | \$161,350                                | \$0           | \$5,738                                    |
| 10902  | BANDERA ISD         | 2,148  | 2,936   | \$0.96          | \$1.04            | \$566,961                           | \$0                                      | \$78,940      | \$5,221                                    |
| 25901  | BANGS ISD           | 1,000  | 1,471   | \$0.95          | \$1.04            | \$241,827                           | \$0                                      | \$0           | \$4,933                                    |
| 178913 | BANQUETE ISD        | 810    | 1,306   | \$1.00          | \$1.17            | \$204,360                           | \$0                                      | \$0           | \$4,899                                    |
| 36902  | BARBERS HILL ISD    | 4,429  | 5,270   | \$1.00          | \$1.06            | \$1,099,662                         | \$2,172,985                              | \$10,438,708  | \$6,681                                    |
| 14902  | BARTLETT ISD        | 361    | 641     | \$1.00          | \$1.04            | \$98,500                            | \$0                                      | \$0           | \$5,150                                    |
| 11901  | BASTROP ISD         | 8,881  | 11,866  | \$1.00          | \$1.04            | \$2,209,677                         | \$0                                      | \$0           | \$5,315                                    |
| 158901 | BAY CITY ISD        | 3,316  | 4,672   | \$1.00          | \$1.15            | \$862,603                           | \$0                                      | \$0           | \$5,269                                    |



**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name              | ADA    | WADA   | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture   | Revenue at Compressed Rate per WADA (RACR) |
|--------|----------------------------|--------|--------|-----------------|-------------------|-------------------------------------|--|-------------|--|
| 123910 | BEAUMONT ISD               | 18,187 | 24,231 | \$0.98          | \$1.04            | \$4,652,243                         | \$164,898                                | \$0         | \$5,218                                    |
| 183901 | BECKVILLE ISD              | 644    | 971    | \$0.94          | \$0.99            | \$157,495                           | \$2,346,594                              | \$520,621   | \$6,566                                    |
| 13901  | BEEVILLE ISD               | 3,032  | 4,186  | \$1.00          | \$1.04            | \$794,272                           | \$0                                      | \$0         | \$5,280                                    |
| 39904  | BELLEVUE ISD               | 139    | 245    | \$1.00          | \$1.17            | \$39,118                            | \$0                                      | \$0         | \$5,459                                    |
| 91901  | BELLS ISD                  | 710    | 1,081  | \$0.95          | \$1.17            | \$182,474                           | \$0                                      | \$0         | \$4,979                                    |
| 8901   | BELLVILLE ISD              | 2,016  | 2,768  | \$1.00          | \$1.08            | \$508,190                           | \$0                                      | \$28,634    | \$5,164                                    |
| 14903  | BELTON ISD                 | 9,652  | 12,302 | \$1.00          | \$1.17            | \$2,373,809                         | \$0                                      | \$0         | \$5,309                                    |
| 125902 | BEN BOLT-PALITO BLANCO ISD | 552    | 948    | \$0.92          | \$1.04            | \$145,451                           | \$0                                      | \$0         | \$4,722                                    |
| 66901  | BENAVIDES ISD              | 339    | 706    | \$1.00          | \$1.04            | \$84,766                            | \$73,431                                 | \$0         | \$5,415                                    |
| 138904 | BENJAMIN ISD               | 94     | 259    | \$1.00          | \$1.17            | \$17,931                            | \$0                                      | \$0         | \$5,052                                    |
| 187901 | BIG SANDY ISD              | 494    | 802    | \$1.00          | \$1.04            | \$119,088                           | \$0                                      | \$0         | \$5,207                                    |
| 230901 | BIG SANDY ISD              | 646    | 1,085  | \$1.00          | \$1.04            | \$168,223                           | \$0                                      | \$0         | \$5,375                                    |
| 114901 | BIG SPRING ISD             | 3,774  | 5,058  | \$1.00          | \$1.12            | \$974,854                           | \$0                                      | \$0         | \$4,913                                    |
| 220902 | BIRDVILLE ISD              | 22,502 | 29,643 | \$0.98          | \$1.04            | \$5,731,097                         | \$0                                      | \$0         | \$5,273                                    |
| 178902 | BISHOP CISD                | 1,199  | 1,775  | \$0.99          | \$1.04            | \$307,462                           | \$0                                      | \$0         | \$5,233                                    |
| 177903 | BLACKWELL CISD             | 131    | 289    | \$1.00          | \$1.04            | \$34,591                            | \$681,215                                | \$1,122,064 | \$7,189                                    |
| 16902  | BLANCO ISD                 | 923    | 1,512  | \$0.84          | \$1.04            | \$231,245                           | \$791,012                                | \$277,259   | \$5,169                                    |
| 116915 | BLAND ISD                  | 560    | 902    | \$0.97          | \$1.04            | \$147,930                           | \$0                                      | \$0         | \$5,111                                    |
| 25904  | BLANKET ISD                | 195    | 373    | \$1.00          | \$1.04            | \$55,929                            | \$0                                      | \$0         | \$5,163                                    |
| 34909  | BLOOMBURG ISD              | 245    | 432    | \$1.00          | \$1.17            | \$62,194                            | \$0                                      | \$0         | \$5,110                                    |
| 175902 | BLOOMING GROVE ISD         | 811    | 1,262  | \$1.00          | \$1.04            | \$198,700                           | \$0                                      | \$0         | \$5,228                                    |
| 235901 | BLOOMINGTON ISD            | 821    | 1,364  | \$1.00          | \$1.04            | \$206,794                           | \$0                                      | \$0         | \$5,102                                    |
| 43917  | BLUE RIDGE ISD             | 605    | 972    | \$1.00          | \$1.17            | \$155,760                           | \$0                                      | \$0         | \$5,202                                    |
| 72904  | BLUFF DALE ISD             | 101    | 153    | \$0.95          | \$1.04            | \$26,709                            | \$6,455                                  | \$299,671   | \$5,756                                    |
| 109913 | BLUM ISD                   | 325    | 577    | \$1.00          | \$1.17            | \$88,351                            | \$0                                      | \$0         | \$4,907                                    |
| 130901 | BOERNE ISD                 | 6,895  | 8,145  | \$0.97          | \$1.04            | \$1,733,091                         | \$3,166,172                              | \$7,019,536 | \$5,608                                    |
| 116916 | BOLES ISD                  | 466    | 761    | \$1.00          | \$1.17            | \$121,832                           | \$0                                      | \$0         | \$5,132                                    |
| 241901 | BOLING ISD                 | 1,029  | 1,521  | \$1.00          | \$1.04            | \$258,708                           | \$0                                      | \$0         | \$5,252                                    |
| 74903  | BONHAM ISD                 | 1,788  | 2,615  | \$1.00          | \$1.04            | \$457,917                           | \$0                                      | \$0         | \$5,299                                    |
| 148901 | BOOKER ISD                 | 364    | 721    | \$0.97          | \$1.12            | \$91,335                            | \$0                                      | \$70,012    | \$5,524                                    |
| 17901  | BORDEN COUNTY ISD          | 247    | 440    | \$0.96          | \$1.04            | \$58,715                            | \$1,345,201                              | \$4,401,277 | \$11,651                                   |
| 117901 | BORGER ISD                 | 2,522  | 3,493  | \$1.00          | \$1.04            | \$642,129                           | \$0                                      | \$0         | \$5,194                                    |
| 161923 | BOSQUEVILLE ISD            | 577    | 929    | \$0.97          | \$1.17            | \$149,086                           | \$0                                      | \$0         | \$4,989                                    |
| 185901 | BOVINA ISD                 | 442    | 747    | \$0.87          | \$1.04            | \$113,589                           | \$0                                      | \$0         | \$4,510                                    |
| 169901 | BOWIE ISD                  | 1,568  | 2,134  | \$0.99          | \$1.04            | \$397,550                           | \$0                                      | \$0         | \$5,486                                    |
| 249902 | BOYD ISD                   | 1,047  | 1,569  | \$0.98          | \$1.04            | \$269,443                           | \$1,608,877                              | \$341,603   | \$5,888                                    |
| 136901 | BRACKETT ISD               | 596    | 1,084  | \$0.87          | \$1.00            | \$147,970                           | \$0                                      | \$0         | \$4,688                                    |
| 160901 | BRADY ISD                  | 1,169  | 1,877  | \$1.00          | \$1.04            | \$297,537                           | \$0                                      | \$0         | \$5,157                                    |
| 8903   | BRAZOS ISD                 | 781    | 1,207  | \$1.00          | \$1.04            | \$199,671                           | \$0                                      | \$0         | \$5,355                                    |
| 20905  | BRAZOSPORT ISD             | 11,403 | 14,858 | \$0.91          | \$1.04            | \$2,956,734                         | \$0                                      | \$1,080,956 | \$4,908                                    |
| 215901 | BRECKENRIDGE ISD           | 1,393  | 2,018  | \$1.00          | \$1.04            | \$343,603                           | \$498,568                                | \$0         | \$5,120                                    |
| 198901 | BREMOND ISD                | 411    | 684    | \$1.00          | \$1.04            | \$103,354                           | \$1,126,502                              | \$0         | \$7,275                                    |
| 239901 | BRENHAM ISD                | 4,466  | 6,268  | \$0.97          | \$1.02            | \$1,160,379                         | \$0                                      | \$0         | \$5,218                                    |
| 181901 | BRIDGE CITY ISD            | 2,611  | 3,418  | \$1.00          | \$1.04            | \$662,269                           | \$0                                      | \$0         | \$5,148                                    |
| 249903 | BRIDGEPORT ISD             | 1,981  | 2,792  | \$0.91          | \$1.04            | \$526,240                           | \$1,026,165                              | \$190,828   | \$5,186                                    |
| 203902 | BROADDUS ISD               | 388    | 676    | \$1.00          | \$1.17            | \$103,492                           | \$0                                      | \$0         | \$4,532                                    |
| 184909 | BROCK ISD                  | 985    | 1,327  | \$1.00          | \$1.17            | \$241,445                           | \$249,950                                | \$37,981    | \$5,072                                    |
| 41901  | BRONTE ISD                 | 258    | 492    | \$0.97          | \$1.04            | \$63,807                            | \$0                                      | \$0         | \$5,012                                    |
| 121902 | BROOKELAND ISD             | 390    | 649    | \$1.00          | \$1.04            | \$96,368                            | \$0                                      | \$0         | \$5,166                                    |
| 25908  | BROOKESMITH ISD            | 161    | 283    | \$1.00          | \$1.17            | \$47,432                            | \$0                                      | \$0         | \$5,646                                    |
| 24901  | BROOKS COUNTY ISD          | 1,427  | 2,147  | \$0.93          | \$1.04            | \$364,663                           | \$3,249,011                              | \$0         | \$5,905                                    |
| 223901 | BROWNFIELD ISD             | 1,624  | 2,361  | \$1.00          | \$1.17            | \$427,794                           | \$443,806                                | \$190,271   | \$5,111                                    |
| 107902 | BROWNSBORO ISD             | 2,560  | 3,483  | \$1.00          | \$1.17            | \$679,688                           | \$0                                      | \$0         | \$4,895                                    |
| 31901  | BROWNSVILLE ISD            | 45,560 | 65,799 | \$0.96          | \$1.04            | \$11,625,075                        | \$0                                      | \$0         | \$5,139                                    |
| 25902  | BROWNWOOD ISD              | 3,220  | 4,392  | \$0.97          | \$1.04            | \$828,315                           | \$0                                      | \$0         | \$5,077                                    |
| 161919 | BRUCEVILLE-EDDY ISD        | 730    | 1,179  | \$0.97          | \$1.17            | \$193,449                           | \$0                                      | \$0         | \$4,971                                    |
| 21902  | BRYAN ISD                  | 14,524 | 19,156 | \$1.00          | \$1.04            | \$3,692,403                         | \$0                                      | \$0         | \$5,375                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name                 | ADA    | WADA   | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|-------------------------------|--------|--------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 119901 | BRYSON ISD                    | 233    | 406    | \$1.00          | \$1.04            | \$57,685                            | \$0                                      | \$0          | \$7,124                                    |
| 166907 | BUCKHOLTS ISD                 | 162    | 296    | \$0.99          | \$1.04            | \$43,543                            | \$0                                      | \$0          | \$5,106                                    |
| 186901 | BUENA VISTA ISD               | 134    | 271    | \$1.00          | \$1.04            | \$28,113                            | \$1,112,795                              | \$1,641,414  | \$6,201                                    |
| 145901 | BUFFALO ISD                   | 907    | 1,407  | \$0.98          | \$1.04            | \$219,753                           | \$0                                      | \$0          | \$5,538                                    |
| 212902 | BULLARD ISD                   | 2,166  | 2,830  | \$0.95          | \$1.17            | \$523,277                           | \$89,695                                 | \$0          | \$4,957                                    |
| 121903 | BUNA ISD                      | 1,426  | 1,936  | \$1.00          | \$1.04            | \$366,503                           | \$0                                      | \$0          | \$5,216                                    |
| 243901 | BURKBURNETT ISD               | 3,132  | 4,161  | \$1.00          | \$1.17            | \$793,754                           | \$0                                      | \$0          | \$5,122                                    |
| 176901 | BURKEVILLE ISD                | 255    | 526    | \$0.94          | \$1.15            | \$70,344                            | \$0                                      | \$24,597     | \$5,090                                    |
| 126902 | BURLESON ISD                  | 10,144 | 12,498 | \$1.00          | \$1.04            | \$2,558,663                         | \$0                                      | \$0          | \$5,120                                    |
| 27903  | BURNET CISD                   | 3,013  | 4,150  | \$0.98          | \$1.04            | \$768,326                           | \$0                                      | \$0          | \$5,326                                    |
| 239903 | BURTON ISD                    | 337    | 578    | \$1.00          | \$1.04            | \$87,045                            | \$59,472                                 | \$796,011    | \$5,537                                    |
| 188904 | BUSHLAND ISD                  | 1,385  | 1,850  | \$0.98          | \$1.04            | \$337,428                           | \$773,874                                | \$139,495    | \$5,733                                    |
| 109902 | BYNUM ISD                     | 191    | 342    | \$1.00          | \$1.17            | \$53,877                            | \$0                                      | \$0          | \$5,417                                    |
| 116901 | CADDO MILLS ISD               | 1,458  | 1,951  | \$0.98          | \$1.04            | \$376,398                           | \$0                                      | \$0          | \$5,086                                    |
| 178903 | CALALLEN ISD                  | 3,724  | 4,869  | \$1.00          | \$1.17            | \$957,029                           | \$0                                      | \$0          | \$5,407                                    |
| 26901  | CALDWELL ISD                  | 1,636  | 2,271  | \$1.00          | \$1.04            | \$431,380                           | \$0                                      | \$0          | \$5,226                                    |
| 29901  | CALHOUN COUNTY ISD            | 3,911  | 5,345  | \$0.95          | \$1.04            | \$995,595                           | \$511,239                                | \$8,978,837  | \$4,994                                    |
| 49905  | CALLISBURG ISD                | 1,095  | 1,574  | \$0.97          | \$1.04            | \$273,431                           | \$573,155                                | \$7,690      | \$5,542                                    |
| 198902 | CALVERT ISD                   | 158    | 296    | \$0.99          | \$1.17            | \$35,614                            | \$0                                      | \$7,988      | \$5,290                                    |
| 166901 | CAMERON ISD                   | 1,509  | 2,165  | \$0.94          | \$1.04            | \$374,741                           | \$0                                      | \$0          | \$4,914                                    |
| 116910 | CAMPBELL ISD                  | 324    | 569    | \$0.95          | \$1.04            | \$85,635                            | \$0                                      | \$0          | \$4,871                                    |
| 106901 | CANADIAN ISD                  | 884    | 1,385  | \$0.88          | \$0.94            | \$225,900                           | \$2,175,937                              | \$7,736,869  | \$6,101                                    |
| 234902 | CANTON ISD                    | 1,954  | 2,551  | \$0.97          | \$1.04            | \$500,759                           | \$0                                      | \$0          | \$5,052                                    |
| 71907  | CANUTILLO ISD                 | 5,553  | 7,759  | \$1.00          | \$1.17            | \$1,438,232                         | \$0                                      | \$0          | \$5,498                                    |
| 191901 | CANYON ISD                    | 8,883  | 10,582 | \$1.00          | \$1.04            | \$2,227,906                         | \$0                                      | \$0          | \$5,247                                    |
| 201913 | CARLISLE ISD                  | 572    | 934    | \$1.00          | \$1.17            | \$152,613                           | \$0                                      | \$0          | \$5,075                                    |
| 64903  | CARRIZO SPRINGS CISD          | 2,216  | 3,154  | \$1.00          | \$1.06            | \$564,515                           | \$0                                      | \$18,697,166 | \$9,842                                    |
| 220919 | CARROLL ISD                   | 7,454  | 8,425  | \$1.00          | \$1.04            | \$1,884,262                         | \$0                                      | \$13,426,917 | \$5,672                                    |
| 57903  | CARROLLTON-FARMERS BRANCH ISD | 24,517 | 32,443 | \$1.00          | \$1.04            | \$6,288,494                         | \$0                                      | \$0          | \$5,646                                    |
| 183902 | CARTHAGE ISD                  | 2,502  | 3,439  | \$1.00          | \$0.90            | \$668,650                           | \$4,382,931                              | \$9,950,529  | \$6,311                                    |
| 220917 | CASTLEBERRY ISD               | 3,628  | 5,051  | \$1.00          | \$1.17            | \$898,791                           | \$0                                      | \$0          | \$5,144                                    |
| 1902   | CAYUGA ISD                    | 521    | 840    | \$1.00          | \$1.04            | \$143,462                           | \$438,049                                | \$0          | \$5,510                                    |
| 57904  | CEDAR HILL ISD                | 7,346  | 9,718  | \$1.00          | \$1.04            | \$1,975,339                         | \$0                                      | \$0          | \$5,222                                    |
| 116902 | CELESTE ISD                   | 424    | 728    | \$1.00          | \$1.17            | \$114,350                           | \$0                                      | \$0          | \$5,126                                    |
| 43903  | CELINA ISD                    | 1,976  | 2,591  | \$1.00          | \$1.14            | \$496,263                           | \$0                                      | \$0          | \$5,316                                    |
| 210901 | CENTER ISD                    | 2,507  | 3,556  | \$1.00          | \$1.17            | \$638,264                           | \$0                                      | \$0          | \$4,960                                    |
| 133901 | CENTER POINT ISD              | 532    | 901    | \$0.97          | \$1.04            | \$151,033                           | \$0                                      | \$0          | \$5,069                                    |
| 145902 | CENTERVILLE ISD               | 661    | 1,136  | \$1.00          | \$1.04            | \$164,623                           | \$0                                      | \$0          | \$5,295                                    |
| 228904 | CENTERVILLE ISD               | 94     | 229    | \$0.99          | \$1.17            | \$26,269                            | \$0                                      | \$0          | \$4,850                                    |
| 174908 | CENTRAL HEIGHTS ISD           | 1,063  | 1,446  | \$1.00          | \$1.04            | \$261,072                           | \$0                                      | \$0          | \$5,038                                    |
| 3907   | CENTRAL ISD                   | 1,503  | 2,052  | \$1.00          | \$1.17            | \$372,043                           | \$0                                      | \$0          | \$5,213                                    |
| 101905 | CHANNELVIEW ISD               | 8,312  | 11,313 | \$0.98          | \$1.04            | \$2,085,953                         | \$0                                      | \$0          | \$5,193                                    |
| 103901 | CHANNING ISD                  | 121    | 285    | \$0.99          | \$1.03            | \$42,242                            | \$0                                      | \$618,783    | \$6,800                                    |
| 212909 | CHAPEL HILL ISD               | 3,257  | 4,470  | \$1.00          | \$1.08            | \$822,481                           | \$0                                      | \$0          | \$5,222                                    |
| 225906 | CHAPEL HILL ISD               | 954    | 1,444  | \$0.95          | \$1.04            | \$245,359                           | \$0                                      | \$0          | \$4,843                                    |
| 7901   | CHARLOTTE ISD                 | 490    | 813    | \$0.93          | \$1.03            | \$118,526                           | \$0                                      | \$0          | \$5,413                                    |
| 206903 | CHEROKEE ISD                  | 126    | 269    | \$1.00          | \$1.17            | \$30,673                            | \$0                                      | \$0          | \$5,097                                    |
| 229906 | CHESTER ISD                   | 158    | 284    | \$1.00          | \$1.04            | \$41,201                            | \$0                                      | \$0          | \$5,161                                    |
| 249904 | CHICO ISD                     | 553    | 914    | \$0.97          | \$1.04            | \$139,014                           | \$907,921                                | \$1,351,237  | \$5,800                                    |
| 38901  | CHILDRESS ISD                 | 1,059  | 1,717  | \$1.00          | \$1.04            | \$272,159                           | \$0                                      | \$0          | \$5,327                                    |
| 99902  | CHILLICOTHE ISD               | 194    | 352    | \$0.97          | \$1.04            | \$44,167                            | \$0                                      | \$5,029      | \$7,990                                    |
| 73901  | CHILTON ISD                   | 464    | 859    | \$0.99          | \$1.04            | \$122,615                           | \$0                                      | \$0          | \$5,091                                    |
| 161920 | CHINA SPRING ISD              | 2,321  | 2,951  | \$0.94          | \$1.04            | \$581,048                           | \$0                                      | \$0          | \$4,889                                    |
| 174901 | CHIRENO ISD                   | 352    | 593    | \$1.00          | \$1.11            | \$90,517                            | \$0                                      | \$19,976     | \$5,600                                    |
| 139905 | CHISUM ISD                    | 873    | 1,298  | \$1.00          | \$1.04            | \$208,333                           | \$0                                      | \$1,354,080  | \$5,478                                    |
| 226901 | CHRISTOVAL ISD                | 453    | 754    | \$1.00          | \$1.17            | \$109,722                           | \$124,276                                | \$15,105     | \$4,469                                    |
| 67902  | CISCO ISD                     | 823    | 1,290  | \$0.96          | \$1.17            | \$210,728                           | \$771,399                                | \$166,803    | \$5,352                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name              | ADA     | WADA    | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|----------------------------|---------|---------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 243906 | CITY VIEW ISD              | 919     | 1,403   | \$1.00          | \$1.17            | \$232,504                           | \$0                                      | \$0          | \$5,140                                    |
| 65901  | CLARENDON ISD              | 416     | 783     | \$0.92          | \$1.17            | \$109,881                           | \$0                                      | \$0          | \$4,693                                    |
| 194904 | CLARKSVILLE ISD            | 554     | 1,107   | \$0.87          | \$1.04            | \$150,773                           | \$264,172                                | \$0          | \$4,606                                    |
| 6902   | CLAUDE ISD                 | 343     | 657     | \$0.91          | \$1.04            | \$87,343                            | \$0                                      | \$0          | \$4,735                                    |
| 84910  | CLEAR CREEK ISD            | 37,539  | 46,889  | \$1.00          | \$1.04            | \$9,527,396                         | \$378,410                                | \$0          | \$5,308                                    |
| 126903 | CLEBURNE ISD               | 6,069   | 8,016   | \$1.00          | \$1.04            | \$1,560,543                         | \$1,984,376                              | \$0          | \$5,160                                    |
| 146901 | CLEVELAND ISD              | 3,526   | 4,892   | \$0.96          | \$1.04            | \$861,899                           | \$0                                      | \$0          | \$5,024                                    |
| 18901  | CLIFTON ISD                | 988     | 1,467   | \$0.95          | \$1.00            | \$243,175                           | \$0                                      | \$0          | \$5,879                                    |
| 71901  | CLINT ISD                  | 10,928  | 14,773  | \$1.00          | \$1.04            | \$2,778,154                         | \$0                                      | \$0          | \$5,299                                    |
| 30902  | CLYDE CISD                 | 1,344   | 1,906   | \$1.00          | \$1.04            | \$337,008                           | \$0                                      | \$0          | \$5,188                                    |
| 114902 | COAHOMA ISD                | 822     | 1,330   | \$1.00          | \$1.04            | \$204,793                           | \$226,881                                | \$0          | \$4,833                                    |
| 204901 | COLDSPRING-OAKHURST CISD   | 1,370   | 2,129   | \$0.98          | \$1.04            | \$381,045                           | \$0                                      | \$0          | \$5,242                                    |
| 42901  | COLEMAN ISD                | 833     | 1,381   | \$0.97          | \$1.17            | \$212,037                           | \$0                                      | \$0          | \$4,992                                    |
| 21901  | COLLEGE STATION ISD        | 10,906  | 13,235  | \$1.00          | \$1.04            | \$2,665,702                         | \$1,492,714                              | \$0          | \$5,565                                    |
| 91902  | COLLINSVILLE ISD           | 485     | 766     | \$0.97          | \$1.17            | \$131,588                           | \$0                                      | \$0          | \$5,036                                    |
| 229901 | COLMESNEIL ISD             | 399     | 664     | \$1.00          | \$1.04            | \$102,584                           | \$0                                      | \$0          | \$5,074                                    |
| 168901 | COLORADO ISD               | 924     | 1,608   | \$1.00          | \$1.17            | \$252,085                           | \$0                                      | \$0          | \$5,134                                    |
| 20907  | COLUMBIA-BRAZORIA ISD      | 2,842   | 3,946   | \$1.00          | \$1.04            | \$718,981                           | \$0                                      | \$0          | \$5,477                                    |
| 45902  | COLUMBUS ISD               | 1,517   | 2,251   | \$0.93          | \$1.04            | \$388,670                           | \$0                                      | \$82,191     | \$4,904                                    |
| 46902  | COMAL ISD                  | 18,372  | 22,312  | \$1.00          | \$1.04            | \$4,510,698                         | \$8,423,495                              | \$0          | \$5,438                                    |
| 47901  | COMANCHE ISD               | 1,172   | 1,847   | \$0.82          | \$1.04            | \$293,847                           | \$665,450                                | \$0          | \$4,559                                    |
| 130902 | COMFORT ISD                | 1,061   | 1,789   | \$0.91          | \$1.00            | \$271,440                           | \$237,030                                | \$33,594     | \$4,944                                    |
| 116903 | COMMERCE ISD               | 1,398   | 2,007   | \$1.00          | \$1.17            | \$374,688                           | \$0                                      | \$0          | \$5,115                                    |
| 43918  | COMMUNITY ISD              | 1,596   | 2,159   | \$1.00          | \$1.17            | \$398,362                           | \$0                                      | \$0          | \$5,186                                    |
| 112908 | COMO-PICKTON CISD          | 685     | 1,134   | \$0.81          | \$1.04            | \$182,895                           | \$140,378                                | \$0          | \$4,275                                    |
| 233903 | COMSTOCK ISD               | 187     | 338     | \$1.00          | \$1.04            | \$51,742                            | \$218,291                                | \$0          | \$5,964                                    |
| 161921 | CONNALLY ISD               | 2,157   | 3,042   | \$1.00          | \$1.04            | \$564,815                           | \$0                                      | \$0          | \$5,252                                    |
| 170902 | CONROE ISD                 | 51,471  | 63,887  | \$0.99          | \$1.04            | \$12,925,356                        | \$0                                      | \$0          | \$5,356                                    |
| 147901 | COOLIDGE ISD               | 306     | 561     | \$1.00          | \$1.04            | \$77,821                            | \$0                                      | \$0          | \$5,075                                    |
| 60902  | COOPER ISD                 | 749     | 1,207   | \$0.99          | \$1.17            | \$187,405                           | \$0                                      | \$0          | \$5,098                                    |
| 57922  | COPPELL ISD                | 10,973  | 12,342  | \$1.00          | \$1.17            | \$2,720,078                         | \$0                                      | \$18,281,408 | \$5,471                                    |
| 50910  | COPPERAS COVE ISD          | 7,335   | 9,213   | \$0.98          | \$1.04            | \$1,902,440                         | \$0                                      | \$0          | \$5,093                                    |
| 178904 | CORPUS CHRISTI ISD         | 36,290  | 47,517  | \$1.00          | \$1.06            | \$9,247,248                         | \$0                                      | \$0          | \$5,398                                    |
| 187904 | CORRIGAN-CAMDEN ISD        | 948     | 1,528   | \$0.98          | \$1.04            | \$241,505                           | \$0                                      | \$0          | \$5,018                                    |
| 175903 | CORSICANA ISD              | 5,586   | 7,365   | \$0.94          | \$1.04            | \$1,409,771                         | \$0                                      | \$0          | \$4,724                                    |
| 95902  | COTTON CENTER ISD          | 110     | 253     | \$1.00          | \$1.17            | \$30,490                            | \$0                                      | \$0          | \$4,939                                    |
| 142901 | COTULLA ISD                | 1,223   | 1,914   | \$1.00          | \$1.04            | \$295,626                           | \$0                                      | \$17,323,101 | \$16,332                                   |
| 246914 | COUPLAND ISD               | 96      | 157     | \$1.00          | \$1.04            | \$24,798                            | \$0                                      | \$0          | \$5,187                                    |
| 109903 | COVINGTON ISD              | 246     | 438     | \$0.97          | \$1.17            | \$59,132                            | \$0                                      | \$0          | \$5,011                                    |
| 129901 | CRANDALL ISD               | 3,001   | 3,899   | \$1.00          | \$1.04            | \$736,480                           | \$0                                      | \$0          | \$5,211                                    |
| 52901  | CRANE ISD                  | 1,028   | 1,625   | \$1.00          | \$1.04            | \$245,892                           | \$4,756,975                              | \$15,328,431 | \$8,793                                    |
| 18908  | CRANFILLS GAP ISD          | 113     | 249     | \$0.97          | \$1.04            | \$29,683                            | \$0                                      | \$0          | \$5,082                                    |
| 161901 | CRAWFORD ISD               | 552     | 828     | \$1.00          | \$1.04            | \$142,545                           | \$0                                      | \$0          | \$5,140                                    |
| 53001  | CROCKETT COUNTY CONS CSD   | 741     | 1,282   | \$1.00          | \$1.06            | \$187,723                           | \$2,283,293                              | \$13,538,240 | \$6,433                                    |
| 113901 | CROCKETT ISD               | 1,200   | 1,859   | \$0.98          | \$1.04            | \$298,801                           | \$0                                      | \$0          | \$5,000                                    |
| 101906 | CROSBY ISD                 | 4,862   | 6,208   | \$1.00          | \$1.17            | \$1,234,883                         | \$0                                      | \$0          | \$5,371                                    |
| 54901  | CROSBYTON CISD             | 336     | 685     | \$1.00          | \$1.08            | \$91,920                            | \$0                                      | \$0          | \$5,107                                    |
| 30901  | CROSS PLAINS ISD           | 301     | 587     | \$0.82          | \$1.04            | \$79,493                            | \$43,531                                 | \$0          | \$4,434                                    |
| 107904 | CROSS ROADS ISD            | 564     | 917     | \$0.95          | \$1.04            | \$145,863                           | \$0                                      | \$0          | \$4,835                                    |
| 78901  | CROWELL ISD                | 204     | 436     | \$0.91          | \$1.17            | \$51,301                            | \$0                                      | \$0          | \$4,610                                    |
| 220912 | CROWLEY ISD                | 13,986  | 18,213  | \$1.00          | \$1.17            | \$3,577,216                         | \$0                                      | \$0          | \$5,113                                    |
| 254901 | CRYSTAL CITY ISD           | 1,792   | 2,652   | \$0.99          | \$1.08            | \$459,967                           | \$0                                      | \$0          | \$5,829                                    |
| 62901  | CUERO ISD                  | 1,900   | 2,640   | \$0.90          | \$1.04            | \$482,342                           | \$919,069                                | \$37,787     | \$4,965                                    |
| 55901  | CULBERSON CO-ALLAMOORE ISD | 417     | 806     | \$1.00          | \$1.04            | \$100,212                           | \$0                                      | \$0          | \$5,613                                    |
| 112905 | CUMBY ISD                  | 353     | 613     | \$0.94          | \$1.17            | \$93,762                            | \$0                                      | \$0          | \$4,816                                    |
| 174902 | CUSHING ISD                | 473     | 791     | \$1.00          | \$1.04            | \$118,189                           | \$2,031,691                              | \$0          | \$6,823                                    |
| 101907 | CYPRESS-FAIRBANKS ISD      | 104,381 | 132,345 | \$1.00          | \$1.04            | \$26,391,487                        | \$0                                      | \$0          | \$5,106                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name              | ADA     | WADA    | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|----------------------------|---------|---------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 172902 | DAINGERFIELD-LONE STAR ISD | 1,059   | 1,660   | \$1.00          | \$1.04            | \$275,391                           | \$572,603                                | \$0          | \$5,142                                    |
| 56901  | DALHART ISD                | 1,609   | 2,230   | \$0.95          | \$1.04            | \$406,131                           | \$0                                      | \$0          | \$5,227                                    |
| 57905  | DALLAS ISD                 | 146,891 | 207,249 | \$1.00          | \$1.04            | \$37,437,967                        | \$0                                      | \$0          | \$5,293                                    |
| 20910  | DAMON ISD                  | 162     | 293     | \$0.95          | \$1.17            | \$38,563                            | \$0                                      | \$0          | \$4,945                                    |
| 20904  | DANBURY ISD                | 728     | 1,112   | \$0.97          | \$1.04            | \$188,392                           | \$0                                      | \$0          | \$5,089                                    |
| 148905 | DARROUZETT ISD             | 103     | 238     | \$0.93          | \$1.04            | \$29,214                            | \$627,136                                | \$608,225    | \$6,558                                    |
| 58902  | DAWSON ISD                 | 148     | 251     | \$0.96          | \$1.04            | \$36,293                            | \$333,294                                | \$909,830    | \$7,076                                    |
| 175904 | DAWSON ISD                 | 427     | 708     | \$1.00          | \$1.04            | \$102,124                           | \$0                                      | \$0          | \$5,246                                    |
| 146902 | DAYTON ISD                 | 4,706   | 6,242   | \$1.00          | \$1.04            | \$1,205,229                         | \$0                                      | \$0          | \$5,224                                    |
| 47902  | DE LEON ISD                | 612     | 965     | \$0.89          | \$1.04            | \$150,642                           | \$54,356                                 | \$0          | \$4,640                                    |
| 249905 | DECATUR ISD                | 2,785   | 3,713   | \$0.97          | \$1.04            | \$724,184                           | \$3,626,160                              | \$3,836,824  | \$6,014                                    |
| 101908 | DEER PARK ISD              | 12,198  | 15,770  | \$1.07          | \$1.24            | \$3,078,956                         | \$0                                      | \$1,403,592  | \$5,919                                    |
| 19901  | DEKALB ISD                 | 736     | 1,191   | \$1.00          | \$1.17            | \$185,716                           | \$0                                      | \$0          | \$4,972                                    |
| 227910 | DEL VALLE ISD              | 10,660  | 14,705  | \$1.00          | \$1.04            | \$2,669,160                         | \$0                                      | \$0          | \$5,401                                    |
| 115903 | DELL CITY ISD              | 67      | 256     | \$0.99          | \$1.04            | \$15,225                            | \$0                                      | \$0          | \$4,962                                    |
| 91903  | DENISON ISD                | 4,092   | 5,733   | \$0.99          | \$1.17            | \$1,045,702                         | \$0                                      | \$0          | \$5,214                                    |
| 61901  | DENTON ISD                 | 24,571  | 31,349  | \$1.00          | \$1.04            | \$6,164,320                         | \$6,287,011                              | \$0          | \$5,678                                    |
| 251901 | DENVER CITY ISD            | 1,549   | 2,133   | \$1.00          | \$1.04            | \$389,740                           | \$4,440,504                              | \$18,718,519 | \$7,465                                    |
| 57906  | DESOTO ISD                 | 8,863   | 11,852  | \$1.00          | \$1.04            | \$2,148,186                         | \$0                                      | \$0          | \$5,209                                    |
| 194905 | DETROIT ISD                | 466     | 816     | \$0.95          | \$1.17            | \$114,078                           | \$0                                      | \$0          | \$4,876                                    |
| 146903 | DEVERS ISD                 | 152     | 253     | \$0.92          | \$1.04            | \$40,337                            | \$355,383                                | \$1,356,834  | \$6,640                                    |
| 163901 | DEVINE ISD                 | 1,836   | 2,608   | \$0.99          | \$1.17            | \$473,238                           | \$0                                      | \$0          | \$5,188                                    |
| 81906  | DEW ISD                    | 129     | 210     | \$0.87          | \$1.04            | \$35,430                            | \$572,836                                | \$1,004,229  | \$6,512                                    |
| 176903 | DEWEYVILLE ISD             | 623     | 990     | \$0.99          | \$1.04            | \$155,686                           | \$0                                      | \$498,078    | \$5,197                                    |
| 163902 | D'HANIS ISD                | 311     | 617     | \$0.95          | \$1.04            | \$79,300                            | \$0                                      | \$0          | \$4,953                                    |
| 3905   | DIBOLL ISD                 | 1,783   | 2,593   | \$1.00          | \$1.17            | \$459,512                           | \$0                                      | \$0          | \$5,179                                    |
| 84901  | DICKINSON ISD              | 9,173   | 12,066  | \$1.00          | \$1.04            | \$2,289,764                         | \$0                                      | \$0          | \$5,471                                    |
| 82902  | DILLEY ISD                 | 874     | 1,525   | \$1.00          | \$1.08            | \$216,923                           | \$0                                      | \$0          | \$6,346                                    |
| 144903 | DIME BOX ISD               | 174     | 350     | \$0.99          | \$1.17            | \$42,338                            | \$347,758                                | \$220,851    | \$5,394                                    |
| 35901  | DIMMITT ISD                | 1,112   | 1,824   | \$1.00          | \$1.04            | \$281,365                           | \$0                                      | \$0          | \$5,396                                    |
| 133905 | DIVIDE ISD                 | 12      | 85      | \$0.65          | \$0.85            | \$3,103                             | \$44,935                                 | \$48,372     | \$4,326                                    |
| 74904  | DODD CITY ISD              | 338     | 545     | \$1.00          | \$1.04            | \$83,749                            | \$0                                      | \$0          | \$5,172                                    |
| 108902 | DONNA ISD                  | 14,032  | 19,883  | \$1.00          | \$1.17            | \$3,570,227                         | \$0                                      | \$0          | \$5,339                                    |
| 86024  | DOSS CONSOLIDATED CSD      | 17      | 109     | \$0.93          | \$0.93            | \$6,577                             | \$0                                      | \$0          | \$4,708                                    |
| 174911 | DOUGLASS ISD               | 415     | 641     | \$1.00          | \$1.04            | \$97,920                            | \$791,139                                | \$0          | \$5,699                                    |
| 105904 | DRIPPING SPRINGS ISD       | 4,836   | 5,671   | \$1.00          | \$1.04            | \$1,160,091                         | \$1,478,984                              | \$0          | \$5,594                                    |
| 178905 | DRISCOLL ISD               | 282     | 486     | \$1.00          | \$1.04            | \$67,705                            | \$1,957,020                              | \$0          | \$8,988                                    |
| 72902  | DUBLIN ISD                 | 1,092   | 1,633   | \$0.89          | \$1.04            | \$283,676                           | \$0                                      | \$0          | \$4,674                                    |
| 171901 | DUMAS ISD                  | 4,235   | 5,762   | \$0.99          | \$1.04            | \$1,103,521                         | \$1,567,221                              | \$0          | \$5,390                                    |
| 57907  | DUNCANVILLE ISD            | 12,289  | 16,653  | \$1.00          | \$1.04            | \$3,187,682                         | \$0                                      | \$0          | \$5,290                                    |
| 220918 | EAGLE MT-SAGINAW ISD       | 17,154  | 21,234  | \$0.86          | \$1.17            | \$4,280,434                         | \$6,846,936                              | \$0          | \$5,076                                    |
| 159901 | EAGLE PASS ISD             | 13,988  | 19,263  | \$0.90          | \$1.04            | \$3,577,272                         | \$0                                      | \$0          | \$4,846                                    |
| 227909 | EANES ISD                  | 7,680   | 8,682   | \$1.00          | \$1.04            | \$1,932,685                         | \$5,393,702                              | \$55,864,686 | \$5,883                                    |
| 25909  | EARLY ISD                  | 1,111   | 1,611   | \$0.97          | \$1.04            | \$288,894                           | \$0                                      | \$0          | \$4,923                                    |
| 241902 | EAST BERNARD ISD           | 910     | 1,307   | \$0.99          | \$1.17            | \$233,243                           | \$0                                      | \$0          | \$5,093                                    |
| 15911  | EAST CENTRAL ISD           | 8,962   | 11,861  | \$1.00          | \$1.04            | \$2,270,666                         | \$0                                      | \$0          | \$5,397                                    |
| 36903  | EAST CHAMBERS ISD          | 1,311   | 1,874   | \$0.94          | \$1.04            | \$327,693                           | \$0                                      | \$0          | \$4,809                                    |
| 67903  | EASTLAND ISD               | 992     | 1,503   | \$0.98          | \$1.04            | \$269,713                           | \$0                                      | \$0          | \$5,184                                    |
| 68901  | ECTOR COUNTY ISD           | 27,965  | 35,601  | \$0.93          | \$1.04            | \$6,882,135                         | \$0                                      | \$220,201    | \$5,192                                    |
| 74905  | ECTOR ISD                  | 240     | 425     | \$1.00          | \$1.17            | \$62,931                            | \$0                                      | \$0          | \$5,179                                    |
| 108903 | EDCOUCH-ELSA ISD           | 4,828   | 6,938   | \$0.98          | \$1.17            | \$1,228,156                         | \$0                                      | \$0          | \$5,187                                    |
| 48901  | EDEN CISD                  | 222     | 445     | \$0.99          | \$1.04            | \$59,129                            | \$116,814                                | \$0          | \$5,013                                    |
| 15905  | EDGEWOOD ISD               | 10,730  | 15,081  | \$1.00          | \$1.17            | \$2,719,590                         | \$0                                      | \$0          | \$5,245                                    |
| 234903 | EDGEWOOD ISD               | 874     | 1,362   | \$0.89          | \$1.17            | \$216,983                           | \$0                                      | \$0          | \$4,575                                    |
| 108904 | EDINBURG CISD              | 31,677  | 43,868  | \$1.00          | \$1.17            | \$8,010,818                         | \$0                                      | \$0          | \$5,323                                    |
| 120901 | EDNA ISD                   | 1,444   | 2,098   | \$1.00          | \$1.04            | \$363,886                           | \$0                                      | \$0          | \$5,568                                    |
| 241903 | EL CAMPO ISD               | 3,320   | 4,534   | \$0.93          | \$1.04            | \$839,315                           | \$1,231,129                              | \$0          | \$5,228                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name      | ADA    | WADA    | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|--------------------|--------|---------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 71902  | EL PASO ISD        | 56,667 | 76,312  | \$1.00          | \$1.04            | \$14,888,316                        | \$0                                      | \$0          | \$5,266                                    |
| 243902 | ELECTRA ISD        | 418    | 702     | \$1.00          | \$1.04            | \$106,972                           | \$4,034                                  | \$0          | \$5,168                                    |
| 11902  | ELGIN ISD          | 3,822  | 5,233   | \$1.00          | \$1.17            | \$968,768                           | \$0                                      | \$0          | \$5,230                                    |
| 1903   | ELKHART ISD        | 1,107  | 1,564   | \$1.00          | \$1.17            | \$290,642                           | \$0                                      | \$0          | \$5,069                                    |
| 102906 | ELYSIAN FIELDS ISD | 958    | 1,438   | \$0.96          | \$1.04            | \$239,170                           | \$1,247,355                              | \$22,927     | \$5,308                                    |
| 70903  | ENNIS ISD          | 5,259  | 7,071   | \$0.98          | \$1.04            | \$1,367,636                         | \$0                                      | \$0          | \$5,182                                    |
| 49906  | ERA ISD            | 436    | 677     | \$0.98          | \$1.04            | \$112,010                           | \$0                                      | \$0          | \$5,165                                    |
| 174910 | ETOILE ISD         | 138    | 241     | \$0.97          | \$1.17            | \$32,893                            | \$0                                      | \$0          | \$5,050                                    |
| 30906  | EULA ISD           | 320    | 545     | \$1.00          | \$1.17            | \$89,911                            | \$0                                      | \$27,024     | \$5,212                                    |
| 107905 | EUSTACE ISD        | 1,368  | 1,961   | \$0.97          | \$1.04            | \$345,501                           | \$0                                      | \$0          | \$4,859                                    |
| 121906 | EVADALE ISD        | 428    | 664     | \$1.00          | \$1.17            | \$106,229                           | \$0                                      | \$162,068    | \$5,775                                    |
| 50901  | EVANT ISD          | 229    | 387     | \$0.93          | \$1.04            | \$52,381                            | \$9,920                                  | \$0          | \$4,859                                    |
| 220904 | EVERMAN ISD        | 5,066  | 6,895   | \$1.00          | \$1.17            | \$1,270,818                         | \$0                                      | \$0          | \$5,240                                    |
| 210906 | EXCELSIOR ISD      | 79     | 153     | \$1.00          | \$1.17            | \$25,369                            | \$50,658                                 | \$0          | \$4,833                                    |
| 143906 | EZZELL ISD         | 59     | 119     | \$0.90          | \$0.95            | \$13,646                            | \$0                                      | \$185,047    | \$5,525                                    |
| 71903  | FABENS ISD         | 2,233  | 3,401   | \$1.00          | \$1.04            | \$579,761                           | \$0                                      | \$0          | \$5,260                                    |
| 81902  | FAIRFIELD ISD      | 1,677  | 2,265   | \$0.97          | \$1.04            | \$429,421                           | \$3,447,210                              | \$5,542,338  | \$5,848                                    |
| 128904 | FALLS CITY ISD     | 352    | 543     | \$1.00          | \$1.04            | \$90,486                            | \$0                                      | \$713,871    | \$10,791                                   |
| 60914  | FANNINDEL ISD      | 179    | 340     | \$1.00          | \$1.17            | \$44,695                            | \$0                                      | \$0          | \$5,178                                    |
| 43904  | FARMERSVILLE ISD   | 1,463  | 1,983   | \$0.96          | \$1.17            | \$361,040                           | \$0                                      | \$0          | \$4,883                                    |
| 185902 | FARWELL ISD        | 510    | 810     | \$0.89          | \$1.04            | \$139,949                           | \$0                                      | \$0          | \$4,757                                    |
| 75906  | FAYETTEVILLE ISD   | 196    | 313     | \$1.00          | \$1.04            | \$50,644                            | \$201,878                                | \$105,098    | \$5,508                                    |
| 70905  | FERRIS ISD         | 2,292  | 3,292   | \$0.98          | \$1.04            | \$571,699                           | \$0                                      | \$0          | \$5,161                                    |
| 75901  | FLATONIA ISD       | 563    | 943     | \$0.95          | \$1.17            | \$144,160                           | \$0                                      | \$0          | \$5,152                                    |
| 246902 | FLORENCE ISD       | 895    | 1,410   | \$1.00          | \$1.17            | \$232,158                           | \$0                                      | \$0          | \$5,316                                    |
| 247901 | FLORESVILLE ISD    | 3,563  | 4,795   | \$1.00          | \$1.04            | \$914,175                           | \$0                                      | \$0          | \$5,300                                    |
| 178914 | FLOUR BLUFF ISD    | 5,382  | 6,755   | \$0.99          | \$1.04            | \$1,336,927                         | \$0                                      | \$0          | \$5,392                                    |
| 77901  | FLOYDADA ISD       | 670    | 1,258   | \$1.00          | \$1.17            | \$185,752                           | \$0                                      | \$0          | \$5,267                                    |
| 148902 | FOLLETT ISD        | 159    | 272     | \$1.00          | \$1.04            | \$41,978                            | \$431,903                                | \$1,430,920  | \$7,280                                    |
| 169910 | FORESTBURG ISD     | 167    | 294     | \$1.00          | \$1.04            | \$44,662                            | \$0                                      | \$1,563,440  | \$5,402                                    |
| 129902 | FORNEY ISD         | 8,171  | 9,765   | \$0.97          | \$1.04            | \$2,073,460                         | \$0                                      | \$0          | \$5,063                                    |
| 114904 | FORSAN ISD         | 663    | 964     | \$1.00          | \$1.04            | \$164,634                           | \$2,691,074                              | \$4,465,949  | \$5,702                                    |
| 79907  | FORT BEND ISD      | 67,615 | 83,851  | \$1.00          | \$1.04            | \$16,990,807                        | \$0                                      | \$0          | \$5,511                                    |
| 242906 | FORT ELLIOTT CISD  | 127    | 293     | \$0.75          | \$0.81            | \$30,127                            | \$444,593                                | \$10,621,029 | \$8,175                                    |
| 186902 | FORT STOCKTON ISD  | 2,241  | 3,094   | \$1.00          | \$1.04            | \$569,401                           | \$5,147,411                              | \$0          | \$6,245                                    |
| 220905 | FORT WORTH ISD     | 77,322 | 106,851 | \$1.00          | \$1.04            | \$19,547,944                        | \$0                                      | \$0          | \$5,343                                    |
| 198903 | FRANKLIN ISD       | 992    | 1,561   | \$0.87          | \$0.93            | \$249,357                           | \$6,671,741                              | \$12,932,217 | \$8,140                                    |
| 1904   | FRANKSTON ISD      | 723    | 1,150   | \$0.97          | \$1.17            | \$182,678                           | \$0                                      | \$0          | \$4,834                                    |
| 86901  | FREDERICKSBURG ISD | 2,765  | 3,757   | \$0.97          | \$1.04            | \$718,326                           | \$487,700                                | \$5,468,511  | \$5,729                                    |
| 66903  | FREER ISD          | 759    | 1,363   | \$1.00          | \$1.04            | \$188,015                           | \$160,312                                | \$0          | \$5,079                                    |
| 152907 | FRENSHIP ISD       | 7,969  | 9,627   | \$0.94          | \$1.04            | \$1,946,518                         | \$0                                      | \$0          | \$5,031                                    |
| 84911  | FRIENDSWOOD ISD    | 5,820  | 6,741   | \$1.00          | \$1.04            | \$1,474,323                         | \$0                                      | \$0          | \$5,400                                    |
| 185903 | FRIONA ISD         | 1,063  | 1,766   | \$0.78          | \$0.94            | \$280,925                           | \$1,143,811                              | \$0          | \$4,724                                    |
| 43905  | FRISCO ISD         | 44,394 | 51,439  | \$0.88          | \$1.04            | \$10,544,190                        | \$33,345,097                             | \$3,121,346  | \$5,405                                    |
| 175905 | FROST ISD          | 403    | 660     | \$1.00          | \$1.17            | \$92,715                            | \$0                                      | \$0          | \$5,097                                    |
| 234909 | FRUITVALE ISD      | 356    | 629     | \$1.00          | \$1.17            | \$91,559                            | \$0                                      | \$0          | \$4,999                                    |
| 122901 | FT DAVIS ISD       | 197    | 415     | \$0.98          | \$1.04            | \$63,843                            | \$156,101                                | \$0          | \$5,506                                    |
| 115901 | FT HANCOCK ISD     | 453    | 905     | \$0.80          | \$1.03            | \$117,098                           | \$28,407                                 | \$0          | \$4,364                                    |
| 49901  | GAINESVILLE ISD    | 2,622  | 3,716   | \$1.00          | \$1.04            | \$662,136                           | \$0                                      | \$0          | \$5,106                                    |
| 101910 | GALENA PARK ISD    | 20,886 | 29,204  | \$1.07          | \$1.24            | \$5,239,840                         | \$0                                      | \$0          | \$5,276                                    |
| 84902  | GALVESTON ISD      | 6,022  | 8,105   | \$1.00          | \$1.04            | \$1,518,959                         | \$2,527,609                              | \$11,383,415 | \$5,588                                    |
| 120902 | GANADO ISD         | 716    | 1,128   | \$1.00          | \$1.17            | \$174,823                           | \$0                                      | \$0          | \$4,955                                    |
| 57909  | GARLAND ISD        | 54,026 | 71,990  | \$0.97          | \$1.04            | \$13,943,853                        | \$0                                      | \$0          | \$5,155                                    |
| 184911 | GARNER ISD         | 192    | 321     | \$1.00          | \$1.04            | \$43,566                            | \$138,284                                | \$0          | \$5,605                                    |
| 174903 | GARRISON ISD       | 695    | 1,088   | \$0.91          | \$1.02            | \$178,004                           | \$1,260,099                              | \$0          | \$5,639                                    |
| 183904 | GARY ISD           | 403    | 639     | \$0.75          | \$0.90            | \$94,105                            | \$1,194,246                              | \$40,210     | \$5,659                                    |
| 50902  | GATESVILLE ISD     | 2,621  | 3,579   | \$0.95          | \$1.04            | \$692,257                           | \$0                                      | \$0          | \$4,868                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name             | ADA    | WADA   | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|---------------------------|--------|--------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 166902 | GAUSE ISD                 | 168    | 289    | \$0.99          | \$1.04            | \$46,557                            | \$0                                      | \$0          | \$5,368                                    |
| 149901 | GEORGE WEST ISD           | 1,044  | 1,596  | \$0.99          | \$1.04            | \$263,980                           | \$0                                      | \$0          | \$5,054                                    |
| 246904 | GEORGETOWN ISD            | 9,935  | 12,448 | \$1.00          | \$1.08            | \$2,500,309                         | \$3,875,353                              | \$237,163    | \$5,713                                    |
| 161925 | GHOLSON ISD               | 230    | 393    | \$0.97          | \$1.04            | \$47,887                            | \$0                                      | \$0          | \$5,007                                    |
| 144901 | GIDDINGS ISD              | 1,800  | 2,572  | \$1.00          | \$1.04            | \$458,956                           | \$0                                      | \$0          | \$5,330                                    |
| 230902 | GILMER ISD                | 2,270  | 3,097  | \$0.96          | \$1.17            | \$564,065                           | \$0                                      | \$0          | \$4,983                                    |
| 92901  | GLADEWATER ISD            | 1,701  | 2,503  | \$0.95          | \$1.17            | \$462,534                           | \$0                                      | \$0          | \$4,808                                    |
| 87901  | GLASSCOCK COUNTY ISD      | 275    | 523    | \$0.98          | \$1.04            | \$68,499                            | \$2,147,106                              | \$27,849,618 | \$5,964                                    |
| 213901 | GLEN ROSE ISD             | 1,552  | 2,093  | \$0.77          | \$0.83            | \$405,479                           | \$3,569,950                              | \$11,723,059 | \$7,310                                    |
| 126911 | GODLEY ISD                | 1,627  | 2,292  | \$0.88          | \$0.94            | \$402,862                           | \$6,313,876                              | \$743,434    | \$6,583                                    |
| 169906 | GOLD BURG ISD             | 101    | 246    | \$1.00          | \$1.04            | \$29,435                            | \$0                                      | \$0          | \$5,251                                    |
| 167901 | GOLDTHWAITE ISD           | 565    | 909    | \$0.87          | \$1.04            | \$141,587                           | \$0                                      | \$0          | \$4,559                                    |
| 88902  | GOLIAD ISD                | 1,255  | 1,887  | \$0.93          | \$1.04            | \$321,856                           | \$3,534,296                              | \$136,941    | \$6,334                                    |
| 89901  | GONZALES ISD              | 2,555  | 3,603  | \$0.90          | \$0.94            | \$663,980                           | \$0                                      | \$0          | \$6,249                                    |
| 187903 | GOODRICH ISD              | 202    | 367    | \$1.00          | \$1.17            | \$55,325                            | \$0                                      | \$0          | \$5,202                                    |
| 101911 | GOOSE CREEK CISD          | 20,615 | 27,613 | \$1.00          | \$1.04            | \$5,161,853                         | \$3,198,052                              | \$0          | \$5,441                                    |
| 182901 | GORDON ISD                | 183    | 312    | \$0.99          | \$1.04            | \$54,112                            | \$155,216                                | \$0          | \$5,608                                    |
| 67904  | GORMAN ISD                | 289    | 505    | \$0.97          | \$1.00            | \$78,162                            | \$0                                      | \$0          | \$5,374                                    |
| 156905 | GRADY ISD                 | 232    | 366    | \$0.84          | \$0.90            | \$56,882                            | \$401,202                                | \$14,901,180 | \$6,781                                    |
| 182902 | GRAFORD ISD               | 296    | 518    | \$0.95          | \$1.04            | \$75,442                            | \$11,561                                 | \$5,721,889  | \$5,636                                    |
| 252901 | GRAHAM ISD                | 2,396  | 3,339  | \$0.95          | \$1.04            | \$613,985                           | \$0                                      | \$0          | \$4,952                                    |
| 111901 | GRANBURY ISD              | 6,168  | 7,869  | \$0.97          | \$1.04            | \$1,550,922                         | \$6,044,505                              | \$7,249,259  | \$5,751                                    |
| 57910  | GRAND PRAIRIE ISD         | 25,720 | 34,879 | \$0.99          | \$1.04            | \$6,393,005                         | \$0                                      | \$0          | \$5,190                                    |
| 234904 | GRAND SALINE ISD          | 996    | 1,522  | \$0.87          | \$1.17            | \$256,055                           | \$1,521,497                              | \$0          | \$5,328                                    |
| 238904 | GRANDFALLS-ROYALTY ISD    | 126    | 233    | \$1.00          | \$1.04            | \$30,947                            | \$455,897                                | \$451,652    | \$6,619                                    |
| 126904 | GRANDVIEW ISD             | 1,040  | 1,525  | \$1.00          | \$1.04            | \$276,728                           | \$120,218                                | \$0          | \$5,153                                    |
| 90905  | GRANDVIEW-HOPKINS ISD     | 48     | 89     | \$0.88          | \$0.97            | \$11,189                            | \$148,832                                | \$570,501    | \$8,929                                    |
| 246905 | GRANGER ISD               | 393    | 666    | \$0.99          | \$1.04            | \$98,532                            | \$0                                      | \$0          | \$5,106                                    |
| 226907 | GRAPE CREEK ISD           | 958    | 1,483  | \$1.00          | \$1.17            | \$247,584                           | \$0                                      | \$0          | \$5,165                                    |
| 113902 | GRAPELAND ISD             | 457    | 759    | \$0.93          | \$1.04            | \$111,965                           | \$31,875                                 | \$17,857     | \$5,014                                    |
| 220906 | GRAPEVINE-COLLEYVILLE ISD | 12,907 | 15,397 | \$0.98          | \$1.04            | \$3,272,918                         | \$3,738,386                              | \$25,435,604 | \$5,243                                    |
| 116905 | GREENVILLE ISD            | 4,457  | 5,960  | \$1.00          | \$1.04            | \$1,107,478                         | \$0                                      | \$0          | \$5,034                                    |
| 165902 | GREENWOOD ISD             | 1,884  | 2,405  | \$1.00          | \$1.17            | \$454,404                           | \$0                                      | \$219,043    | \$5,483                                    |
| 205902 | GREGORY-PORTLAND ISD      | 4,236  | 5,374  | \$1.00          | \$1.17            | \$1,078,123                         | \$0                                      | \$0          | \$5,348                                    |
| 147902 | GROESBECK ISD             | 1,698  | 2,356  | \$0.92          | \$0.82            | \$400,608                           | \$5,268,903                              | \$6,026,207  | \$6,072                                    |
| 33901  | GROOM ISD                 | 131    | 224    | \$1.00          | \$1.17            | \$34,057                            | \$18,932                                 | \$0          | \$5,304                                    |
| 228901 | GROVETON ISD              | 660    | 1,200  | \$0.97          | \$1.04            | \$176,147                           | \$0                                      | \$0          | \$4,975                                    |
| 98901  | GRUVER ISD                | 375    | 739    | \$1.00          | \$1.00            | \$100,045                           | \$1,387,623                              | \$102,050    | \$6,797                                    |
| 91917  | GUNTER ISD                | 732    | 1,103  | \$0.96          | \$1.17            | \$193,354                           | \$0                                      | \$0          | \$5,249                                    |
| 47903  | GUSTINE ISD               | 214    | 392    | \$0.97          | \$1.04            | \$56,227                            | \$0                                      | \$0          | \$5,022                                    |
| 135001 | GUTHRIE CSD               | 107    | 257    | \$0.94          | \$1.00            | \$23,263                            | \$954,741                                | \$740,529    | \$11,176                                   |
| 95903  | HALE CENTER ISD           | 596    | 996    | \$1.00          | \$1.04            | \$152,699                           | \$0                                      | \$0          | \$5,105                                    |
| 143901 | HALLETTSVILLE ISD         | 938    | 1,534  | \$0.90          | \$0.96            | \$238,236                           | \$396,339                                | \$12,723     | \$5,471                                    |
| 161924 | HALLSBURG ISD             | 150    | 242    | \$1.00          | \$1.04            | \$35,859                            | \$25,365                                 | \$0          | \$5,415                                    |
| 102904 | HALLSVILLE ISD            | 4,510  | 5,722  | \$0.98          | \$1.04            | \$1,118,565                         | \$4,377,487                              | \$0          | \$5,703                                    |
| 97902  | HAMILTON ISD              | 679    | 1,222  | \$0.95          | \$1.04            | \$181,755                           | \$0                                      | \$0          | \$4,821                                    |
| 127903 | HAMLIN ISD                | 427    | 724    | \$1.00          | \$1.17            | \$108,221                           | \$0                                      | \$0          | \$4,885                                    |
| 123914 | HAMSHIRE-FANNETT ISD      | 1,645  | 2,145  | \$1.00          | \$1.17            | \$415,944                           | \$0                                      | \$40,036     | \$5,142                                    |
| 219901 | HAPPY ISD                 | 234    | 449    | \$0.92          | \$1.04            | \$60,380                            | \$0                                      | \$0          | \$4,814                                    |
| 146904 | HARDIN ISD                | 1,187  | 1,673  | \$0.97          | \$1.04            | \$299,900                           | \$0                                      | \$0          | \$5,149                                    |
| 100905 | HARDIN-JEFFERSON ISD      | 1,968  | 2,582  | \$1.00          | \$1.04            | \$499,724                           | \$2,117,113                              | \$0          | \$5,377                                    |
| 15904  | HARLANDALE ISD            | 13,870 | 19,082 | \$1.00          | \$1.17            | \$3,517,909                         | \$0                                      | \$0          | \$5,246                                    |
| 102905 | HARLETON ISD              | 680    | 1,053  | \$0.96          | \$1.17            | \$176,420                           | \$0                                      | \$0          | \$4,857                                    |
| 31903  | HARLINGEN CISD            | 17,154 | 23,583 | \$0.98          | \$1.04            | \$4,379,668                         | \$0                                      | \$0          | \$5,180                                    |
| 230905 | HARMONY ISD               | 972    | 1,446  | \$0.98          | \$1.04            | \$262,881                           | \$0                                      | \$0          | \$5,151                                    |
| 86902  | HARPER ISD                | 565    | 1,031  | \$0.92          | \$1.04            | \$141,127                           | \$224,365                                | \$25,336     | \$4,778                                    |
| 244901 | HARROLD ISD               | 116    | 244    | \$1.00          | \$1.17            | \$25,333                            | \$161,523                                | \$0          | \$5,568                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name            | ADA     | WADA    | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|--------------------------|---------|---------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 35902  | HART ISD                 | 222     | 412     | \$0.97          | \$1.17            | \$65,546                            | \$0                                      | \$0          | \$5,268                                    |
| 103902 | HARTLEY ISD              | 191     | 384     | \$0.99          | \$1.04            | \$47,425                            | \$0                                      | \$0          | \$5,202                                    |
| 225907 | HARTS BLUFF ISD          | 479     | 749     | \$0.93          | \$1.04            | \$116,345                           | \$85,158                                 | \$0          | \$4,831                                    |
| 104901 | HASKELL CISD             | 549     | 1,045   | \$1.00          | \$1.17            | \$148,007                           | \$0                                      | \$0          | \$4,898                                    |
| 250902 | HAWKINS ISD              | 692     | 1,102   | \$0.86          | \$1.01            | \$184,051                           | \$8,528                                  | \$2,624,010  | \$5,240                                    |
| 127904 | HAWLEY ISD               | 640     | 1,006   | \$1.00          | \$1.17            | \$168,475                           | \$0                                      | \$0          | \$5,160                                    |
| 105906 | HAYS CISD                | 16,109  | 20,389  | \$0.99          | \$1.04            | \$3,961,711                         | \$1,746,527                              | \$0          | \$5,383                                    |
| 198905 | HEARNE ISD               | 840     | 1,458   | \$1.00          | \$1.04            | \$226,340                           | \$0                                      | \$0          | \$5,026                                    |
| 65902  | HEDLEY ISD               | 107     | 275     | \$0.91          | \$1.04            | \$28,260                            | \$0                                      | \$0          | \$4,705                                    |
| 202903 | HEMPHILL ISD             | 800     | 1,382   | \$0.92          | \$1.04            | \$212,206                           | \$0                                      | \$0          | \$4,588                                    |
| 237902 | HEMPSTEAD ISD            | 1,437   | 2,159   | \$1.00          | \$1.17            | \$363,847                           | \$0                                      | \$0          | \$5,196                                    |
| 201902 | HENDERSON ISD            | 3,201   | 4,315   | \$1.00          | \$1.04            | \$818,079                           | \$1,110,409                              | \$0          | \$5,294                                    |
| 39902  | HENRIETTA ISD            | 904     | 1,490   | \$0.98          | \$1.04            | \$222,654                           | \$0                                      | \$0          | \$5,160                                    |
| 59901  | HEREFORD ISD             | 3,856   | 5,406   | \$1.00          | \$1.04            | \$999,018                           | \$0                                      | \$0          | \$5,099                                    |
| 208901 | HERMLEIGH ISD            | 215     | 375     | \$1.00          | \$1.04            | \$56,651                            | \$309,896                                | \$0          | \$5,501                                    |
| 97903  | HICO ISD                 | 521     | 844     | \$0.94          | \$1.17            | \$129,098                           | \$0                                      | \$0          | \$4,940                                    |
| 108905 | HIDALGO ISD              | 2,900   | 4,409   | \$0.97          | \$1.17            | \$756,816                           | \$0                                      | \$0          | \$5,214                                    |
| 148903 | HIGGINS ISD              | 119     | 238     | \$1.00          | \$1.04            | \$32,076                            | \$150,763                                | \$3,024,687  | \$7,323                                    |
| 84903  | HIGH ISLAND ISD          | 134     | 243     | \$1.00          | \$1.17            | \$39,445                            | \$69,848                                 | \$0          | \$5,639                                    |
| 177905 | HIGHLAND ISD             | 216     | 348     | \$0.95          | \$1.10            | \$57,835                            | \$0                                      | \$27,936     | \$6,425                                    |
| 57911  | HIGHLAND PARK ISD        | 6,809   | 7,640   | \$0.97          | \$1.03            | \$1,697,058                         | \$3,636,524                              | \$68,900,877 | \$5,555                                    |
| 188903 | HIGHLAND PARK ISD        | 812     | 1,264   | \$0.97          | \$1.04            | \$211,406                           | \$251,115                                | \$2,824,815  | \$5,409                                    |
| 109904 | HILLSBORO ISD            | 1,807   | 2,656   | \$1.00          | \$1.15            | \$454,357                           | \$0                                      | \$0          | \$5,191                                    |
| 84908  | HITCHCOCK ISD            | 1,232   | 1,868   | \$1.00          | \$1.04            | \$290,014                           | \$0                                      | \$0          | \$5,312                                    |
| 14905  | HOLLAND ISD              | 605     | 944     | \$0.95          | \$1.04            | \$149,692                           | \$0                                      | \$0          | \$4,899                                    |
| 5902   | HOLLIDAY ISD             | 847     | 1,214   | \$1.00          | \$1.04            | \$215,391                           | \$0                                      | \$0          | \$5,180                                    |
| 163904 | HONDO ISD                | 1,997   | 2,710   | \$1.00          | \$1.04            | \$518,788                           | \$0                                      | \$0          | \$5,041                                    |
| 74907  | HONEY GROVE ISD          | 534     | 892     | \$0.95          | \$1.04            | \$136,410                           | \$0                                      | \$0          | \$4,952                                    |
| 19902  | HOOKS ISD                | 832     | 1,332   | \$0.94          | \$1.17            | \$212,478                           | \$386,060                                | \$0          | \$5,075                                    |
| 101912 | HOUSTON ISD              | 189,902 | 261,682 | \$0.97          | \$1.03            | \$48,298,947                        | \$0                                      | \$0          | \$5,342                                    |
| 91905  | HOWE ISD                 | 1,004   | 1,455   | \$1.00          | \$1.17            | \$245,598                           | \$0                                      | \$0          | \$5,197                                    |
| 19913  | HUBBARD ISD              | 83      | 146     | \$0.97          | \$1.04            | \$22,024                            | \$0                                      | \$0          | \$4,902                                    |
| 109905 | HUBBARD ISD              | 374     | 643     | \$1.00          | \$1.04            | \$91,156                            | \$258,277                                | \$0          | \$5,543                                    |
| 72908  | HUCKABAY ISD             | 162     | 261     | \$1.00          | \$1.04            | \$39,478                            | \$0                                      | \$0          | \$5,237                                    |
| 3902   | HUDSON ISD               | 2,631   | 3,452   | \$0.96          | \$1.17            | \$661,259                           | \$0                                      | \$0          | \$4,982                                    |
| 101925 | HUFFMAN ISD              | 3,126   | 4,073   | \$1.00          | \$1.04            | \$791,373                           | \$0                                      | \$0          | \$5,369                                    |
| 34903  | HUGHES SPRINGS ISD       | 1,125   | 1,612   | \$0.98          | \$1.12            | \$285,134                           | \$688,249                                | \$0          | \$5,383                                    |
| 146905 | HULL-DAISETTA ISD        | 475     | 811     | \$1.00          | \$1.17            | \$127,126                           | \$105,449                                | \$12,388     | \$5,285                                    |
| 101913 | HUMBLE ISD               | 36,079  | 44,755  | \$1.00          | \$1.17            | \$8,965,037                         | \$0                                      | \$0          | \$5,358                                    |
| 133902 | HUNT ISD                 | 184     | 295     | \$0.99          | \$1.04            | \$45,657                            | \$417,406                                | \$1,844,502  | \$6,466                                    |
| 3904   | HUNTINGTON ISD           | 1,639   | 2,248   | \$1.00          | \$1.17            | \$413,604                           | \$0                                      | \$0          | \$5,052                                    |
| 236902 | HUNTSVILLE ISD           | 5,939   | 7,838   | \$0.99          | \$1.04            | \$1,485,735                         | \$0                                      | \$0          | \$5,204                                    |
| 220916 | HURST-EULESS-BEDFORD ISD | 20,889  | 26,829  | \$0.98          | \$1.04            | \$5,261,806                         | \$0                                      | \$0          | \$5,212                                    |
| 246906 | HUTTO ISD                | 5,536   | 6,798   | \$0.99          | \$1.17            | \$1,376,639                         | \$0                                      | \$0          | \$5,201                                    |
| 152910 | IDALOU ISD               | 932     | 1,336   | \$0.96          | \$1.17            | \$225,174                           | \$0                                      | \$0          | \$4,882                                    |
| 120905 | INDUSTRIAL ISD           | 1,148   | 1,694   | \$1.00          | \$1.17            | \$286,902                           | \$0                                      | \$122,114    | \$5,134                                    |
| 205903 | INGLESIDE ISD            | 2,105   | 2,828   | \$1.00          | \$1.04            | \$534,180                           | \$0                                      | \$0          | \$5,708                                    |
| 133904 | INGRAM ISD               | 941     | 1,436   | \$1.00          | \$1.04            | \$228,755                           | \$0                                      | \$0          | \$5,263                                    |
| 93903  | IOLA ISD                 | 429     | 689     | \$0.95          | \$1.01            | \$110,714                           | \$0                                      | \$0          | \$5,427                                    |
| 243903 | IOWA PARK CISD           | 1,657   | 2,245   | \$0.99          | \$1.04            | \$426,052                           | \$0                                      | \$0          | \$5,088                                    |
| 208903 | IRA ISD                  | 250     | 397     | \$1.00          | \$1.04            | \$63,574                            | \$465,857                                | \$396,475    | \$6,249                                    |
| 186903 | IRAAN-SHEFFIELD ISD      | 516     | 1,009   | \$1.00          | \$1.06            | \$124,775                           | \$1,882,417                              | \$13,998,747 | \$6,896                                    |
| 18906  | IREDELL ISD              | 131     | 233     | \$0.95          | \$0.99            | \$32,492                            | \$0                                      | \$0          | \$5,682                                    |
| 118902 | IRION COUNTY ISD         | 313     | 562     | \$1.00          | \$1.04            | \$74,854                            | \$372,799                                | \$6,852,953  | \$6,302                                    |
| 57912  | IRVING ISD               | 32,611  | 45,293  | \$1.00          | \$1.04            | \$8,282,078                         | \$0                                      | \$0          | \$5,265                                    |
| 70907  | ITALY ISD                | 472     | 832     | \$1.00          | \$1.17            | \$128,189                           | \$0                                      | \$0          | \$5,113                                    |
| 109907 | ITASCA ISD               | 641     | 1,058   | \$1.00          | \$1.17            | \$171,789                           | \$0                                      | \$0          | \$5,007                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name          | ADA    | WADA   | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|------------------------|--------|--------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 119902 | JACKSBORO ISD          | 934    | 1,539  | \$1.00          | \$1.04            | \$235,893                           | \$1,737,874                              | \$2,624,362  | \$6,190                                    |
| 37904  | JACKSONVILLE ISD       | 4,582  | 6,169  | \$0.97          | \$1.04            | \$1,153,679                         | \$0                                      | \$0          | \$5,023                                    |
| 246907 | JARRELL ISD            | 1,060  | 1,594  | \$1.00          | \$1.04            | \$257,098                           | \$1,311,057                              | \$0          | \$6,162                                    |
| 121904 | JASPER ISD             | 2,396  | 3,456  | \$1.00          | \$1.17            | \$621,304                           | \$0                                      | \$0          | \$5,243                                    |
| 132902 | JAYTON-GIRARD ISD      | 123    | 288    | \$0.97          | \$1.03            | \$33,052                            | \$684,659                                | \$5,652,306  | \$9,468                                    |
| 155901 | JEFFERSON ISD          | 1,099  | 1,793  | \$0.89          | \$1.04            | \$287,643                           | \$0                                      | \$0          | \$4,737                                    |
| 124901 | JIM HOGG COUNTY ISD    | 996    | 1,693  | \$1.00          | \$1.04            | \$259,626                           | \$0                                      | \$0          | \$5,057                                    |
| 221911 | JIM NED CISD           | 1,029  | 1,520  | \$0.96          | \$1.04            | \$254,397                           | \$1,223,412                              | \$0          | \$5,683                                    |
| 210902 | JOAQUIN ISD            | 681    | 1,128  | \$0.93          | \$1.04            | \$173,353                           | \$381,011                                | \$0          | \$4,896                                    |
| 16901  | JOHNSON CITY ISD       | 669    | 1,177  | \$0.91          | \$1.04            | \$175,146                           | \$668,309                                | \$79,605     | \$5,383                                    |
| 50909  | JONESBORO ISD          | 167    | 284    | \$0.93          | \$1.17            | \$37,484                            | \$0                                      | \$0          | \$4,790                                    |
| 126905 | JOSHUA ISD             | 4,652  | 6,004  | \$1.00          | \$1.17            | \$1,168,201                         | \$0                                      | \$0          | \$5,099                                    |
| 7902   | JOURDANTON ISD         | 1,478  | 2,029  | \$1.00          | \$1.05            | \$358,919                           | \$0                                      | \$0          | \$6,198                                    |
| 15916  | JUDSON ISD             | 21,328 | 27,964 | \$1.00          | \$1.04            | \$5,375,584                         | \$0                                      | \$0          | \$5,257                                    |
| 134901 | JUNCTION ISD           | 612    | 1,101  | \$0.95          | \$0.95            | \$159,500                           | \$0                                      | \$0          | \$4,932                                    |
| 102901 | KARNACK ISD            | 156    | 297    | \$1.00          | \$1.04            | \$41,633                            | \$80,677                                 | \$667,354    | \$5,434                                    |
| 128901 | KARNES CITY ISD        | 990    | 1,592  | \$0.94          | \$1.04            | \$254,899                           | \$0                                      | \$23,416,561 | \$9,528                                    |
| 101914 | KATY ISD               | 63,949 | 78,893 | \$1.09          | \$1.13            | \$15,732,958                        | \$0                                      | \$0          | \$5,824                                    |
| 129903 | KAUFMAN ISD            | 3,605  | 4,915  | \$1.00          | \$1.17            | \$901,092                           | \$0                                      | \$0          | \$5,208                                    |
| 126906 | KEENE ISD              | 843    | 1,366  | \$1.00          | \$1.17            | \$217,157                           | \$0                                      | \$0          | \$5,028                                    |
| 220907 | KELLER ISD             | 32,074 | 38,346 | \$0.96          | \$1.04            | \$8,118,579                         | \$0                                      | \$0          | \$5,009                                    |
| 242905 | KELTON ISD             | 116    | 220    | \$0.65          | \$0.71            | \$31,445                            | \$1,310,142                              | \$5,117,922  | \$8,965                                    |
| 129904 | KEMP ISD               | 1,296  | 1,885  | \$1.00          | \$1.17            | \$336,760                           | \$0                                      | \$0          | \$5,202                                    |
| 131001 | KENEDY COUNTY WIDE CSD | 73     | 147    | \$1.00          | \$1.06            | \$18,866                            | \$94,618                                 | \$7,201,936  | \$6,623                                    |
| 128902 | KENEDY ISD             | 642    | 1,067  | \$1.00          | \$1.04            | \$150,438                           | \$0                                      | \$0          | \$12,086                                   |
| 113906 | KENNARD ISD            | 284    | 565    | \$0.90          | \$1.04            | \$71,480                            | \$439,669                                | \$0          | \$5,327                                    |
| 220914 | KENNEDALE ISD          | 3,030  | 3,948  | \$1.00          | \$1.17            | \$769,854                           | \$0                                      | \$0          | \$5,328                                    |
| 175907 | KERENS ISD             | 539    | 926    | \$0.91          | \$1.04            | \$151,427                           | \$0                                      | \$0          | \$4,655                                    |
| 248901 | KERMIT ISD             | 1,319  | 1,983  | \$1.00          | \$1.17            | \$319,946                           | \$1,875,798                              | \$172,146    | \$5,578                                    |
| 133903 | KERRVILLE ISD          | 4,620  | 5,835  | \$0.99          | \$1.04            | \$1,167,566                         | \$3,052,481                              | \$0          | \$5,442                                    |
| 92902  | KILGORE ISD            | 3,742  | 4,930  | \$1.00          | \$1.04            | \$937,023                           | \$0                                      | \$0          | \$4,911                                    |
| 14906  | KILLEEN ISD            | 37,084 | 48,234 | \$0.95          | \$1.04            | \$9,579,278                         | \$0                                      | \$0          | \$4,974                                    |
| 137901 | KINGSVILLE ISD         | 3,096  | 4,491  | \$1.00          | \$1.17            | \$824,481                           | \$0                                      | \$0          | \$5,221                                    |
| 121905 | KIRBYVILLE CISD        | 1,311  | 1,858  | \$1.00          | \$1.04            | \$345,135                           | \$0                                      | \$0          | \$5,159                                    |
| 101915 | KLEIN ISD              | 45,331 | 57,721 | \$1.00          | \$1.04            | \$11,319,611                        | \$0                                      | \$0          | \$5,414                                    |
| 58905  | KLONDIKE ISD           | 233    | 445    | \$1.00          | \$1.04            | \$57,154                            | \$273,930                                | \$9,548,090  | \$6,745                                    |
| 232901 | KNIPPA ISD             | 339    | 507    | \$0.88          | \$1.17            | \$75,341                            | \$0                                      | \$0          | \$4,565                                    |
| 138902 | KNOX CITY-O'BRIEN CISD | 275    | 502    | \$1.00          | \$1.17            | \$68,998                            | \$0                                      | \$0          | \$4,856                                    |
| 18907  | KOPPERL ISD            | 208    | 377    | \$0.99          | \$1.03            | \$55,682                            | \$0                                      | \$0          | \$5,205                                    |
| 100903 | KOUNTZE ISD            | 1,154  | 1,639  | \$0.98          | \$1.04            | \$312,459                           | \$0                                      | \$0          | \$5,032                                    |
| 219905 | KRESS ISD              | 185    | 335    | \$1.00          | \$1.17            | \$53,073                            | \$0                                      | \$0          | \$5,578                                    |
| 61905  | KRUM ISD               | 1,889  | 2,528  | \$1.00          | \$1.04            | \$458,446                           | \$2,861,503                              | \$0          | \$6,376                                    |
| 31905  | LA FERIA ISD           | 3,251  | 4,724  | \$0.91          | \$1.17            | \$855,033                           | \$0                                      | \$0          | \$4,717                                    |
| 125906 | LA GLORIA ISD          | 109    | 178    | \$1.00          | \$1.04            | \$24,700                            | \$0                                      | \$0          | \$5,077                                    |
| 75902  | LA GRANGE ISD          | 1,788  | 2,442  | \$1.00          | \$1.04            | \$458,555                           | \$773,390                                | \$0          | \$5,609                                    |
| 108912 | LA JOYA ISD            | 26,681 | 37,841 | \$1.00          | \$1.17            | \$6,724,033                         | \$0                                      | \$0          | \$5,368                                    |
| 84904  | LA MARQUE ISD          | 2,159  | 3,333  | \$1.00          | \$1.04            | \$626,360                           | \$0                                      | \$0          | \$6,554                                    |
| 101916 | LA PORTE ISD           | 7,107  | 9,188  | \$1.00          | \$1.04            | \$1,847,692                         | \$0                                      | \$18,267,223 | \$5,400                                    |
| 254902 | LA PRYOR ISD           | 439    | 894    | \$1.00          | \$1.17            | \$113,664                           | \$0                                      | \$0          | \$5,248                                    |
| 161906 | LA VEGA ISD            | 2,673  | 3,818  | \$1.00          | \$1.17            | \$674,428                           | \$0                                      | \$0          | \$5,190                                    |
| 247903 | LA VERNIA ISD          | 2,929  | 3,772  | \$1.00          | \$1.04            | \$738,045                           | \$0                                      | \$0          | \$5,170                                    |
| 108914 | LA VILLA ISD           | 583    | 1,045  | \$0.98          | \$1.17            | \$152,734                           | \$0                                      | \$0          | \$5,058                                    |
| 227912 | LAGO VISTA ISD         | 1,312  | 1,754  | \$1.00          | \$1.04            | \$324,767                           | \$1,974,989                              | \$4,368,518  | \$5,902                                    |
| 61912  | LAKE DALLAS ISD        | 3,737  | 4,871  | \$1.00          | \$1.17            | \$970,125                           | \$0                                      | \$0          | \$5,253                                    |
| 227913 | LAKE TRAVIS ISD        | 7,828  | 8,964  | \$1.00          | \$1.04            | \$1,896,070                         | \$6,634,557                              | \$27,178,650 | \$5,735                                    |
| 220910 | LAKE WORTH ISD         | 2,950  | 4,198  | \$1.00          | \$1.17            | \$762,842                           | \$0                                      | \$0          | \$5,137                                    |
| 79901  | LAMAR CISD             | 25,342 | 32,489 | \$1.00          | \$1.04            | \$6,264,546                         | \$0                                      | \$0          | \$5,453                                    |



**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name                    | ADA    | WADA   | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|----------------------------------|--------|--------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 58906  | LAMESA ISD                       | 1,873  | 2,722  | \$1.00          | \$1.17            | \$458,544                           | \$0                                      | \$0          | \$5,219                                    |
| 141901 | LAMPASAS ISD                     | 3,172  | 4,186  | \$0.97          | \$1.17            | \$819,004                           | \$0                                      | \$0          | \$5,095                                    |
| 57913  | LANCASTER ISD                    | 6,245  | 8,506  | \$0.97          | \$1.04            | \$1,532,599                         | \$0                                      | \$0          | \$5,076                                    |
| 201903 | LANEVILLE ISD                    | 154    | 303    | \$1.00          | \$1.17            | \$37,070                            | \$0                                      | \$0          | \$4,953                                    |
| 107910 | LAPOYNOR ISD                     | 435    | 719    | \$1.00          | \$1.04            | \$107,291                           | \$688,256                                | \$0          | \$5,516                                    |
| 240901 | LAREDO ISD                       | 22,571 | 32,587 | \$0.92          | \$1.04            | \$5,750,243                         | \$0                                      | \$0          | \$4,800                                    |
| 245901 | LASARA ISD                       | 447    | 795    | \$1.00          | \$1.04            | \$117,752                           | \$0                                      | \$0          | \$5,258                                    |
| 113905 | LATEXO ISD                       | 450    | 728    | \$0.98          | \$1.04            | \$113,533                           | \$0                                      | \$0          | \$5,058                                    |
| 185904 | LAZBUDDIE ISD                    | 164    | 296    | \$1.00          | \$1.17            | \$41,887                            | \$0                                      | \$0          | \$5,332                                    |
| 193902 | LEAKEY ISD                       | 252    | 491    | \$0.93          | \$1.04            | \$62,624                            | \$247,996                                | \$334,239    | \$5,424                                    |
| 246913 | LEANDER ISD                      | 33,634 | 40,355 | \$0.97          | \$1.04            | \$8,354,669                         | \$11,904,771                             | \$101,679    | \$5,509                                    |
| 19914  | LEARY ISD                        | 93     | 158    | \$0.94          | \$1.04            | \$23,687                            | \$0                                      | \$0          | \$5,117                                    |
| 90902  | LEFORS ISD                       | 152    | 261    | \$1.00          | \$1.04            | \$38,333                            | \$419,992                                | \$223,908    | \$7,587                                    |
| 187906 | LEGGETT ISD                      | 156    | 299    | \$1.00          | \$1.04            | \$44,065                            | \$0                                      | \$0          | \$5,370                                    |
| 145911 | LEON ISD                         | 668    | 1,180  | \$0.82          | \$0.88            | \$167,886                           | \$3,438,076                              | \$1,358,331  | \$6,950                                    |
| 74909  | LEONARD ISD                      | 841    | 1,293  | \$0.94          | \$1.17            | \$211,234                           | \$0                                      | \$0          | \$4,816                                    |
| 110902 | LEVELLAND ISD                    | 2,750  | 4,069  | \$0.99          | \$1.04            | \$693,728                           | \$1,702,163                              | \$0          | \$5,410                                    |
| 201904 | LEVERETTS CHAPEL ISD             | 271    | 462    | \$1.00          | \$1.17            | \$60,630                            | \$0                                      | \$0          | \$5,095                                    |
| 61902  | LEWISVILLE ISD                   | 49,870 | 62,262 | \$1.00          | \$1.04            | \$12,706,890                        | \$0                                      | \$0          | \$5,464                                    |
| 144902 | LEXINGTON ISD                    | 898    | 1,333  | \$0.98          | \$1.04            | \$222,462                           | \$0                                      | \$0          | \$5,212                                    |
| 246908 | LIBERTY HILL ISD                 | 2,852  | 3,616  | \$1.00          | \$1.04            | \$699,572                           | \$0                                      | \$0          | \$5,493                                    |
| 146906 | LIBERTY ISD                      | 1,920  | 2,724  | \$1.00          | \$1.06            | \$504,022                           | \$0                                      | \$0          | \$5,243                                    |
| 19908  | LIBERTY-EYLAU ISD                | 2,396  | 3,468  | \$0.98          | \$1.17            | \$631,793                           | \$0                                      | \$0          | \$4,952                                    |
| 212903 | LINDALE ISD                      | 3,632  | 4,707  | \$1.00          | \$1.08            | \$914,054                           | \$0                                      | \$0          | \$5,287                                    |
| 34905  | LINDEN-KILDARE CISD              | 684    | 1,146  | \$0.99          | \$1.17            | \$187,438                           | \$0                                      | \$0          | \$5,068                                    |
| 49907  | LINDSAY ISD                      | 475    | 675    | \$0.92          | \$1.04            | \$129,893                           | \$0                                      | \$78,665     | \$5,709                                    |
| 72909  | LINGLEVILLE ISD                  | 203    | 346    | \$0.95          | \$1.04            | \$56,792                            | \$195,541                                | \$0          | \$4,792                                    |
| 111902 | LIPAN ISD                        | 297    | 490    | \$1.00          | \$1.17            | \$73,284                            | \$0                                      | \$13,853     | \$4,922                                    |
| 181908 | LITTLE CYPRESS-MAURICEVILLE CISD | 3,092  | 4,213  | \$1.00          | \$1.04            | \$819,472                           | \$0                                      | \$0          | \$5,168                                    |
| 61914  | LITTLE ELM ISD                   | 6,258  | 7,783  | \$0.99          | \$1.04            | \$1,545,693                         | \$0                                      | \$0          | \$5,389                                    |
| 140904 | LITTLEFIELD ISD                  | 1,286  | 1,871  | \$0.92          | \$1.04            | \$331,344                           | \$0                                      | \$0          | \$4,622                                    |
| 187907 | LIVINGSTON ISD                   | 3,778  | 5,257  | \$0.99          | \$1.04            | \$986,323                           | \$0                                      | \$0          | \$5,188                                    |
| 150901 | LLANO ISD                        | 1,685  | 2,355  | \$0.95          | \$1.04            | \$433,108                           | \$1,281,100                              | \$16,732,692 | \$5,501                                    |
| 28902  | LOCKHART ISD                     | 4,705  | 6,467  | \$1.00          | \$1.04            | \$1,167,315                         | \$0                                      | \$0          | \$5,273                                    |
| 77902  | LOCKNEY ISD                      | 469    | 786    | \$1.00          | \$1.14            | \$122,124                           | \$0                                      | \$0          | \$5,147                                    |
| 160905 | LOHN ISD                         | 96     | 243    | \$0.99          | \$1.17            | \$21,322                            | \$0                                      | \$0          | \$5,072                                    |
| 141902 | LOMETA ISD                       | 279    | 501    | \$0.97          | \$1.04            | \$70,703                            | \$0                                      | \$0          | \$5,146                                    |
| 178906 | LONDON ISD                       | 640    | 896    | \$0.83          | \$0.96            | \$146,245                           | \$1,528,083                              | \$0          | \$5,821                                    |
| 116906 | LONE OAK ISD                     | 923    | 1,447  | \$0.95          | \$1.04            | \$225,257                           | \$0                                      | \$0          | \$4,857                                    |
| 92903  | LONGVIEW ISD                     | 7,789  | 10,277 | \$1.00          | \$1.04            | \$2,045,770                         | \$867,861                                | \$0          | \$5,314                                    |
| 83902  | LOOP ISD                         | 115    | 248    | \$0.79          | \$0.85            | \$27,887                            | \$596,176                                | \$2,918,753  | \$6,862                                    |
| 168902 | LORAIN ISD                       | 126    | 248    | \$1.00          | \$1.17            | \$27,926                            | \$0                                      | \$0          | \$5,165                                    |
| 161907 | LORENA ISD                       | 1,587  | 2,051  | \$1.00          | \$1.17            | \$405,238                           | \$0                                      | \$0          | \$5,193                                    |
| 54902  | LORENZO ISD                      | 267    | 518    | \$0.97          | \$1.03            | \$69,629                            | \$32,941                                 | \$0          | \$5,038                                    |
| 31906  | LOS FRESNOS CISD                 | 9,652  | 13,251 | \$0.97          | \$1.17            | \$2,446,913                         | \$0                                      | \$0          | \$5,243                                    |
| 241906 | LOUISE ISD                       | 450    | 738    | \$0.96          | \$1.17            | \$113,961                           | \$0                                      | \$0          | \$5,070                                    |
| 43919  | LOVEJOY ISD                      | 3,592  | 4,142  | \$1.00          | \$1.06            | \$897,897                           | \$7,274,050                              | \$0          | \$6,999                                    |
| 113903 | LOVELADY ISD                     | 455    | 834    | \$0.94          | \$1.03            | \$112,601                           | \$0                                      | \$17,928     | \$5,195                                    |
| 152901 | LUBBOCK ISD                      | 26,716 | 35,565 | \$1.00          | \$1.04            | \$6,826,617                         | \$0                                      | \$0          | \$5,256                                    |
| 152906 | LUBBOCK-COOPER ISD               | 4,703  | 5,832  | \$0.93          | \$1.04            | \$1,123,903                         | \$210,733                                | \$0          | \$4,929                                    |
| 127905 | LUEDERS-AVOCA ISD                | 115    | 246    | \$1.00          | \$1.11            | \$26,828                            | \$0                                      | \$0          | \$5,576                                    |
| 3903   | LUFKIN ISD                       | 7,671  | 10,341 | \$1.00          | \$1.04            | \$1,987,989                         | \$0                                      | \$0          | \$5,240                                    |
| 28903  | LULING ISD                       | 1,321  | 1,905  | \$0.86          | \$1.04            | \$334,542                           | \$98,323                                 | \$0          | \$4,560                                    |
| 100907 | LUMBERTON ISD                    | 3,579  | 4,522  | \$0.95          | \$1.04            | \$933,317                           | \$0                                      | \$0          | \$4,999                                    |
| 245902 | LYFORD CISD                      | 1,432  | 2,277  | \$1.00          | \$1.17            | \$368,139                           | \$0                                      | \$0          | \$7,647                                    |
| 7904   | LYTLE ISD                        | 1,631  | 2,266  | \$1.00          | \$1.17            | \$411,759                           | \$0                                      | \$0          | \$5,178                                    |
| 129905 | MABANK ISD                       | 3,110  | 4,207  | \$0.97          | \$1.04            | \$798,095                           | \$0                                      | \$0          | \$5,112                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name              | ADA    | WADA   | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|----------------------------|--------|--------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 154901 | MADISONVILLE CISD          | 2,166  | 3,079  | \$1.00          | \$1.04            | \$533,607                           | \$0                                      | \$0          | \$5,259                                    |
| 170906 | MAGNOLIA ISD               | 11,391 | 14,413 | \$0.97          | \$1.04            | \$2,865,460                         | \$0                                      | \$0          | \$5,365                                    |
| 107906 | MALAKOFF ISD               | 1,193  | 1,784  | \$0.90          | \$0.99            | \$302,886                           | \$1,542,802                              | \$1,684,049  | \$5,373                                    |
| 109908 | MALONE ISD                 | 93     | 176    | \$0.97          | \$1.04            | \$22,319                            | \$0                                      | \$0          | \$4,995                                    |
| 19910  | MALTA ISD                  | 123    | 209    | \$0.95          | \$1.04            | \$31,407                            | \$0                                      | \$0          | \$4,787                                    |
| 227907 | MANOR ISD                  | 7,696  | 10,261 | \$0.98          | \$1.04            | \$1,841,239                         | \$481,639                                | \$0          | \$5,289                                    |
| 220908 | MANSFIELD ISD              | 31,111 | 39,165 | \$0.94          | \$1.04            | \$7,992,661                         | \$0                                      | \$0          | \$4,941                                    |
| 22902  | MARATHON ISD               | 36     | 233    | \$1.00          | \$1.17            | \$11,240                            | \$0                                      | \$0          | \$5,075                                    |
| 27904  | MARBLE FALLS ISD           | 3,724  | 5,079  | \$0.99          | \$1.05            | \$963,856                           | \$1,557,654                              | \$3,805,258  | \$5,549                                    |
| 189901 | MARFA ISD                  | 327    | 681    | \$1.00          | \$1.04            | \$78,195                            | \$0                                      | \$0          | \$5,014                                    |
| 94904  | MARION ISD                 | 1,257  | 1,648  | \$1.00          | \$1.17            | \$316,887                           | \$0                                      | \$40,624     | \$5,356                                    |
| 73903  | MARLIN ISD                 | 887    | 1,686  | \$0.94          | \$1.04            | \$232,489                           | \$0                                      | \$0          | \$4,725                                    |
| 102902 | MARSHALL ISD               | 5,112  | 6,803  | \$1.00          | \$1.04            | \$1,314,515                         | \$0                                      | \$0          | \$4,765                                    |
| 161908 | MART ISD                   | 448    | 787    | \$0.93          | \$1.04            | \$131,832                           | \$5,742                                  | \$0          | \$4,782                                    |
| 234905 | MARTINS MILL ISD           | 460    | 768    | \$0.97          | \$1.04            | \$116,080                           | \$0                                      | \$0          | \$4,946                                    |
| 174909 | MARTINSVILLE ISD           | 363    | 609    | \$1.00          | \$1.04            | \$88,692                            | \$0                                      | \$0          | \$4,862                                    |
| 157901 | MASON ISD                  | 641    | 1,160  | \$1.00          | \$1.14            | \$166,427                           | \$0                                      | \$0          | \$5,382                                    |
| 158904 | MATAGORDA ISD              | 185    | 318    | \$0.93          | \$1.02            | \$36,646                            | \$382,734                                | \$892,477    | \$5,696                                    |
| 205904 | MATHIS ISD                 | 1,574  | 2,347  | \$1.00          | \$1.17            | \$396,909                           | \$0                                      | \$0          | \$5,525                                    |
| 19903  | MAUD ISD                   | 447    | 767    | \$0.90          | \$1.17            | \$113,756                           | \$0                                      | \$0          | \$4,553                                    |
| 25905  | MAY ISD                    | 235    | 399    | \$0.88          | \$1.04            | \$60,938                            | \$64,003                                 | \$9,467      | \$4,754                                    |
| 70915  | MAYPEARL ISD               | 986    | 1,491  | \$0.97          | \$1.04            | \$245,859                           | \$0                                      | \$0          | \$5,175                                    |
| 108906 | MCALLEN ISD                | 23,395 | 31,513 | \$1.00          | \$1.04            | \$5,924,113                         | \$0                                      | \$0          | \$5,388                                    |
| 231901 | MCCAMEY ISD                | 499    | 906    | \$1.00          | \$1.04            | \$125,533                           | \$1,615,250                              | \$8,918,425  | \$6,441                                    |
| 11905  | MCDADE ISD                 | 196    | 349    | \$1.00          | \$1.04            | \$51,272                            | \$0                                      | \$0          | \$5,326                                    |
| 161909 | MCGREGOR ISD               | 1,320  | 1,855  | \$0.99          | \$1.04            | \$330,167                           | \$0                                      | \$0          | \$5,161                                    |
| 43907  | MCKINNEY ISD               | 23,182 | 28,443 | \$1.00          | \$1.17            | \$5,907,931                         | \$2,606,681                              | \$0          | \$5,420                                    |
| 90903  | MCLEAN ISD                 | 198    | 379    | \$1.00          | \$1.04            | \$47,938                            | \$245,125                                | \$0          | \$5,951                                    |
| 34906  | MCLEOD ISD                 | 379    | 616    | \$0.93          | \$1.04            | \$97,351                            | \$88,080                                 | \$0          | \$4,880                                    |
| 162904 | MCMULLEN COUNTY ISD        | 220    | 410    | \$0.93          | \$0.99            | \$57,347                            | \$0                                      | \$19,779,530 | \$13,845                                   |
| 223902 | MEADOW ISD                 | 305    | 521    | \$1.00          | \$1.17            | \$78,331                            | \$0                                      | \$0          | \$5,088                                    |
| 10901  | MEDINA ISD                 | 253    | 527    | \$0.92          | \$1.04            | \$63,888                            | \$0                                      | \$27,432     | \$4,844                                    |
| 163908 | MEDINA VALLEY ISD          | 3,653  | 4,894  | \$0.99          | \$1.04            | \$879,686                           | \$0                                      | \$0          | \$5,361                                    |
| 43908  | MELISSA ISD                | 1,809  | 2,335  | \$1.00          | \$1.17            | \$414,099                           | \$238,135                                | \$0          | \$5,275                                    |
| 96904  | MEMPHIS ISD                | 460    | 914    | \$1.00          | \$1.04            | \$124,184                           | \$0                                      | \$0          | \$5,019                                    |
| 164901 | MENARD ISD                 | 283    | 564    | \$1.00          | \$1.04            | \$77,761                            | \$0                                      | \$0          | \$5,061                                    |
| 108907 | MERCEDES ISD               | 5,343  | 7,393  | \$1.00          | \$1.04            | \$1,355,199                         | \$0                                      | \$0          | \$5,348                                    |
| 18902  | MERIDIAN ISD               | 499    | 831    | \$0.82          | \$1.04            | \$124,068                           | \$563,068                                | \$0          | \$5,036                                    |
| 221904 | MERKEL ISD                 | 1,084  | 1,756  | \$0.97          | \$1.04            | \$277,998                           | \$936,670                                | \$0          | \$5,448                                    |
| 57914  | MESQUITE ISD               | 37,769 | 51,174 | \$0.97          | \$1.04            | \$9,483,932                         | \$0                                      | \$0          | \$5,089                                    |
| 147903 | MEXIA ISD                  | 1,803  | 2,777  | \$1.00          | \$1.04            | \$480,028                           | \$0                                      | \$0          | \$5,154                                    |
| 62906  | MEYERSVILLE ISD            | 114    | 189    | \$1.00          | \$1.04            | \$30,674                            | \$115,074                                | \$0          | \$5,962                                    |
| 197902 | MIAMI ISD                  | 194    | 346    | \$1.00          | \$1.04            | \$50,355                            | \$716,750                                | \$6,613,347  | \$7,843                                    |
| 165901 | MIDLAND ISD                | 21,503 | 26,939 | \$1.00          | \$1.04            | \$5,451,068                         | \$0                                      | \$12,816,281 | \$5,747                                    |
| 70908  | MIDLOTHIAN ISD             | 7,375  | 8,911  | \$1.00          | \$1.04            | \$1,849,786                         | \$38,429                                 | \$0          | \$5,213                                    |
| 39905  | MIDWAY ISD                 | 104    | 243    | \$1.00          | \$1.04            | \$23,957                            | \$7,900                                  | \$0          | \$5,142                                    |
| 161903 | MIDWAY ISD                 | 7,038  | 8,371  | \$0.91          | \$1.04            | \$1,776,860                         | \$4,045,898                              | \$754,952    | \$5,313                                    |
| 166903 | MILANO ISD                 | 412    | 697    | \$1.00          | \$1.04            | \$98,304                            | \$0                                      | \$0          | \$5,189                                    |
| 175910 | MILDRED ISD                | 675    | 1,012  | \$0.88          | \$1.04            | \$176,630                           | \$593,557                                | \$529,320    | \$5,142                                    |
| 200902 | MILES ISD                  | 416    | 660    | \$1.00          | \$1.17            | \$108,460                           | \$0                                      | \$0          | \$5,193                                    |
| 70909  | MILFORD ISD                | 231    | 417    | \$1.00          | \$1.17            | \$55,351                            | \$0                                      | \$0          | \$5,280                                    |
| 112907 | MILLER GROVE ISD           | 249    | 435    | \$0.94          | \$1.17            | \$56,125                            | \$0                                      | \$0          | \$4,809                                    |
| 184904 | MILLSAP ISD                | 778    | 1,204  | \$1.00          | \$1.17            | \$188,887                           | \$0                                      | \$0          | \$5,232                                    |
| 250903 | MINEOLA ISD                | 1,499  | 2,082  | \$1.00          | \$1.17            | \$381,703                           | \$0                                      | \$0          | \$5,152                                    |
| 182903 | MINERAL WELLS ISD          | 3,050  | 4,251  | \$1.00          | \$1.04            | \$813,550                           | \$0                                      | \$0          | \$5,189                                    |
| 108908 | MISSION CISD               | 14,061 | 19,912 | \$0.97          | \$1.17            | \$3,639,438                         | \$0                                      | \$0          | \$5,232                                    |
| 238902 | MONAHANS-WICKETT-PYOTE ISD | 2,010  | 2,784  | \$0.93          | \$1.04            | \$501,604                           | \$1,246,767                              | \$3,206,870  | \$5,525                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name        | ADA    | WADA    | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture   | Revenue at Compressed Rate per WADA (RACR) |
|--------|----------------------|--------|---------|-----------------|-------------------|-------------------------------------|--|-------------|--|
| 169908 | MONTAGUE ISD         | 90     | 151     | \$0.87          | \$1.17            | \$23,730                            | \$17,275                                 | \$0         | \$4,550                                    |
| 108915 | MONTE ALTO ISD       | 953    | 1,532   | \$0.93          | \$1.04            | \$252,088                           | \$0                                      | \$0         | \$4,945                                    |
| 170903 | MONTGOMERY ISD       | 7,146  | 8,561   | \$0.97          | \$1.04            | \$1,744,575                         | \$754,670                                | \$113,855   | \$5,488                                    |
| 161910 | MOODY ISD            | 641    | 1,062   | \$0.95          | \$1.04            | \$159,136                           | \$113,369                                | \$0         | \$5,061                                    |
| 209902 | MORAN ISD            | 99     | 256     | \$0.95          | \$1.04            | \$30,235                            | \$0                                      | \$0         | \$5,154                                    |
| 18903  | MORGAN ISD           | 108    | 255     | \$0.98          | \$1.04            | \$24,463                            | \$0                                      | \$0         | \$5,038                                    |
| 72910  | MORGAN MILL ISD      | 109    | 176     | \$0.91          | \$1.04            | \$28,993                            | \$77,247                                 | \$15,566    | \$4,933                                    |
| 40901  | MORTON ISD           | 408    | 722     | \$1.00          | \$1.04            | \$98,140                            | \$0                                      | \$0         | \$5,173                                    |
| 173901 | MOTLEY COUNTY ISD    | 152    | 315     | \$1.00          | \$1.17            | \$44,605                            | \$0                                      | \$0         | \$5,347                                    |
| 143902 | MOULTON ISD          | 290    | 490     | \$0.95          | \$0.98            | \$68,493                            | \$0                                      | \$0         | \$10,149                                   |
| 109910 | MOUNT CALM ISD       | 162    | 298     | \$1.00          | \$1.17            | \$40,994                            | \$0                                      | \$0         | \$5,063                                    |
| 201907 | MOUNT ENTERPRISE ISD | 331    | 551     | \$1.00          | \$1.17            | \$89,435                            | \$0                                      | \$0         | \$4,995                                    |
| 225902 | MOUNT PLEASANT ISD   | 4,809  | 6,765   | \$1.00          | \$1.04            | \$1,254,567                         | \$0                                      | \$0         | \$4,890                                    |
| 80901  | MOUNT VERNON ISD     | 1,527  | 2,113   | \$0.91          | \$0.99            | \$384,316                           | \$829,933                                | \$56,516    | \$5,132                                    |
| 49902  | MUENSTER ISD         | 422    | 676     | \$0.94          | \$1.04            | \$106,290                           | \$0                                      | \$267,312   | \$5,565                                    |
| 9901   | MULESHOE ISD         | 1,353  | 2,086   | \$1.00          | \$1.04            | \$353,490                           | \$0                                      | \$0         | \$5,158                                    |
| 167902 | MULLIN ISD           | 106    | 283     | \$0.93          | \$1.04            | \$23,500                            | \$0                                      | \$0         | \$5,065                                    |
| 198906 | MUMFORD ISD          | 523    | 890     | \$0.92          | \$1.04            | \$134,511                           | \$105,093                                | \$0         | \$4,524                                    |
| 138903 | MUNDAY CISD          | 354    | 644     | \$1.00          | \$1.17            | \$90,153                            | \$0                                      | \$0         | \$5,221                                    |
| 107908 | MURCHISON ISD        | 196    | 331     | \$0.97          | \$1.04            | \$43,687                            | \$0                                      | \$0         | \$4,769                                    |
| 174904 | NACOGDOCHES ISD      | 5,943  | 7,833   | \$1.00          | \$1.17            | \$1,512,662                         | \$0                                      | \$0         | \$4,987                                    |
| 163903 | NATALIA ISD          | 987    | 1,551   | \$0.98          | \$1.17            | \$261,199                           | \$0                                      | \$0         | \$5,047                                    |
| 94903  | NAVARRO ISD          | 1,612  | 2,137   | \$1.00          | \$1.14            | \$396,140                           | \$0                                      | \$0         | \$5,153                                    |
| 93904  | NAVASOTA ISD         | 2,782  | 3,907   | \$1.00          | \$1.04            | \$701,355                           | \$0                                      | \$0         | \$5,531                                    |
| 35903  | NAZARETH ISD         | 218    | 337     | \$0.99          | \$1.17            | \$58,178                            | \$0                                      | \$0         | \$5,916                                    |
| 1906   | NECHES ISD           | 380    | 613     | \$1.00          | \$1.04            | \$101,619                           | \$0                                      | \$0         | \$4,884                                    |
| 123905 | NEDERLAND ISD        | 4,741  | 6,075   | \$0.98          | \$1.04            | \$1,212,767                         | \$0                                      | \$0         | \$5,354                                    |
| 79906  | NEEDVILLE ISD        | 2,718  | 3,619   | \$1.00          | \$1.04            | \$682,607                           | \$0                                      | \$0         | \$5,466                                    |
| 19905  | NEW BOSTON ISD       | 1,252  | 1,838   | \$0.97          | \$1.17            | \$321,976                           | \$0                                      | \$0         | \$5,142                                    |
| 46901  | NEW BRAUNFELS ISD    | 7,809  | 9,513   | \$0.97          | \$1.01            | \$1,953,130                         | \$0                                      | \$0         | \$5,248                                    |
| 170908 | NEW CANEY ISD        | 11,478 | 15,374  | \$1.00          | \$1.17            | \$2,756,478                         | \$0                                      | \$0         | \$5,404                                    |
| 152902 | NEW DEAL ISD         | 706    | 1,111   | \$1.00          | \$1.17            | \$172,573                           | \$0                                      | \$0         | \$5,145                                    |
| 230906 | NEW DIANA ISD        | 917    | 1,333   | \$0.97          | \$1.04            | \$242,716                           | \$0                                      | \$0         | \$4,884                                    |
| 153905 | NEW HOME ISD         | 272    | 438     | \$1.00          | \$1.17            | \$60,434                            | \$0                                      | \$0         | \$5,142                                    |
| 37908  | NEW SUMMERFIELD ISD  | 472    | 817     | \$1.00          | \$1.17            | \$117,640                           | \$469,482                                | \$0         | \$5,684                                    |
| 236901 | NEW WAVERLY ISD      | 839    | 1,275   | \$0.93          | \$1.04            | \$211,344                           | \$0                                      | \$0         | \$4,906                                    |
| 252902 | NEWCASTLE ISD        | 189    | 330     | \$1.00          | \$1.17            | \$44,800                            | \$0                                      | \$0         | \$5,448                                    |
| 176902 | NEWTON ISD           | 980    | 1,704   | \$0.95          | \$1.17            | \$252,951                           | \$0                                      | \$0         | \$4,996                                    |
| 89903  | NIXON-SMILEY CISD    | 974    | 1,640   | \$0.89          | \$1.17            | \$238,693                           | \$0                                      | \$0         | \$6,572                                    |
| 169902 | NOCONA ISD           | 759    | 1,204   | \$1.00          | \$1.04            | \$194,742                           | \$0                                      | \$0         | \$5,105                                    |
| 62902  | NORDHEIM ISD         | 162    | 286     | \$0.85          | \$0.89            | \$33,095                            | \$0                                      | \$2,742,263 | \$9,797                                    |
| 145906 | NORMANGEE ISD        | 468    | 759     | \$1.00          | \$1.04            | \$121,556                           | \$0                                      | \$0         | \$4,689                                    |
| 15910  | NORTH EAST ISD       | 64,222 | 80,640  | \$1.00          | \$1.04            | \$16,375,469                        | \$0                                      | \$0         | \$5,358                                    |
| 112906 | NORTH HOPKINS ISD    | 458    | 788     | \$0.93          | \$1.04            | \$110,551                           | \$0                                      | \$0         | \$4,702                                    |
| 139911 | NORTH LAMAR ISD      | 2,762  | 3,741   | \$0.97          | \$1.04            | \$714,937                           | \$0                                      | \$0         | \$5,133                                    |
| 154903 | NORTH ZULCH ISD      | 321    | 552     | \$0.97          | \$1.04            | \$80,643                            | \$0                                      | \$773,678   | \$6,826                                    |
| 15915  | NORTHSIDE ISD        | 94,895 | 122,456 | \$1.00          | \$1.04            | \$23,836,181                        | \$0                                      | \$0         | \$5,400                                    |
| 244905 | NORTHSIDE ISD        | 166    | 278     | \$1.00          | \$1.17            | \$42,827                            | \$0                                      | \$0         | \$7,535                                    |
| 61911  | NORTHWEST ISD        | 17,940 | 21,236  | \$1.00          | \$1.04            | \$4,318,780                         | \$18,866,491                             | \$0         | \$6,308                                    |
| 69902  | NUECES CANYON CISD   | 294    | 600     | \$1.00          | \$1.17            | \$65,333                            | \$0                                      | \$39,161    | \$5,361                                    |
| 235904 | NURSERY ISD          | 104    | 176     | \$0.91          | \$0.98            | \$25,823                            | \$7,762                                  | \$1,023,010 | \$5,658                                    |
| 145907 | OAKWOOD ISD          | 140    | 278     | \$1.00          | \$1.04            | \$47,344                            | \$658,945                                | \$0         | \$5,415                                    |
| 205905 | ODEM-EDROY ISD       | 912    | 1,398   | \$1.00          | \$1.17            | \$243,599                           | \$0                                      | \$0         | \$5,359                                    |
| 153903 | O'DONNELL ISD        | 275    | 537     | \$0.93          | \$1.17            | \$68,452                            | \$0                                      | \$0         | \$6,075                                    |
| 50904  | OGLESBY ISD          | 160    | 279     | \$0.90          | \$1.04            | \$40,472                            | \$234,807                                | \$0         | \$5,390                                    |
| 200906 | OLFEN ISD            | 58     | 131     | \$1.00          | \$1.17            | \$12,049                            | \$0                                      | \$0         | \$5,181                                    |
| 252903 | OLNEY ISD            | 655    | 1,215   | \$1.00          | \$1.17            | \$174,216                           | \$1,407,281                              | \$81,074    | \$4,588                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name                  | ADA    | WADA   | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|--------------------------------|--------|--------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 140905 | OLTON ISD                      | 593    | 1,119  | \$1.00          | \$1.04            | \$159,847                           | \$0                                      | \$0          | \$4,986                                    |
| 187910 | ONALASKA ISD                   | 850    | 1,374  | \$0.99          | \$1.04            | \$224,482                           | \$0                                      | \$0          | \$5,059                                    |
| 125903 | ORANGE GROVE ISD               | 1,741  | 2,460  | \$0.96          | \$1.17            | \$442,046                           | \$0                                      | \$0          | \$5,033                                    |
| 181905 | ORANGEFIELD ISD                | 1,675  | 2,282  | \$1.00          | \$1.04            | \$415,720                           | \$0                                      | \$0          | \$5,195                                    |
| 230903 | ORE CITY ISD                   | 781    | 1,266  | \$1.00          | \$1.17            | \$201,052                           | \$0                                      | \$0          | \$5,150                                    |
| 201908 | OVERTON ISD                    | 515    | 821    | \$1.00          | \$1.04            | \$126,063                           | \$0                                      | \$0          | \$4,968                                    |
| 51901  | PADUCAH ISD                    | 192    | 402    | \$0.95          | \$1.04            | \$51,496                            | \$60,553                                 | \$0          | \$4,936                                    |
| 104907 | PAINT CREEK ISD                | 126    | 264    | \$1.00          | \$1.16            | \$37,859                            | \$0                                      | \$0          | \$5,598                                    |
| 48903  | PAINT ROCK ISD                 | 197    | 404    | \$1.00          | \$1.17            | \$53,341                            | \$0                                      | \$0          | \$5,150                                    |
| 158905 | PALACIOS ISD                   | 1,380  | 2,024  | \$0.94          | \$1.00            | \$353,666                           | \$1,908,846                              | \$3,514,670  | \$6,331                                    |
| 1907   | PALESTINE ISD                  | 3,029  | 4,200  | \$1.00          | \$1.17            | \$781,728                           | \$0                                      | \$0          | \$5,162                                    |
| 70910  | PALMER ISD                     | 1,090  | 1,657  | \$1.00          | \$1.17            | \$264,415                           | \$0                                      | \$0          | \$5,193                                    |
| 182906 | PALO PINTO ISD                 | 95     | 161    | \$1.00          | \$1.04            | \$25,905                            | \$0                                      | \$3,115,722  | \$9,020                                    |
| 90904  | PAMPA ISD                      | 3,439  | 4,667  | \$1.00          | \$1.04            | \$864,902                           | \$0                                      | \$0          | \$5,376                                    |
| 33902  | PANHANDLE ISD                  | 616    | 1,062  | \$1.00          | \$1.04            | \$156,176                           | \$99,131                                 | \$0          | \$5,401                                    |
| 42905  | PANTHER CREEK CISD             | 138    | 305    | \$1.00          | \$1.10            | \$38,586                            | \$0                                      | \$6,934      | \$5,348                                    |
| 249906 | PARADISE ISD                   | 1,044  | 1,488  | \$1.00          | \$1.04            | \$262,956                           | \$760,033                                | \$0          | \$5,706                                    |
| 139909 | PARIS ISD                      | 3,262  | 4,482  | \$1.00          | \$1.17            | \$830,713                           | \$0                                      | \$0          | \$5,149                                    |
| 101917 | PASADENA ISD                   | 50,321 | 69,289 | \$1.03          | \$1.07            | \$12,682,901                        | \$0                                      | \$0          | \$5,314                                    |
| 63906  | PATTON SPRINGS ISD             | 95     | 272    | \$1.00          | \$1.17            | \$24,687                            | \$0                                      | \$0          | \$5,110                                    |
| 13902  | PAWNEE ISD                     | 150    | 248    | \$0.87          | \$0.91            | \$36,517                            | \$0                                      | \$830,929    | \$7,721                                    |
| 20908  | PEARLAND ISD                   | 19,063 | 23,636 | \$1.00          | \$1.04            | \$4,788,974                         | \$0                                      | \$0          | \$5,266                                    |
| 82903  | PEARSALL ISD                   | 2,115  | 3,013  | \$0.95          | \$1.00            | \$524,674                           | \$0                                      | \$0          | \$6,371                                    |
| 184908 | PEASTER ISD                    | 986    | 1,407  | \$1.00          | \$1.04            | \$229,597                           | \$0                                      | \$0          | \$5,219                                    |
| 195901 | PECOS-BARSTOW-TOYAH ISD        | 2,126  | 3,046  | \$1.00          | \$1.04            | \$532,727                           | \$0                                      | \$6,052,011  | \$5,809                                    |
| 109914 | PENELOPE ISD                   | 189    | 346    | \$1.00          | \$1.17            | \$46,404                            | \$0                                      | \$0          | \$5,114                                    |
| 119903 | PERRIN-WHITT CISD              | 294    | 510    | \$1.00          | \$1.04            | \$84,159                            | \$0                                      | \$604,204    | \$4,910                                    |
| 179901 | PERRYTON ISD                   | 2,232  | 3,082  | \$1.00          | \$1.04            | \$563,519                           | \$0                                      | \$0          | \$5,500                                    |
| 95904  | PETERSBURG ISD                 | 243    | 427    | \$1.00          | \$1.17            | \$60,661                            | \$0                                      | \$0          | \$5,113                                    |
| 39903  | PETROLIA CISD                  | 453    | 728    | \$1.00          | \$1.17            | \$108,383                           | \$0                                      | \$0          | \$5,164                                    |
| 13903  | PETTUS ISD                     | 394    | 681    | \$1.00          | \$1.04            | \$98,257                            | \$0                                      | \$0          | \$6,996                                    |
| 172905 | PEWITT CISD                    | 903    | 1,380  | \$0.93          | \$1.04            | \$247,894                           | \$0                                      | \$0          | \$4,746                                    |
| 227904 | PFLUGERVILLE ISD               | 22,217 | 28,834 | \$1.00          | \$1.04            | \$5,643,022                         | \$0                                      | \$0          | \$5,387                                    |
| 108909 | PHARR-SAN JUAN-ALAMO ISD       | 28,985 | 40,711 | \$1.00          | \$1.17            | \$7,436,077                         | \$0                                      | \$0          | \$5,334                                    |
| 61903  | PILOT POINT ISD                | 1,303  | 1,837  | \$1.00          | \$1.17            | \$358,197                           | \$0                                      | \$0          | \$5,303                                    |
| 92904  | PINE TREE ISD                  | 4,296  | 5,669  | \$1.00          | \$1.17            | \$1,096,449                         | \$0                                      | \$0          | \$4,884                                    |
| 32902  | PITTSBURG ISD                  | 2,270  | 3,294  | \$0.92          | \$1.04            | \$596,814                           | \$68,664                                 | \$0          | \$4,659                                    |
| 251902 | PLAINS ISD                     | 439    | 841    | \$0.92          | \$0.98            | \$107,849                           | \$3,012,399                              | \$8,372,827  | \$5,859                                    |
| 95905  | PLAINVIEW ISD                  | 5,019  | 6,754  | \$1.00          | \$1.04            | \$1,351,327                         | \$0                                      | \$0          | \$5,067                                    |
| 43910  | PLANO ISD                      | 51,789 | 63,613 | \$1.00          | \$1.17            | \$13,352,326                        | \$0                                      | \$36,446,978 | \$5,455                                    |
| 19912  | PLEASANT GROVE ISD             | 1,885  | 2,450  | \$0.98          | \$1.09            | \$486,987                           | \$0                                      | \$17,153     | \$5,084                                    |
| 7905   | PLEASANTON ISD                 | 3,249  | 4,374  | \$1.00          | \$1.04            | \$825,423                           | \$0                                      | \$0          | \$6,741                                    |
| 117904 | PLEMONS-STINNETT-PHILLIPS CISD | 570    | 1,023  | \$0.94          | \$1.00            | \$145,543                           | \$621,362                                | \$6,126,922  | \$5,658                                    |
| 31909  | POINT ISABEL ISD               | 2,388  | 3,573  | \$0.86          | \$0.98            | \$609,751                           | \$1,669,429                              | \$17,044,711 | \$5,028                                    |
| 61906  | PONDER ISD                     | 1,186  | 1,657  | \$1.00          | \$1.04            | \$301,594                           | \$3,511,025                              | \$0          | \$6,664                                    |
| 184901 | POOLVILLE ISD                  | 499    | 815    | \$0.96          | \$1.17            | \$122,808                           | \$0                                      | \$0          | \$4,990                                    |
| 178908 | PORT ARANSAS ISD               | 484    | 734    | \$0.97          | \$1.03            | \$124,569                           | \$578,552                                | \$12,194,277 | \$6,703                                    |
| 123907 | PORT ARTHUR ISD                | 8,181  | 11,184 | \$1.00          | \$1.04            | \$2,094,792                         | \$0                                      | \$0          | \$5,529                                    |
| 123908 | PORT NECHES-GROVES ISD         | 4,556  | 5,794  | \$1.00          | \$1.04            | \$1,169,072                         | \$187,116                                | \$0          | \$5,008                                    |
| 85902  | POST ISD                       | 872    | 1,476  | \$0.91          | \$1.04            | \$191,911                           | \$1,508,370                              | \$1,781,277  | \$5,432                                    |
| 7906   | POTEET ISD                     | 1,605  | 2,289  | \$1.00          | \$1.17            | \$413,281                           | \$0                                      | \$0          | \$5,200                                    |
| 247904 | POTH ISD                       | 813    | 1,205  | \$0.99          | \$1.04            | \$199,713                           | \$0                                      | \$0          | \$6,591                                    |
| 91913  | POTTSBORO ISD                  | 1,271  | 1,735  | \$0.96          | \$1.04            | \$324,729                           | \$629,527                                | \$21,459     | \$5,319                                    |
| 28906  | PRAIRIE LEA ISD                | 157    | 293    | \$0.80          | \$0.98            | \$48,144                            | \$179,831                                | \$31,927     | \$4,801                                    |
| 169909 | PRAIRIE VALLEY ISD             | 130    | 240    | \$1.00          | \$1.04            | \$33,869                            | \$341,227                                | \$388,336    | \$6,145                                    |
| 139912 | PRAIRILAND ISD                 | 1,059  | 1,585  | \$0.98          | \$1.04            | \$270,017                           | \$0                                      | \$0          | \$5,049                                    |
| 125905 | PREMONT ISD                    | 501    | 862    | \$1.00          | \$1.17            | \$126,932                           | \$0                                      | \$0          | \$5,163                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name         | ADA    | WADA   | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|-----------------------|--------|--------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 189902 | PRESIDIO ISD          | 1,290  | 2,073  | \$1.00          | \$1.17            | \$338,703                           | \$877,980                                | \$0          | \$5,862                                    |
| 167904 | PRIDDY ISD            | 94     | 224    | \$0.85          | \$1.04            | \$23,453                            | \$0                                      | \$0          | \$4,371                                    |
| 43911  | PRINCETON ISD         | 3,375  | 4,611  | \$0.95          | \$1.04            | \$819,741                           | \$0                                      | \$0          | \$4,979                                    |
| 98903  | PRINGLE-MORSE CISD    | 107    | 219    | \$0.95          | \$1.04            | \$26,690                            | \$437,100                                | \$938,647    | \$6,640                                    |
| 108910 | PROGRESO ISD          | 2,018  | 3,074  | \$1.00          | \$1.04            | \$522,401                           | \$0                                      | \$0          | \$5,286                                    |
| 43912  | PROSPER ISD           | 6,099  | 6,961  | \$1.00          | \$1.17            | \$1,340,871                         | \$10,182,588                             | \$0          | \$7,063                                    |
| 99903  | QUANAH ISD            | 490    | 975    | \$0.96          | \$1.04            | \$126,959                           | \$0                                      | \$0          | \$5,033                                    |
| 34907  | QUEEN CITY ISD        | 960    | 1,442  | \$1.00          | \$1.17            | \$251,984                           | \$0                                      | \$0          | \$4,715                                    |
| 116908 | QUINLAN ISD           | 2,329  | 3,342  | \$0.95          | \$1.04            | \$584,047                           | \$0                                      | \$0          | \$4,872                                    |
| 250904 | QUITMAN ISD           | 1,056  | 1,602  | \$1.00          | \$1.04            | \$279,974                           | \$0                                      | \$0          | \$5,230                                    |
| 190903 | RAINS ISD             | 1,509  | 2,085  | \$0.95          | \$1.04            | \$395,169                           | \$0                                      | \$0          | \$5,007                                    |
| 54903  | RALLS ISD             | 461    | 942    | \$0.93          | \$1.04            | \$126,777                           | \$0                                      | \$0          | \$4,766                                    |
| 66005  | RAMIREZ CSD           | 23     | 97     | \$1.00          | \$1.04            | \$6,686                             | \$0                                      | \$0          | \$5,373                                    |
| 67907  | RANGER ISD            | 432    | 756    | \$1.00          | \$1.04            | \$106,826                           | \$0                                      | \$0          | \$5,074                                    |
| 231902 | RANKIN ISD            | 227    | 437    | \$0.98          | \$1.04            | \$58,070                            | \$0                                      | \$28,258,187 | \$12,143                                   |
| 245903 | RAYMONDVILLE ISD      | 1,954  | 2,896  | \$0.92          | \$1.04            | \$511,958                           | \$0                                      | \$0          | \$5,093                                    |
| 192901 | REAGAN COUNTY ISD     | 814    | 1,368  | \$0.89          | \$1.10            | \$201,515                           | \$0                                      | \$13,207,357 | \$8,105                                    |
| 19911  | RED LICK ISD          | 469    | 647    | \$0.64          | \$1.04            | \$128,190                           | \$239,074                                | \$0          | \$3,636                                    |
| 70911  | RED OAK ISD           | 5,299  | 6,876  | \$1.00          | \$1.17            | \$1,369,381                         | \$0                                      | \$0          | \$5,358                                    |
| 19906  | REDWATER ISD          | 1,052  | 1,508  | \$0.91          | \$1.17            | \$276,963                           | \$0                                      | \$0          | \$4,719                                    |
| 196903 | REFUGIO ISD           | 681    | 1,198  | \$0.97          | \$1.04            | \$171,798                           | \$1,082,034                              | \$465,560    | \$5,540                                    |
| 137902 | RICARDO ISD           | 649    | 975    | \$0.93          | \$1.17            | \$161,565                           | \$0                                      | \$0          | \$4,930                                    |
| 45903  | RICE CISD             | 1,188  | 1,937  | \$0.95          | \$1.04            | \$306,110                           | \$0                                      | \$0          | \$5,014                                    |
| 175911 | RICE ISD              | 870    | 1,330  | \$0.96          | \$1.04            | \$211,358                           | \$0                                      | \$0          | \$4,902                                    |
| 93905  | RICHARDS ISD          | 132    | 247    | \$1.00          | \$1.04            | \$34,504                            | \$290,368                                | \$0          | \$6,189                                    |
| 57916  | RICHARDSON ISD        | 35,687 | 47,368 | \$1.00          | \$1.04            | \$9,083,035                         | \$0                                      | \$0          | \$5,125                                    |
| 206902 | RICHLAND SPRINGS ISD  | 103    | 264    | \$1.00          | \$1.17            | \$28,638                            | \$0                                      | \$0          | \$5,194                                    |
| 161912 | RIESEL ISD            | 552    | 882    | \$1.00          | \$1.04            | \$146,310                           | \$625,346                                | \$879,318    | \$4,422                                    |
| 214901 | RIO GRANDE CITY CISD  | 10,022 | 14,670 | \$1.00          | \$1.17            | \$2,548,997                         | \$0                                      | \$0          | \$5,342                                    |
| 31911  | RIO HONDO ISD         | 1,958  | 2,882  | \$0.98          | \$1.17            | \$511,682                           | \$0                                      | \$0          | \$5,473                                    |
| 126907 | RIO VISTA ISD         | 728    | 1,168  | \$1.00          | \$1.17            | \$195,770                           | \$0                                      | \$0          | \$5,257                                    |
| 67908  | RISING STAR ISD       | 170    | 306    | \$0.96          | \$1.17            | \$46,386                            | \$0                                      | \$0          | \$4,911                                    |
| 188902 | RIVER ROAD ISD        | 1,317  | 1,835  | \$1.00          | \$1.09            | \$344,057                           | \$0                                      | \$0          | \$5,198                                    |
| 194903 | RIVERCREST ISD        | 656    | 1,059  | \$0.85          | \$1.04            | \$169,658                           | \$703,509                                | \$0          | \$4,906                                    |
| 137903 | RIVIERA ISD           | 397    | 764    | \$1.00          | \$1.04            | \$108,043                           | \$291,556                                | \$0          | \$5,139                                    |
| 41902  | ROBERT LEE ISD        | 215    | 429    | \$1.00          | \$1.04            | \$54,791                            | \$10,196                                 | \$495,915    | \$5,194                                    |
| 161922 | ROBINSON ISD          | 2,166  | 2,897  | \$1.00          | \$1.17            | \$548,552                           | \$0                                      | \$0          | \$5,262                                    |
| 178909 | ROBSTOWN ISD          | 2,607  | 3,936  | \$1.00          | \$1.17            | \$694,156                           | \$0                                      | \$0          | \$5,452                                    |
| 76903  | ROBY CISD             | 215    | 421    | \$1.00          | \$1.17            | \$56,010                            | \$0                                      | \$0          | \$5,268                                    |
| 160904 | ROCHELLE ISD          | 187    | 395    | \$1.00          | \$1.04            | \$50,322                            | \$0                                      | \$0          | \$5,065                                    |
| 166904 | ROCKDALE ISD          | 1,464  | 2,090  | \$1.00          | \$1.04            | \$378,755                           | \$0                                      | \$0          | \$4,783                                    |
| 69901  | ROCKSPRINGS ISD       | 250    | 505    | \$1.00          | \$1.04            | \$63,406                            | \$451,776                                | \$0          | \$6,124                                    |
| 199901 | ROCKWALL ISD          | 13,821 | 16,648 | \$1.00          | \$1.04            | \$3,505,986                         | \$5,850,829                              | \$0          | \$5,685                                    |
| 14907  | ROGERS ISD            | 822    | 1,213  | \$0.98          | \$1.04            | \$204,756                           | \$0                                      | \$0          | \$5,104                                    |
| 214903 | ROMA ISD              | 5,973  | 8,576  | \$1.00          | \$1.17            | \$1,534,661                         | \$0                                      | \$0          | \$5,250                                    |
| 152908 | ROOSEVELT ISD         | 994    | 1,567  | \$1.00          | \$1.06            | \$255,619                           | \$0                                      | \$0          | \$5,231                                    |
| 110905 | ROPES ISD             | 292    | 491    | \$1.00          | \$1.17            | \$74,511                            | \$0                                      | \$0          | \$4,859                                    |
| 177901 | ROSCOE COLLEGIATE ISD | 480    | 758    | \$1.00          | \$1.17            | \$102,834                           | \$0                                      | \$0          | \$5,159                                    |
| 73905  | ROSEBUD-LOTT ISD      | 582    | 1,109  | \$0.67          | \$0.94            | \$161,334                           | \$937,345                                | \$0          | \$4,333                                    |
| 76904  | ROTAN ISD             | 275    | 567    | \$1.00          | \$1.17            | \$72,345                            | \$0                                      | \$0          | \$5,040                                    |
| 246909 | ROUND ROCK ISD        | 44,162 | 53,745 | \$1.00          | \$1.04            | \$11,088,715                        | \$5,561,256                              | \$0          | \$5,550                                    |
| 75908  | ROUND TOP-CARMINE ISD | 274    | 449    | \$1.00          | \$1.06            | \$64,177                            | \$258,875                                | \$1,244,635  | \$5,723                                    |
| 139908 | ROXTON ISD            | 156    | 294    | \$1.00          | \$1.17            | \$42,695                            | \$0                                      | \$0          | \$5,130                                    |
| 237905 | ROYAL ISD             | 1,998  | 2,952  | \$1.00          | \$1.04            | \$489,852                           | \$0                                      | \$0          | \$5,536                                    |
| 199902 | ROYSE CITY ISD        | 4,742  | 5,875  | \$0.93          | \$1.17            | \$1,187,875                         | \$1,027,432                              | \$0          | \$5,088                                    |
| 104903 | RULE ISD              | 117    | 236    | \$1.00          | \$1.17            | \$29,194                            | \$0                                      | \$0          | \$4,986                                    |
| 128903 | RUNGE ISD             | 303    | 514    | \$1.00          | \$1.04            | \$74,056                            | \$0                                      | \$1,743,146  | \$5,621                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name             | ADA    | WADA   | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|---------------------------|--------|--------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 37907  | RUSK ISD                  | 2,041  | 2,812  | \$1.00          | \$1.04            | \$522,048                           | \$0                                      | \$0          | \$5,148                                    |
| 91914  | S AND S CISD              | 820    | 1,269  | \$1.00          | \$1.04            | \$200,880                           | \$0                                      | \$0          | \$5,311                                    |
| 232902 | SABINAL ISD               | 493    | 936    | \$0.75          | \$0.86            | \$123,669                           | \$480,690                                | \$0          | \$4,498                                    |
| 92906  | SABINE ISD                | 1,274  | 1,744  | \$1.00          | \$1.04            | \$318,461                           | \$277,158                                | \$0          | \$5,142                                    |
| 123913 | SABINE PASS ISD           | 349    | 649    | \$1.00          | \$1.04            | \$80,663                            | \$0                                      | \$3,711,463  | \$7,061                                    |
| 169911 | SAINT JO ISD              | 251    | 431    | \$1.00          | \$1.17            | \$64,936                            | \$0                                      | \$432,157    | \$5,349                                    |
| 14908  | SALADO ISD                | 1,415  | 1,815  | \$0.95          | \$1.04            | \$333,095                           | \$65,031                                 | \$27,211     | \$5,051                                    |
| 112909 | SALTILLO ISD              | 246    | 450    | \$0.86          | \$1.04            | \$62,878                            | \$0                                      | \$0          | \$4,561                                    |
| 74917  | SAM RAYBURN ISD           | 464    | 762    | \$0.95          | \$1.17            | \$115,377                           | \$0                                      | \$0          | \$4,952                                    |
| 226903 | SAN ANGELO ISD            | 13,566 | 17,577 | \$1.00          | \$1.04            | \$3,416,549                         | \$0                                      | \$0          | \$5,200                                    |
| 15907  | SAN ANTONIO ISD           | 48,400 | 68,209 | \$1.00          | \$1.04            | \$12,491,090                        | \$0                                      | \$0          | \$5,285                                    |
| 203901 | SAN AUGUSTINE ISD         | 721    | 1,239  | \$1.00          | \$1.06            | \$189,723                           | \$667,767                                | \$40,533     | \$4,393                                    |
| 31912  | SAN BENITO CISD           | 10,138 | 14,161 | \$0.96          | \$1.17            | \$2,630,188                         | \$0                                      | \$0          | \$5,154                                    |
| 66902  | SAN DIEGO ISD             | 1,192  | 1,941  | \$1.00          | \$1.04            | \$305,149                           | \$0                                      | \$0          | \$5,189                                    |
| 71904  | SAN ELIZARIO ISD          | 3,744  | 5,458  | \$1.00          | \$1.11            | \$965,783                           | \$0                                      | \$0          | \$5,239                                    |
| 233901 | SAN FELIPE-DEL RIO CISD   | 9,965  | 13,242 | \$0.96          | \$1.04            | \$2,494,641                         | \$0                                      | \$0          | \$5,027                                    |
| 214902 | SAN ISIDRO ISD            | 237    | 444    | \$1.00          | \$1.04            | \$61,996                            | \$129,563                                | \$0          | \$5,850                                    |
| 105902 | SAN MARCOS CISD           | 6,880  | 9,181  | \$1.00          | \$1.04            | \$1,766,931                         | \$0                                      | \$0          | \$5,415                                    |
| 245904 | SAN PERLITA ISD           | 252    | 522    | \$1.00          | \$1.04            | \$65,521                            | \$0                                      | \$0          | \$5,917                                    |
| 206901 | SAN SABA ISD              | 643    | 1,160  | \$0.97          | \$1.04            | \$168,784                           | \$0                                      | \$0          | \$4,889                                    |
| 22903  | SAN VICENTE ISD           | 22     | 132    | \$0.82          | \$1.04            | \$5,516                             | \$4,071                                  | \$0          | \$4,244                                    |
| 58909  | SANDS CISD                | 192    | 350    | \$1.00          | \$1.06            | \$51,792                            | \$4,364                                  | \$7,630,873  | \$6,076                                    |
| 117903 | SANFORD-FRITCH ISD        | 730    | 1,143  | \$0.93          | \$1.04            | \$189,132                           | \$0                                      | \$0          | \$4,705                                    |
| 61908  | SANGER ISD                | 2,524  | 3,394  | \$1.00          | \$1.04            | \$643,663                           | \$0                                      | \$0          | \$5,311                                    |
| 42903  | SANTA ANNA ISD            | 224    | 459    | \$1.00          | \$1.04            | \$63,298                            | \$0                                      | \$0          | \$5,183                                    |
| 84909  | SANTA FE ISD              | 4,243  | 5,445  | \$0.97          | \$1.04            | \$1,095,244                         | \$0                                      | \$0          | \$5,161                                    |
| 137904 | SANTA GERTRUDIS ISD       | 543    | 826    | \$1.00          | \$1.04            | \$122,333                           | \$1,287,582                              | \$0          | \$6,875                                    |
| 31913  | SANTA MARIA ISD           | 647    | 1,127  | \$1.00          | \$1.04            | \$166,098                           | \$0                                      | \$0          | \$5,244                                    |
| 31914  | SANTA ROSA ISD            | 1,107  | 1,773  | \$0.97          | \$1.17            | \$283,421                           | \$0                                      | \$0          | \$5,214                                    |
| 182904 | SANTO ISD                 | 463    | 744    | \$1.00          | \$1.17            | \$119,900                           | \$0                                      | \$21,243     | \$4,988                                    |
| 74911  | SAVOY ISD                 | 248    | 436    | \$1.00          | \$1.04            | \$64,170                            | \$0                                      | \$0          | \$5,185                                    |
| 94902  | SCHERTZ-CIBOLO-U CITY ISD | 13,315 | 15,943 | \$1.00          | \$1.04            | \$3,289,213                         | \$0                                      | \$0          | \$5,310                                    |
| 207901 | SCHLEICHER ISD            | 547    | 955    | \$1.00          | \$1.17            | \$138,858                           | \$395,657                                | \$132,142    | \$5,242                                    |
| 75903  | SCHULENBURG ISD           | 649    | 1,043  | \$0.94          | \$1.04            | \$163,057                           | \$0                                      | \$21,151     | \$5,081                                    |
| 129910 | SCURRY-ROSSER ISD         | 926    | 1,399  | \$1.00          | \$1.04            | \$244,081                           | \$0                                      | \$0          | \$5,175                                    |
| 83901  | SEAGRAVES ISD             | 529    | 901    | \$0.85          | \$1.00            | \$138,993                           | \$1,865,420                              | \$0          | \$6,242                                    |
| 8902   | SEALY ISD                 | 2,605  | 3,588  | \$0.92          | \$1.04            | \$645,898                           | \$653,636                                | \$0          | \$4,945                                    |
| 94901  | SEGUIN ISD                | 6,671  | 8,887  | \$1.00          | \$1.04            | \$1,730,589                         | \$0                                      | \$0          | \$5,173                                    |
| 83903  | SEMINOLE ISD              | 2,525  | 3,414  | \$0.67          | \$0.74            | \$624,396                           | \$7,397,304                              | \$26,866,433 | \$5,405                                    |
| 12901  | SEYMOUR ISD               | 534    | 1,000  | \$1.00          | \$1.04            | \$139,513                           | \$0                                      | \$0          | \$5,197                                    |
| 152909 | SHALLOWATER ISD           | 1,488  | 2,017  | \$1.00          | \$1.17            | \$374,656                           | \$0                                      | \$0          | \$5,277                                    |
| 242902 | SHAMROCK ISD              | 390    | 761    | \$0.99          | \$1.04            | \$98,442                            | \$32,184                                 | \$0          | \$4,892                                    |
| 108911 | SHARYLAND ISD             | 9,682  | 12,656 | \$0.98          | \$1.17            | \$2,470,004                         | \$0                                      | \$0          | \$5,242                                    |
| 210903 | SHELBYVILLE ISD           | 767    | 1,195  | \$0.89          | \$1.11            | \$194,814                           | \$918,762                                | \$0          | \$4,941                                    |
| 101924 | SHELDON ISD               | 7,058  | 9,523  | \$1.00          | \$1.17            | \$1,762,545                         | \$8,179,289                              | \$967,745    | \$6,084                                    |
| 204904 | SHEPHERD ISD              | 1,774  | 2,573  | \$0.95          | \$1.04            | \$442,962                           | \$0                                      | \$0          | \$4,854                                    |
| 91906  | SHERMAN ISD               | 6,676  | 8,922  | \$1.00          | \$1.04            | \$1,652,060                         | \$0                                      | \$0          | \$5,167                                    |
| 143903 | SHINER ISD                | 538    | 850    | \$1.00          | \$1.04            | \$142,120                           | \$0                                      | \$0          | \$6,872                                    |
| 47905  | SIDNEY ISD                | 131    | 239    | \$0.88          | \$1.04            | \$33,165                            | \$15,972                                 | \$0          | \$4,400                                    |
| 115902 | SIERRA BLANCA ISD         | 105    | 273    | \$1.00          | \$0.95            | \$36,384                            | \$0                                      | \$0          | \$5,004                                    |
| 100904 | SILSBEE ISD               | 2,536  | 3,520  | \$1.00          | \$1.17            | \$655,071                           | \$0                                      | \$0          | \$5,380                                    |
| 23902  | SILVERTON ISD             | 177    | 358    | \$0.91          | \$0.96            | \$47,249                            | \$0                                      | \$0          | \$5,737                                    |
| 19909  | SIMMS ISD                 | 484    | 833    | \$0.88          | \$1.04            | \$119,989                           | \$273,520                                | \$0          | \$4,819                                    |
| 205906 | SINTON ISD                | 2,028  | 2,872  | \$1.00          | \$1.17            | \$515,989                           | \$0                                      | \$0          | \$5,301                                    |
| 49909  | SIVELLS BEND ISD          | 69     | 128    | \$0.85          | \$1.01            | \$14,653                            | \$162,012                                | \$670,380    | \$5,028                                    |
| 13905  | SKIDMORE-TYNAN ISD        | 736    | 1,162  | \$1.00          | \$1.10            | \$196,190                           | \$0                                      | \$0          | \$5,424                                    |
| 152903 | SLATON ISD                | 1,180  | 1,820  | \$1.00          | \$1.17            | \$299,011                           | \$0                                      | \$0          | \$5,168                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name         | ADA    | WADA   | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|-----------------------|--------|--------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 249908 | SLIDELL ISD           | 212    | 372    | \$0.89          | \$1.04            | \$58,221                            | \$0                                      | \$714,646    | \$6,372                                    |
| 1909   | SLOCUM ISD            | 376    | 628    | \$0.86          | \$1.04            | \$102,650                           | \$76,195                                 | \$0          | \$4,432                                    |
| 11904  | SMITHVILLE ISD        | 1,690  | 2,359  | \$1.00          | \$1.17            | \$424,798                           | \$0                                      | \$0          | \$5,235                                    |
| 110906 | SMYER ISD             | 382    | 653    | \$1.00          | \$1.17            | \$96,732                            | \$0                                      | \$0          | \$4,962                                    |
| 26903  | SNOOK ISD             | 461    | 775    | \$1.00          | \$1.04            | \$123,380                           | \$0                                      | \$0          | \$5,243                                    |
| 208902 | SNYDER ISD            | 2,504  | 3,486  | \$1.00          | \$1.04            | \$648,892                           | \$5,864,691                              | \$13,277,273 | \$6,908                                    |
| 71909  | SOCORRO ISD           | 41,581 | 55,740 | \$0.91          | \$0.98            | \$10,588,029                        | \$0                                      | \$0          | \$4,828                                    |
| 15909  | SOMERSET ISD          | 3,570  | 4,893  | \$1.00          | \$1.17            | \$899,970                           | \$0                                      | \$0          | \$5,619                                    |
| 26902  | SOMERVILLE ISD        | 459    | 820    | \$1.00          | \$1.04            | \$111,721                           | \$0                                      | \$0          | \$5,104                                    |
| 218901 | SONORA ISD            | 868    | 1,446  | \$1.00          | \$1.04            | \$219,083                           | \$3,789,906                              | \$382,946    | \$6,870                                    |
| 15908  | SOUTH SAN ANTONIO ISD | 9,106  | 12,407 | \$1.00          | \$1.04            | \$2,292,321                         | \$0                                      | \$0          | \$5,254                                    |
| 85903  | SOUTHLAND ISD         | 143    | 267    | \$1.00          | \$1.17            | \$39,758                            | \$46,089                                 | \$0          | \$4,789                                    |
| 15917  | SOUTHSIDE ISD         | 4,678  | 6,404  | \$1.00          | \$1.17            | \$1,192,182                         | \$0                                      | \$0          | \$5,491                                    |
| 15912  | SOUTHWEST ISD         | 12,251 | 16,637 | \$1.00          | \$1.04            | \$3,068,318                         | \$0                                      | \$0          | \$5,344                                    |
| 98904  | SPEARMAN ISD          | 817    | 1,402  | \$1.00          | \$1.04            | \$208,639                           | \$622,142                                | \$0          | \$5,448                                    |
| 170907 | SPLENDORA ISD         | 3,307  | 4,565  | \$1.00          | \$1.04            | \$827,646                           | \$0                                      | \$0          | \$5,334                                    |
| 101920 | SPRING BRANCH ISD     | 32,476 | 42,844 | \$1.05          | \$1.09            | \$8,210,813                         | \$0                                      | \$0          | \$5,244                                    |
| 117907 | SPRING CREEK ISD      | 93     | 159    | \$0.79          | \$1.04            | \$25,774                            | \$90,644                                 | \$9,284      | \$4,232                                    |
| 92907  | SPRING HILL ISD       | 1,737  | 2,249  | \$1.00          | \$1.17            | \$457,514                           | \$0                                      | \$0          | \$4,930                                    |
| 101919 | SPRING ISD            | 33,401 | 45,737 | \$1.00          | \$1.04            | \$8,464,098                         | \$0                                      | \$0          | \$5,310                                    |
| 140907 | SPRINGLAKE-EARTH ISD  | 347    | 629    | \$0.99          | \$1.04            | \$96,483                            | \$0                                      | \$0          | \$5,211                                    |
| 184902 | SPRINGTOWN ISD        | 3,083  | 4,171  | \$1.00          | \$1.04            | \$808,280                           | \$0                                      | \$0          | \$5,273                                    |
| 63903  | SPUR ISD              | 254    | 506    | \$1.00          | \$1.04            | \$66,015                            | \$823,512                                | \$0          | \$6,105                                    |
| 229905 | SPURGER ISD           | 353    | 605    | \$1.00          | \$1.04            | \$96,978                            | \$0                                      | \$0          | \$5,180                                    |
| 79910  | STAFFORD MSD          | 3,211  | 4,421  | \$0.99          | \$1.04            | \$792,725                           | \$605,676                                | \$0          | \$5,060                                    |
| 127906 | STAMFORD ISD          | 632    | 1,050  | \$1.00          | \$1.17            | \$160,240                           | \$0                                      | \$0          | \$5,076                                    |
| 156902 | STANTON ISD           | 817    | 1,374  | \$0.91          | \$0.97            | \$201,677                           | \$124,904                                | \$10,569,498 | \$5,717                                    |
| 167903 | STAR ISD              | 49     | 104    | \$0.78          | \$0.90            | \$14,391                            | \$0                                      | \$0          | \$4,582                                    |
| 72903  | STEPHENVILLE          | 3,456  | 4,491  | \$1.00          | \$1.04            | \$878,889                           | \$0                                      | \$0          | \$5,199                                    |
| 216901 | STERLING CITY ISD     | 303    | 575    | \$1.00          | \$1.04            | \$65,191                            | \$1,085,943                              | \$2,008,290  | \$6,295                                    |
| 247906 | STOCKDALE ISD         | 735    | 1,191  | \$0.99          | \$1.04            | \$191,970                           | \$0                                      | \$0          | \$5,003                                    |
| 211902 | STRATFORD ISD         | 573    | 1,057  | \$0.95          | \$1.04            | \$140,281                           | \$692,701                                | \$48,507     | \$5,260                                    |
| 182905 | STRAWN ISD            | 203    | 350    | \$0.96          | \$1.04            | \$47,511                            | \$0                                      | \$0          | \$4,870                                    |
| 140908 | SUDAN ISD             | 411    | 795    | \$0.84          | \$0.96            | \$107,026                           | \$378,892                                | \$120,534    | \$5,203                                    |
| 112910 | SULPHUR BLUFF ISD     | 211    | 368    | \$0.90          | \$1.17            | \$53,393                            | \$0                                      | \$0          | \$4,743                                    |
| 112901 | SULPHUR SPRINGS ISD   | 3,924  | 5,203  | \$0.95          | \$1.04            | \$991,696                           | \$0                                      | \$0          | \$4,934                                    |
| 110907 | SUNDOWN ISD           | 571    | 857    | \$1.00          | \$1.04            | \$150,788                           | \$2,979,992                              | \$9,837,896  | \$11,615                                   |
| 57919  | SUNNYVALE ISD         | 1,322  | 1,703  | \$0.96          | \$1.02            | \$318,853                           | \$888,735                                | \$0          | \$5,821                                    |
| 171902 | SUNRAY ISD            | 500    | 809    | \$0.98          | \$1.04            | \$127,787                           | \$564,109                                | \$13,320     | \$5,581                                    |
| 20906  | SWEENEY ISD           | 1,775  | 2,503  | \$1.00          | \$1.04            | \$462,460                           | \$0                                      | \$727,327    | \$5,531                                    |
| 143905 | SWEET HOME ISD        | 128    | 197    | \$0.99          | \$1.04            | \$32,498                            | \$0                                      | \$0          | \$5,161                                    |
| 177902 | SWEETWATER ISD        | 1,990  | 2,882  | \$1.00          | \$1.10            | \$515,700                           | \$0                                      | \$0          | \$5,150                                    |
| 205907 | TAFT ISD              | 999    | 1,599  | \$1.00          | \$1.04            | \$256,615                           | \$0                                      | \$0          | \$5,576                                    |
| 153904 | TAHOKA ISD            | 578    | 1,056  | \$1.00          | \$1.17            | \$143,469                           | \$0                                      | \$0          | \$5,076                                    |
| 146907 | TARKINGTON ISD        | 1,770  | 2,437  | \$1.00          | \$1.04            | \$445,836                           | \$0                                      | \$0          | \$5,231                                    |
| 201910 | TATUM ISD             | 1,615  | 2,159  | \$0.89          | \$0.88            | \$393,908                           | \$1,460,992                              | \$2,370,122  | \$5,268                                    |
| 246911 | TAYLOR ISD            | 3,008  | 4,224  | \$1.00          | \$1.17            | \$754,725                           | \$0                                      | \$0          | \$5,193                                    |
| 81904  | TEAGUE ISD            | 1,184  | 1,635  | \$1.00          | \$1.04            | \$294,789                           | \$4,110,452                              | \$2,870,931  | \$6,463                                    |
| 14909  | TEMPLE ISD            | 7,750  | 10,125 | \$1.00          | \$1.12            | \$2,019,718                         | \$0                                      | \$0          | \$5,271                                    |
| 210904 | TENAHA ISD            | 521    | 942    | \$1.00          | \$1.04            | \$131,743                           | \$453,420                                | \$0          | \$5,414                                    |
| 22004  | TERLINGUA CSD         | 93     | 260    | \$0.87          | \$1.04            | \$23,703                            | \$0                                      | \$0          | \$4,893                                    |
| 222901 | TERRELL COUNTY ISD    | 133    | 268    | \$0.95          | \$1.04            | \$28,147                            | \$658,543                                | \$2,629,114  | \$7,160                                    |
| 129906 | TERRELL ISD           | 3,808  | 5,340  | \$1.00          | \$1.17            | \$982,641                           | \$0                                      | \$0          | \$5,245                                    |
| 19907  | TEXARKANA ISD         | 6,562  | 8,619  | \$1.00          | \$1.17            | \$1,652,984                         | \$0                                      | \$0          | \$5,138                                    |
| 84906  | TEXAS CITY ISD        | 5,664  | 7,465  | \$1.00          | \$1.04            | \$1,399,048                         | \$10,323,390                             | \$4,467,433  | \$5,674                                    |
| 211901 | TEXHOMA ISD           | 99     | 231    | \$0.94          | \$1.04            | \$24,472                            | \$285,422                                | \$219,238    | \$5,723                                    |
| 56902  | TEXLINE ISD           | 145    | 296    | \$0.99          | \$1.17            | \$34,571                            | \$0                                      | \$13,458     | \$5,532                                    |

**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name       | ADA    | WADA   | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture    | Revenue at Compressed Rate per WADA (RACR) |
|--------|---------------------|--------|--------|-----------------|-------------------|-------------------------------------|--|--------------|--|
| 166905 | THORNDALE ISD       | 583    | 912    | \$0.96          | \$1.17            | \$139,495                           | \$0                                      | \$0          | \$4,999                                    |
| 246912 | THRALL ISD          | 616    | 937    | \$1.00          | \$1.04            | \$151,362                           | \$0                                      | \$0          | \$5,211                                    |
| 149902 | THREE RIVERS ISD    | 589    | 1,043  | \$0.96          | \$1.02            | \$150,586                           | \$459,140                                | \$12,546,576 | \$5,372                                    |
| 72901  | THREE WAY ISD       | 54     | 129    | \$0.84          | \$1.04            | \$11,979                            | \$48,489                                 | \$9,095      | \$4,523                                    |
| 224901 | THROCKMORTON ISD    | 178    | 350    | \$1.00          | \$1.04            | \$46,881                            | \$0                                      | \$0          | \$5,272                                    |
| 158902 | TIDEHAVEN ISD       | 745    | 1,311  | \$0.88          | \$1.01            | \$185,882                           | \$1,577,935                              | \$6,766,152  | \$5,294                                    |
| 210905 | TIMPSON ISD         | 580    | 964    | \$1.00          | \$1.17            | \$152,218                           | \$553,334                                | \$0          | \$5,505                                    |
| 91907  | TIOGA ISD           | 229    | 391    | \$0.97          | \$1.04            | \$53,749                            | \$164,839                                | \$0          | \$5,536                                    |
| 111903 | TOLAR ISD           | 617    | 930    | \$1.00          | \$1.04            | \$153,019                           | \$0                                      | \$0          | \$5,100                                    |
| 91918  | TOM BEAN ISD        | 676    | 1,077  | \$0.94          | \$1.04            | \$181,257                           | \$0                                      | \$0          | \$4,962                                    |
| 101921 | TOMBALL ISD         | 11,853 | 14,274 | \$0.96          | \$1.02            | \$2,859,305                         | \$3,569,347                              | \$0          | \$5,703                                    |
| 71908  | TORNILLO ISD        | 1,244  | 1,885  | \$1.00          | \$1.09            | \$321,353                           | \$0                                      | \$0          | \$5,272                                    |
| 221905 | TRENT ISD           | 160    | 265    | \$1.00          | \$1.17            | \$40,095                            | \$0                                      | \$53,678     | \$4,890                                    |
| 74912  | TRENTON ISD         | 496    | 778    | \$0.93          | \$1.17            | \$130,628                           | \$0                                      | \$0          | \$4,833                                    |
| 107907 | TRINIDAD ISD        | 171    | 310    | \$1.00          | \$1.17            | \$39,383                            | \$0                                      | \$0          | \$4,965                                    |
| 228903 | TRINITY ISD         | 1,097  | 1,672  | \$1.00          | \$1.04            | \$289,377                           | \$0                                      | \$0          | \$4,965                                    |
| 212904 | TROUP ISD           | 1,028  | 1,468  | \$0.86          | \$0.99            | \$267,883                           | \$1,739,614                              | \$0          | \$5,601                                    |
| 14910  | TROY ISD            | 1,351  | 1,828  | \$0.99          | \$1.04            | \$332,732                           | \$0                                      | \$0          | \$5,187                                    |
| 219903 | TULIA ISD           | 1,028  | 1,739  | \$0.97          | \$1.16            | \$263,811                           | \$0                                      | \$0          | \$4,968                                    |
| 178912 | TULOSO-MIDWAY ISD   | 3,617  | 4,801  | \$1.00          | \$1.04            | \$900,495                           | \$0                                      | \$0          | \$5,808                                    |
| 96905  | TURKEY-QUITAQUE ISD | 183    | 363    | \$0.92          | \$1.00            | \$50,680                            | \$0                                      | \$0          | \$5,205                                    |
| 212905 | TYLER ISD           | 16,920 | 22,285 | \$0.95          | \$1.04            | \$4,389,831                         | \$0                                      | \$0          | \$5,047                                    |
| 230908 | UNION GROVE ISD     | 724    | 1,077  | \$0.96          | \$1.17            | \$182,150                           | \$69,513                                 | \$0          | \$5,047                                    |
| 230904 | UNION HILL ISD      | 295    | 493    | \$1.00          | \$1.04            | \$68,252                            | \$0                                      | \$0          | \$5,142                                    |
| 240903 | UNITED ISD          | 40,304 | 54,845 | \$0.92          | \$1.04            | \$10,160,760                        | \$0                                      | \$0          | \$5,011                                    |
| 232904 | UTOPIA ISD          | 193    | 372    | \$0.93          | \$1.04            | \$49,667                            | \$221,402                                | \$47,006     | \$5,324                                    |
| 232903 | UVALDE CISD         | 4,381  | 6,097  | \$0.92          | \$1.17            | \$1,125,051                         | \$0                                      | \$0          | \$4,889                                    |
| 122902 | VALENTINE ISD       | 24     | 225    | \$0.87          | \$1.04            | \$8,109                             | \$18,170                                 | \$0          | \$4,575                                    |
| 18904  | VALLEY MILLS ISD    | 566    | 916    | \$1.00          | \$1.04            | \$146,802                           | \$0                                      | \$0          | \$5,248                                    |
| 49903  | VALLEY VIEW ISD     | 702    | 1,104  | \$1.00          | \$1.12            | \$169,221                           | \$0                                      | \$0          | \$5,200                                    |
| 108916 | VALLEY VIEW ISD     | 4,280  | 6,314  | \$0.95          | \$1.04            | \$1,128,922                         | \$0                                      | \$0          | \$5,094                                    |
| 91908  | VAN ALSTYNE ISD     | 1,270  | 1,699  | \$1.00          | \$1.12            | \$316,067                           | \$0                                      | \$0          | \$5,185                                    |
| 234906 | VAN ISD             | 2,174  | 2,963  | \$1.00          | \$1.17            | \$538,716                           | \$0                                      | \$0          | \$5,028                                    |
| 158906 | VAN VLECK ISD       | 880    | 1,520  | \$0.94          | \$1.04            | \$224,768                           | \$0                                      | \$15,630     | \$5,051                                    |
| 180902 | VEGA ISD            | 327    | 608    | \$0.93          | \$1.01            | \$83,906                            | \$0                                      | \$0          | \$5,013                                    |
| 126908 | VENUS ISD           | 1,819  | 2,585  | \$1.00          | \$1.17            | \$459,282                           | \$0                                      | \$0          | \$5,132                                    |
| 226908 | VERIBEST ISD        | 256    | 439    | \$1.00          | \$1.17            | \$60,445                            | \$0                                      | \$0          | \$5,126                                    |
| 244903 | VERNON ISD          | 1,963  | 2,786  | \$1.00          | \$1.04            | \$517,970                           | \$0                                      | \$0          | \$5,307                                    |
| 235902 | VICTORIA ISD        | 13,258 | 17,170 | \$0.97          | \$1.03            | \$3,388,763                         | \$0                                      | \$0          | \$5,304                                    |
| 181907 | VIDOR ISD           | 4,596  | 6,285  | \$1.00          | \$1.13            | \$1,186,592                         | \$0                                      | \$0          | \$5,202                                    |
| 143904 | VYSEHRAD ISD        | 110    | 179    | \$0.85          | \$1.04            | \$25,225                            | \$216,962                                | \$3,530      | \$5,455                                    |
| 161914 | WACO ISD            | 13,445 | 18,799 | \$0.96          | \$1.04            | \$3,519,157                         | \$0                                      | \$0          | \$4,989                                    |
| 89905  | WAELDER ISD         | 282    | 506    | \$0.97          | \$1.01            | \$71,730                            | \$0                                      | \$0          | \$6,157                                    |
| 59902  | WALCOTT ISD         | 128    | 246    | \$0.65          | \$0.65            | \$31,388                            | \$192,482                                | \$0          | \$4,713                                    |
| 226906 | WALL ISD            | 1,066  | 1,518  | \$1.00          | \$1.04            | \$260,410                           | \$0                                      | \$0          | \$5,408                                    |
| 237904 | WALLER ISD          | 5,505  | 7,223  | \$1.00          | \$1.04            | \$1,365,049                         | \$0                                      | \$0          | \$5,396                                    |
| 49908  | WALNUT BEND ISD     | 74     | 132    | \$1.00          | \$1.04            | \$19,885                            | \$49,382                                 | \$0          | \$5,248                                    |
| 18905  | WALNUT SPRINGS ISD  | 153    | 292    | \$0.77          | \$0.90            | \$44,960                            | \$118,137                                | \$0          | \$4,212                                    |
| 229904 | WARREN ISD          | 1,157  | 1,626  | \$1.00          | \$1.04            | \$290,839                           | \$0                                      | \$0          | \$5,097                                    |
| 102903 | WASKOM ISD          | 845    | 1,320  | \$1.00          | \$1.04            | \$208,940                           | \$0                                      | \$0          | \$5,482                                    |
| 226905 | WATER VALLEY ISD    | 263    | 528    | \$1.00          | \$1.17            | \$70,805                            | \$0                                      | \$0          | \$5,070                                    |
| 70912  | WAXAHACHIE ISD      | 7,340  | 9,430  | \$0.99          | \$1.04            | \$1,840,642                         | \$0                                      | \$0          | \$5,244                                    |
| 184903 | WEATHERFORD ISD     | 7,256  | 9,216  | \$1.00          | \$1.17            | \$1,834,880                         | \$0                                      | \$375,052    | \$5,355                                    |
| 240904 | WEBB CISD           | 295    | 589    | \$0.74          | \$0.80            | \$81,115                            | \$2,857,560                              | \$3,505,489  | \$10,145                                   |
| 45905  | WEIMAR ISD          | 577    | 943    | \$0.90          | \$1.04            | \$138,359                           | \$89,358                                 | \$3,848      | \$4,853                                    |
| 44902  | WELLINGTON ISD      | 559    | 1,067  | \$0.91          | \$1.02            | \$137,584                           | \$0                                      | \$0          | \$4,736                                    |
| 223904 | WELLMAN-UNION CISD  | 228    | 388    | \$1.00          | \$1.04            | \$52,869                            | \$0                                      | \$475,117    | \$5,744                                    |



**Appendix 4 (cont.)  
State and Local Revenue per WADA at Compressed Tax Rate (RACR)**

| Dist # | District Name           | ADA              | WADA             | Compressed Rate | 2013 M&O Tax Rate | ASATR Credit Against Recapture Owed | Net ASATR After Credit Against Recapture | Recapture              | Revenue at Compressed Rate per WADA (RACR) |
|--------|-------------------------|------------------|------------------|-----------------|-------------------|-------------------------------------|--|------------------------|--|
| 37909  | WELLS ISD               | 300              | 500              | \$1.00          | \$1.17            | \$77,536                            | \$0                                      | \$0                    | \$4,996                                    |
| 108913 | WESLACO ISD             | 16,224           | 23,022           | \$0.93          | \$1.14            | \$4,203,428                         | \$0                                      | \$0                    | \$4,962                                    |
| 100908 | WEST HARDIN COUNTY CISD | 524              | 868              | \$1.00          | \$1.04            | \$135,945                           | \$0                                      | \$0                    | \$5,058                                    |
| 161916 | WEST ISD                | 1,284            | 1,813            | \$1.00          | \$1.04            | \$346,833                           | \$0                                      | \$0                    | \$5,178                                    |
| 181906 | WEST ORANGE-COVE CISD   | 2,141            | 3,210            | \$1.00          | \$1.17            | \$539,774                           | \$0                                      | \$1,104,734            | \$5,067                                    |
| 178915 | WEST OSO ISD            | 1,754            | 2,662            | \$1.00          | \$1.17            | \$480,087                           | \$0                                      | \$0                    | \$4,930                                    |
| 201914 | WEST RUSK COUNTY CISD   | 989              | 1,476            | \$1.00          | \$1.04            | \$234,354                           | \$299,779                                | \$0                    | \$5,503                                    |
| 202905 | WEST SABINE ISD         | 632              | 1,031            | \$0.90          | \$1.04            | \$153,675                           | \$0                                      | \$0                    | \$4,475                                    |
| 168903 | WESTBROOK ISD           | 245              | 408              | \$0.93          | \$1.00            | \$52,736                            | \$2,050,593                              | \$4,313,479            | \$12,144                                   |
| 62905  | WESTHOFF ISD            | 62               | 127              | \$0.91          | \$0.96            | \$15,814                            | \$0                                      | \$10,080,275           | \$31,176                                   |
| 73904  | WESTPHALIA ISD          | 156              | 238              | \$0.82          | \$0.96            | \$39,107                            | \$0                                      | \$0                    | \$4,038                                    |
| 1908   | WESTWOOD ISD            | 1,493            | 2,072            | \$0.89          | \$1.17            | \$386,190                           | \$0                                      | \$0                    | \$4,640                                    |
| 241904 | WHARTON ISD             | 1,978            | 2,863            | \$0.99          | \$1.04            | \$500,899                           | \$0                                      | \$0                    | \$5,296                                    |
| 242903 | WHEELER ISD             | 433              | 720              | \$1.00          | \$1.02            | \$109,361                           | \$158,642                                | \$60,016               | \$5,637                                    |
| 33904  | WHITE DEER ISD          | 343              | 560              | \$0.99          | \$1.04            | \$90,762                            | \$210,937                                | \$651,922              | \$5,607                                    |
| 92908  | WHITE OAK ISD           | 1,335            | 1,722            | \$1.00          | \$1.17            | \$346,965                           | \$0                                      | \$0                    | \$4,993                                    |
| 220920 | WHITE SETTLEMENT ISD    | 6,016            | 7,610            | \$1.00          | \$1.04            | \$1,535,449                         | \$0                                      | \$0                    | \$5,006                                    |
| 40902  | WHITEFACE CISD          | 340              | 670              | \$1.00          | \$1.04            | \$83,801                            | \$2,638,248                              | \$6,788,451            | \$8,821                                    |
| 212906 | WHITEHOUSE ISD          | 4,329            | 5,385            | \$1.00          | \$1.04            | \$1,111,898                         | \$0                                      | \$0                    | \$5,240                                    |
| 91909  | WHITESBORO ISD          | 1,439            | 1,985            | \$1.00          | \$1.17            | \$358,316                           | \$0                                      | \$0                    | \$5,454                                    |
| 91910  | WHITWRIGHT ISD          | 763              | 1,173            | \$0.97          | \$1.17            | \$190,486                           | \$0                                      | \$0                    | \$5,032                                    |
| 110908 | WHITHARRAL ISD          | 169              | 278              | \$1.00          | \$1.17            | \$48,070                            | \$175,042                                | \$1,375                | \$5,377                                    |
| 109911 | WHITNEY ISD             | 1,426            | 2,014            | \$1.00          | \$1.17            | \$368,308                           | \$0                                      | \$0                    | \$5,158                                    |
| 243905 | WICHITA FALLS ISD       | 13,375           | 17,627           | \$1.00          | \$1.04            | \$3,446,654                         | \$0                                      | \$0                    | \$5,241                                    |
| 180904 | WILDORADO ISD           | 85               | 136              | \$1.00          | \$1.04            | \$23,041                            | \$0                                      | \$0                    | \$6,256                                    |
| 170904 | WILLIS ISD              | 6,283            | 8,118            | \$0.99          | \$1.04            | \$1,553,398                         | \$0                                      | \$0                    | \$5,357                                    |
| 234907 | WILLS POINT ISD         | 2,270            | 3,175            | \$1.00          | \$1.04            | \$597,439                           | \$0                                      | \$0                    | \$5,160                                    |
| 153907 | WILSON ISD              | 122              | 244              | \$1.00          | \$1.17            | \$32,208                            | \$0                                      | \$0                    | \$4,967                                    |
| 105905 | WIMBERLEY ISD           | 1,983            | 2,569            | \$1.00          | \$1.09            | \$503,119                           | \$1,009,143                              | \$2,333,462            | \$5,577                                    |
| 5904   | WINDTHORST ISD          | 441              | 714              | \$1.00          | \$1.17            | \$116,573                           | \$0                                      | \$0                    | \$5,156                                    |
| 225905 | WINFIELD ISD            | 153              | 278              | \$1.00          | \$1.04            | \$33,379                            | \$0                                      | \$0                    | \$4,987                                    |
| 248902 | WINK-LOVING ISD         | 346              | 628              | \$1.00          | \$1.04            | \$87,994                            | \$2,807,729                              | \$7,220,630            | \$11,615                                   |
| 250907 | WINNSBORO ISD           | 1,395            | 1,900            | \$1.00          | \$1.17            | \$355,833                           | \$0                                      | \$0                    | \$5,211                                    |
| 212910 | WINONA ISD              | 934              | 1,463            | \$1.00          | \$1.04            | \$238,687                           | \$0                                      | \$0                    | \$5,233                                    |
| 200904 | WINTERS ISD             | 549              | 1,025            | \$0.97          | \$1.04            | \$143,356                           | \$304,968                                | \$0                    | \$4,929                                    |
| 174906 | WODEN ISD               | 717              | 1,155            | \$0.99          | \$1.11            | \$190,188                           | \$0                                      | \$0                    | \$5,016                                    |
| 116909 | WOLFE CITY ISD          | 568              | 932              | \$0.96          | \$1.13            | \$145,860                           | \$0                                      | \$0                    | \$4,885                                    |
| 196902 | WOODSBORO ISD           | 467              | 787              | \$1.00          | \$1.17            | \$120,824                           | \$0                                      | \$0                    | \$6,552                                    |
| 224902 | WOODSON ISD             | 86               | 244              | \$1.00          | \$1.17            | \$26,467                            | \$0                                      | \$0                    | \$5,198                                    |
| 229903 | WOODVILLE ISD           | 1,248            | 2,050            | \$1.00          | \$1.04            | \$316,939                           | \$2,422,790                              | \$0                    | \$5,777                                    |
| 81905  | WORTHAM ISD             | 457              | 763              | \$1.00          | \$1.04            | \$115,959                           | \$105,029                                | \$0                    | \$4,984                                    |
| 43914  | WYLIE ISD               | 13,015           | 15,694           | \$1.00          | \$1.17            | \$3,260,605                         | \$0                                      | \$0                    | \$5,367                                    |
| 221912 | WYLIE ISD               | 3,627            | 4,310            | \$0.82          | \$1.04            | \$888,401                           | \$834,335                                | \$73,816               | \$4,550                                    |
| 250905 | YANTIS ISD              | 329              | 547              | \$0.95          | \$1.04            | \$86,570                            | \$492,923                                | \$179,802              | \$5,522                                    |
| 62903  | YOAKUM ISD              | 1,488            | 2,171            | \$1.00          | \$1.04            | \$381,893                           | \$0                                      | \$0                    | \$7,823                                    |
| 62904  | YORKTOWN ISD            | 459              | 777              | \$0.92          | \$0.96            | \$122,229                           | \$0                                      | \$3,758,393            | \$17,161                                   |
| 71905  | YSLETA ISD              | 39,640           | 55,184           | \$1.00          | \$1.17            | \$10,298,263                        | \$0                                      | \$0                    | \$5,170                                    |
| 253901 | ZAPATA COUNTY ISD       | 3,208            | 4,565            | \$1.00          | \$1.04            | \$816,253                           | \$10,941,590                             | \$0                    | \$6,566                                    |
| 3906   | ZAVALLA ISD             | 374              | 635              | \$0.96          | \$1.17            | \$102,215                           | \$0                                      | \$0                    | \$4,821                                    |
| 25906  | ZEPHYR ISD              | 202              | 357              | \$0.92          | \$1.04            | \$52,574                            | \$0                                      | \$0                    | \$4,759                                    |
|        | <b>Total or Average</b> | <b>4,577,309</b> | <b>6,143,218</b> | <b>\$0.97</b>   | <b>\$1.07</b>     | <b>\$1,159,773,567</b>              | <b>\$465,545,041</b>                     | <b>\$1,154,309,089</b> | <b>\$5,473</b>                             |
|        | Low                     | 12               | 85               | \$0.64          | \$0.65            | \$3,103                             | \$0                                      | \$0                    | \$3,636                                    |
|        | High                    | 189,902          | 261,682          | \$1.09          | \$1.24            | \$48,298,947                        | \$33,345,097                             | \$101,391,483          | \$31,176                                   |

Source: Texas Education Agency Data

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