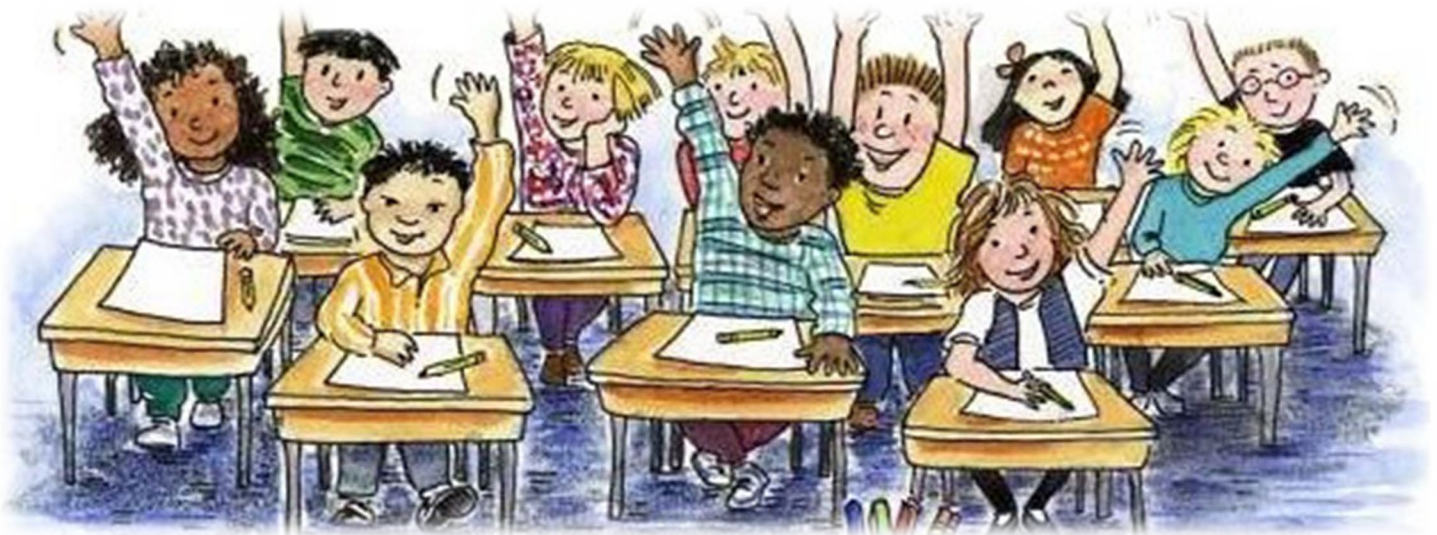


An Introduction to School Finance in Texas

Fifth Edition

Revised March 2022

*Incorporates changes made by HB 3, 86th Legislature
and HB 1525, 87th Legislature*



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This publication incorporates changes made by HB 3, 86th Legislature (2019) and
HB 1525, 87th Legislature (2021)

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Executive Summary

The public education system in Texas is one of the largest in the nation, with 1,204 school districts and charter schools containing 8,866 campuses. They employ 734,726 people — approximately half of whom are teachers — to educate 5.5 million enrolled students. Texas has more school districts than any other state except California and is second only to California in the number of students enrolled. Total funding for the system in the 2020-21 school year totaled \$70.4 billion, which included \$27.2 billion (39%) in state funds, \$37.8 billion (53%) in local property taxes, and \$5.4 billion (8%) in federal funds.

This \$70.4 billion funded the basic school finance program as well as a variety of other cost items such as textbooks, advanced placement programs, schools for deaf and blind students, regional education service centers, and schools for students incarcerated in the Department of Corrections. Also included was \$2.6 billion the state contributed to the Teacher Retirement System for public education employee benefits. Initiatives funded by grants outside of the formula system include educator quality and leadership programs, and math and literacy achievement academies that provide assistance to math and reading teachers. The Texas Education Agency also implements the school accountability system and pays for the administration of student tests.

The state's basic school finance program is primarily financed by the amounts determined by the equalizing funding calculations of the Foundation School Program (FSP), the state's portion of which was \$26.2 billion in the 2020-21 school year. 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 1) a basic instructional program that meets state standards (as measured by the state's accountability system), 2) equalized access to "enrichment" funds for those districts that choose to supplement their basic funding and 3) facilities suitable to student educational needs. Statutory formulas determine the amount of basic aid in "Tier 1." Enrichment funding is drawn down in "Tier 2 - Levels 1 and 2." Facilities funding is provided under an additional set of calculations.

The formulas in Tier 1 of the FSP determine the amount each school district will receive for the basic education of its students, or the district's "Tier 1 Entitlement." The total cost is shared by the state and the school district, with the school district's share subtracted from the total, and the state contributing the remainder. If the calculation of a school district's share of Tier 1 equals more than its total entitlement, the excess is "recaptured" by the state used to pay for part of the state's portion of the FSP for other school districts. Approximately \$2.7 billion was recaptured by the state in the 2020-21 school year.

The 86th Legislature passed HB 3 in 2019, a landmark school finance bill which substantially overhauled the formulas that fund public schools, including the "weights" and adjustments used to compensate for certain types of students. The bill repealed outdated formula elements and other provisions that flowed funds to all school districts outside of the formulas, and reallocated that revenue to increase formula funding. HB 3 also increased the amount of revenue school districts receive for low-income, bilingual, and special education students. New funding was added for low-income students in grades K-3, students with dyslexia, students in dropout recovery schools, and students that either graduate from high school with an industry certification, enroll in a college or university, or enlist in the military after graduation. HB 3 also required school districts to increase employee salaries and provides funding for teacher bonuses that school districts can apply for. HB 3 increased state funding to school districts by \$6.5 billion in the 2020-21 biennium, and allocated an additional \$5.0 billion to lower school district tax rates by \$0.07-\$0.11 in the first year, with further reductions in year two and subsequent years, by using school district value growth above 2.5% to annually compress rates. As a result of those changes, it was estimated that the amount recaptured from property wealthy school districts would be reduced by \$3.6 billion over the next two years, a 47% reduction. Changes made by the bill increased the state's share of public education funding to 42% from 39% (excluding Federal funds). The 87th Legislature passed HB 1525 in 2021, making further changes to the formulas. The tables on the following pages provide a list of the changes made by HB 3 in 2019 and HB 1525 in 2021.

Changes Made by HB 3 (2019) and HB 1525 (2021)

Repealed Formula Elements	
Cost of Education Index (CEI)	A multiplier assigned to each school district to provide funds to help the district adjust for factors outside of its control, calculated using 1991 data. Funds flowing through the CEI were incorporated into the basic allotment.
Gifted and Talented Weight [Reinstated by HB 1525]	Districts received increased funding for those students identified as gifted and talented (capped at 5% of a district's students). Reinstated by HB 1525 in 2021.
High School Allotment	\$275 per student in average daily attendance in grades 9-12 was sent to all school districts outside of the formulas to help with costs of operating high schools. The revenue was incorporated into the basic allotment.
Staff Salary Allotment	Districts received \$500 for each full-time non-professional employee and \$250 for each part-time non-professional employee outside of the formulas. These funds were incorporated into the basic allotment.
Hold Harmless and Early Agreement Credit for Property Wealthy School Districts	A hold harmless for property wealthy school districts was "temporarily" put in place in 1993 and subsequently renewed several times before being made permanent. It will be phased out in 2024.
Hold Harmless for 2015 Homestead Exemption Increase	Guaranteed 2015 funding levels but was no longer necessary.

Increased or Revised Formula Elements	
Basic Allotment	Guaranteed amount of formula funding per student was increased to \$6,160 from \$5,140, an increase of 19.8%.
Compensatory Education Allotment	Distribution of additional funding for low-income students was changed to a weighted sliding scale of 0.225-0.275 rather than a flat 0.20. The revenue is distributed based on "economic census blocks" using median household income, average educational attainment, percentage of single-parent households, and rate of homeownership. Eligibility is based on a student's qualification for the federal free and reduced-price lunch program — 2020 annual income of \$47,638 for a family of four.
Special Education	Increased mainstream weight to 1.15 from 1.10.
Small and Mid-size Districts	Changed to a separate allotment rather than a calculation that increased the basic allotment.
Career and Technology Allotment	Districts receive additional funding for students in grades 7-12 (expanded from 9-12) for students that take career and technology courses. HB 1525 changed the weights to 1.1, 1.28, and 1.47 and applies them to the basic allotment plus the small or mid-size district adjustment.
Gifted and Talented Allotment [Reinstated by HB 1525 in 2021]	Districts receive increased funding for those students identified as gifted and talented (capped at 5% of a district's students). Allotment is 0.07 x basic allotment. Reinstated by HB 1525 in 2021.
Transportation Allotment	A linear density formula calculation was replaced with a rate per approved mile of \$1.00.

Changes Made by HB 3 (2019) and HB 1525 (2021) (cont.)

New Formula Elements	
Early Education Allotment	Districts receive additional funding for economically disadvantaged and bilingual students in grades K-3 at a weight of 0.10.
Dual Language Allotment	Districts receive additional funding at a weight of 0.15 for bilingual students in a dual language program, or 0.05 if the student is English proficient.
Dyslexia Allotment	Districts receive additional funding for each student identified as having dyslexia or a related learning disorder at a weight of 0.10.
Dropout Recovery School and Residential Placement Facility Allotment	Districts receive an additional \$275 for each student attending a dropout recovery school or resides in a residential placement facility.
Fast Growth Allotment	Districts with enrollment growth in excess of 250 students over six years receive additional funding per ADA at weights of 0.48, 0.33, or 0.18. Capped at \$320 million per year statewide.
Mentor Program Allotment	Districts receive funds to pay stipends to mentor teachers.
College, Career, and Military Readiness Outcomes Bonus	Districts receive \$5,000 for each economically disadvantaged student, \$3,000 for non-economically disadvantaged students, and \$2,000 for special education students that achieve college readiness standards and enroll in a college, earn an associate's degree while in high school, earn an industry-accepted certification, or pass the Armed Services Vocational Aptitude test and enlist in the U.S. military or the Texas National Guard.
School Safety Allotment	Districts receive \$9.72 per ADA for expenditures to improve school safety.
Formula Transition Grant	Through the 2023-24 school year, school districts are guaranteed the lesser of 103% of the district's total M&O revenue per ADA that the district would have received under prior law for the 2019-20 school year, or 128% of the statewide average amount of M&O revenue per ADA that would have been provided for the 2019-2020 school year. Capped at \$400 million per year statewide.

New Incentive/ Grant Programs	
Extended Year Incentive Program	School districts that provide an additional 30 days of half-day instruction for students in Pre-K through 5th grade can receive additional funds.
Blended Learning Grant Program	School districts that offer a program that supplements classroom instruction with applied workforce learning opportunities can receive additional funds.
P-Tech/New Tech Incentive	Districts receive an additional \$50 for each student that attends a P-Tech (Pathways in Technology Early College High Schools) or New Tech campus.
Teacher Incentive Allotment	Districts can apply for funds to provide pay increases to effective teachers who teach at high needs campuses, rural campuses, or in areas experiencing a critical teacher shortage. Teachers designated as master, exemplary, or recognized by the district and who teach at campuses with the greatest needs can receive a bonus of up to \$32,000.

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The Texas Public School System

In the 2019-20 school year, public education in Texas was provided to 5.5 million enrolled students by 1,204 school districts and charter schools. Over one-half of the student population is Hispanic, and 81% of students are classified as either economically disadvantaged or an English language learner (Figure 1). Texas has 1,015 independent school districts governed by elected school board members with the authority to levy property taxes on the property within their boundaries. 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. Charter schools — independent schools that submit charters which must 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 7 students in average daily attendance in San Vicente ISD to 186,000 students in Houston ISD, although 85% of all school districts (containing 21% of the state's students) have less than 5,000 students. Texas has more school districts than any other state except California — approximately 9% of the nation's 13,800 districts — and is second only to California in the number of students that are enrolled in public primary and secondary schools. Twenty Regional Education Service Centers assist school districts in their region with teacher certification requirements and instruction, complying with federal special education regulations, providing virtual courses, in addition to other services, and receive funds from grants and service contracts with school districts. Texas school districts are an important part of the Texas economy, with over 8,800 campuses employing 734,726 people, accounting for 6% of all jobs in the state. One-half of school employees are teachers with the remainder being administrators, professional support staff, educational aides, and auxiliary staff (Figure 2).

Total Funding

In recent years, state funding for schools has fluctuated as the Legislature has responded to the ups and downs of the economy and resulting revenue fluctuations. School districts were saved from deep cuts in the Great Recession of 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 82nd Legislature with an unprecedented revenue gap estimated by some at \$27 billion between what was needed to maintain existing services for the 2012-2013 state budget and the revenue estimated to be available. Every part of the state budget was cut or otherwise constrained, and public education was no exception. The 82nd Legislature re-wrote the

Figure 1
2019-20 Texas Public School Enrollment

	2020	% of Total
Total Enrolled Students	5,479,173	
African American	690,376	12.6%
Hispanic	2,893,003	52.8%
White	1,479,377	27.0%
Other	416,417	7.6%
Economically Disadvantaged (\$47,638 annual income family of four)	3,303,941	60.3%
English Language Learners	1,112,272	20.3%

Source: Texas Education Agency, Snapshot 2020

Figure 2
2019-20 Texas Public School Employment

	2020	% of Total
Total Employees	734,726	
Teachers	363,121	49.4%
Administration	30,124	4.1%
Professional Support	74,929	10.2%
Educational Aides	77,802	10.6%
Auxiliary Staff	188,750	25.7%

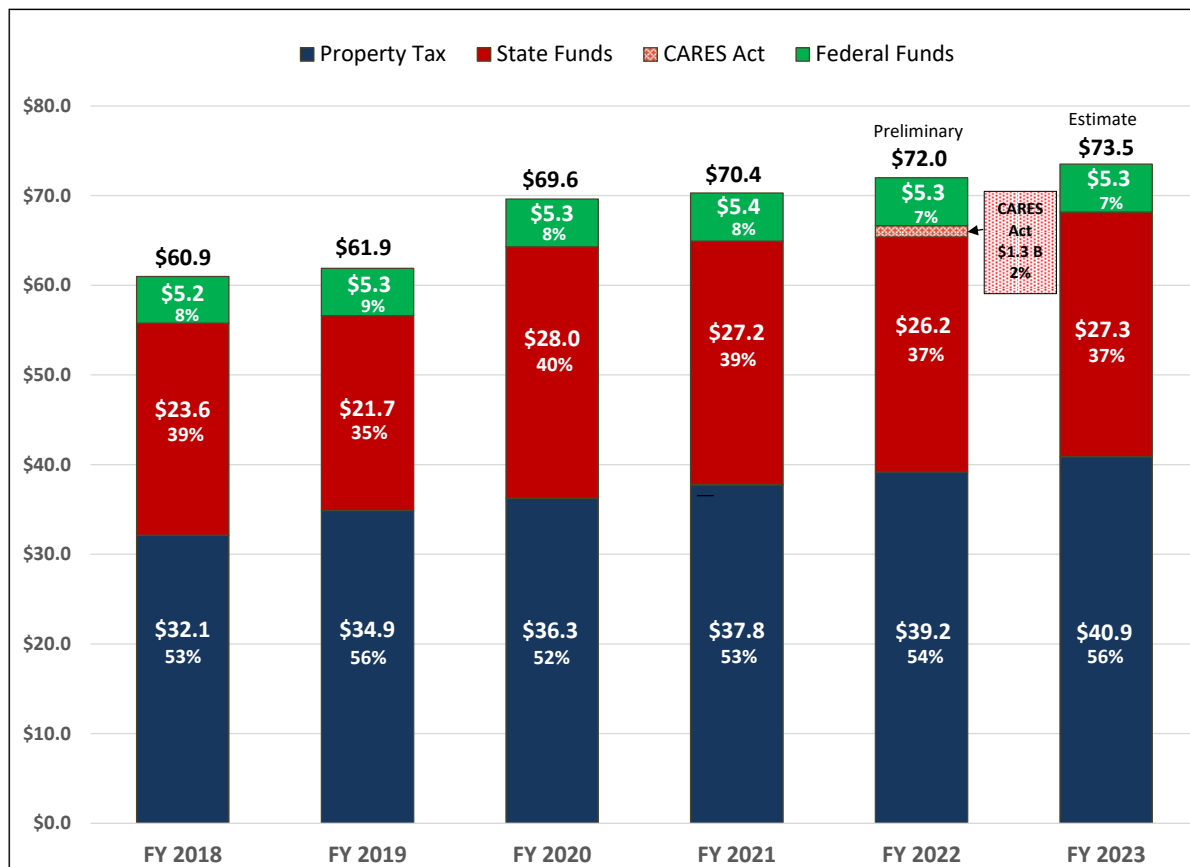
Source: Texas Education Agency, Snapshot 2020

school finance formulas, appropriating \$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 83rd 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.

The 86th Legislature used an excess of available revenue to increase state funding to public education by \$11.5 billion for the 2020-21 biennium; \$6.5 billion for increased formula funding, and \$5.0 billion to replace property tax revenue lost due to tax rate compression mandated by HB 3. Total funding for public education in the 2020-21 school year was \$70.4 billion. That includes funding for local schools, the State School for the Blind, State School for the Deaf, and state payments of \$2.6 billion to the Teacher Retirement System for the benefit of public education employees. The total is comprised of \$27.2 billion (39%) in state funds, \$37.8 billion (53%) in local property taxes, and \$5.4 billion (8%) in federal funds for child nutrition programs, education for economically disadvantaged students, special education, and vocational and adult education programs (Figure 3). Excluding Federal revenue, the breakdown between state and local revenue was 42% state funds and 58% local property tax in the 2020-21 school year. Appropriations for Public Education accounted for 27% of the state's "All Funds" budget and 42% of the "General Revenue" budget for the 2022-23 biennium (Figure 4).

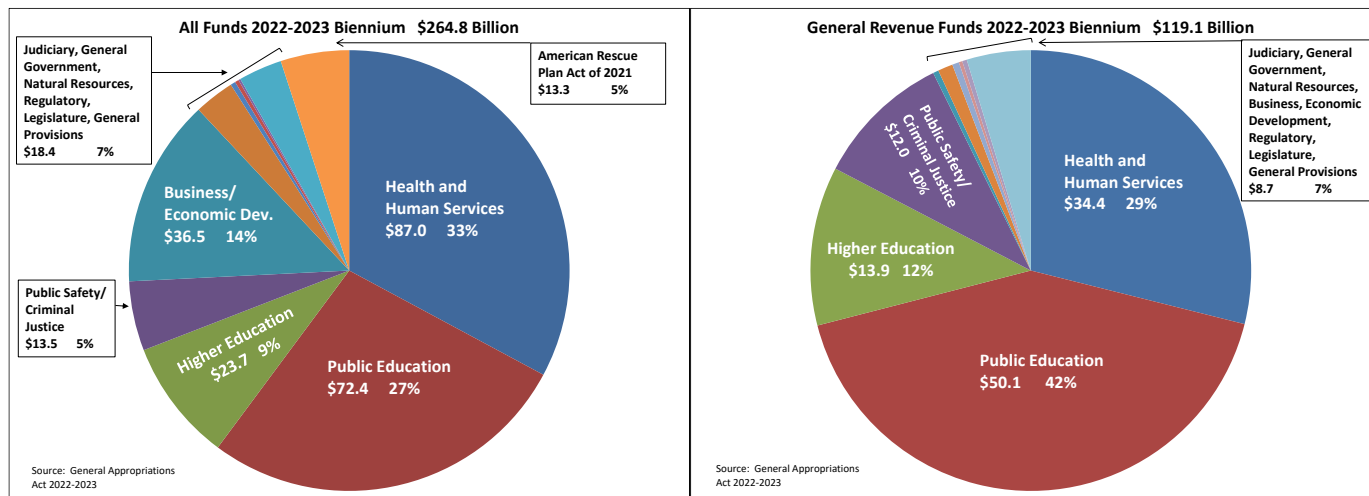
The COVID-19 pandemic reached Texas in March 2020, and school districts shut their doors and taught students virtually. School districts received \$1.3 billion in federal aid (used to replace general revenue) in the

Figure 3
Local, State and Federal Funds — Public Education FY 2018 - FY 2023
Billions of Dollars



Property Tax total is the locally levied M&O and I&S property tax, including taxes that are recaptured by the state. State funds include revenue allocated to the Teacher Retirement System for teacher retirement and healthcare, and to the State Schools for the Blind and Deaf. In FY 2022, \$1.3 billion in CARES Act funding was used to replace state general revenue due to the COVID-19 pandemic.

Figure 4
2022-2023 Biennial Budget
All Funds and General Revenue

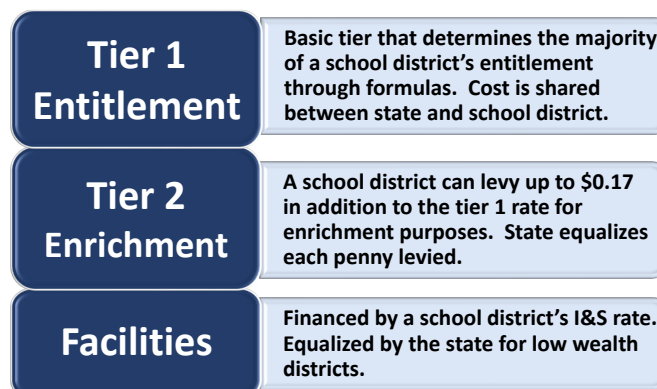


2021-22 school year from the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, in response to the economic fallout of the COVID-19 pandemic. In addition to all other funding, public schools also received \$11.2 billion in federal stimulus funds in 2021 from the federal American Rescue Plan Act of 2021, a \$1.9 trillion economic stimulus bill passed by the 117th United States Congress and signed into law by President Joe Biden on March 11, 2021.

Foundation School Program

The majority of state funds are distributed to school districts through the Foundation School Program (FSP) 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. 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 deemed acceptable under the state's accountability system, provide facilities suitable to student educational needs, and provide access to substantially equalized enrichment.

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 through a complex system of formulas that adjust for cost differentials to educate the various types of students that attend each school district. "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.



Funds Dedicated to Public Education

The Foundation School Fund, the Property Tax Relief Fund, the Tax Reduction and Excellence in Education (TREE) Fund, the Technology and 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. The non-general revenue state funds listed below are dedicated to the support of public education.

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 valued at \$55.6 billion as of August 31, 2021. 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 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 set the distribution rate at 2.9% for the 2020-21 biennium.

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. Through 2009, the total amount of bonds guaranteed by the fund were restricted to 250% 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 the lower of 350% of the historical cost of the assets in the Fund or a revised IRS limit of 500% of the assets in the Fund as of December 2009, so the bond guarantee program has resumed. In 2011, the Legislature extended the guarantee to revenue bonds issued by charter schools in good financial standing for their facilities. As of August 31, 2021, the bonding capacity of the Permanent School Fund was \$117.3 billion, with \$95.3 billion in 3,429 bond issues guaranteed by the Fund.

Available School Fund. Article 7, Section 5 of the Texas Constitution directs that the Available School Fund (ASF) receives earnings from the Permanent School Fund. Additionally, the General Land Office is authorized to transfer up to \$600 million annually to the ASF. In addition to the PSF earnings, one-fourth of motor fuel tax revenue is constitutionally dedicated to the ASF (see below). A portion of the ASF revenue is transferred by legislative appropriation to the Technology and Instructional Materials Fund for the purchase of textbooks, electronic textbooks, technological equipment and services and other instructional materials ordered by school districts. Remaining ASF funds are distributed to school districts on a per student basis to help pay for a school district's entitlement calculated by the FSP formulas. Approximately \$2.5 billion of ASF funds were distributed to school districts on a per capita basis in the 2020-21 school year.

Technology and 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 Technology and Instructional Materials Fund. These funds will be distributed to school districts and charter schools on a per student basis through a technology and instructional materials allotment that is determined by the Commissioner of Education based on the amount of revenue available. Approximately \$1.1 billion was distributed through the Technology and Instructional Materials Fund in the 2020-21 biennium.

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 (commonly referred to as the "margin" 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 Legisla-

ture are appropriated at the Legislature's discretion from general revenue. This fund provided approximately \$2 billion in fiscal year 2021 for schools.

Tax Reduction and Excellence in Education Fund (TREE). This fund was created by the Legislature in HB 3 in 2019 for two purposes: 1) the support of Tier 1 allotments, and 2) to reduce school district maintenance and operations property tax rates. Article 7, Section 5 of the Texas Constitution allows both the State Board of Education and the General Land Office to transfer up to \$600 million per year from the Permanent School Fund — the state's public education endowment fund — to the Available School Fund for distribution to public schools. Amounts in excess of \$300 million are to be deposited into the TREE fund for the support of Tier 1 allotments. Sales tax revenue collected from on-line merchants as a result of 2019's HB 1525 are deposited into the TREE fund to reduce school maintenance and operations property tax rates. Approximately \$308 million was appropriated from the fund in FY 2021.

Motor Fuels Tax. Article 8, Section 7-a of the Texas Constitution directs that 25% of motor fuels tax collections be deposited into the Available School Fund. In fiscal year 2021, \$899 million was transferred to the Available School Fund.

Occupation Taxes. Article 7, Section 3 of the Texas Constitution directs that 25% of occupation taxes (mostly industry specific gross receipts taxes) be transferred to the Foundation School Fund. In fiscal year 2021, \$1.3 billion was transferred to the Foundation School Fund.

Texas Lottery. Section 466.355, Government Code directs that lottery receipts after payment of prizes and operating costs be transferred to the Foundation School Fund. The Texas Lottery Commission transferred approximately \$2.0 billion to the Foundation School Fund in fiscal year 2021.

School District Property Tax. The \$37.7 billion in school district property taxes for FY 2021 was paid to school districts by individuals and businesses on the taxable value of their property after exemptions and special valuations are applied. The school district tax accounts for 53% of an estimated \$71 billion in total property taxes paid in Texas in the 2020 tax year, with counties, cities, and special districts making up the remainder. School districts were authorized to impose a tax for maintenance and operations at a rate of up to \$1.0864 per \$100 in value on property within their boundary in the 2020 tax year. That M&O rate cap will fall in future years as school district tax rates are compressed further on a district-by-district basis (see Figure 5). The portion of the property tax to pay for maintenance and operations of Texas schools in the 2020-21 school year was \$29.3 billion.

The remainder of school district property taxes collected were to pay the principal and interest on voter-authorized bonds issued to finance facilities (Interest and Sinking, or I&S) at a total rate of up to \$0.50, provided the bonds are approved by the Attorney General. If the district's taxable property value goes down after approval, the rate can rise above \$0.50 to maintain required payments. In the 2020-21 school year, school districts levied a total of \$8.4 billion to make payments on facilities debt.

Owners of residential property such as single family homes (owner-occupied and rentals), farm and ranch homesteads, mobile homes and vehicles paid 49.8% of the total school district levy in the 2020 tax year. Owners of commercial, industrial, oil & gas, utility and multifamily rental property paid 49.6%. Farm and ranch owners paid less than 1% of school district taxes.

Public Education Programs Outside of the Formulas

The state provides funding for a wide variety of education programs in addition to the FSP (Table 1). In the 2020-21 school year, expenditures made by TEA outside of the FSP include \$1.1 billion for textbooks and other instructional materials ordered by school districts, \$83 million for the development and administration of state assessments and the accountability system, \$12 million for the operation of 20 Regional Education Service Centers that provide services and assistance to school districts, and \$56 million for the operation of the Windham School District to provide educational services to prison inmates.

Appropriations in support of public education made to agencies other than TEA include \$2.6 billion to the Teacher Retirement System to provide retirement and health benefits to retired public school teachers, and \$40 million to the School for the Blind and Visually Impaired and the State School for the Deaf. In addition to these state programs, \$5.2 billion in federal funds was distributed to school districts for the Free and Reduced Price Meal Program and other federal education and welfare programs.

Table 1 Programs Outside of the Foundation School Program	
Expenditures Outside of the FSP (Not All Inclusive)	2020-21 School Year Appropriation (Millions)
Teacher Retirement System	\$2,582.7
Technology and Instructional Materials	\$1,105.9
Assessment & Accountability	\$ 83.2
TEA Operations	\$ 72.5
Windham School District	\$ 55.9
Communities in Schools	\$ 34.4
Regional Day Schools for the Deaf	\$ 33.1
School for the Deaf	\$ 20.6
School for the Blind	\$ 20.4
Educator Quality and Leadership	\$ 14.5
Regional Education Service Centers	\$ 11.9
Texas Advanced Placement Initiative	\$ 9.2
Mathematics and Literacy Academies	\$ 9.0
Juvenile Justice Alternative Education Programs	\$ 6.2
Blended Learning Grant Program	\$ 6.0
Statewide Services for Students with Visual Impairments	\$ 5.6
Student Success Initiative	\$ 5.5
Teach for America	\$ 5.5
Early Childhood School Readiness Program	\$ 3.5
Early College High School	\$ 3.0
Reading-to-Learn Academies	\$ 2.7
Adult Charter School	\$ 2.5
Amachi Texas	\$ 2.0
Texas Science Technology Engineering and Mathematics (T-STEM)	\$ 1.5

Source: General Appropriations Act 2020-21 Biennium

Maintenance and Operations (M&O) Property Tax Rate Compression

The Legislature has previously attempted to stem the increase in school district property taxes. The Texas Supreme Court ruled on November 22, 2005 in *West Orange Cove vs. Neeley* that the school finance system violated Article VIII, Section 1-e of the Texas Constitution which prohibits a state property tax. In response to that decision, the Legislature in 2006 passed HB 1 and HB 2 in a third called special session which required school districts to compress their 2005 Maintenance and Operations (M&O) rates by 11.33% in the 2006-07 school year, and by 33.3% in the 2007-08 school year. An M&O tax rate of \$1.50 was compressed to \$1.00, with an additional \$0.17 available to the school board to provide “meaningful discretion” during the tax rate setting process. By the 2018-19 school year, 422 school districts had reached the new M&O rate cap of \$1.17.

HB 3, passed in 2019 by the 86th Legislature, required further compression of school district M&O tax rates, and the Legislature appropriated a total of \$5.0 billion in the 2020-21 biennium for that purpose. In the 2019-20 school year, school district maintenance and operations (M&O) tax rates were compressed by 7% (93% x a district’s Tier 1 rate—the rate required to pay the district’s share of formula entitlements), resulting in a \$0.07 reduction of M&O tax rates in school districts with a \$1.00 Tier 1 rate (67% of all school districts). Above that, school districts at their own discretion can levy up to an additional \$0.17 per \$100 of valuation for enrichment. The first 8 cents, or pennies, of the \$0.17 tax rate are referred to as “golden” pennies because the state guarantees they will generate a high yield (with state aid making up the difference between the levy and the guarantee), and they are not subject to recapture. The remaining enrichment pennies have a lesser guarantee and are subject to recapture and correspondingly, are called “copper” pennies. HB 3 increased the guaranteed yield of the “copper” pennies, but school districts levying these pennies were required to reduce the number of pennies by 35%. For a district previously at the \$1.17 tax rate cap, these changes resulted in a compressed rate of \$1.07. HB 3 reduced the statutory tax rate cap of \$1.17 to \$1.10, but that will be reduced further in future years and vary across districts in subsequent school years as a result of on-going tax rate compression requirements in HB 3.

In addition to the mandated \$0.07 rate compression in the 2019-20 school year, HB 3 created a formula by which a portion of future value growth will be used to reduce tax rates. The formula has two components: 1) statewide — applying equally to all school districts, and 2) individual district rate compression (see Figures 6 and 7, pages 20-21).

Statewide Rate Compression. Beginning with the 2020-21 school year, any statewide value growth in excess of 2.5% is used to compress school M&O tax rates across-the-board. For example, the Comptroller projected school taxable property values would grow by 4.01% in the 2020-21 school year. School districts were required to reduce their tax rate from the previous year by the excess over 2.5%, or roughly 1.5%. That resulted in a statewide compressed tax rate for Tier 1 of \$0.9164. Though districts were required to reduce their tax rates, it did not result in lower revenue, as the formula entitlement remained the same.

Individual District Rate Compression. In addition to the statewide compression, individual school districts are required to further compress their tax rates if their local taxable value increased by more than the projected statewide average value growth. For example, in 2020-21, a district with value growth of 6% would have to further reduce its compressed Tier 1 M&O tax rate by the excess of 6% over the statewide value growth estimate of 4.01%. Again, the school district did not lose revenue, as the state’s formula entitlement remained fixed.

This results in varying M&O tax rates, with each school district being subject to an individual M&O tax rate cap equal to the district’s maximum compressed rate (MCR) plus \$0.17. In an effort to maintain tax rate equity among school districts, no school district can adopt a Tier 1 rate that is more than 10% lower than the rate in any other district. Therefore, the lowest Tier 1 tax rate recognized by TEA to maintain 100% of a school district’s entitlement in the 2020-21 school year was \$0.8247 — 90% of \$0.9164. This limit applied to districts with value growth in excess of 15.6% in the 2020 tax year.

Figure 5
School District M&O Tax Rate Compression

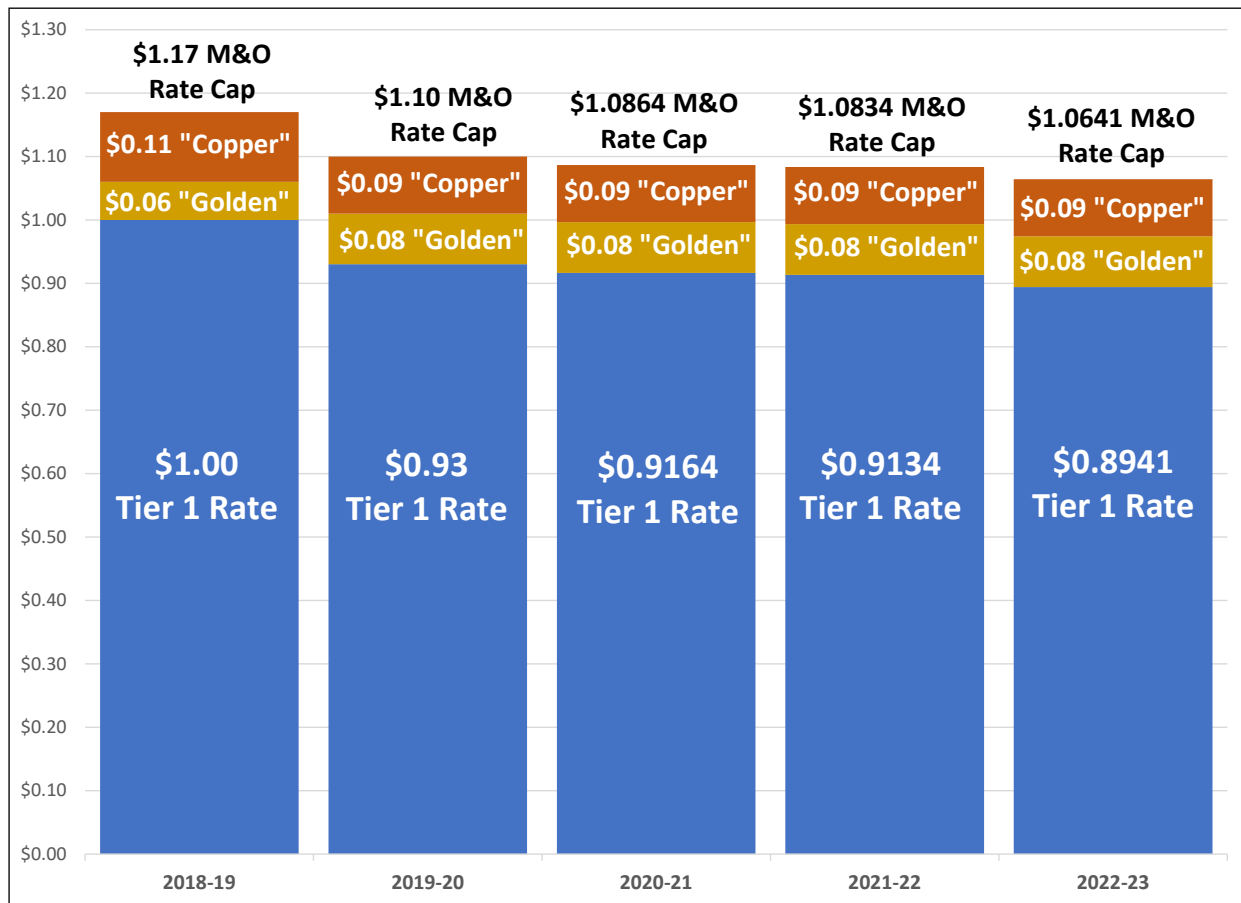


Table 2
School District Maximum Compressed Rate at Value Growth Levels Up to 15.6%
2020-21 School Year

School District's Value Growth	Tier 1 Rate (MCR)	M&O Tax Rate Reduction	M&O Tax Rate Cap
0% - 4.01%	\$0.9164	-\$0.0136	\$1.0864
5%	\$0.9078	-\$0.0222	\$1.0778
6%	\$0.8993	-\$0.0397	\$1.0693
7%	\$0.8908	-\$0.0392	\$1.0608
8%	\$0.8826	-0.0474	\$1.0526
9%	\$0.8745	-\$0.0555	\$1.0445
10%	\$0.8666	-\$0.0634	\$1.0366
11%	\$0.8588	-\$0.0712	\$1.0288
12%	\$0.8511	-\$0.0789	\$1.0211
13%	\$0.8436	-\$0.0864	\$1.0136
14%	\$0.8362	-\$0.0938	\$1.0062
15.6%	\$0.8247*	-\$0.1053	\$0.9947

* \$0.8247 is the lowest Tier 1 rate allowable to receive full state entitlement due to the 10% "equity band" in HB 3

The Formula System

Tier 1. A school district's entitlement in Tier 1 is determined by the various types and number 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 Tier 1 M&O tax rate (MCR) to its taxable property 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 24). A district's share remains the same regardless of how many additional students actually attend or what the total cost is. Outlined below are the steps taken to determine a school district's Tier 1 entitlement.



Step 1: Calculate a Basic Allotment for the District

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 to receive in state and local funds for each student in average daily attendance (ADA)¹. The basic allotment was set in the 2020-21 appropriations bill at \$6,160 for the 2019-2020 and 2020-21 school years. This was an increase of \$1,020 (19.8%) over the amount guaranteed in the 2018-2019 school year. The 2022-23 appropriations bill maintained the basic allotment at \$6,160 for the 2021-22 and 2022-23 school years. The basic allotment is reduced proportionately for districts with a Tier 1 compressed tax rate that is less than the calculated statewide "maximum compressed rate" which was \$0.93 for tax year 2019. Therefore, a school district that adopted a Tier 1 compressed rate of \$0.80 in 2019 would have been entitled to a reduced basic allotment of \$5,299 ($\$6,160 \times (0.80/0.93)$).

Basic Allotment (BA) is the Lesser of:

- 1) \$6,160
- 2) $\$6,160 \times (\text{District's Tier 1 Tax Rate/MCR})$



Step 2: Calculate the Tier 1 Entitlement for the District

Once the basic 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 cost differences. Students in these "weighted" categories may also be 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, rate of enrollment growth, and size of the school district. Listed on the following pages and summarized in Table 3 are the various types of students for which school districts receive funding, and other allotments they are entitled to receive.

¹ 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.

Regular Program Students. Districts are entitled to the basic 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.) The total statewide regular program allotment — including charter schools — was \$28.2 billion for the 2021-22 school year for the educational needs of 4.6 million regular program ADA.

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) enrolled in special education programs. There were 152,859 FTE's in 12 different types of special education programs in the 2021-22 school year for a total statewide allotment of \$4.3 billion. Special education students are not included in the regular program student count. The weight for mainstream students was increased to 1.15 from 1.10 in 2019 by HB 3 passed by the 86th Legislature.

Career & Technology Students. Districts are entitled to the basic allotment plus the small or mid-size district allotment for each FTE in grades 7-12 in an approved career and technology education program designed for acquiring workforce skills. The program was expanded to include students in 7th and 8th grades in 2019 by HB 3 passed by the 86th Legislature. That amount is then multiplied by one of the following weights put in place by HB 1525 in 2021: (1) 1.1 for each FTE in career and technology education courses not in an approved program of study (2) 1.28 for each FTE in a TEA-approved “level one” or “level two” career and technology education course, and (3) 1.47 for each FTE in levels three and four career and technology education courses in an approved program of study. TEA annually publishes a list of career and technology courses that qualify for an allotment and the weight for each. Districts receive an additional \$50 if the student is enrolled in two or more advanced career and technology classes. In addition, a school district is entitled to \$50 for each student enrolled at a Pathways in Technology Early College High School (PTECH) campus or a campus that is a member of the New Tech Network. There were 362,494 FTE's enrolled in career and technology programs in the 2021-22 school year for a total statewide allotment of \$3.1 billion. These students are not included in the regular program count.

Bilingual Students. In addition to regular program funding, districts receive 10% more 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. If the student is enrolled in a dual language program, districts receive an additional 15%. Students enrolled in a dual language program who are English proficient generate 5% more rather than 15%. The dual language provision was added in 2019 by HB 3 passed by the 86th Legislature. In the 2021-22 school year, the combined bilingual and dual language allotments will provide an additional \$674 million to school districts to fund programs for an estimated 729,817 ADA.

Compensatory Education Students. In addition to regular program funding, districts receive 22.5% - 27.5% more per student depending on need 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. HB 1525 in 2021 expanded the additional funding to include homeless students. Funding is distributed to school districts based on the number of students eligible for the federal free and reduced price meal program (annual income of \$47,638 for a family of four) and the “economic census blocks” those students reside in. Median household income, average educational attainment, percentage of single-parent households, and rate of homeownership are used to determine the rating for each economic census block. These weights were implemented in 2019 by HB 3 passed by the 86th Legislature. Districts received \$5.2 billion in additional funding for an estimated 3.3 million students under this program in the 2021-22 school year. In addition, school districts receive almost 2½ times more revenue for students that are at risk of dropping out of school due to pregnancy.

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

Gifted and Talented Students. In addition to regular program funding, districts receive 7% more per student for up to 5% of a school district's students identified as gifted and talented. This allotment was repealed by HB 3 in 2019, and reinstated by HB 1525 in 2021. Districts received \$98 million for 229,173 students in the 2021-22 school year.

Early Education Students. In addition to regular program funding, districts receive 10% more for economically disadvantaged and bilingual students in grades K-3. This provision was added in 2019 by HB 3 passed by the 86th Legislature to provide resources to pay for free full-day prekindergarten for eligible students, as well as additional reading and math programs for students in grades K-3. Districts received \$784 million for 1.3 million students through this allotment in the 2021-22 school year.

Dyslexic Students. In addition to regular program funding, districts receive 10% more for each student identified as having dyslexia or a related disorder. Districts received \$142 million for 230,974 students through this allotment in the 2021-22 school year.

Dropout Recovery School and Residential Placement Facility Allotment. \$275 per student is added for students attending a dropout recovery school or residing in a residential placement facility. Districts received \$7 million for 25,906 students through this allotment in the 2021-22 school year.

College, Career, and Military Readiness Outcomes Bonus. Districts receive \$5,000 for economically disadvantaged students, \$3,000 for non-economically disadvantaged students, and \$2,000 for special education students in the top 25th percentile of performance on the SAT and ACT test, and other indicators established by the Commissioner. Districts received \$216 million for 57,919 students in the 2021-22 school year.

Small District Allotment. Because small school districts are more expensive to operate due to diseconomies of scale, districts with less than 1,600 students in average daily attendance (ADA) receive an annual *small district allotment* for each student in average daily attendance in addition to other formula funding. The allotment is scaled by the formula $((1,600 - \text{ADA}) \times .0004) \times \text{BA}$ so that districts with fewer students receive larger allotments. A school district that has less than 300 students in average daily attendance and is the only school district located in and operating in a county receives an annual allotment for each student that is 17.5% larger than other small districts. In the 2021-22 school year, 815 independent school districts and charter schools received a small district allotment for each of their students. The combined allotment for both small and mid-size districts was \$1.2 billion in 2021-22.

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 85 independent school districts and charter schools with less than 130 students in average daily attendance.

Mid-Size District Allotment. Districts with 1,600 or more ADA but less than 5,000 ADA qualify for a *mid-size district allotment* for each student in average daily attendance in addition to other formula funding. The allotment is scaled by the formula $((5,000 - \text{ADA}) \times .000025) \times \text{BA}$ so that districts with fewer students receive larger allotments. In the 2021-22 school year, 212 independent school districts and charter schools received a mid-size district allotment for each of their students. The combined allotment for both small and mid-size districts was \$1.2 billion in 2021-22.

Fast Growth Allotment. HB 1525, passed by the 87th Legislature in 2021, modified provisions relating to "fast growth" school districts to ensure that districts of all sizes are eligible for additional funding. If the number of students in the prior year exceeds the level of enrollment six years prior by more than 250 students, those excess students are assigned an additional "weight" for funding purposes: 0.48 for the top 40%

of districts, 0.33 for the middle 30% of districts, and 0.18 for the bottom 30% of districts. For the 2021-2022 school year the weights are 0.45 for the top 40% of districts, 0.30 for the middle 30% of districts, and 0.15 for bottom 30% of districts. The total amount that may be used to provide allotments cannot exceed \$310 million for the 2022-2023 school year, \$315 million for the 2023-2024 school year, and \$320 million for the 2024-2025 and subsequent school years. If the total entitlement exceeds these amounts, the allotment for each district will be proportionately reduced. In the 2021-22 school year, 317 school districts received \$310 million through the fast growth allotment.

Mentor Program Allotment. Provides school districts with funds to pay stipends to mentor teachers. This allotment totaled \$4 million in the 2021-22 school year.

Extended Year Incentive Program. Provides funds to school districts that conduct an additional 30 days (1/2 day) instruction for students in Pre-K through 5th grade through the “Additional Days School Year” program.

Blended Learning Grant Program. Created by the Commissioner of Education to assist districts in combining classroom and online instruction.

Public Education Grants. In addition to regular program funding, districts receive 10% more for students who transfer to a campus within their boundary from another campus within their district or within a different school district because the student’s original campus received an unacceptable performance rating under the state’s accountability system. In the 2021-22 school year, only 2,841 students took advantage of this option.

Students in New Instructional Facilities. Districts receive an additional \$1,000 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 the higher operational costs associated with opening a new campus. The total statewide appropriation for this purpose is limited to \$100 million per year in statute, and the 87th Legislature appropriated \$70 million for each of the 2021-22 and 2022-23 school years.

Transportation Allotment. Districts receive \$1.00 per mile of approved bus route for transportation purposes. The rate is \$1.08 per mile for special education students, and \$0.25 per mile for private transportation. A school district located in a disaster area is eligible for reimbursement of costs for transporting instructional materials or meals to students. The total statewide transportation allotment for the 2021-22 school year is \$300 million. There are 188 school districts and charter schools that don’t receive transportation funds from the state, with some of those participating 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.

Technology and 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 2014-15 biennium be deposited into the Technology and Instructional Materials Fund (formerly the Textbook Fund) to be distributed by the Commissioner of Education in the form of a technology and instructional materials allotment. The Commissioner created a technology and instructional materials account for each school district and deposits funds for the biennium into these accounts based on the percentage of statewide ADA attributable to the district. The funds are withdrawn as needed by the districts. The 87th Legislature expanded the use of the funds to permit the purchase of “services, equipment, and technology infrastructure necessary to ensure internet connectivity and adequate band-width” and pay for “training personnel in the electronic administration of assessment instruments.” In the 2022-23 biennium, school districts and charter schools will receive approximately \$429 million through this allotment.

Available School Fund Distribution. Early in Texas' statehood, the Texas Constitution provided that income from certain state lands would be used to create an endowment fund — the Permanent School Fund (PSF) for the support of public schools. Earnings from the PSF are deposited into the Available School Fund (ASF), from which it is distributed to schools as a part of the Foundation School Program. These funds are distributed on the basis of the number of students in average daily attendance (ADA) in the previous year. In the 2021-22 school year the amount distributed was \$402 per ADA. The Available School Fund distribution is used to finance Foundation School Fund entitlements. The ASF distribution in the 2021-22 school year was \$2.0 billion based on the prior year's ADA of 4.95 million.

Formula Transition Grants. Will be provided to school districts until the 2024-2025 school year so that all school districts and charter schools will receive at least the lesser of (1) 103% of the amount they would have received under current law or (2) 128% of the statewide average amount of M&O revenue that would have been provided for the 2019-20 school year under current law. A special hold harmless is provided for the 10 school districts that are the only one in a county and have less than 300 ADA. A total of \$338 million was sent to 133 school districts through formula transition grants in the 2021-22 school year. HB 1525 capped the amount of the grants at \$400 million per year statewide. If calculated grants exceed that amount, the Commissioner will reduce the allotment for each school district or charter school.

Teacher Salaries. HB 3 required that school districts spend 30% of their revenue gain on employee salary increases with 75% of that amount allocated to teachers, counselors, nurses and librarians. The increase in the basic allotment resulted in each step of the statewide minimum salary schedule increasing between \$5,500 - \$9,000 per year. In addition, districts can choose to apply for a new teacher incentive allotment that provides funds for pay increases to effective teachers who teach at high needs campuses, rural campuses, or in areas experiencing a critical teacher shortage. Teachers designated as master, exemplary, or recognized by the district and who teach at campuses with the greatest needs can receive a bonus of up to \$32,000. The teacher incentive allotment distributed \$43 million to school districts in the 2021-22 school year.

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

Table 3
Weights and Allotments in the School Finance Formulas (2021-22 school year)
(Includes Charter Schools)

Allotment Based on Type of Student	Definition	Weight/Amount	Number of Students	Total Amount (Billions)
Regular Program	Students enrolled in the regular program. Does not include special education students or students enrolled in career and technology programs.	1.0	4,580,889	\$28.213
Special Education	There are 12 special education weights ranging from 1.15 to 5.0 to reflect the cost of different instructional arrangements for special education students.	1.15 – 5.0	152,859	\$ 4.343
Career & Technology	FTE's enrolled in career & technology programs in grades 7-12.	1.1, 1.28, 1.47	362,494	\$ 3.135
Career & Technology Advanced Course; P-Tech/New Tech	Students that take two or more advanced career and technology courses for a total of three or more credits or who attend a P-Tech or New Tech school.	\$50 per ADA	80,000	\$ 0.004
Bilingual and Dual Language	Students of limited English proficiency whose English language skills are such that the student has difficulty performing ordinary class work in English. Bilingual students enrolled in a dual language program receive a higher weight.	0.10 or 0.15 Add-on	729,817	\$ 0.674
Compensatory Education	Students that are educationally disadvantaged — performing below grade level or are at risk of dropping out of school. Funding is distributed to school districts based on the number of students eligible for the federal free and reduced-price meal program and the economic census block the student resides in..	0.225 - 0.275 Add-on	3,303,941	\$ 5.180
Comp-Ed-Pregnant	Pregnant students at risk of dropping out.	2.41	943	\$ 0.007
Gifted and Talented (Reinstated by HB 1525 in 2021)	Students identified as gifted and talented. A school district or charter school can identify up to 5% of its ADA to qualify for additional funding through this allotment.	0.07	229,123	\$0.098
Early Education	Economically disadvantaged and bilingual students in grades K-3.	0.10 Add-on	1,272,476	\$0.784
Public Education Grant	Students that 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 STAAR test in two of the previous three years.	0.10 Add-on	2,841	\$ 0.002
Dyslexia	Students identified as dyslexic or who have a related learning disability.	0.10 Add-on	230,974	\$ 0.142
Dropout Recovery School and Residential Facility Allotment	Districts receive additional funding for each student attending a dropout recovery school or who resides in a residential placement facility.	\$275 per ADA	25,906	\$ 0.007
College, Career, and Military Readiness Outcomes Bonus	Districts receive \$5,000 for each economically disadvantaged student, \$3,000 for non-economically disadvantaged students, and \$2,000 for special education students that achieve college readiness standards and enroll in a college, earn an industry-accepted certification, or pass the Armed Services Vocational Aptitude test and enroll in the military.	\$5,000 \$3,000 \$2,000	57,919	\$0.216

Table 3 (cont.)
Weights and Allotments in the School Finance Formulas (2021-22 school year)
 (Includes Charter Schools)

District-Based and Other Allotments	Definition	Weight/ Amount	Number of Students	Total Amount (Billions)
School Safety Allotment	Districts receive additional funding for expenditures to improve safety.	\$9.72 per ADA	5,094,873	\$0.049
New Instructional Facility Allotment	Districts receive \$1,000 for each student that attends a newly built campus in the first year, and for additional students who attend that campus in the second year.	\$1,000 per ADA	70,000	\$ 0.070
Transportation Allotment	Districts receive \$1.00 per mile of approved bus route per student to provide transportation to and from school.	\$1.00 per mile	N/A	\$ 0.300
Small and Mid-Size District Allotment	Districts with less than 1,600 (small) or 5,000 students (mid-size) in average daily attendance receive additional funding per ADA.	N/A	1,027 Districts & Charters	\$1.201
Fast Growth Allotment	Districts with enrollment growth in excess of 250 students over six years receive additional funding per ADA. Capped at \$320 million per year statewide.	0.18, 0.33, 0.48 Add-on	317 Districts & Charters	\$0.310
Teacher Incentive Allotment	Districts can apply for funds to provide pay increases to effective teachers who teach at high needs campuses, rural campuses, or in areas experiencing a critical teacher shortage. Teachers designated as master, exemplary, or recognized by the district and who teach at campuses with the greatest needs can receive a bonus of up to \$32,000.	N/A	4,293 Teachers	\$0.043
Mentor Program Allotment	Districts receive funds to pay stipends to teachers who mentor teachers with less than two years experience.	N/A	N/A	\$0.004
Technology and Instructional Materials Allotment	Districts receive funding to help with instructional materials and technology needs.	% of Statewide ADA	5,096,242	\$ 0.429 for biennium
Formula Transition Grant	Through the 2023-24 school year, school districts are guaranteed the lesser of 103% of the district's total M&O revenue per ADA that the district would have received under prior law for the 2019-20 school year, or 128% of the statewide average amount of M&O revenue per ADA that would have been provided for the 2019-2020 school year. Capped at \$400 million per year statewide.	N/A	133 Districts	\$0.338
Available School Fund	Earnings from the Permanent School Fund are distributed to school districts based on prior year ADA.	\$402 per ADA	4,954,169	\$ 1.994



Step 3: Calculate the School District's Maximum Compressed Maintenance and Operations Tax Rate (MCR)

During each legislative session, the Legislature adopts a state budget for the upcoming two-year biennium. During the budget process, legislators receive estimates of statewide property value growth for use in determining the amount of state aid that will be sent to school districts. This value growth estimate is stated in Rider 3 of Article III of the state budget.

HB 3, passed in 2019 by the 86th Legislature, compressed the \$1.00 Tier 1 M&O tax rate levied by school districts in the 2019-20 school year by 7% and established a statewide maximum compressed rate (MCR) of \$0.93 to be levied by districts. The bill further directed the Texas Education Agency to use the value growth estimates in Rider 3, Article III to calculate a statewide MCR for each subsequent school year using estimated property value growth in excess of 2.5%. The rate calculated becomes the maximum Tier 1 rate a school district can levy to qualify for its full entitlement.

Beginning in the 2020-21 school year, TEA is also directed to annually calculate a separate Tier 1 rate for each school district using the actual value growth for that district and compare it to the statewide MCR. The school district is then assigned the lower of the two rates for that school year and is reimbursed by the state for any revenue lost due to the compression. In an effort to maintain tax rate equity among school districts, no school district can adopt a Tier 1 rate that is more than 10% lower than the rate in any other district. The MCR calculated for the 2020-21 school year was \$0.9164 using a value growth estimate of 4.01%. Therefore, the lowest Tier 1 tax rate recognized by TEA to maintain 100% of a school district's entitlement in the 2020-2021 school year was \$0.8247 — 90% of \$0.9164. This limit applied to districts with value growth in excess of 15.6% in the 2020 tax year. Figures 6 and 7 show how these rates are calculated.

The calculation of a school district MCR based on its property value growth results in varying tax rates to which each school district can add up to an additional \$0.17, resulting in individual M&O tax rate caps that can vary by up to 10%.

Figure 6
Calculation of MCR for District Below Statewide Value Growth

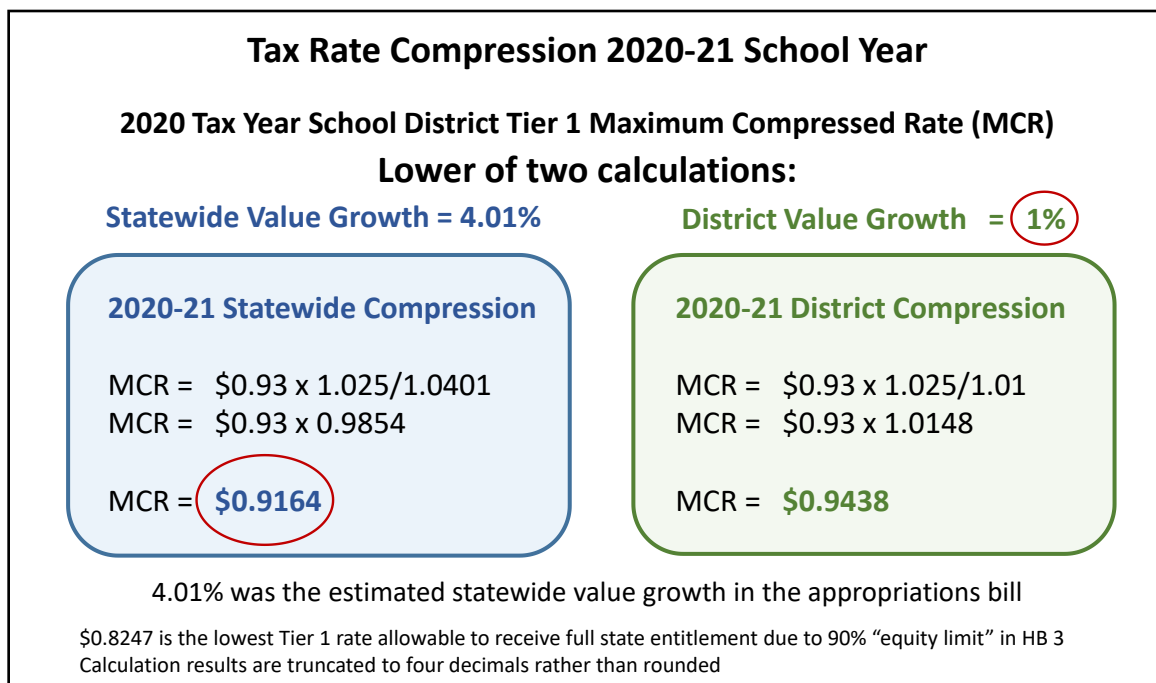
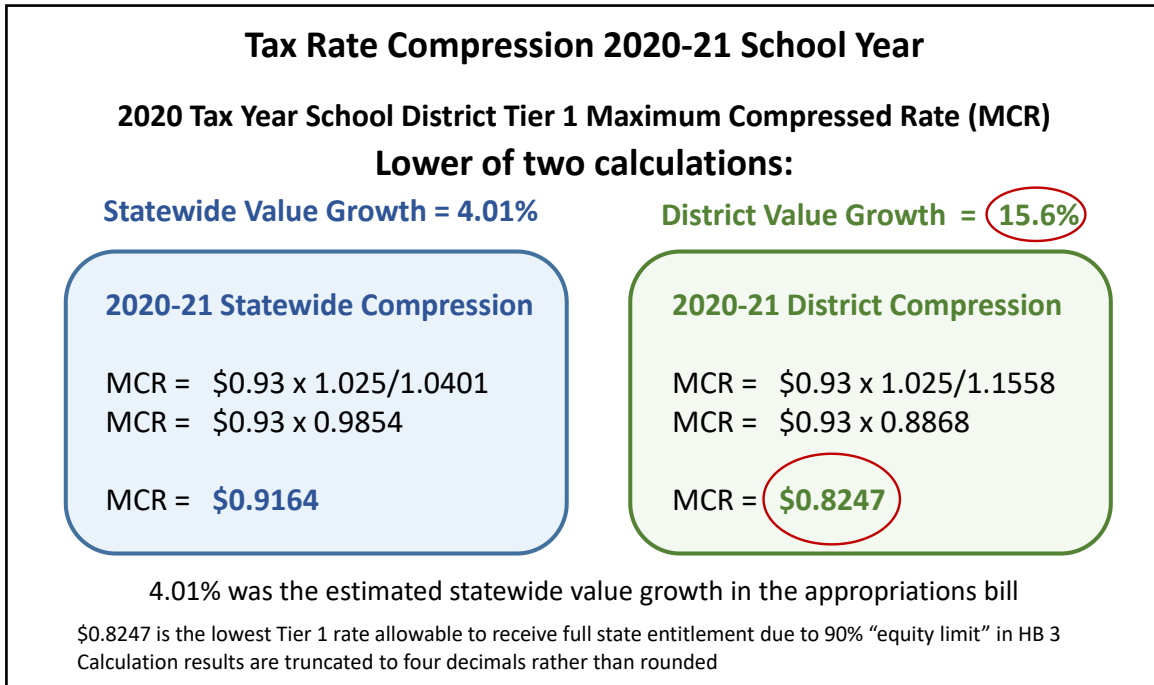


Figure 7
Calculation of MCR for District Above Statewide Value Growth





Step 4: Calculate the State and Local Shares of the Entitlement

The total cost of Tier 1 is the sum of all of the entitlements for the various groups of students plus the transportation allotment. Once this cost is calculated, it is apportioned between the state and the school district. The school district's share is determined by applying the district's maximum compressed M&O tax rate (MCR) to the district's "assigned" taxable value² for the current year 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 technology and 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 must pay a larger portion of the total cost, while 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 "wealthy" and is required to reduce its "wealth" by purchasing attendance credits from the state or by choosing one of four other options (see "Recapture").

Local Share = Maximum Compressed M&O Rate (MCR) x Current Year Assigned Value

State Share = Total Tier 1 Entitlement – 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 \$0.05 at the school board's discretion, and the remaining pennies up to their statutory M&O rate cap with voter approval. The state equalizes the revenue raised by each penny of tax rate levied above the compressed rate so that every school district in the state is guaranteed a minimum amount of state and local revenue per weighted average daily attendance (WADA) per penny of enrichment tax, no matter what the district's property value or student makeup. Therefore a school district that generates very little revenue with a penny of tax rate will receive state aid to bring the total yield raised to the minimum guarantee. There are two different levels of equalized funding from the state — "golden" pennies and "copper" pennies.

"Golden" and "Copper" Pennies. School finance formulas divide enrichment pennies (pennies above the Tier 1 rate) into two types – "golden" pennies are the first eight pennies above the Tier 1 rate, guaranteed by the state to produce a very high yield, and not recaptured. "Copper" pennies are the remaining pennies between the golden pennies and the M&O tax rate cap, have a much lower guaranteed yield and are subject to recapture.

"Golden" Pennies-Tier 2, Level 1. For each of the first eight pennies levied above the compressed rate, the state supplements the amount raised to bring the total to the level generated by the greater of (1) 0.016 x the basic allotment (\$98.56) or (2) the yield per penny for each weighted student in a school district at the 96th percentile of wealth. Therefore, if a school district's taxable value generates \$30.00 per penny per weighted student, the state will send the district an additional \$68.56 per penny per WADA.

² A school district's assigned value is the district's current 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 whether the appraisal district is correctly determining the total taxable value of all property in each school district. A district is reviewed at least every two years.

These eight pennies are not subject to recapture, and as a result, property wealthy districts are allowed to retain all the revenue they generate, even if the amount is greater than the state's guaranteed yield 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 school board may levy the first five golden pennies, but must seek voter approval to access pennies 6-8. In the 2020-21 school year only, the fifth penny could be accessed without voter approval but a unanimous vote of the school board was required.

"Copper" Pennies-Tier 2, Level 2. The remaining pennies up to the district's statutory M&O rate cap are equalized by the state by guaranteeing that each of those pennies will raise \$49.28 for each weighted student. The yield is linked to the basic allotment ($0.008 \times$ basic allotment) so that it will increase when the basic allotment is increased. Because this yield amount is less than that of a "golden penny," and the state recaptures revenue received above the guaranteed level, these are known as "copper pennies."

Tier 2 Funding

"Golden" Entitlement = # "Golden" Pennies \times \$98.56 \times # WADA

Local Share = # "Golden" Pennies \times Current Year Assigned Value/100

State Share = "Golden" Entitlement - Local Share

+

"Copper" Entitlement = # "Copper" Pennies \times \$49.28 \times # WADA

Local Share = # "Copper" Pennies \times Current Year Assigned Value/100

(Local revenue in excess of \$49.28 per penny per WADA is recaptured)

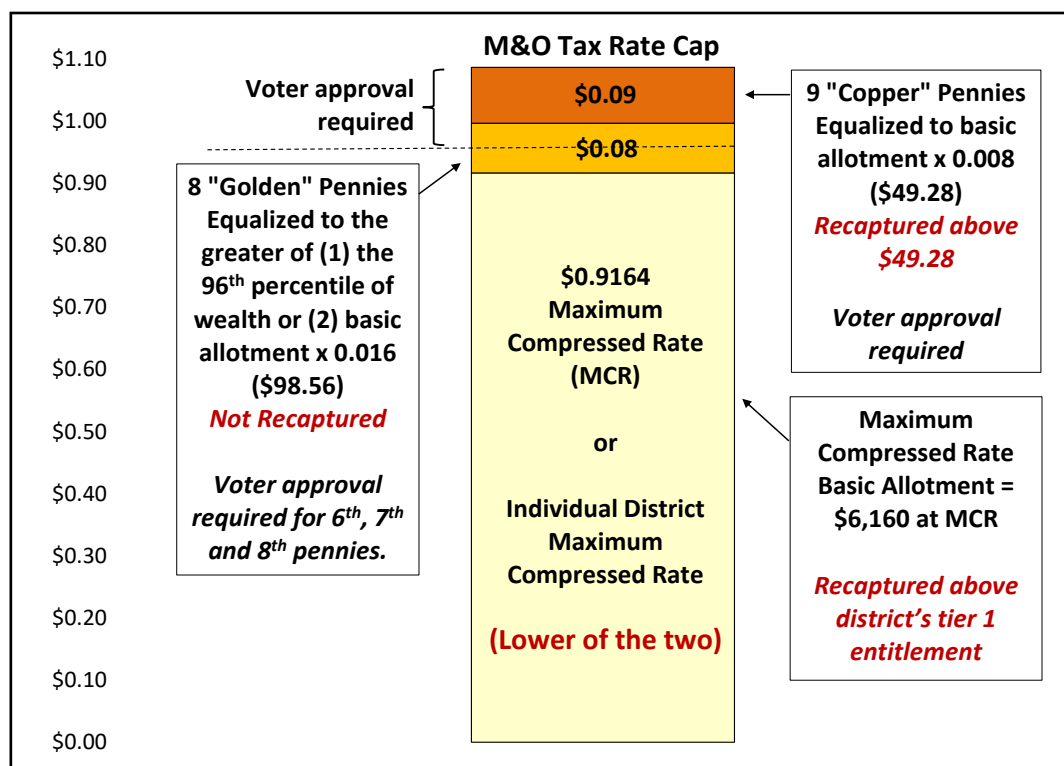
State Share = "Copper" Entitlement - Local Share

Weighted Average Daily Attendance (WADA) =

Regular Entitlement + Student-Based Allotments \div District's Basic Allotment

(5.1 million ADA = 7.1 million WADA)

Figure 8
Equalization Levels for M&O Tax Rate; 2020-21 School Year



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 insufficient amount of state revenue available 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 are not high-income earners. In the 2020-21 school year, school district property values per weighted student ranged from \$29,000 (Boles ISD) to \$16.3 million (Wink-Loving ISD) (Figure 9). 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 revenue generated from its tax base.

HB 3 changed the calculation of recapture to the amount of revenue raised by a district’s tax rate that exceeds its formula entitlement. Recapture payments will no longer be based on property wealth per WADA (weighted average daily attendance). This change ensures that a school district maintains the revenue necessary to fund the full cost of its programs. School districts can remit their recapture obligation in one payment not later than August 15 or in monthly payments from February 15 to August 15.

School districts that raise local revenue in excess of their entitlement as calculated by the formulas are required by Chapter 49, Education Code to reduce their local revenue level to an amount equal to the district’s entitlement. These school districts can utilize one of five options to accomplish that result:

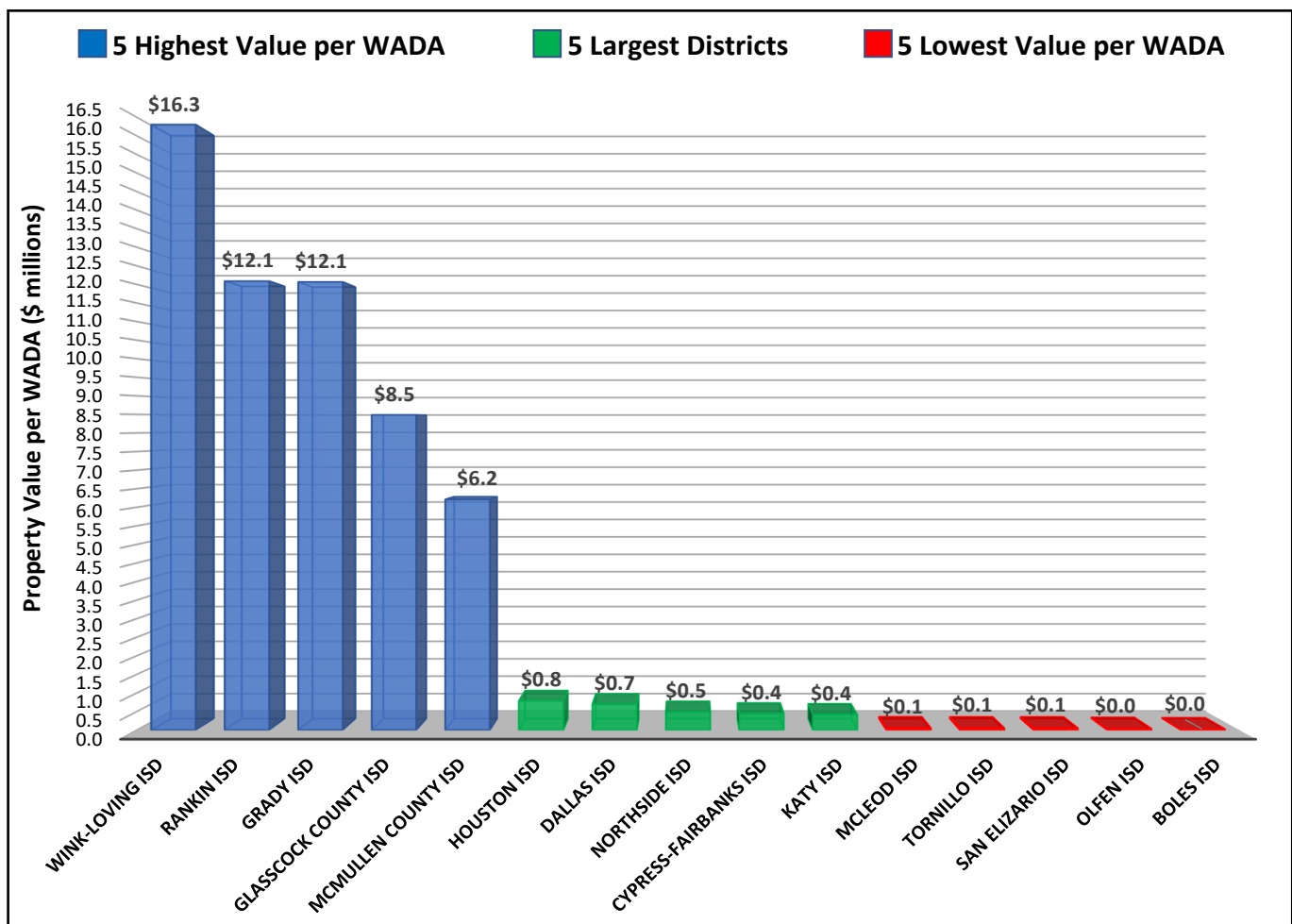
- 1) Consolidate with a school district with less property wealth.
- 2) Detach property to a school district with less property wealth.
- 3) Purchase “attendance credits” from the state which provides the district with a sufficient number of students to reduce the district’s local revenue level to a level that is equal to or less than the district’s entitlement.
- 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 reduce the district’s local revenue level to a level that is equal to or less than the district’s entitlement.
- 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 under options 1, 2 and 5, all property wealthy school districts have chosen either option 3 or 4, or a combination of the two, each of which requires initial approval by the voters of the district. If voters fail to approve the option, the Commissioner of Education may consolidate the district with another school district, or require the district to detach property to another school district (see page 26 for an account of Houston ISD’s initial failure to approve the payment of recapture in 2016). 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.

When this system was enacted in 1993, there were 34 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. This temporary hold harmless provision was made permanent in 1999, and 26 of the original school districts continued to directly benefit from it in the 2018-19 school year. It is being phased out over five years with the changes incorporated by HB 3.

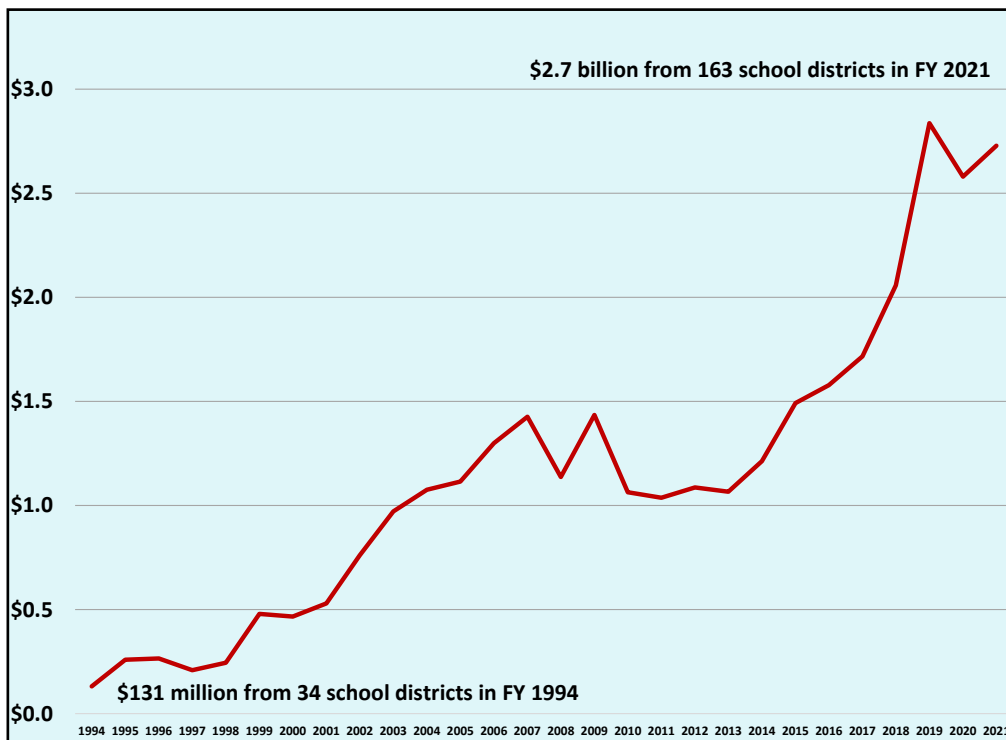
As Figure 10 illustrates, in 1994 \$131 million was recaptured from 34 districts. In the 2018-19 school year, \$2.8 billion was recaptured from 220 school districts. The provisions of HB 3 reduced the amount recaptured in the 2019-20 school year to \$2.6 billion from 149 districts, a decrease of 71 school districts that paid recapture, and a decrease of \$200 million in the amount paid. Due to rapidly growing values in tax year 2020, 163 districts paid \$2.7 billion in recapture in the 2020-21 school year, an increase of 14 school districts and \$100 million. A list of school districts and the amounts paid in recapture for the 2018-19, 2019-20 and 2020-21 school years can be found in Appendix 3.

Figure 9
2020-21 Property Value per Weighted Student
5 Wealthiest, 5 Largest, and 5 Poorest School Districts



Data Source: Texas Education Agency

Figure 10
Amount Recaptured 1993-2021 (\$ Billions)



Data Source: Texas Education Agency

Houston ISD, Recapture and the Local Optional Homestead Exemption

Houston ISD, the state's largest school district, became subject to recapture for the first time in the 2016-17 school year and was notified by the Commissioner of Education that it would be required to send \$166 million to the state. Because Texas law requires voter authorization the first time a school district makes recapture payments, the school board put a proposition on the November 8, 2016 ballot *"authorizing the board of trustees of Houston Independent School District to purchase attendance credits from the state with local tax revenues."* Several members of the school board and the Houston mayor opposed sending this money to the state and spoke out against the measure, which ultimately failed to pass.

The failure of the November 8, 2016 proposition triggered a provision in the Education Code requiring the Commissioner of Education to detach approximately \$17.4 billion in business real commercial and industrial property and annex it to Aldine ISD in order to bring the school district into compliance with the law. The loss of the detached property would ultimately cost Houston ISD \$210 million, \$44 million more than the \$166 million owed in recapture payments. In addition, owners of the detached property would experience a tax increase of \$20.3 million due to the higher tax rate imposed by Aldine ISD. This series of events caused great consternation in Houston and was examined by the 85th Legislature, but no statutory resolution was agreed upon.

The Texas Education Agency, in the meantime, adopted a rule that would authorize the Commissioner of Education to deduct 50% of local optional homestead exemption (LOHE) value from the value used to calculate recapture payments. Because Houston ISD grants a 20% local optional homestead exemption, this action lowered its estimated recapture payment to \$77.5 million for the 2016-17 school year. The school board resubmitted the authorization on the May 6, 2017 ballot with several board members supporting it. The proposition passed overwhelmingly this time and the Commissioner rescinded his order of detachment. The Commissioner's decision to deduct 50% of LOHE value was challenged by the Equity Center and two named school districts in a lawsuit, *La Feria ISD, Joaquin ISD and Equity Center vs. Mike Morath, Commissioner of Education and the Texas State Board of Education, No. D-1-GN-17-001385*. The case was dissolved with the passage of HB 3 in 2019.

Revenue for Maintenance and Operations (M&O)

The calculations in the Foundation School Program determine the cost of educating each school district's students for each school year, and the allocation of that cost between the school district and the state. Table 4 below summarizes the entitlement for M&O purposes calculated for school districts and charter schools per student in average daily attendance (ADA) for the 2018-19 school year (prior to the passage of HB 3) and for the 2020-21 school year (after the passage of HB 3). Prior to the passage of HB 3, 76% of school districts and charter schools were entitled to at least \$9,000 per ADA for spending on maintenance and operations. The formula enhancements in HB 3 increased that percentage to 93%, while simultaneously lowering M&O tax rates by an average of \$0.08 statewide. The percentage of school districts and charter schools entitled to at least \$11,000 per ADA for maintenance and operations spending increased from 32% to 59% as a result of HB 3. A complete list of school districts and revenue allocated for maintenance and operations can be found in Appendix 4. Charter schools are listed in Appendix 5.

Following Table 4 are illustrations that break out the costs for two neighboring school districts with vastly different property values and tax rates. District X is a large, urban property poor district levying an M&O tax rate of \$1.01 and District Y is a small suburban property wealthy district subject to recapture that levies an M&O tax rate of \$0.97. The level of equalization provided by our school finance formulas result in more revenue per student available to the property poor school district due to the types of students being educated and the difference in the level of taxation.

Table 4
School District and Charter School Entitlements
per ADA for Maintenance and Operations
Before and After HB 3

2018-19 (Pre HB 3)			2020-21 (Post HB 3)		
Total M&O Entitlement per ADA	# School Districts	% of School Districts	Total M&O Entitlement per ADA	# School Districts	% of School Districts
< \$6,000	6	0.5%	< \$6,000	—	0.0%
\$6,000 - \$7,000	2	0.2%	\$6,000 - \$7,000	—	0.0%
\$7,001 - \$8,000	45	3.7%	\$7,001 - \$8,000	1	0.1%
\$8,001 - \$9,000	231	19.2%	\$8,001 - \$9,000	66	6.9%
\$9,001 - \$10,000	293	24.3%	\$9,001 - \$10,000	189	15.5%
\$10,001 - \$11,000	247	20.5%	\$10,001 - \$11,000	206	17.9%
\$11,001 - \$12,000	168	14.0%	\$11,001 - \$12,000	236	18.9%
\$12,001 - \$13,000	76	6.3%	\$12,001 - \$13,000	174	14.7%
\$13,001 - \$14,000	40	3.3%	\$13,001 - \$14,000	145	10.2%
\$14,001 +	96	8.0%	\$14,001 +	185	15.5%
	1,204	100.00%		1,202	100.0%

Data Source: Texas Education Agency

Calculation of State and Local Revenue for District X; 2021-22 School Year Property Poor District

Tier 1						
BA/Amt	# Students	Type of Student/Program	Weight			Total
\$6,160	x 38,795	Regular Program ADA	x 1.00	=		\$238,977,200
\$6,160	x 2,153	Special Ed FTE	x 1.15-5.00	=		36,333,804
\$6,160	x 2,391	Career and Technology FTE	x 1.11-1.47	=		19,886,511
\$6,160	x 9,153	Compensatory Education ADA	x 0.225-0.275	=		70,480,704
\$6,160	x 12	Compensatory Ed Pregnant ADA	x 2.41	=		178,147
\$6,160	x 1,940	Gifted and Talented Allotment	x 0.07	=		836,528
\$6,160	x 16,843	Early Education Allotment	x 0.10	=		10,375,288
\$6,160	x 1,787	Dyslexic ADA	x 0.10	=		1,101,030
\$6,160	x 6,492	Bilingual/Dual Language ADA	x 0.10 or 0.15	=		4,999,097
\$6,160	x 0	Public Education Grant ADA	x 0.10	=		0
\$6,160	x 0	Fast Growth Allotment	x 0.18-0.48	=		0
\$1,000	x 141	ADA attending new instructional facility		=		141,000
\$50	x 0	ADA taking advanced Career & Technology courses		=		0
\$50	x 0	P-Tech/New Tech High School		=		0
\$275	x 350	Dropout Recovery School/Residential Placement		=		96,344
\$9.72	x 42,476	School Safety Allotment		=		412,867
		Small/Mid-sized District Allotment		=		0
		Teacher Incentive Allotment		=		0
		Mentor Program Allotment		=		0
	405	College, Career, Military Readiness Bonus		=		1,338,000
		Extended Year Incentive Program		=		0
		Blended Learning Grant Program		=		0
		Transportation Allotment		=		2,350,496
TIER 1 TOTAL						\$387,507,016
School District's Share Tier 1						\$0.8720 x (20,104,486,079/100)
State's Share Tier 1						\$212,195,897
Paid by Available School Fund Distribution						\$402 x 42,676 prior year ADA
State Share Tier 1 Less ASF Distribution						\$195,040,145

Tier 2						
M&O Rate = \$1.0120 "Golden Pennies" = \$0.08 "Copper Pennies" = \$0.06 WADA = 62,347 ADA = 42,476						
Wealth per WADA = \$322,461 Wealth per ADA = \$473,314						
Tier 2 Guarantee	(\$98.56 x 8 x 62,347) + (\$49.28 x 6 x 62,347)					\$ 67,594,123
Less Local Revenue	20,104,486,079/100 x \$0.14					- 28,146,280
State Aid, Tier 2						\$ 39,447,843

Instructional Materials Allotment						\$ 9,900,300
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	Tier 1	Tier 2	Inst. Mat. Allot.	Total
State	\$212,195,897	\$39,447,843	\$9,900,300	\$261,544,040 (56%)
Local	<u>\$175,311,119</u>	<u>28,146,280</u>	<u>0</u>	<u>203,457,399 (44%)</u>
Total	\$387,507,016	\$67,594,123	\$9,900,300	\$465,001,439

State and Local M&O Revenue per WADA:		\$ 7,458
State and Local M&O Revenue per ADA:		\$ 10,947

Calculation of State and Local Revenue for District Y; 2021-22 School Year

Property Wealthy District

Tier 1						
BA/Amt		# Students	Type of Student/Program		Weight	Total
\$6,160	x	4,457	Regular Program ADA	x	1.00	= \$27,455,120
\$6,160	x	80	Special Ed FTE	x	1.15-5.00	= 2,817,594
\$6,160	x	151	Career and Technology FTE	x	1.11-1.47	= 1,255,716
\$6,160	x	979	Compensatory Education ADA	x	0.225-0.275	= 1,508,250
\$6,160	x	0	Compensatory Ed Pregnant ADA	x	2.41	= 0
\$6,160	x	223	Gifted and Talented Allotment	x	0.07	= 96,093
\$6,160	x	384	Early Education Allotment	x	0.10	= 236,544
\$6,160	x	300	Dyslexic ADA	x	0.10	= 184,800
\$6,160	x	316	Bilingual/Dual Language ADA	x	0.10 or 0.15	= 243,532
\$6,160	x	0	Public Education Grant ADA	x	0.10	= 0
\$6,160	x	0	Fast Growth Allotment	x	0.18-0.48	= 0
\$1,000	x	0	ADA attending new instructional facility			= 0
\$50	x	500	ADA taking advanced Career & Technology courses			= 25,000
\$50	x	0	P-Tech/New Tech High School			= 0
\$275	x	0	Dropout Recovery School/Residential Placement			= 0
\$9.72	x	4,688	School Safety Allotment			= 45,567
			Small/Mid-sized District Allotment			= 374,428
			Teacher Incentive Allotment			= 0
			Mentor Program Allotment			= 0
		151	College, Career, Military Readiness Bonus			= 499,000
			Extended Year Incentive Program			= 0
			Blended Learning Grant Program			= 0
			Transportation Allotment			= 158,959
TIER 1 TOTAL						\$34,900,603
Paid by Available School Fund Distribution			\$402 x 4,614 prior year ADA		-	1,854,828
TIER 1 TOTAL LESS ASF DISTRIBUTION						\$33,045,775
School District's Share Tier 1			\$0.9134 x (7,106,710,628/100)		-	\$64,912,695
Tier 1 Excess Recaptured						- \$31,866,920
State Share Tier 1						\$0

Tier 2				
M&O Rate = \$0.9734	"Golden Pennies" = \$0.06	"Copper Pennies" = \$0.00	WADA = 5,623	ADA = 4,688
	Wealth per WADA = \$1,263,865	Wealth per ADA = \$1,515,937		
Tier 2 Guarantee	(\$98.56 x 6 x 5,623) + (\$49.28 x 0 x 5,623)			\$ 3,325,217
Less Local Revenue	7,106,710,628/100 x \$0.06 NOT RECAPTURED			- 4,264,026
State Aid, Tier 2				\$ 0

Instructional Materials Allotment				\$ 1,092,304
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	Tier 1	Tier 2	Inst. Mat. Allot.	Total
State	\$ 1,854,828	\$ 0	\$1,092,304	\$ 2,947,132 (7%)
Local	\$33,045,775	4,264,026	0	37,309,801 (93%)
Total	\$34,900,603	\$4,264,026	\$1,092,304	\$40,256,933
State and Local M&O Revenue per WADA: \$ 7,159				
State and Local M&O Revenue per ADA: \$ 8,587				

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 to obtain voter approval of the Interest and Sinking (I&S) tax rate necessary to make annual principal and interest payments on the bonds. The state assists school districts in paying for facilities by sending 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 ADA for each penny of I&S tax rate 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 had 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 \$35 per ADA in combined state and local revenue for each penny of I&S tax rate levied up to \$0.29. Beginning in the 2018-19 school year, the guarantee increased to \$40 per ADA, or a lesser amount per ADA that would result in a \$60 million increase in appropriations above the amount of state funds to which school districts would have been entitled if the guaranteed level amount were \$35. Beginning in the 2018-19 school year, charter schools with an acceptable accountability rating have been entitled to funding per ADA of \$40 per penny of tax effort equal to the lesser of: (1) the state average interest and sinking fund tax rate imposed by school districts for the current year; or (2) a rate that would result in a total outlay of \$60 million.

The state appropriation for these two programs in the 2020-21 school year was \$548 million. When added to the 2020-21 school district I&S levy of \$8.9 billion, a combined \$9.4 billion in total debt payments were made by 863 school districts in 2020-21. A total of \$95.3 billion in school district bonds were outstanding in the 2020-21 school year.

Charter Schools

Charter schools in Texas were authorized in 1995 in a massive re-write of the Education Code passed by the 74th Legislature. Three types of charters were authorized in the legislation, and 189 charter holders currently operate 705 schools across Texas.

- 1) **Home-rule school district charter.** A school district can adopt a home-rule school district charter under which it will operate if voters give their approval in an election in which at least 25% of registered voters participate. The charter is drafted by a charter commission consisting of 15 residents of the district appointed by the district's board of trustees. A charter commission must be appointed if the school board receives a request for one in a petition signed by at least 5% of the registered voters in the district, or if two-thirds of the members of the school board request the appointment. If approved, the district must comply with most state and federal regulations, including testing and accountability and will continue to levy a property tax rate to maintain its share of the cost of its entitlement. Operating as a home-rule district would provide flexibility for its governing board, but the district must comply with the federal Voting Rights Act. To date no school district has converted to a home-rule charter.
- 2) **Campus or campus program charters.** Parents and teachers at a school campus can present a petition to the district's board of trustees asking for the adoption of a campus charter to provide a general or specialized program of instruction. The petition must be signed by a majority of the parents and classroom teachers at the school campus. The board must consider the request, but is not required to grant it. If approved, the campus is required to comply with testing and accountability requirements. In addition, a school district can partner with a charter school to operate one or more campuses.
- 3) **Open-enrollment charters.** As passed by the 74th Legislature in 1995, SB 1 authorized the creation of up to 20 open enrollment charter schools subject to approval by the State Board of Education (SBOE). Since that time, the number of allowed open-enrollment charters has been increased to 305, and they are now approved by the Commissioner of Education, working with a designated member of the SBOE. The Commissioner's approval can be vetoed by the SBOE within 90 days of his decision. The initial term of the charter is five years with renewals for 10 years at the Commissioner's discretion. Open-enrollment charters can be operated by non-profit organizations, an institution of higher education, or a governmental entity and can encompass multiple campuses. Those operated by an institution of higher education do not count toward the maximum allowable number, and of the 189 charters currently in existence, 10 are operated by higher education institutions.

Charter School Funding. Open-enrollment charter schools are not authorized to levy a property tax, but instead receive Tier 1 funding from the state as if they were school districts without the requirement to contribute a portion of the total entitlement. They receive a stand-alone small & mid-sized district allotment based on an adjusted weighted average of the amounts provided to school districts statewide. Enrichment funding is based on the statewide average number of golden and copper pennies at the same guaranteed yield provided to school districts. In addition, charter schools that receive an acceptable performance rating under the state accountability system are eligible for funding to lease an instructional facility, pay property taxes on an instructional facility, pay debt service on bonds issued to finance an instructional facility, or for any other purpose related to the purchase, lease, sale, acquisition, or maintenance of an instructional facility. The total amount of facility funding available to charter schools is limited to \$60 million per year. As shown by Appendix 5, charter schools received \$1,043 more per ADA due to the changes made by HB 3.

How Our System Evolved — Litigation and Resulting 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 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 is in the district (*Edgewood I*). In response to this ruling, the Legislature passed a bill increasing the basic allotment and guaranteed yield so that all districts would at least be at the 95th percentile of wealth by 1995, but still excluded the wealthiest districts from the equalized system. The system was ruled unconstitutional again by the Supreme Court on January 22, 1991 (*Edgewood II*) with the court stating that the wealthiest school districts must be brought within the equalized system and that tax base consolidation could be considered as a way to do so. 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 a property tax increase.

In response to these rulings, the Legislature passed SB 351 in 1991 creating 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 recreation 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 had met its constitutional obligation to provide suitably for a general diffusion of knowledge.

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 in raising 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 had joined the suit complaining that funding for education was inequitable and inadequate.

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 *de facto* state property tax and that school districts had no 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 provided districts with a minimum of \$0.17 of tax rate capacity above the compressed rate that could 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 alleged many of the same problems addressed in earlier challenges to the system. The group charged that the school finance system was inequitable because property wealthy school districts had access to more revenue than property poor districts, often at lower tax rates. They also asserted the system was inadequate and did not provide the revenue needed to enable school districts to comply with the state's accountability system. A third claim was that the \$1.17 M&O tax rate cap constituted a state property tax and left districts with no discretion over their tax rates. The lawsuit was combined with similar suits by:

- The Texas School Coalition, a group of property wealthy school districts claiming the system was inadequate and that the \$1.17 M&O rate cap constituted a state property tax
- The Mexican American Legal Defense and Educational Fund (MALDEF) alleging that the school finance system was inequitable and that inadequate funds were being 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 was inadequate and that the M&O rate cap constituted 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 was 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 participated in this lawsuit.

Travis County District Judge John Dietz issued a ruling from the bench on February 4, 2013 that the system was unconstitutional because it was inequitable and inadequate and constituted 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 83rd 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. He issued a formal ruling on August 28, 2014 finding the system unconstitutional on the grounds that it was inequitable and inadequate and resulted in a *de facto* state property tax. He also ruled that the Intervenor should seek their remedies in the Legislature.

The ruling was appealed directly to the Texas Supreme Court, which issued its ruling on May 13, 2016. The Court ruled in favor of the state on all counts, noting that even though the school finance system was flawed and imperfect, it met all requirements of the Texas Constitution. The Court further stated that devising a school finance system is the Legislature's responsibility, not the Court's, and that its legitimacy consequently should be reviewed with all due deference to the Legislature. The justices went on to say that unless the Legislature makes choices that are arbitrary and unreasonable, the Court will defer to the Legislature in future school finance challenges.

Table 5
School Finance Lawsuits and Resulting Legislation

Litigation	TX Supreme Court Ruling	Legislative Action
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.	March 21, 1973 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.	(1975-1977) Increased teacher salary schedule and increased the number of instructional days to 175. 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.
5/23/84. <i>Edgewood ISD v. Kirby</i> . Filed by MALDEF. Charged that the state's school finance system was inequitable.	Oct. 2, 1989 Edgewood I Unconstitutional. The Supreme Court stated that an efficient system must provide “substantially equal access to similar levels of revenue per pupil at similar levels of tax effort.”	SB 1 (6/7/90) – Provided for an increase in the basic allotment and guaranteed yield to achieve equalization at the 95 th percentile of wealth by 1995. Excluded the wealthiest districts from the equalized system.
Sept. 1990. <i>Edgewood ISD v. Kirby</i> . Districts go back to court to challenge the revised system.	Jan. 22, 1991 Edgewood II Unconstitutional. Wealthiest school districts cannot be excluded from the system. Court stated that tax base consolidation could be considered as an option to include them. Feb. 5, 1991 Edgewood IIA Advisory Opinion. The Supreme Court stated that once the Legislature provides an “efficient” system of school finance, it may authorize unequalized local enrichment if property owners approve an additional local property tax.	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.
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 <i>Love v. Dallas</i> because tax revenue was transferred from one school district to another.	Jan. 30, 1992 Edgewood III Unconstitutional. The CED tax constitutes a state property tax because the rate is set in statute and is controlled by the state.	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. 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.
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 equitable and that the recapture of local taxes was unconstitutional.	Jan. 30, 1995 Edgewood IV Constitutional. The system established by SB 7 is financially efficient and meets the Legislature's constitutional obligation to provide suitably for a “general diffusion of knowledge” statewide and linked a “general diffusion of knowledge” to the state's accountability system.	N/A
4/9/2001. <i>West Orange Cove ISD v. Neeley</i> . Four wealthy districts filed suit claiming the \$1.50 statutory M&O rate cap constituted an unconstitutional state property tax.	Nov. 22, 2005 West Orange Cove Unconstitutional. The Court agreed that the \$1.50 M&O rate cap constituted an unconstitutional state property tax because school districts did not have meaningful discretion in setting their local M&O tax rates.	HB 1 (5/31/06) – Compressed school district M&O tax rates by one-third and provided a minimum of \$0.17 taxing authority that school districts can levy at their discretion. May 2006. Court Case was dissolved by agreement in response to HB 1 being passed.

Table 5 (cont.)
School Finance Lawsuits and Resulting Legislation

Litigation	TX Supreme Court Ruling	Legislative Action
10/11/2011. <i>Texas Taxpayer & 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 charged that the school finance system is inadequate, inequitable, and that the \$1.17 M&O rate cap constituted 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 joined the lawsuit.	N/A	N/A
02/04/2013. Travis County District Judge John Dietz issued a ruling from the bench on February 4, 2013 that the system was unconstitutional based on equity, adequacy, and the creation of a de facto state property tax. Judge Dietz held a re-hearing January 21-February 7, 2014, and announced that a formal ruling would be issued during the summer of 2014.	N/A	N/A
08/28/14 – Judge Dietz issued his formal ruling declaring that the Texas school finance system violated the Texas Constitution on the issues of equity, adequacy, and a state property tax, but it does <i>not</i> violate the “taxpayer equity” provision of the Constitution. He also ruled that the Plaintiff Intervenors should approach the Legislature for a remedy to their issues.	May 13, 2016 <i>Texas Taxpayer & Student Fairness Coalition et. al.</i> Constitutional. The Texas Supreme Court ruled in favor of the state on all counts, noting that even though the school finance system was flawed and imperfect, “it currently meets all requirements of the Texas Constitution.” The opinion states multiple times that devising a school finance system is the Legislature’s responsibility, not the Court’s, and that the Court should review school finance system challenges with deference to the Legislature. The justices went on to say that unless the Legislature makes choices that are arbitrary and unreasonable, they will defer to the Legislature on school finance matters in the future.	N/A

Appendix 1

Voter Approval Tax Rate Ratification (“VATRE”) or (“TRE”) 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 valid signatures and present a petition to the school board to require the scheduling of 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 instead were required to automatically schedule a rollback election if the district adopted a tax rate that exceeded the rollback rate to allow voters to “roll back” the rate in the current year. In 1997, 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 approve the adopted rate, the rollback rate became the adopted rate for that school year.

In an effort to preserve the tax relief afforded by the tax rate compression in 2006, the Legislature tightened the law to allow school districts to add an overall total of \$0.04 to their compressed M&O rates without voter approval. Voter approval was needed to access the remaining pennies up to the statutory M&O rate cap.

School districts are required to calculate a “voter-approval tax rate” every year (previously known as the “rollback” rate). Under HB 3 a “voter-approval tax rate” ratification election will be required if a school board adopts a tax rate that exceeds its voter-approval rate. The bill also required school districts to hold an election in the 2019 tax year if a school board adopted a tax rate that exceeded its compressed M&O rate (including enrichment pennies) plus its debt rate. Beginning in the 2020 tax year, the voter approval rate was increased by a penny and became (1) the district’s Tier 1 rate for that school year (MCR), plus (2) the greater of the district’s Tier 2 pennies levied in the previous school year or \$0.05, plus (3) the district’s debt rate. Tax ratification elections must be held on a uniform election date that allows sufficient time to comply with the requirements of other laws, and a school district must conduct an efficiency audit before holding an election. The requirements for a ratification election and an efficiency audit are waived if the school district is located in a disaster area and additional spending is required due to the disaster. The election is waived in the year following the year of the disaster, and the efficiency audit is waived for two years. A disaster includes a tornado, hurricane, flood, wildfire, or other calamity, but does not include a drought, and the governor must have requested federal disaster assistance for the area in which the school district is located. If a school district utilizes this provision, the district must hold an election in the following year to maintain the higher rate.

Because of the tighter restrictions placed on the adoption of tax rates since 2006, 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 2019 school districts held 751 elections and a higher rate was approved in 598 (80%) of them. Results are not available for subsequent years (Table 6).

Voter-Approval Tax Rate

- 1) District’s Maximum Tier 1 Compressed Tax Rate (MCR)
- + 2) Greater of
 - (a) district’s prior year enrichment tax rate [Tier 2] or
 - (b) \$0.05
- + 3) Debt Rate

Table 6: Evolution of School District Tax Ratification (Rollback) Elections, 1982-2019

Tax Year	Purpose of Election	Affected Year	Petition/ Automatic	Permitted Increase Without Election	Number of Elections	Number (percent) Successful
1982	Limit Rate	Following Year	Petition	8% per year	24	11 (46%)
1983	Limit Rate	Following Year	Petition	8% per year	4	2 (50%)
1984	Limit Rate	Following Year	Petition	8% per year	3	0 (0%)
1985	Limit Rate	Following Year	Petition	8% per year	1	1 (100%)
1986	Limit Rate	Following Year	Petition	8% per year	4	2 (50%)
1987	Limit Rate	Following Year	Petition	8% per year	9	2 (22%)
1988	Limit Rate	Following Year	Petition	8% per year	12	4 (33%)
1989	Limit Rate	Following Year	Petition	8% per year	23	10 (43%)
1990	Limit Rate	Following Year	Petition	8% per year	11	6 (55%)
1991	Limit Rate	Following Year	Petition	\$0.08 per year	1	1 (100%)
1992	Limit Rate	Following Year	Petition	\$0.08 per year	0	0 (0%)
1993	Limit Rate	Current Year	Automatic	\$0.06 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	Ratify 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	14 (93%)
2007	Ratify Rate	Current Year	Automatic	\$0.04 total	120	94 (78%)
2008	Ratify Rate	Current Year	Automatic	\$0.04 total	117	71 (61%)
2009	Ratify Rate	Current Year	Automatic	\$0.04 total	47	29 (62%)
2010	Ratify Rate	Current Year	Automatic	\$0.04 total	77	60 (78%)
2011	Ratify Rate	Current Year	Automatic	\$0.04 total	44	32 (73%)
2012	Ratify Rate	Current Year	Automatic	\$0.04 total	44	36 (82%)
2013	Ratify Rate	Current Year	Automatic	\$0.04 total	42	39 (93%)
2014	Ratify Rate	Current Year	Automatic	\$0.04 total	29	24 (83%)
2015	Ratify Rate	Current Year	Automatic	\$0.04 total	40	37 (93%)
2016	Ratify Rate	Current Year	Automatic	\$0.04 total	49	46 (94%)
2017	Ratify Rate	Current Year	Automatic	\$0.04 total	58	55 (95%)
2018	Ratify Rate	Current Year	Automatic	\$0.04 total	65	59 (91%)
2019	Ratify Rate	Current Year	Automatic	\$0.00	4	2 (50%)
2006 - 2019					751	598 (80%)

Sources: Texas ISD and Comptroller Property Tax Assistance Division

Appendix 2

How Texas Compares to Other States and District of Columbia

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.

Table 7
Texas Rankings When Compared to Other States and District of Columbia

Benchmark	Texas Rank	Texas	High (#1)	Low (#51)	US Avg.
Number of Districts — 2018-19*	2	1,203	2,040 (CA)	1 (HI)	n/a
Enrollment — 2021-22 (projected)	2	5,490,800	7,754,200 (CA)	84,800 (VT)	n/a
# Students in Private Schools — 2017-18	4	347,430	643,010 (CA)	2,320 (WY)	n/a
Public School Teachers — 2019-20	1	364,478	364,478 (TX)	7,391 (WY)	n/a
Public School Total Staff — 2019-20	1	738,419	738,419 (TX)	16,578 (DC)	n/a
Public School Student to Teacher Ratio — 2017-18	30	15.1 to 1	10.8 to 1 (VT)	23.6 to 1 (AZ)	15.9 to 1
Average Teacher Salary 2020-21 (estimate)	28	\$57,641	\$87,738 (NY)	\$47,655 (MS)	\$65,090
Total Revenue per student — 2018-19	39	\$12,321	\$29,120 (DC)	\$9,371 (ID)	\$15,085
% Revenue from Property Tax — 2018-19	12	47.2%	61.5% (NH)	0.0% (HI)	36.5%
% Revenue from State Funds — 2018-19	44	36.6%	90.3% (VT)	26.6% (IL)	46.7%
% Revenue from Fed. Funds — 2018-19	12	10.9%	15.4% (AK)	4.1% (NJ)	7.9%
% Students Eligible for Free and Reduced Price Lunch Program — 2018-19	7	60.6%	76.4% (DC)	27.0% (NH)	52.3%
% Students that are English Language Learners — 2018-19	2	18.7%	19.4% (CA)	0.8% (WV)	10.2%
NAEP—4th Grade Math 2019	12	244	248 (MN)	230 (AL)	240
NAEP—8th Grade Math 2019	32	280	294 (MA)	269 (AL)	281
NAEP—4th Grade Reading 2019	42	216	231 (MA)	204 (AK)	219
NAEP—8th Grade Reading 2019	46	256	273 (MA)	250 (DC)	262
Mean SAT Math Score (out of 800) — 2020	42	500	633 (MN)	456 (WV)	523
Mean SAT Reading & Writing Score (out of 800) — 2020	42	510	624 (MN)	480 (WV)	528
Mean SAT Total Score (out of 1,600) — 2020	41	1,010	1,257 (MN)	936 (WV)	1,051
% Public School Students Taking SAT—2020	17	73%	100% (CT)(CO) (DE) (FL) (ID) (MI)	2% (ND) (WY)	60%

* Includes charter schools which are considered school districts in both California and Texas

Source: National Center for Educational Statistics

Appendix 3: School Districts Subject to Recapture -- 2018-19, 2019-20, and 2020-21 School Years

District #	District Name	2018-19 Total Recapture	2019-20 Total Recapture	2020-21 Total Recapture
95901	ABERNATHY ISD	\$ 222,459	\$ -	\$ -
15901	ALAMO HEIGHTS ISD	\$ 39,698,816	\$ 31,377,859	\$ 35,308,388
184907	ALEDO ISD	\$ 1,166,859	\$ 256,637	\$ 248,797
43901	ALLEN ISD	\$ 3,718,422	\$ 934,378	\$ 1,191,273
22901	ALPINE ISD	\$ 63,562	\$ -	\$ -
2901	ANDREWS ISD	\$ 12,674,839	\$ 12,532,900	\$ 13,512,344
4901	ARANSAS COUNTY ISD	\$ 8,572,286	\$ 4,614,455	\$ 3,439,841
61910	ARGYLE ISD	\$ 291,409	\$ 48,258	\$ 38,417
227901	AUSTIN ISD	\$ 674,202,951	\$ 641,477,387	\$ 689,939,767
196901	AUSTWELL-TIVOLI ISD	\$ 825,216	\$ 769,870	\$ 949,189
220915	AZLE ISD	\$ 18,386	\$ -	\$ -
195902	BALMORHEA ISD	\$ -	\$ -	\$ 4,973,121
10902	BANDERA ISD	\$ 599,669	\$ -	\$ -
36902	BARBERS HILL ISD	\$ 9,168,115	\$ 7,179,132	\$ 5,396,329
39904	BELLEVUE ISD	\$ 245,706	\$ 1,088	\$ 9,783
8901	BELLVILLE ISD	\$ 147,359	\$ -	\$ 11,258
187901	BIG SANDY ISD	\$ 10,575	\$ -	\$ -
177903	BLACKWELL CISD	\$ 2,965,752	\$ 1,801,574	\$ 4,970,998
16902	BLANCO ISD	\$ 325,881	\$ -	\$ -
72904	BLUFF DALE ISD	\$ 45,719	\$ -	\$ -
130901	BOERNE ISD	\$ 10,708,516	\$ 159,001	\$ -
17901	BORDEN COUNTY ISD	\$ -	\$ 4,345,683	\$ 4,461,495
136901	BRACKETT ISD	\$ -	\$ -	\$ -
20905	BRAZOSPORT ISD	\$ 35,750,144	\$ 33,676,512	\$ 33,814,209
203902	BROADDUS ISD	\$ 7,218	\$ 1,900,128	\$ 1,997,339
186901	BUENA VISTA ISD	\$ 754,827	\$ 4,762,589	\$ 4,670,358
176901	BURKEVILLE ISD	\$ 26,854	\$ -	\$ 17,831
27903	BURNET CISD	\$ -	\$ 106,736	\$ 430,554
239903	BURTON ISD	\$ 569,712	\$ 1,937,404	\$ 1,543,212
188904	BUSHLAND ISD	\$ 3,040,729	\$ 1,673,783	\$ 2,394,561
26901	CALDWELL ISD	\$ 75,526	\$ -	\$ 46,573
29901	CALHOUN COUNTY ISD	\$ 7,994,694	\$ 4,906,011	\$ 4,827,875
198902	CALVERT ISD	\$ 13,745	\$ -	\$ -
106901	CANADIAN ISD	\$ 3,718,818	\$ 2,865,327	\$ 3,221,591
64903	CARRIZO SPRINGS CISD	\$ 38,520,752	\$ 49,018,114	\$ 51,960,085
220919	CARROLL ISD	\$ 33,274,099	\$ 28,318,113	\$ 33,133,617
57903	CARROLLTON-FARMERS BRANCH ISD	\$ 20,050,627	\$ 21,940,252	\$ 34,124,838
183902	CARTHAGE ISD	\$ 6,985,207	\$ 7,715,930	\$ 8,315,680
43903	CELINA ISD	\$ 77,334	\$ -	\$ -
103901	CHANNING ISD	\$ 105,534	\$ 121,754	\$ -
7901	CHARLOTTE ISD	\$ -	\$ -	\$ 8,658
249904	CHICO ISD	\$ 482,102	\$ 435,035	\$ 376,791
139905	CHISUM ISD	\$ 2,315,929	\$ 718,701	\$ 754,548
204901	COLDSPRING-OAKHURST CISD	\$ 203,380	\$ -	\$ -
21901	COLLEGE STATION ISD	\$ 14,388,088	\$ 751,085	\$ 1,140,687
46902	COMAL ISD	\$ 6,238,733	\$ -	\$ -

Appendix 3: School Districts Subject to Recapture -- 2018-19, 2019-20, and 2020-21 School Years				
District #	District Name	2018-19 Total Recapture	2019-20 Total Recapture	2020-21 Total Recapture
233903	COMSTOCK ISD	\$ 217,112	\$ 31,990	\$ 34,655
57922	COPPELL ISD	\$ 45,587,943	\$ 33,288,535	\$ 38,542,634
178904	CORPUS CHRISTI ISD	\$ 135,258	\$ -	\$ -
142901	COTULLA ISD	\$ 35,253,771	\$ 49,700,202	\$ 49,616,763
52901	CRANE ISD	\$ -	\$ 2,052,474	\$ 1,480,377
53001	CROCKETT COUNTY CONSOLIDATED CSD	\$ 5,889,612	\$ 6,540,594	\$ 6,009,150
78901	CROWELL ISD	\$ 90,916	\$ 14,241	\$ 28,450
62901	CUERO ISD	\$ 132,021	\$ -	\$ -
55901	CULBERSON COUNTY-ALLAMOORE ISD	\$ 13,619,290	\$ 18,963,423	\$ 17,661,637
57905	DALLAS ISD	\$ 64,284,750	\$ 18,491,700	\$ 17,544,609
58902	DAWSON ISD	\$ 16,505	\$ -	\$ -
101908	DEER PARK ISD	\$ 3,056,703	\$ 1,380,498	\$ 1,515,564
251901	DENVER CITY ISD	\$ 994,420	\$ 965,606	\$ 1,163,785
146903	DEVERS ISD	\$ 108,820	\$ -	\$ 164,950
81906	DEW ISD	\$ 374,948	\$ 12,291	\$ 13,812
176903	DEWEYVILLE ISD	\$ 727,517	\$ -	\$ -
82902	DILLEY ISD	\$ 283,273	\$ 2,361,519	\$ 2,529,179
144903	DIME BOX ISD	\$ 20,379	\$ -	\$ 18,687
133905	DIVIDE ISD	\$ 88,733	\$ 30,049	\$ 44,088
105904	DRIPPING SPRINGS ISD	\$ 8,796,450	\$ 3,722,699	\$ 893,354
220918	EAGLE MT-SAGINAW ISD	\$ 729,946	\$ -	\$ -
227909	EANES ISD	\$ 101,749,219	\$ 96,222,902	\$ 103,092,110
30906	EULA ISD	\$ 43,038	\$ -	\$ -
121906	EVADALE ISD	\$ 93,434	\$ 5,400	\$ -
81902	FAIRFIELD ISD	\$ 1,309,946	\$ 26,260	\$ 36,570
128904	FALLS CITY ISD	\$ 2,757,072	\$ 3,831,422	\$ 4,276,650
75901	FLATONIA ISD	\$ 100,896	\$ -	\$ -
169910	FORESTBURG ISD	\$ 598,721	\$ 219,600	\$ 235,822
242906	FORT ELLIOTT CISD	\$ 8,555,332	\$ 8,000,899	\$ 9,579,744
186902	FORT STOCKTON ISD	\$ -	\$ 3,047,555	\$ 2,012,536
198903	FRANKLIN ISD	\$ 7,487,873	\$ 5,230,672	\$ 5,246,269
86901	FREDERICKSBURG ISD	\$ 12,868,640	\$ 13,414,066	\$ 14,708,726
84911	FRIENDSWOOD ISD	\$ 799,111	\$ -	\$ -
43905	FRISCO ISD	\$ 14,225,354	\$ 3,111,311	\$ 3,999,706
122901	FT DAVIS ISD	\$ 72,489	\$ 5,817	\$ 8,590
84902	GALVESTON ISD	\$ 27,140,771	\$ 18,603,355	\$ 20,010,889
246904	GEORGETOWN ISD	\$ 18,377,143	\$ 12,200,299	\$ 7,935,878
87901	GLASSCOCK COUNTY ISD	\$ 26,545,538	\$ 36,399,480	\$ 37,516,454
213901	GLEN ROSE ISD	\$ 3,157,412	\$ 5,188,821	\$ 4,677,224
89901	GONZALES ISD	\$ 101,092	\$ -	\$ -
101911	GOOSE CREEK CISD	\$ 1,550,499	\$ -	\$ -
182901	GORDON ISD	\$ 60,073	\$ -	\$ -
156905	GRADY ISD	\$ 14,731,709	\$ 25,950,767	\$ 23,705,916
182902	GRAFORD ISD	\$ 6,670,965	\$ 5,579,615	\$ 5,920,866
111901	GRANBURY ISD	\$ 9,447,327	\$ 2,330,521	\$ 3,813,329
238904	GRANDFALLS-ROYALTY ISD	\$ -	\$ -	\$ 153,917

Appendix 3: School Districts Subject to Recapture -- 2018-19, 2019-20, and 2020-21 School Years				
District #	District Name	2018-19 Total Recapture	2019-20 Total Recapture	2020-21 Total Recapture
90905	GRANDVIEW-HOPKINS ISD	\$ 131,842	\$ 304,960	\$ 374,178
220906	GRAPEVINE-COLLEYVILLE ISD	\$ 54,589,215	\$ 49,711,052	\$ 49,658,070
165902	GREENWOOD ISD	\$ 487,221	\$ 3,199,913	\$ 897,330
205902	GREGORY-PORTLAND ISD	\$ 703,668	\$ -	\$ -
147902	GROESBECK ISD	\$ 1,178,807	\$ -	\$ -
135001	GUTHRIE CSD	\$ -	\$ 242,862	\$ 381,606
250902	HAWKINS ISD	\$ 65,603	\$ -	\$ -
208901	HERMLEIGH ISD	\$ -	\$ -	\$ 334,955
148903	HIGGINS ISD	\$ 1,153,983	\$ 1,405,647	\$ -
84903	HIGH ISLAND ISD	\$ 17,077	\$ -	\$ -
177905	HIGHLAND ISD	\$ 87,192	\$ 202,178	\$ 306,800
57911	HIGHLAND PARK ISD	\$ 103,649,583	\$ 100,406,470	\$ 105,086,838
188903	HIGHLAND PARK ISD	\$ 5,235,904	\$ 3,464,182	\$ 4,017,516
101912	HOUSTON ISD	\$ 274,471,057	\$ 92,160,047	\$ 79,667,909
133902	HUNT ISD	\$ 2,322,038	\$ 2,079,382	\$ 2,033,044
120905	INDUSTRIAL ISD	\$ 68,570	\$ 484,046	\$ 18,793
205903	INGLESIDE ISD	\$ 5,692,625	\$ 1,696,153	\$ 3,104,916
186903	IRAAN-SHEFFIELD ISD	\$ 4,231,194	\$ 6,952,041	\$ 6,778,245
118902	IRION COUNTY ISD	\$ 8,153,593	\$ 10,729,555	\$ 11,484,046
132902	JAYTON-GIRARD ISD	\$ 1,664,354	\$ 2,664,036	\$ 3,049,556
16901	JOHNSON CITY ISD	\$ 1,964,959	\$ 2,126,040	\$ 2,294,831
7902	JOURDANTON ISD	\$ 139,716	\$ -	\$ 76,572
102901	KARNACK ISD	\$ 988,796	\$ 338,855	\$ 509,274
128901	KARNES CITY ISD	\$ 31,910,474	\$ 46,059,580	\$ 47,384,914
220907	KELLER ISD	\$ 4,137,488	\$ -	\$ -
242905	KELTON ISD	\$ 3,121,834	\$ 4,108,952	\$ 5,243,813
131001	KENEDY COUNTY WIDE CSD	\$ 7,105,828	\$ 7,160,131	\$ 7,724,225
128902	KENEDY ISD	\$ 4,497,335	\$ 5,724,996	\$ 5,786,525
220914	KENNEDALE ISD	\$ 39,660	\$ -	\$ -
248901	KERMIT ISD	\$ -	\$ -	\$ 25,935
58905	KLONDIKE ISD	\$ 7,487,228	\$ 12,131,799	\$ 10,968,688
101916	LA PORTE ISD	\$ 47,169,368	\$ 41,704,400	\$ 45,129,763
227912	LAGO VISTA ISD	\$ 5,455,437	\$ 3,965,607	\$ 4,845,353
61912	LAKE DALLAS ISD	\$ 118,023	\$ -	\$ -
227913	LAKE TRAVIS ISD	\$ 52,240,723	\$ 40,799,017	\$ 45,046,371
193902	LEAKEY ISD	\$ 415,392	\$ 709,196	\$ 893,524
145911	LEON ISD	\$ 631,062	\$ 1,478,894	\$ 1,149,355
61902	LEWISVILLE ISD	\$ 32,844,596	\$ 14,458,367	\$ 32,521,192
49907	LINDSAY ISD	\$ 686,265	\$ -	\$ -
61914	LITTLE ELM ISD	\$ 1,085,273	\$ -	\$ 160,166
150901	LLANO ISD	\$ 23,077,261	\$ 22,898,480	\$ 22,662,636
83902	LOOP ISD	\$ 273,088	\$ 400,942	\$ 163,003
241906	LOUISE ISD	\$ 8,766	\$ -	\$ -
43919	LOVEJOY ISD	\$ 934,544	\$ 158,209	\$ 191,086
107906	MALAKOFF ISD	\$ 3,053,208	\$ 1,421,485	\$ 1,643,140
22902	MARATHON ISD	\$ 14,907	\$ -	\$ -

Appendix 3: School Districts Subject to Recapture -- 2018-19, 2019-20, and 2020-21 School Years				
District #	District Name	2018-19 Total Recapture	2019-20 Total Recapture	2020-21 Total Recapture
27904	MARBLE FALLS ISD	\$ 7,626,035	\$ 5,303,405	\$ 7,097,798
189901	MARFA ISD	\$ 481,943	\$ 342,645	\$ 176,435
94904	MARION ISD	\$ 69,056	\$ -	\$ -
157901	MASON ISD	\$ 3,818	\$ -	\$ -
158904	MATAGORDA ISD	\$ 1,536,179	\$ 1,556,883	\$ 1,309,263
231901	MCCAMEY ISD	\$ 1,737,730	\$ 2,687,806	\$ 2,734,026
43907	MCKINNEY ISD	\$ 5,193,678	\$ 1,267,822	\$ 1,919,206
162904	MCMULLEN COUNTY ISD	\$ 19,121,447	\$ 24,040,586	\$ 25,552,067
197902	MIAMI ISD	\$ 2,846,174	\$ 2,185,379	\$ 2,129,286
165901	MIDLAND ISD	\$ 62,783,488	\$ 139,238,550	\$ 149,537,383
238902	MONAHANS-WICKETT-PYOTE ISD	\$ -	\$ 10,111,366	\$ 10,102,624
170903	MONTGOMERY ISD	\$ 3,896,751	\$ -	\$ -
173901	MOTLEY COUNTY ISD	\$ 11,899	\$ -	\$ -
143902	MOULTON ISD	\$ 224,016	\$ 1,479,372	\$ 1,765,561
94903	NAVARRO ISD	\$ 96,301	\$ -	\$ -
62902	NORDHEIM ISD	\$ 3,257,145	\$ 7,139,641	\$ 7,183,578
154903	NORTH ZULCH ISD	\$ 10,250	\$ -	\$ 5,780
61911	NORTHWEST ISD	\$ 4,327,395	\$ 5,070,342	\$ -
69902	NUECES CANYON CISD	\$ 62,181	\$ 6,920	\$ 11,115
235904	NURSERY ISD	\$ 1,239,338	\$ 922,564	\$ 1,061,909
104907	PAINT CREEK ISD	\$ 142,932	\$ -	\$ -
158905	PALACIOS ISD	\$ 1,650,592	\$ -	\$ -
182906	PALO PINTO ISD	\$ 4,239,907	\$ 3,729,422	\$ 3,974,931
42905	PANTHER CREEK CISD	\$ 21,071	\$ -	\$ 6,164
13902	PAWNEE ISD	\$ 646,208	\$ -	\$ 15,580
82903	PEARSALL ISD	\$ 74,792	\$ -	\$ -
195901	PECOS-BARSTOW-TOYAH ISD	\$ 75,066,750	\$ 140,373,249	\$ 144,299,281
119903	PERRIN-WHITT CISD	\$ 97,172	\$ -	\$ -
13903	PETTUS ISD	\$ 1,995,436	\$ 1,404,602	\$ 1,187,827
61903	PILOT POINT ISD	\$ 115,626	\$ -	\$ -
251902	PLAINS ISD	\$ 2,604,073	\$ 6,548,356	\$ 6,855,058
43910	PLANO ISD	\$ 211,232,380	\$ 165,981,780	\$ 178,047,190
7905	PLEASANTON ISD	\$ 316,492		\$ 43,399
117904	PLEMONS-STINNETT-PHILLIPS CISD	\$ 5,298,604	\$ 3,815,523	\$ 4,567,478
31909	POINT ISABEL ISD	\$ 18,526,179	\$ 18,536,275	\$ 18,154,109
178908	PORT ARANSAS ISD	\$ 17,259,537	\$ 17,866,063	\$ 18,274,679
123907	PORT ARTHUR ISD	\$ 497,042	\$ 441,960	\$ 582,874
123908	PORT NECHES-GROVES ISD	\$ 301,342	\$ -	\$ -
43912	PROSPER ISD	\$ 2,057,333	\$ -	\$ -
231902	RANKIN ISD	\$ 30,554,163	\$ 32,719,913	\$ 30,204,072
192901	REAGAN COUNTY ISD	\$ 20,380,554	\$ 36,447,770	\$ 38,933,745
57916	RICHARDSON ISD	\$ 6,159,381	\$ 537,401	\$ 747,634
166904	ROCKDALE ISD	\$ 41,530	\$ -	\$ -
69901	ROCKSPRINGS ISD	\$ 507,831	\$ 553,855	\$ 397,708
246909	ROUND ROCK ISD	\$ 30,218,438	\$ -	\$ -
75908	ROUND TOP-CARMINE ISD	\$ 947,267	\$ 905,302	\$ 1,059,375

Appendix 3: School Districts Subject to Recapture -- 2018-19, 2019-20, and 2020-21 School Years				
District #	District Name	2018-19 Total Recapture	2019-20 Total Recapture	2020-21 Total Recapture
139908	ROXTON ISD	\$ 28,899	\$ -	\$ -
237905	ROYAL ISD	\$ 64,843	\$ -	\$ -
128903	RUNGE ISD	\$ 1,859,093	\$ 1,729,044	\$ 1,699,314
123913	SABINE PASS ISD	\$ 5,090,707	\$ 4,973,453	\$ 5,123,551
169911	SAINT JO ISD	\$ 33,916	\$ -	\$ -
214902	SAN ISIDRO ISD	\$ 47,938	\$ -	\$ -
58909	SANDS CISD	\$ 6,393,406	\$ 9,017,089	\$ 8,240,138
182904	SANTO ISD	\$ 41,735	\$ -	\$ -
8902	SEALY ISD	\$ 38,608	\$ -	\$ -
83903	SEMINOLE ISD	\$ 7,510,166	\$ 10,092,688	\$ 11,107,484
101924	SHELDON ISD	\$ 1,673,283	\$ -	\$ -
91906	SHERMAN ISD	\$ 25,376	\$ -	\$ -
143903	SHINER ISD	\$ 1,216,918	\$ 830,519	\$ 1,380,146
115902	SIERRA BLANCA ISD	\$ 207,366	\$ -	\$ -
49909	SIVELLS BEND ISD	\$ 550,289	\$ 500,031	\$ 384,340
249908	SLIDELL ISD	\$ 406,104	\$ -	\$ 337,855
11904	SMITHVILLE ISD	\$ 30,935	\$ -	\$ -
208902	SNYDER ISD	\$ 2,482,805	\$ 1,507,399	\$ 4,437,297
101920	SPRING BRANCH ISD	\$ 86,542,893	\$ 40,899,622	\$ 53,128,160
79910	STAFFORD MSD	\$ 444,932	\$ -	\$ -
156902	STANTON ISD	\$ 12,810,961	\$ 17,829,952	\$ 15,486,817
216901	STERLING CITY ISD	\$ 2,126,604	\$ 563,265	\$ 930,150
211902	STRATFORD ISD	\$ 96,551	\$ -	\$ -
110907	SUNDOWN ISD	\$ 456,755	\$ 3,174,142	\$ 3,380,618
20906	SWEENEY ISD	\$ 7,740,003	\$ 1,362,107	\$ 1,347,847
222901	TERRELL COUNTY ISD	\$ 921,505	\$ 278,020	\$ 430,721
84906	TEXAS CITY ISD	\$ 1,244,721	\$ 176,972	\$ 300,770
56902	TEXLINE ISD	\$ 113,220	\$ 16,593	\$ 23,243
149902	THREE RIVERS ISD	\$ 9,014,358	\$ 12,408,749	\$ 12,778,840
224901	THROCKMORTON ISD	\$ 37,381	\$ 6,944	\$ 13,597
158902	TIDEHAVEN ISD	\$ 2,854,907	\$ 3,026,682	\$ 2,953,122
101921	TOMBALL ISD	\$ 3,185,190	\$ -	\$ -
221905	TRENT ISD	\$ 47,496	\$ -	\$ 96,025
178912	TULOSO-MIDWAY ISD	\$ 2,150,862	\$ 445,468	\$ 1,091,697
235902	VICTORIA ISD	\$ 150,171	\$ -	\$ -
70912	WAXAHACHIE ISD	\$ 294,472	\$ -	\$ -
184903	WEATHERFORD ISD	\$ 1,042,904	\$ -	\$ 154,582
240904	WEBB CISD	\$ 1,780,919	\$ 2,298,059	\$ 2,387,963
223904	WELLMAN-UNION CISD	\$ 2,036	\$ -	\$ -
181906	WEST ORANGE-COVE CISD	\$ 2,121,403	\$ 191,637	\$ 165,454
168903	WESTBROOK ISD	\$ -	\$ 321,763	\$ 469,160
62905	WESTHOFF ISD	\$ 7,226,677	\$ 9,326,774	\$ 9,565,459
241904	WHARTON ISD	\$ 76,406	\$ 2,877	\$ 2,411
40902	WHITEFACE CISD	\$ -	\$ 656,558	\$ 1,038,902
91909	WHITESBORO ISD	\$ 64,608	\$ -	\$ -
170904	WILLIS ISD	\$ 120,571	\$ -	\$ -

Appendix 3: School Districts Subject to Recapture -- 2018-19, 2019-20, and 2020-21 School Years				
District #	District Name	2018-19 Total Recapture	2019-20 Total Recapture	2020-21 Total Recapture
105905	WIMBERLEY ISD	\$ 4,210,997	\$ 2,370,644	\$ 880,245
248902	WINK-LOVING ISD	\$ 33,154,255	\$ 82,436,024	\$ 79,626,744
196902	WOODSBORO ISD	\$ 40,165	\$ -	\$ -
62904	YORKTOWN ISD	\$ 11,177,453	\$ 17,548,498	\$ 18,168,684
	Total Statewide Recapture	\$ 2,836,854,546	\$ 2,579,824,078	\$ 2,728,105,536
	Number of School Districts	220	149	163

Source: Texas Education Agency

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE		
		M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA		
109901	ABBOTT ISD	\$1.11	257	\$10,684	\$0.99	258	\$12,751	(\$0.12)	2	\$2,067		\$555,127
95901	ABERNATHY ISD	\$1.17	725	\$10,272	\$1.05	760	\$12,214	(\$0.12)	35	\$1,943		\$1,832,545
221901	ABILENE ISD	\$1.04	15,068	\$7,993	\$0.96	14,266	\$9,214	(\$0.08)	(802)	\$1,220		\$10,995,606
14901	ACADEMY ISD	\$1.04	1,560	\$8,070	\$0.87	1,676	\$9,137	(\$0.17)	116	\$1,067		\$2,722,181
180903	ADRIAN ISD	\$1.04	109	\$16,221	\$0.97	125	\$16,717	(\$0.07)	16	\$496		\$324,780
178901	AGUA DULCE ISD	\$1.17	325	\$11,404	\$0.97	374	\$13,759	(\$0.20)	49	\$2,355		\$1,443,122
15901	ALAMO HEIGHTS ISD	\$1.06	4,622	\$7,843	\$0.98	4,609	\$8,428	(\$0.08)	(14)	\$585		\$2,588,362
250906	ALBA-GOLDEN ISD	\$1.17	815	\$10,472	\$1.05	786	\$12,339	(\$0.12)	(29)	\$1,868		\$1,165,376
209901	ALBANY ISD	\$1.04	467	\$10,467	\$0.97	479	\$11,223	(\$0.07)	12	\$757		\$488,593
101902	ALDINE ISD	\$1.15	60,700	\$9,136	\$0.97	57,707	\$10,328	(\$0.18)	(2,993)	\$1,192		\$41,451,176
184907	ALEDO ISD	\$1.17	5,866	\$8,076	\$1.05	6,466	\$9,130	(\$0.12)	600	\$1,054		\$11,655,132
125901	ALICE ISD	\$1.10	4,400	\$8,722	\$1.01	4,185	\$10,021	(\$0.09)	(215)	\$1,299		\$3,561,546
101903	ALIEF ISD	\$1.13	42,042	\$9,008	\$1.00	37,647	\$10,424	(\$0.13)	(4,395)	\$1,416		\$13,715,352
43901	ALLEN ISD	\$1.14	20,641	\$8,641	\$1.02	20,827	\$8,891	(\$0.12)	186	\$250		\$6,812,590
22901	ALPINE ISD	\$1.17	942	\$10,614	\$1.05	885	\$11,642	(\$0.12)	(57)	\$1,028		\$307,098
37901	ALTO ISD	\$1.04	604	\$10,428	\$1.06	561	\$14,375	\$0.02	(43)	\$3,948		\$1,767,533
126901	ALVARADO ISD	\$1.04	3,419	\$8,551	\$0.97	3,387	\$9,114	(\$0.07)	(32)	\$563		\$1,631,424
20901	ALVIN ISD	\$1.17	24,340	\$9,553	\$1.01	25,903	\$10,283	(\$0.16)	1,563	\$730		\$33,830,878
249901	ALVORD ISD	\$1.17	682	\$11,479	\$1.05	699	\$12,712	(\$0.12)	16	\$1,234		\$1,050,869
188901	AMARILLO ISD	\$1.08	29,596	\$8,382	\$1.00	28,191	\$9,747	(\$0.08)	(1,404)	\$1,365		\$26,713,420
140901	AMHERST ISD	\$1.17	134	\$13,857	\$1.05	122	\$17,555	(\$0.12)	(12)	\$3,698		\$286,944
36901	ANAHUAC ISD	\$1.06	1,216	\$9,721	\$0.98	1,255	\$10,315	(\$0.08)	39	\$594		\$1,120,798
93901	ANDERSON-SHIRO CISD	\$1.04	821	\$9,615	\$0.89	830	\$11,352	(\$0.15)	9	\$1,737		\$1,523,465
2901	ANDREWS ISD	\$1.06	4,085	\$8,840	\$0.98	4,068	\$9,425	(\$0.08)	(17)	\$585		\$2,227,475
20902	ANGLETON ISD	\$1.04	6,306	\$8,850	\$0.92	6,436	\$9,967	(\$0.12)	129	\$1,117		\$8,334,032
43902	ANNA ISD	\$1.17	3,402	\$9,773	\$0.97	3,737	\$10,162	(\$0.20)	334	\$389		\$4,719,317
127901	ANSON ISD	\$1.17	688	\$10,650	\$1.02	649	\$13,019	(\$0.15)	(39)	\$2,368		\$1,116,314
71906	ANTHONY ISD	\$1.04	765	\$10,256	\$0.97	713	\$12,210	(\$0.07)	(51)	\$1,954		\$867,326
110901	ANTON ISD	\$1.10	182	\$12,889	\$1.01	162	\$14,657	(\$0.09)	(20)	\$1,769		\$32,459
228905	APPLE SPRINGS ISD	\$1.04	176	\$11,448	\$0.97	185	\$13,411	(\$0.07)	9	\$1,964		\$463,696
109912	AQUILLA ISD	\$1.17	302	\$11,229	\$1.05	299	\$14,035	(\$0.12)	(3)	\$2,806		\$807,707
4901	ARANSAS COUNTY ISD	\$1.06	2,641	\$8,298	\$0.93	2,681	\$11,268	(\$0.13)	40	\$2,970		\$8,293,312
205901	ARANSAS PASS ISD	\$1.17	1,419	\$9,092	\$0.97	1,483	\$10,108	(\$0.20)	63	\$1,016		\$2,083,160
5901	ARCHER CITY ISD	\$1.04	452	\$11,948	\$0.93	460	\$12,714	(\$0.11)	8	\$766		\$443,638
61910	ARGYLE ISD	\$1.10	2,936	\$8,826	\$0.93	3,801	\$9,415	(\$0.17)	865	\$589		\$9,870,983
220901	ARLINGTON ISD	\$1.04	54,759	\$8,566	\$1.09	51,548	\$10,269	\$0.05	(3,211)	\$1,703		\$60,283,220

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3													
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE			
		M&O TAX		TOTAL M&O		M&O TAX		TOTAL M&O		CHANGE IN		TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE
		RATE	ADA	REV PER ADA	RATE	ADA	REV PER ADA	RATE	ADA				
212901	ARP ISD	\$1.17	808	\$9,540	\$1.05	812	\$11,756	(\$0.12)	4	\$2,217		\$1,837,816	
217901	ASPERMONT ISD	\$1.04	201	\$12,404	\$0.97	187	\$13,458	(\$0.07)	(13)	\$1,053		\$33,272	
107901	ATHENS ISD	\$1.04	2,809	\$8,623	\$0.94	2,761	\$10,061	(\$0.10)	(47)	\$1,437		\$3,559,445	
34901	ATLANTA ISD	\$1.17	1,590	\$9,174	\$1.05	1,702	\$10,997	(\$0.12)	112	\$1,823		\$4,131,996	
61907	AUBREY ISD	\$1.17	2,317	\$8,921	\$1.01	2,558	\$9,826	(\$0.16)	241	\$905		\$4,464,987	
227901	AUSTIN ISD	\$1.08	72,690	\$9,229	\$0.99	68,756	\$10,268	(\$0.09)	(3,934)	\$1,039		\$35,128,132	
196901	AUSTWELL-TIVOLI ISD	\$1.17	127	\$13,692	\$1.05	117	\$19,025	(\$0.12)	(10)	\$5,333		\$491,823	
70901	AVALON ISD	\$1.17	330	\$11,830	\$0.96	305	\$14,332	(\$0.21)	(25)	\$2,502		\$465,296	
194902	AVERY ISD	\$1.17	307	\$11,908	\$1.04	306	\$13,745	(\$0.14)	(1)	\$1,838		\$549,977	
34902	AVINGER ISD	\$1.17	132	\$12,175	\$1.03	128	\$17,322	(\$0.14)	(3)	\$5,148		\$622,492	
161918	AXTELL ISD	\$1.17	739	\$11,751	\$1.03	714	\$13,707	(\$0.14)	(25)	\$1,955		\$1,097,736	
220915	AZLE ISD	\$1.17	6,158	\$8,837	\$1.05	6,189	\$9,708	(\$0.12)	30	\$871		\$5,659,460	
30903	BAIRD ISD	\$1.17	250	\$14,453	\$1.02	257	\$14,792	(\$0.15)	7	\$340		\$187,119	
200901	BALLINGER ISD	\$1.17	834	\$11,395	\$1.05	783	\$12,363	(\$0.12)	(51)	\$968		\$173,961	
195902	BALMORHEA ISD	\$1.17	163	\$26,373	\$0.97	141	\$18,301	(\$0.20)	(23)	(\$8,072)		(\$1,733,480)	
10902	BANDERA ISD	\$1.04	2,026	\$8,856	\$0.97	2,058	\$9,397	(\$0.07)	32	\$540		\$1,391,082	
25901	BANGS ISD	\$1.04	830	\$9,880	\$0.92	775	\$11,596	(\$0.12)	(55)	\$1,717		\$781,987	
178913	BANQUETE ISD	\$1.17	813	\$11,988	\$1.05	752	\$13,056	(\$0.12)	(61)	\$1,068		\$71,870	
36902	BARBERS HILL ISD	\$1.06	5,430	\$8,999	\$0.88	6,350	\$10,665	(\$0.18)	921	\$1,666		\$18,863,481	
14902	BARTLETT ISD	\$1.04	324	\$10,418	\$0.97	357	\$13,388	(\$0.07)	33	\$2,970		\$1,407,456	
11901	BASTROP ISD	\$1.04	10,184	\$8,533	\$0.92	10,258	\$9,719	(\$0.12)	74	\$1,186		\$12,797,572	
158901	BAY CITY ISD	\$1.15	3,298	\$9,601	\$0.94	3,142	\$9,942	(\$0.20)	(156)	\$341		(\$422,684)	
123910	BEAUMONT ISD	\$1.04	16,420	\$8,243	\$0.97	14,798	\$9,385	(\$0.07)	(1,622)	\$1,142		\$3,529,422	
183901	BECKVILLE ISD	\$1.04	641	\$12,113	\$0.97	607	\$11,773	(\$0.07)	(34)	(\$340)		(\$615,319)	
13901	BEEVILLE ISD	\$1.17	2,968	\$9,554	\$1.05	2,723	\$10,397	(\$0.12)	(245)	\$843		(\$41,510)	
39904	BELLEVUE ISD	\$1.17	126	\$11,412	\$1.05	136	\$14,999	(\$0.12)	10	\$3,587		\$601,941	
91901	BELLS ISD	\$1.17	836	\$10,231	\$1.02	834	\$11,877	(\$0.15)	(2)	\$1,646		\$1,352,156	
8901	BELLVILLE ISD	\$1.12	2,105	\$9,589	\$1.00	2,058	\$10,212	(\$0.12)	(48)	\$623		\$824,860	
14903	BELTON ISD	\$1.17	11,063	\$8,620	\$0.97	11,823	\$9,763	(\$0.20)	760	\$1,142		\$20,060,734	
125902	BEN BOLT-PALITO BLANCO ISD	\$1.17	470	\$11,254	\$1.05	481	\$13,146	(\$0.12)	11	\$1,892		\$1,033,894	
66901	BENAVIDES ISD	\$1.04	294	\$13,243	\$0.97	222	\$13,192	(\$0.07)	(72)	(\$51)		(\$965,598)	
138904	BENJAMIN ISD	\$1.17	111	\$15,225	\$0.96	121	\$18,974	(\$0.21)	10	\$3,749		\$598,286	
187901	BIG SANDY ISD	\$1.17	472	\$10,764	\$1.05	458	\$13,332	(\$0.12)	(14)	\$2,568		\$1,026,321	
230901	BIG SANDY ISD	\$1.04	639	\$10,102	\$0.97	591	\$11,750	(\$0.07)	(47)	\$1,648		\$494,728	
114901	BIG SPRING ISD	\$1.04	3,672	\$10,625	\$0.97	3,361	\$9,845	(\$0.07)	(310)	(\$780)		(\$5,916,313)	
220902	BIRDVILLE ISD	\$1.04	21,960	\$8,391	\$0.97	21,347	\$9,031	(\$0.07)	(612)	\$640		\$8,518,079	

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#		DISTRICT NAME		PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE		
				M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA
178902		BISHOP CISD	\$1.04	1,424	\$9,314	\$0.87	1,491	\$11,377	(\$0.16)	67	\$2,063	\$3,695,742
177903		BLACKWELL CISD	\$1.04	137	\$45,251	\$0.93	152	\$16,318	(\$0.11)	15	(\$28,933)	(\$3,725,411)
16902		BLANCO ISD	\$1.06	962	\$10,907	\$0.91	965	\$12,729	(\$0.15)	3	\$1,822	\$1,789,720
116915		BLAND ISD	\$1.04	680	\$10,349	\$0.87	685	\$12,014	(\$0.17)	5	\$1,665	\$1,191,605
25904		BLANKET ISD	\$1.04	160	\$12,083	\$0.97	135	\$15,126	(\$0.07)	(24)	\$3,043	\$116,473
34909		BLOOMBURG ISD	\$1.17	247	\$11,542	\$1.04	226	\$13,943	(\$0.13)	(21)	\$2,401	\$295,535
175902		BLOOMING GROVE ISD	\$1.08	854	\$10,157	\$0.90	791	\$12,198	(\$0.18)	(63)	\$2,041	\$969,354
235901		BLOOMINGTON ISD	\$1.04	757	\$10,862	\$0.97	740	\$12,516	(\$0.07)	(17)	\$1,655	\$1,045,159
43917		BLUE RIDGE ISD	\$1.17	788	\$11,317	\$1.02	868	\$12,598	(\$0.15)	80	\$1,281	\$2,020,341
72904		BLUFF DALE ISD	\$1.17	209	\$11,202	\$1.05	209	\$13,041	(\$0.12)	1	\$1,839	\$391,440
109913		BLUM ISD	\$1.17	343	\$12,006	\$1.02	346	\$14,176	(\$0.15)	3	\$2,170	\$787,582
130901		BOERNE ISD	\$1.04	8,690	\$7,775	\$0.94	9,275	\$8,349	(\$0.10)	586	\$575	\$9,887,636
116916		BOLES ISD	\$1.17	504	\$11,290	\$0.96	463	\$13,277	(\$0.21)	(40)	\$1,987	\$464,322
241901		BOLING ISD	\$1.04	1,102	\$9,367	\$0.97	1,030	\$10,611	(\$0.07)	(72)	\$1,244	\$604,123
74903		BONHAM ISD	\$1.04	1,691	\$9,073	\$0.94	1,616	\$10,239	(\$0.10)	(75)	\$1,166	\$1,207,419
148901		BOOKER ISD	\$1.17	361	\$12,369	\$1.05	337	\$13,973	(\$0.12)	(24)	\$1,604	\$241,322
17901		BORDEN COUNTY ISD	\$1.04	203	\$27,647	\$0.97	214	\$26,113	(\$0.07)	11	(\$1,533)	(\$18,475)
117901		BORGER ISD	\$1.04	2,384	\$8,263	\$0.97	2,217	\$9,563	(\$0.07)	(167)	\$1,299	\$1,501,498
161923		BOSQUEVILLE ISD	\$1.17	664	\$10,636	\$1.04	692	\$13,012	(\$0.13)	28	\$2,376	\$1,947,037
185901		BOVINA ISD	\$1.04	461	\$10,586	\$0.97	425	\$13,237	(\$0.07)	(36)	\$2,651	\$748,257
169901		BOWIE ISD	\$1.04	1,569	\$8,638	\$0.97	1,536	\$9,796	(\$0.07)	(33)	\$1,158	\$1,489,322
249902		BOYD ISD	\$1.04	1,235	\$9,862	\$0.97	1,157	\$10,233	(\$0.07)	(78)	\$372	(\$339,668)
136901		BRACKETT ISD	\$1.04	515	\$11,418	\$0.87	498	\$15,049	(\$0.17)	(17)	\$3,631	\$1,609,514
160901		BRADY ISD	\$1.04	1,053	\$10,081	\$0.97	904	\$11,574	(\$0.07)	(149)	\$1,493	(\$150,482)
8903		BRAZOS ISD	\$1.04	783	\$10,626	\$0.92	767	\$12,600	(\$0.12)	(16)	\$1,974	\$1,346,481
20905		BRAZOSPORT ISD	\$1.04	11,362	\$10,095	\$0.97	10,810	\$9,419	(\$0.07)	(552)	(\$677)	(\$12,890,198)
215901		BRECKENRIDGE ISD	\$1.17	1,344	\$9,616	\$1.05	1,290	\$10,638	(\$0.12)	(54)	\$1,022	\$798,212
198901		BREMOND ISD	\$1.04	436	\$8,598	\$0.97	438	\$12,068	(\$0.07)	2	\$3,470	\$1,540,005
239901		BRENHAM ISD	\$1.04	4,666	\$8,810	\$0.97	4,524	\$9,497	(\$0.07)	(143)	\$687	\$1,848,337
181901		BRIDGE CITY ISD	\$1.04	2,854	\$8,096	\$0.97	2,836	\$8,842	(\$0.07)	(18)	\$746	\$1,970,327
249903		BRIDGEPORT ISD	\$1.04	1,942	\$9,144	\$0.97	1,908	\$9,991	(\$0.07)	(34)	\$847	\$1,305,833
203902		BROADDUS ISD	\$1.10	363	\$15,322	\$1.01	333	\$13,958	(\$0.09)	(30)	(\$1,364)	(\$908,375)
184909		BROCK ISD	\$1.17	1,425	\$8,765	\$1.01	1,677	\$9,449	(\$0.16)	252	\$684	\$3,355,131
41901		BRONTE ISD	\$1.08	219	\$13,534	\$1.00	220	\$12,974	(\$0.08)	1	(\$560)	(\$114,658)
121902		BROOKELAND ISD	\$1.04	367	\$10,188	\$0.97	329	\$11,165	(\$0.07)	(38)	\$977	(\$63,989)
25908		BROOKESMITH ISD	\$1.17	147	\$13,256	\$1.05	144	\$16,259	(\$0.12)	(3)	\$3,003	\$394,039

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE				
		M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
24901	BROOKS COUNTY ISD	\$1.17	1,383	\$10,726	\$1.05	1,287	\$11,639	(\$0.12)	(96)	\$913	\$141,226	
223901	BROWNFIELD ISD	\$1.17	1,547	\$10,147	\$1.05	1,461	\$11,402	(\$0.12)	(86)	\$1,255	\$959,130	
107902	BROWNSBORO ISD	\$1.17	2,542	\$8,643	\$0.99	2,470	\$9,906	(\$0.18)	(71)	\$1,262	\$2,501,489	
31901	BROWNSVILLE ISD	\$1.15	40,287	\$9,777	\$1.03	37,591	\$10,911	(\$0.13)	(2,696)	\$1,134	\$16,253,046	
25902	BROWNWOOD ISD	\$1.04	3,336	\$8,365	\$0.97	3,155	\$9,320	(\$0.07)	(181)	\$955	\$1,495,220	
161919	BRUCEVILLE-EDDY ISD	\$1.17	613	\$11,339	\$1.03	593	\$13,581	(\$0.14)	(20)	\$2,241	\$1,099,395	
21902	BRYAN ISD	\$1.06	14,768	\$8,965	\$0.95	14,620	\$9,645	(\$0.11)	(148)	\$680	\$8,620,373	
119901	BRYSON ISD	\$1.04	234	\$10,549	\$0.97	235	\$13,041	(\$0.07)	1	\$2,492	\$595,603	
166907	BUCKHOLTS ISD	\$1.04	127	\$13,896	\$0.97	129	\$16,003	(\$0.07)	2	\$2,107	\$296,139	
186901	BUENA VISTA ISD	\$1.04	201	\$15,872	\$0.95	188	\$16,350	(\$0.09)	(13)	\$478	(\$119,014)	
145901	BUFFALO ISD	\$1.17	871	\$10,875	\$1.04	875	\$12,363	(\$0.13)	3	\$1,488	\$1,338,543	
212902	BULLARD ISD	\$1.17	2,428	\$8,712	\$1.00	2,513	\$9,803	(\$0.17)	85	\$1,090	\$3,481,167	
121903	BUNA ISD	\$1.17	1,379	\$9,447	\$1.05	1,361	\$10,932	(\$0.12)	(18)	\$1,485	\$1,852,093	
243901	BURKBURNETT ISD	\$1.17	2,961	\$9,028	\$1.05	2,961	\$9,869	(\$0.12)	0	\$841	\$2,489,769	
176901	BURKEVILLE ISD	\$1.17	246	\$14,616	\$1.05	228	\$13,760	(\$0.12)	(17)	(\$856)	(\$450,581)	
126902	BURLESON ISD	\$1.17	11,793	\$8,421	\$1.04	11,976	\$9,209	(\$0.13)	183	\$789	\$10,983,582	
27903	BURNET CISD	\$1.06	2,964	\$10,050	\$0.95	2,798	\$10,325	(\$0.11)	(166)	\$275	(\$904,639)	
239903	BURTON ISD	\$1.04	405	\$11,586	\$0.97	435	\$12,443	(\$0.07)	30	\$858	\$721,150	
188904	BUSHLAND ISD	\$1.04	1,338	\$8,829	\$0.97	1,377	\$9,884	(\$0.07)	39	\$1,055	\$1,798,844	
109902	BYNUM ISD	\$1.17	195	\$12,763	\$0.99	191	\$15,233	(\$0.18)	(4)	\$2,470	\$420,416	
116901	CADDO MILLS ISD	\$1.17	1,731	\$9,022	\$0.97	1,900	\$10,080	(\$0.20)	169	\$1,058	\$3,535,406	
178903	CALALLEN ISD	\$1.17	3,807	\$8,953	\$0.99	3,763	\$9,947	(\$0.18)	(45)	\$994	\$3,341,203	
26901	CALDWELL ISD	\$1.13	1,633	\$10,118	\$0.93	1,564	\$12,622	(\$0.19)	(69)	\$2,504	\$3,212,709	
29901	CALHOUN COUNTY ISD	\$1.04	3,512	\$9,180	\$0.97	3,251	\$9,875	(\$0.07)	(261)	\$695	(\$136,509)	
49905	CALLISBURG ISD	\$1.04	1,086	\$9,618	\$0.90	1,099	\$10,572	(\$0.14)	13	\$954	\$1,175,089	
198902	CALVERT ISD	\$1.16	146	\$12,756	\$0.97	138	\$15,750	(\$0.19)	(8)	\$2,994	\$305,938	
166901	CAMERON ISD	\$1.04	1,593	\$9,050	\$0.96	1,466	\$10,179	(\$0.08)	(127)	\$1,129	\$502,669	
116910	CAMPBELL ISD	\$1.04	272	\$11,972	\$0.89	261	\$13,982	(\$0.15)	(11)	\$2,010	\$388,347	
106901	CANADIAN ISD	\$0.94	845	\$9,550	\$0.97	806	\$11,271	\$0.03	(39)	\$1,721	\$1,019,950	
234902	CANTON ISD	\$1.04	2,070	\$8,023	\$0.91	2,079	\$8,963	(\$0.13)	10	\$940	\$2,032,274	
71907	CANUTILLO ISD	\$1.17	5,776	\$9,708	\$1.03	5,727	\$10,108	(\$0.14)	(49)	\$400	\$1,811,014	
191901	CANYON ISD	\$1.04	9,578	\$7,486	\$0.96	9,569	\$8,507	(\$0.09)	(9)	\$1,021	\$9,701,742	
201913	CARLISLE ISD	\$1.17	559	\$10,679	\$1.05	558	\$13,380	(\$0.12)	(1)	\$2,702	\$1,501,072	
64903	CARRIZO SPRINGS CISD	\$1.06	2,015	\$10,870	\$0.98	1,850	\$12,051	(\$0.08)	(165)	\$1,181	\$394,223	
220919	CARROLL ISD	\$1.04	7,916	\$7,584	\$0.96	8,085	\$7,829	(\$0.08)	169	\$245	\$3,258,043	
57903	CARROLLTON-FARMERS BRANCH ISD	\$1.17	23,564	\$9,973	\$1.05	23,073	\$11,025	(\$0.12)	(491)	\$1,052	\$19,384,994	

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DISTRICT#		DISTRICT NAME		PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE			
				M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE
183902		CARTHAGE ISD	\$1.04	2,501	\$9,002	\$0.97	2,432	\$10,769	(\$0.07)	(69)	\$1,767	\$3,678,808	
220917		CASTLEBERRY ISD	\$1.17	3,473	\$9,856	\$1.02	3,332	\$11,107	(\$0.15)	(140)	\$1,251	\$2,784,705	
1902		CAVUGA ISD	\$1.17	539	\$10,743	\$1.05	515	\$12,979	(\$0.12)	(23)	\$2,236	\$903,341	
57904		CEDAR HILL ISD	\$1.04	7,292	\$8,340	\$0.95	6,898	\$8,894	(\$0.09)	(394)	\$554	\$533,410	
116902		CELESTE ISD	\$1.17	472	\$11,649	\$0.96	447	\$13,558	(\$0.21)	(25)	\$1,909	\$567,698	
43903		CELINA ISD	\$1.14	2,575	\$9,612	\$0.98	2,834	\$9,860	(\$0.16)	259	\$248	\$3,189,199	
210901		CENTER ISD	\$1.17	2,387	\$9,493	\$1.05	2,214	\$11,034	(\$0.12)	(172)	\$1,541	\$1,775,347	
133901		CENTER POINT ISD	\$1.04	533	\$10,779	\$0.93	499	\$12,615	(\$0.11)	(33)	\$1,836	\$558,955	
145902		CENTERVILLE ISD	\$1.04	626	\$10,065	\$0.92	622	\$11,208	(\$0.12)	(4)	\$1,144	\$673,174	
228904		CENTERVILLE ISD	\$1.17	126	\$13,380	\$1.05	161	\$13,871	(\$0.12)	35	\$491	\$550,514	
174908		CENTRAL HEIGHTS ISD	\$1.04	1,118	\$7,832	\$0.97	1,047	\$9,871	(\$0.07)	(71)	\$2,040	\$1,575,103	
3907		CENTRAL ISD	\$1.17	1,354	\$9,494	\$1.05	1,331	\$11,584	(\$0.12)	(23)	\$2,090	\$2,562,586	
101905		CHANNELVIEW ISD	\$1.04	8,879	\$9,138	\$0.97	9,107	\$9,984	(\$0.07)	228	\$846	\$9,787,747	
103901		CHANNING ISD	\$1.04	161	\$13,691	\$0.97	152	\$15,083	(\$0.07)	(9)	\$1,392	\$86,760	
212909		CHAPEL HILL ISD	\$1.12	3,259	\$9,290	\$0.99	3,186	\$10,587	(\$0.13)	(73)	\$1,297	\$3,449,120	
225906		CHAPEL HILL ISD	\$1.15	963	\$9,934	\$1.00	917	\$11,892	(\$0.15)	(46)	\$1,958	\$1,334,973	
7901		CHARLOTTE ISD	\$1.17	429	\$12,949	\$1.05	388	\$14,282	(\$0.12)	(41)	\$1,333	(\$14,256)	
206903		CHEROKEE ISD	\$1.17	107	\$17,386	\$1.03	123	\$17,680	(\$0.14)	16	\$294	\$317,632	
229906		CHESTER ISD	\$1.17	179	\$11,316	\$1.04	193	\$13,785	(\$0.13)	14	\$2,470	\$638,942	
249904		CHICO ISD	\$1.04	563	\$11,536	\$0.97	526	\$12,528	(\$0.07)	(38)	\$992	\$87,324	
38901		CHILDRESS ISD	\$1.04	1,023	\$9,391	\$0.97	926	\$10,632	(\$0.07)	(98)	\$1,241	\$232,204	
99902		CHILLICOTHE ISD	\$1.04	181	\$11,858	\$0.92	187	\$14,217	(\$0.12)	6	\$2,360	\$510,009	
73901		CHILTON ISD	\$1.04	478	\$11,379	\$0.95	468	\$13,807	(\$0.09)	(10)	\$2,428	\$1,028,231	
161920		CHINA SPRING ISD	\$1.04	2,675	\$8,076	\$0.93	2,780	\$9,066	(\$0.11)	105	\$990	\$3,599,502	
174901		CHIRENO ISD	\$1.11	369	\$12,651	\$0.95	363	\$13,357	(\$0.16)	(5)	\$705	\$187,564	
139905		CHISUM ISD	\$1.04	873	\$9,447	\$0.97	993	\$11,120	(\$0.07)	120	\$1,673	\$2,792,549	
226901		CHRISTOVAL ISD	\$1.17	502	\$11,734	\$1.05	522	\$13,667	(\$0.12)	20	\$1,933	\$1,249,872	
67902		CISCO ISD	\$1.07	815	\$11,654	\$0.99	776	\$12,178	(\$0.08)	(39)	\$524	(\$43,591)	
243906		CITY VIEW ISD	\$1.17	992	\$9,657	\$1.05	967	\$12,956	(\$0.12)	(24)	\$3,299	\$2,956,390	
65901		CLARENDON ISD	\$1.17	415	\$12,312	\$1.03	392	\$13,666	(\$0.14)	(24)	\$1,353	\$239,884	
194904		CLARKSVILLE ISD	\$1.04	462	\$12,210	\$1.03	418	\$14,671	(\$0.01)	(44)	\$2,460	\$492,466	
6902		CLAUDE ISD	\$1.04	329	\$11,657	\$0.97	278	\$12,920	(\$0.07)	(51)	\$1,263	(\$241,852)	
84910		CLEAR CREEK ISD	\$1.06	39,428	\$7,932	\$0.94	38,636	\$8,240	(\$0.12)	(793)	\$308	\$5,623,391	
126903		CLEBURNE ISD	\$1.17	6,184	\$8,823	\$1.05	6,347	\$9,792	(\$0.12)	163	\$970	\$7,588,588	
146901		CLEVELAND ISD	\$1.04	6,103	\$8,992	\$0.87	8,128	\$10,229	(\$0.17)	2,025	\$1,237	\$28,261,664	
18901		CLIFTON ISD	\$1.04	951	\$9,200	\$0.92	960	\$11,110	(\$0.12)	9	\$1,910	\$1,918,593	

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DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE				
		M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
71901	CLINT ISD	\$1.17	10,536	\$9,433	\$1.05	10,289	\$10,223	(\$0.12)	(247)	\$790	\$5,796,085	
30902	CLYDE CSD	\$1.06	1,364	\$8,893	\$0.98	1,258	\$10,458	(\$0.08)	(107)	\$1,564	\$1,019,538	
114902	COAHOMA ISD	\$1.04	1,005	\$9,590	\$0.90	1,054	\$11,035	(\$0.14)	48	\$1,445	\$1,985,512	
204901	COLDSPRING-OAKHURST CSD	\$1.04	1,401	\$10,583	\$0.92	1,379	\$11,667	(\$0.12)	(22)	\$1,084	\$1,259,620	
42901	COLEMAN ISD	\$1.17	780	\$11,110	\$1.05	754	\$12,614	(\$0.12)	(26)	\$1,505	\$844,616	
21901	COLLEGE STATION ISD	\$1.04	12,718	\$8,056	\$0.97	12,974	\$8,454	(\$0.07)	256	\$398	\$7,223,905	
91902	COLLINSVILLE ISD	\$1.17	485	\$11,569	\$1.00	493	\$13,309	(\$0.17)	7	\$1,740	\$943,888	
229901	COLMESNEIL ISD	\$1.12	440	\$10,391	\$1.00	427	\$12,282	(\$0.12)	(13)	\$1,890	\$671,615	
168901	COLORADO ISD	\$1.17	849	\$11,597	\$1.05	766	\$12,888	(\$0.12)	(84)	\$1,291	\$18,455	
20907	COLUMBIA-BRAZORIA ISD	\$1.04	2,808	\$8,662	\$0.89	2,640	\$9,600	(\$0.15)	(168)	\$938	\$1,021,159	
45902	COLUMBUS ISD	\$1.04	1,376	\$9,535	\$0.96	1,368	\$10,728	(\$0.08)	(8)	\$1,193	\$1,553,202	
46902	COMAL ISD	\$1.04	22,649	\$7,839	\$0.93	24,552	\$8,296	(\$0.11)	1,903	\$458	\$26,153,225	
47901	COMANCHE ISD	\$1.17	1,187	\$10,718	\$1.04	1,179	\$12,005	(\$0.13)	(7)	\$1,287	\$1,441,304	
130902	COMFORT ISD	\$1.04	1,027	\$10,423	\$0.94	986	\$11,653	(\$0.10)	(41)	\$1,230	\$787,402	
116903	COMMERCE ISD	\$1.17	1,405	\$9,619	\$1.01	1,408	\$11,050	(\$0.16)	4	\$1,431	\$2,053,436	
43918	COMMUNITY ISD	\$1.17	2,209	\$9,739	\$0.99	2,572	\$10,412	(\$0.18)	363	\$672	\$5,263,476	
112908	COMO-PICKTON CSD	\$1.04	693	\$10,504	\$0.97	654	\$11,915	(\$0.07)	(38)	\$1,411	\$518,618	
233903	COMSTOCK ISD	\$1.17	189	\$12,923	\$0.96	221	\$16,401	(\$0.21)	32	\$3,478	\$1,176,983	
161921	CONNALLY ISD	\$1.17	2,185	\$9,578	\$1.05	2,119	\$11,105	(\$0.12)	(66)	\$1,527	\$2,604,732	
170902	CONROE ISD	\$1.06	59,356	\$8,221	\$0.95	61,417	\$8,637	(\$0.11)	2,061	\$417	\$42,531,549	
147901	COOLIDGE ISD	\$1.17	281	\$12,669	\$0.96	285	\$14,824	(\$0.21)	4	\$2,154	\$658,402	
60902	COOPER ISD	\$1.17	747	\$11,031	\$1.03	753	\$12,757	(\$0.14)	6	\$1,725	\$1,366,926	
57922	COPPELL ISD	\$1.17	12,342	\$8,482	\$1.05	12,865	\$8,826	(\$0.12)	523	\$344	\$8,866,670	
50910	COPPERAS COVE ISD	\$1.17	7,527	\$8,442	\$1.05	7,619	\$9,896	(\$0.12)	92	\$1,453	\$11,851,516	
178904	CORPUS CHRISTI ISD	\$1.11	34,152	\$8,766	\$0.98	31,077	\$8,924	(\$0.13)	(3,075)	\$158	(\$22,051,489)	
187904	CORRIGAN-CAMDEN ISD	\$1.04	768	\$10,346	\$0.96	733	\$11,756	(\$0.08)	(35)	\$1,410	\$668,580	
175903	CORSICANA ISD	\$1.04	5,555	\$8,267	\$0.97	5,464	\$9,492	(\$0.07)	(91)	\$1,225	\$5,941,165	
95902	COTTON CENTER ISD	\$1.15	104	\$16,627	\$1.04	87	\$15,188	(\$0.11)	(17)	(\$1,439)	(\$410,038)	
142901	COTULLA ISD	\$1.06	1,218	\$14,917	\$0.98	1,137	\$17,497	(\$0.08)	(81)	\$2,579	\$1,731,953	
246914	COUPLAND ISD	\$1.04	167	\$10,770	\$0.92	175	\$12,632	(\$0.12)	8	\$1,862	\$407,973	
109903	COVINGTON ISD	\$1.17	273	\$11,924	\$1.05	269	\$14,259	(\$0.12)	(4)	\$2,335	\$580,696	
129901	CRANDALL ISD	\$1.04	4,143	\$8,254	\$0.87	4,595	\$9,437	(\$0.17)	452	\$1,183	\$9,166,326	
52901	CRANE ISD	\$1.06	1,054	\$10,452	\$0.89	1,030	\$11,849	(\$0.17)	(24)	\$1,397	\$1,193,426	
18908	CRANFILLS GAP ISD	\$1.04	124	\$12,952	\$0.94	121	\$15,299	(\$0.10)	(3)	\$2,347	\$247,419	
161901	CRAWFORD ISD	\$1.17	564	\$10,205	\$1.01	554	\$12,572	(\$0.16)	(10)	\$2,367	\$1,213,049	
53001	CROCKETT COUNTY CONS CSD	\$1.06	725	\$12,044	\$0.90	704	\$13,118	(\$0.16)	(22)	\$1,074	\$494,003	

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3													
DISTRICT#		DISTRICT NAME		PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE			
				M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN		TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE
										M&O TAX RATE	CHANGE IN ADA		
113901	CROCKETT ISD	\$1.04	1,218	\$9,766	\$0.96	1,131	\$11,711	(\$0.08)	(87)	\$1,945	\$1,350,250		
101906	CROSBY ISD	\$1.17	5,832	\$8,722	\$1.00	5,977	\$9,649	(\$0.17)	145	\$927	\$6,806,677		
54901	CROSBYTON CISD	\$1.08	332	\$13,160	\$1.00	298	\$14,232	(\$0.08)	(34)	\$1,072	(\$134,710)		
30901	CROSS PLAINS ISD	\$1.17	318	\$12,911	\$1.01	337	\$13,980	(\$0.16)	19	\$1,069	\$599,961		
107904	CROSS ROADS ISD	\$1.17	519	\$10,745	\$1.05	484	\$13,200	(\$0.12)	(35)	\$2,455	\$817,379		
78901	CROWELL ISD	\$1.17	195	\$14,083	\$0.96	212	\$16,064	(\$0.21)	16	\$1,981	\$648,604		
220912	CROWLEY ISD	\$1.17	14,388	\$8,885	\$1.04	14,896	\$9,967	(\$0.13)	509	\$1,081	\$20,627,514		
254901	CRYSTAL CITY ISD	\$1.04	1,757	\$10,054	\$0.92	1,565	\$11,121	(\$0.12)	(192)	\$1,067	(\$258,864)		
62901	CUERO ISD	\$1.12	1,830	\$8,904	\$0.97	1,750	\$11,650	(\$0.15)	(80)	\$2,746	\$4,090,794		
55901	CULBERSON CO-ALLAMORE ISD	\$1.04	326	\$19,636	\$0.86	327	\$30,742	(\$0.18)	1	\$11,106	\$3,657,692		
112905	CUMBY ISD	\$1.17	351	\$11,650	\$1.02	379	\$13,939	(\$0.15)	29	\$2,289	\$1,203,146		
174902	CUSHING ISD	\$1.04	511	\$9,772	\$0.97	529	\$11,944	(\$0.07)	17	\$2,172	\$1,316,039		
101907	CYPRESS-FAIRBANKS ISD	\$1.06	108,926	\$7,863	\$0.96	108,386	\$8,109	(\$0.10)	(540)	\$246	\$22,470,963		
172902	DAINGERFIELD-LONE STAR ISD	\$1.04	945	\$8,930	\$0.97	947	\$11,165	(\$0.07)	2	\$2,235	\$2,130,514		
56901	DALHART ISD	\$1.04	1,570	\$8,792	\$0.94	1,487	\$10,010	(\$0.10)	(83)	\$1,219	\$1,084,498		
57905	DALLAS ISD	\$1.17	140,389	\$10,217	\$1.05	128,777	\$11,087	(\$0.12)	(11,613)	\$870	(\$6,567,655)		
20910	DAMON ISD	\$1.17	130	\$14,353	\$0.96	103	\$17,936	(\$0.21)	(28)	\$3,583	(\$28,892)		
20904	DANBURY ISD	\$1.17	757	\$10,184	\$1.00	745	\$12,482	(\$0.17)	(11)	\$2,297	\$1,596,459		
148905	DARROUZETT ISD	\$1.04	108	\$14,660	\$0.97	124	\$16,132	(\$0.07)	16	\$1,472	\$423,279		
58902	DAWSON ISD	\$1.17	101	\$15,197	\$1.05	134	\$15,587	(\$0.12)	33	\$390	\$559,528		
175904	DAWSON ISD	\$1.06	466	\$10,813	\$0.91	477	\$13,090	(\$0.15)	11	\$2,277	\$1,210,769		
146902	DAYTON ISD	\$1.04	5,008	\$8,449	\$0.92	5,018	\$9,186	(\$0.12)	10	\$737	\$3,784,465		
47902	DE LEON ISD	\$1.13	686	\$10,208	\$1.03	700	\$12,176	(\$0.10)	15	\$1,968	\$1,527,938		
249905	DECATUR ISD	\$1.04	3,228	\$9,459	\$0.97	3,274	\$9,429	(\$0.07)	46	(\$30)	\$340,235		
101908	DEER PARK ISD	\$1.24	12,052	\$9,248	\$1.08	11,357	\$11,198	(\$0.16)	(696)	\$1,950	\$15,714,848		
19901	DEKALB ISD	\$1.17	714	\$10,760	\$1.05	697	\$12,601	(\$0.12)	(17)	\$1,840	\$1,104,388		
227910	DEL VALLE ISD	\$1.04	9,885	\$9,716	\$0.93	9,768	\$10,015	(\$0.11)	(117)	\$299	\$1,789,363		
115903	DELL CITY ISD	\$1.04	61	\$24,438	\$0.97	54	\$32,488	(\$0.07)	(7)	\$8,049	\$256,382		
91903	DENISON ISD	\$1.17	4,343	\$9,538	\$0.99	4,159	\$10,243	(\$0.18)	(185)	\$704	\$1,168,723		
61901	DENTON ISD	\$1.06	28,317	\$8,744	\$0.93	29,038	\$9,390	(\$0.13)	721	\$646	\$25,062,019		
251901	DENVER CITY ISD	\$1.04	1,584	\$9,117	\$0.97	1,521	\$10,582	(\$0.07)	(64)	\$1,465	\$1,646,842		
57906	DESOTO ISD	\$1.17	8,667	\$9,347	\$1.05	7,455	\$10,046	(\$0.12)	(1,211)	\$699	(\$6,114,805)		
194905	DETROIT ISD	\$1.17	492	\$11,259	\$1.02	470	\$13,860	(\$0.15)	(22)	\$2,601	\$976,379		
146903	DEVERS ISD	\$1.17	166	\$12,941	\$0.97	183	\$12,879	(\$0.20)	17	(\$62)	\$205,478		
163901	DEVINE ISD	\$1.17	1,838	\$9,343	\$1.03	1,822	\$10,414	(\$0.14)	(16)	\$1,072	\$1,805,685		
81906	DEW ISD	\$1.17	138	\$11,515	\$1.05	155	\$14,257	(\$0.12)	16	\$2,742	\$613,177		

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#		DISTRICT NAME		PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE		
				M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA
176903		DEWEYVILLE ISD	\$1.04	527	\$11,475	\$0.87	468	\$13,954	(\$0.17)	(59)	\$2,479	\$488,508
163902		D'HANIS ISD	\$1.04	336	\$11,461	\$0.92	303	\$12,009	(\$0.12)	(33)	\$548	(\$208,045)
3905		DIBOLL ISD	\$1.17	1,676	\$9,585	\$1.05	1,553	\$11,750	(\$0.12)	(123)	\$2,165	\$2,185,329
84901		DICKINSON ISD	\$1.06	10,354	\$8,525	\$0.87	10,724	\$9,347	(\$0.19)	371	\$822	\$11,973,230
82902		DILLEY ISD	\$1.16	893	\$18,276	\$1.05	804	\$13,441	(\$0.11)	(88)	(\$4,835)	(\$5,506,284)
144903		DIME BOX ISD	\$1.17	142	\$14,200	\$1.05	149	\$15,652	(\$0.12)	6	\$1,452	\$301,721
35901		DIMMITT ISD	\$1.04	1,109	\$10,456	\$0.97	1,057	\$11,184	(\$0.07)	(52)	\$728	\$221,485
133905		DIVIDE ISD	\$0.87	18	\$26,342	\$0.82	20	\$30,057	(\$0.05)	2	\$3,715	\$125,080
74904		DODD CITY ISD	\$1.04	351	\$10,133	\$0.87	315	\$11,879	(\$0.17)	(36)	\$1,747	\$187,930
108902		DONNA ISD	\$1.17	13,304	\$9,922	\$0.99	12,750	\$10,938	(\$0.18)	(553)	\$1,016	\$7,466,815
86024		DOSS CONSOLIDATED CSD	\$0.93	17	\$33,592	\$0.95	29	\$27,639	\$0.03	12	(\$5,953)	\$244,447
174911		DOUGLASS ISD	\$1.04	447	\$9,312	\$0.96	426	\$11,168	(\$0.08)	(21)	\$1,856	\$598,597
105904		DRIPPING SPRINGS ISD	\$1.17	6,364	\$8,629	\$0.98	6,913	\$9,306	(\$0.19)	549	\$677	\$9,417,843
178905		DRISCOLL ISD	\$1.06	280	\$13,148	\$0.97	266	\$13,925	(\$0.09)	(15)	\$778	\$14,382
72902		DUBLIN ISD	\$1.17	1,084	\$10,093	\$1.04	996	\$12,115	(\$0.13)	(88)	\$2,022	\$1,127,519
171901		DUMAS ISD	\$1.04	3,973	\$8,134	\$0.97	3,776	\$9,474	(\$0.07)	(197)	\$1,340	\$3,456,131
57907		DUNCANVILLE ISD	\$1.17	11,627	\$9,481	\$1.02	11,043	\$10,179	(\$0.15)	(584)	\$698	\$2,172,443
220918		EAGLE MT-SAGINAW ISD	\$1.17	18,916	\$8,980	\$1.05	20,272	\$9,360	(\$0.12)	1,356	\$380	\$19,883,728
159901		EAGLE PASS ISD	\$1.17	13,316	\$9,406	\$1.05	12,670	\$10,399	(\$0.12)	(647)	\$994	\$6,507,059
227909		EANES ISD	\$1.06	7,790	\$8,320	\$1.00	7,820	\$8,778	(\$0.06)	30	\$458	\$3,831,464
25909		EARLY ISD	\$1.17	1,127	\$9,300	\$1.04	1,080	\$10,920	(\$0.13)	(47)	\$1,620	\$1,316,884
241902		EAST BERNARD ISD	\$1.17	904	\$10,093	\$1.05	886	\$11,263	(\$0.12)	(18)	\$1,170	\$857,552
15911		EAST CENTRAL ISD	\$1.04	9,174	\$8,222	\$0.93	8,509	\$9,358	(\$0.11)	(665)	\$1,135	\$4,194,020
36903		EAST CHAMBERS ISD	\$1.17	1,416	\$9,732	\$1.05	1,370	\$10,942	(\$0.12)	(46)	\$1,210	\$1,213,181
67903		EASTLAND ISD	\$1.04	1,040	\$9,288	\$0.97	982	\$10,784	(\$0.07)	(58)	\$1,496	\$931,917
68901		ECTOR COUNTY ISD	\$1.17	29,827	\$8,537	\$1.05	28,658	\$9,620	(\$0.12)	(1,168)	\$1,084	\$21,081,130
74905		ECTOR ISD	\$1.17	246	\$12,125	\$0.95	251	\$14,585	(\$0.22)	6	\$2,460	\$690,149
108903		EDCOUCH-ELSA ISD	\$1.17	4,511	\$10,046	\$1.03	3,964	\$11,439	(\$0.14)	(546)	\$1,393	\$31,908
48901		EDEN ISD	\$1.04	209	\$12,721	\$0.87	219	\$16,238	(\$0.17)	10	\$3,517	\$891,722
15905		EDGEWOOD ISD	\$1.17	8,831	\$9,673	\$1.03	8,091	\$11,003	(\$0.14)	(740)	\$1,330	\$3,597,128
234903		EDGEWOOD ISD	\$1.17	929	\$10,409	\$0.97	891	\$12,263	(\$0.20)	(37)	\$1,855	\$1,265,147
108904		EDINBURG ISD	\$1.17	31,376	\$9,429	\$1.05	30,325	\$10,445	(\$0.12)	(1,051)	\$1,016	\$20,900,344
120901		EDNA ISD	\$1.06	1,422	\$9,107	\$0.93	1,402	\$9,964	(\$0.13)	(19)	\$857	\$1,025,686
241903		EL CAMPO ISD	\$1.17	3,363	\$9,002	\$1.05	3,202	\$10,386	(\$0.12)	(161)	\$1,385	\$2,980,805
71902		EL PASO ISD	\$1.17	51,960	\$9,129	\$1.05	46,389	\$10,475	(\$0.12)	(5,571)	\$1,346	\$11,593,336
243902		ELECTRA ISD	\$1.17	379	\$11,211	\$1.05	407	\$14,302	(\$0.12)	28	\$3,091	\$1,577,911

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#		PRIOR TO HB 3 2018-2019		AFTER HB 3 2020-2021		2018-2019 TO 2020-2021 CHANGE						
		M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
11902	ELGIN ISD	\$1.17	4,062	\$9,563	\$1.01	4,236	\$10,755	(\$0.16)	173	\$1,192	\$6,705,129	
1903	ELKHART ISD	\$1.17	1,141	\$9,632	\$1.05	1,069	\$11,902	(\$0.12)	(72)	\$2,270	\$1,736,978	
102906	ELYSIAN FIELDS ISD	\$1.04	861	\$9,333	\$0.87	822	\$13,949	(\$0.17)	(39)	\$4,616	\$3,431,742	
70903	ENNIS ISD	\$1.17	5,331	\$9,016	\$1.03	5,231	\$10,179	(\$0.14)	(100)	\$1,163	\$5,180,730	
49906	ERA ISD	\$1.04	469	\$10,410	\$0.97	461	\$12,159	(\$0.07)	(8)	\$1,749	\$722,994	
174910	ETOILE ISD	\$1.17	110	\$11,864	\$1.05	79	\$14,026	(\$0.12)	(32)	\$2,161	(\$205,883)	
30906	EULA ISD	\$1.17	396	\$12,296	\$1.05	414	\$13,426	(\$0.12)	18	\$1,130	\$689,874	
107905	EUSTACE ISD	\$1.04	1,461	\$8,652	\$0.92	1,504	\$10,353	(\$0.12)	43	\$1,701	\$2,932,992	
121906	EVADALE ISD	\$1.17	386	\$11,450	\$1.05	367	\$13,019	(\$0.12)	(19)	\$1,569	\$362,066	
50901	EVANT ISD	\$1.04	216	\$10,668	\$0.93	253	\$12,348	(\$0.11)	37	\$1,679	\$822,368	
220904	EVERMAN ISD	\$1.17	5,660	\$9,229	\$1.01	5,457	\$10,624	(\$0.16)	(204)	\$1,395	\$5,735,248	
210906	EXCELSIOR ISD	\$1.17	77	\$14,285	\$1.05	67	\$17,560	(\$0.12)	(11)	\$3,276	\$65,539	
143906	EZZELL ISD	\$1.00	83	\$12,086	\$0.97	75	\$12,831	(\$0.03)	(7)	\$745	(\$31,542)	
71903	FABENS ISD	\$1.17	2,089	\$10,106	\$1.05	1,953	\$11,489	(\$0.12)	(136)	\$1,384	\$1,326,262	
81902	FAIRFIELD ISD	\$1.14	1,704	\$8,505	\$1.03	1,587	\$9,661	(\$0.10)	(116)	\$1,156	\$847,365	
128904	FALLS CITY ISD	\$1.06	351	\$11,105	\$0.98	375	\$12,653	(\$0.08)	24	\$1,548	\$846,063	
60914	FANNINDEL ISD	\$1.17	144	\$15,130	\$1.05	143	\$16,640	(\$0.12)	(1)	\$1,510	\$199,280	
43904	FARMERSVILLE ISD	\$1.17	1,629	\$9,794	\$1.00	1,777	\$10,608	(\$0.17)	147	\$814	\$2,889,124	
185902	FARWELL ISD	\$1.17	531	\$11,278	\$1.05	522	\$13,301	(\$0.12)	(9)	\$2,023	\$953,168	
75906	FAYETTEVILLE ISD	\$1.04	233	\$10,998	\$0.91	249	\$12,193	(\$0.13)	17	\$1,195	\$483,965	
70905	FERRIS ISD	\$1.17	2,448	\$10,028	\$0.99	2,337	\$11,166	(\$0.18)	(111)	\$1,138	\$1,543,588	
75901	FLATONIA ISD	\$1.17	553	\$11,800	\$1.07	547	\$14,179	(\$0.10)	(7)	\$2,380	\$1,219,541	
246902	FLORENCE ISD	\$1.17	1,003	\$10,716	\$1.00	1,010	\$12,409	(\$0.17)	8	\$1,692	\$1,790,769	
247901	FLORESVILLE ISD	\$1.04	3,740	\$8,010	\$0.93	3,676	\$8,848	(\$0.11)	(65)	\$838	\$2,560,411	
178914	FLOUR BLUFF ISD	\$1.06	5,290	\$8,112	\$0.97	5,223	\$8,600	(\$0.09)	(66)	\$489	\$2,015,669	
77901	FLOYDADA ISD	\$1.17	680	\$11,963	\$1.05	621	\$13,174	(\$0.12)	(58)	\$1,211	\$54,261	
148902	FOLLETT ISD	\$1.04	121	\$12,882	\$0.97	156	\$13,960	(\$0.07)	36	\$1,078	\$627,951	
169910	FORESTBURG ISD	\$1.04	157	\$11,752	\$0.97	151	\$13,355	(\$0.07)	(6)	\$1,602	\$172,896	
129902	FORNEY ISD	\$1.04	10,604	\$7,742	\$0.87	12,180	\$8,679	(\$0.17)	1,576	\$937	\$23,611,668	
114904	FORSAN ISD	\$1.04	733	\$11,859	\$0.97	746	\$10,901	(\$0.07)	13	(\$958)	(\$565,088)	
79907	FORT BEND ISD	\$1.06	72,479	\$8,301	\$0.95	74,275	\$8,841	(\$0.11)	1,796	\$539	\$54,971,842	
242906	FORT ELLIOTT CISD	\$1.04	125	\$25,316	\$0.97	131	\$20,263	(\$0.07)	6	(\$5,052)	(\$519,817)	
186902	FORT STOCKTON ISD	\$1.04	2,248	\$9,678	\$0.90	2,050	\$11,849	(\$0.14)	(198)	\$2,171	\$2,533,190	
220905	FORT WORTH ISD	\$1.06	76,826	\$8,896	\$1.09	68,188	\$10,858	\$0.03	(8,638)	\$1,963	\$56,979,506	
198903	FRANKLIN ISD	\$1.04	1,138	\$9,892	\$1.00	1,149	\$10,759	(\$0.04)	11	\$868	\$1,109,126	
1904	FRANKSTON ISD	\$1.17	748	\$10,088	\$1.05	688	\$12,145	(\$0.12)	(60)	\$2,057	\$812,640	

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE			
		M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN		TOTAL		
								M&O TAX RATE	ADA	M&O TAX RATE	PER ADA	CHANGE IN TOTAL M&O REVENUE
86901	FREDERICKSBURG ISD	\$1.04	2,918	\$9,323	\$0.95	2,827	\$10,221	(\$0.09)	(91)	\$898	\$1,693,307	
66903	FREER ISD	\$1.17	710	\$11,925	\$0.96	692	\$13,991	(\$0.21)	(18)	\$2,066	\$1,212,453	
152907	FRENSHIP ISD	\$1.06	9,338	\$7,981	\$0.95	9,834	\$8,845	(\$0.11)	497	\$864	\$12,458,450	
84911	FRIENDSWOOD ISD	\$1.17	5,784	\$7,949	\$0.98	5,951	\$8,760	(\$0.19)	167	\$811	\$6,155,360	
185903	FRIONA ISD	\$1.04	1,030	\$10,307	\$0.93	989	\$11,510	(\$0.11)	(41)	\$1,203	\$772,299	
43905	FRISCO ISD	\$1.17	57,483	\$8,548	\$1.04	61,742	\$8,772	(\$0.13)	4,259	\$224	\$50,215,966	
175905	FROST ISD	\$1.17	391	\$11,239	\$0.96	381	\$13,463	(\$0.21)	(10)	\$2,224	\$729,684	
234909	FRUITVALE ISD	\$1.17	392	\$11,338	\$1.00	388	\$13,597	(\$0.17)	(4)	\$2,259	\$828,553	
122901	FT DAVIS ISD	\$1.17	215	\$12,317	\$1.04	186	\$13,797	(\$0.14)	(29)	\$1,480	(\$80,526)	
115901	FT HANCOCK ISD	\$0.98	376	\$11,557	\$0.97	381	\$12,817	(\$0.01)	5	\$1,260	\$543,162	
49901	GAINESVILLE ISD	\$1.17	2,898	\$9,748	\$1.02	2,754	\$10,661	(\$0.15)	(144)	\$912	\$1,104,048	
101910	GALENA PARK ISD	\$1.24	20,772	\$9,882	\$1.13	20,593	\$10,835	(\$0.12)	(178)	\$953	\$17,856,876	
84902	GALVESTON ISD	\$1.06	6,301	\$8,945	\$0.93	6,157	\$10,012	(\$0.13)	(144)	\$1,067	\$5,278,153	
120902	GANADO ISD	\$1.04	735	\$10,496	\$0.95	660	\$12,281	(\$0.09)	(75)	\$1,785	\$385,618	
57909	GARLAND ISD	\$1.04	52,153	\$8,709	\$0.95	51,284	\$9,255	(\$0.09)	(870)	\$547	\$20,467,371	
184911	GARNER ISD	\$1.04	184	\$10,918	\$0.97	200	\$13,139	(\$0.07)	16	\$2,220	\$622,070	
174903	GARRISON ISD	\$1.17	656	\$10,331	\$1.05	637	\$12,384	(\$0.12)	(19)	\$2,053	\$1,113,426	
183904	GARY ISD	\$1.04	427	\$9,943	\$0.97	430	\$11,960	(\$0.07)	3	\$2,017	\$900,975	
50902	GATESVILLE ISD	\$1.04	2,569	\$8,252	\$0.94	2,557	\$9,273	(\$0.10)	(11)	\$1,021	\$2,516,741	
166902	GAUSE ISD	\$1.04	155	\$12,161	\$0.87	151	\$16,235	(\$0.17)	(5)	\$4,074	\$554,783	
149901	GEORGE WEST ISD	\$1.04	1,013	\$9,059	\$0.96	939	\$10,558	(\$0.08)	(74)	\$1,500	\$734,104	
246904	GEORGETOWN ISD	\$1.08	11,027	\$8,900	\$0.98	11,208	\$9,418	(\$0.10)	182	\$518	\$7,417,246	
161925	GHOLSON ISD	\$1.04	231	\$11,325	\$0.93	212	\$13,110	(\$0.11)	(19)	\$1,785	\$164,193	
144901	GIDDINGS ISD	\$1.10	1,742	\$8,816	\$1.01	1,748	\$10,369	(\$0.09)	7	\$1,553	\$2,774,707	
230902	GILMER ISD	\$1.17	2,304	\$9,029	\$1.05	2,293	\$11,215	(\$0.12)	(11)	\$2,187	\$4,918,817	
92901	GLADEWATER ISD	\$1.17	1,667	\$9,427	\$1.05	1,533	\$11,101	(\$0.12)	(134)	\$1,674	\$1,307,666	
87901	GLASSCOCK COUNTY ISD	\$1.04	282	\$23,169	\$0.97	271	\$28,753	(\$0.07)	(11)	\$5,584	\$1,256,199	
213901	GLEN ROSE ISD	\$0.90	1,764	\$10,447	\$0.87	1,879	\$11,733	(\$0.03)	116	\$1,286	\$3,627,347	
126911	GODLEY ISD	\$1.04	2,025	\$9,209	\$0.97	2,297	\$9,599	(\$0.07)	272	\$390	\$3,403,052	
169906	GOLD BURG ISD	\$1.04	122	\$12,217	\$0.91	124	\$15,328	(\$0.13)	2	\$3,111	\$415,400	
167901	GOLDTHWAITE ISD	\$1.04	519	\$13,121	\$0.97	482	\$12,295	(\$0.07)	(37)	(\$825)	(\$884,391)	
88902	GOLIAD ISD	\$1.04	1,224	\$9,091	\$0.94	1,158	\$10,271	(\$0.10)	(66)	\$1,180	\$768,017	
89901	GONZALES ISD	\$1.13	2,602	\$9,496	\$1.01	2,395	\$10,922	(\$0.12)	(208)	\$1,426	\$1,443,814	
187903	GOODRICH ISD	\$1.17	225	\$12,170	\$1.02	226	\$15,198	(\$0.15)	1	\$3,028	\$693,425	
101911	GOOSE CREEK CISD	\$1.17	22,030	\$8,953	\$1.04	21,311	\$10,098	(\$0.13)	(719)	\$1,145	\$17,964,625	
182901	GORDON ISD	\$1.04	167	\$10,616	\$0.94	205	\$12,138	(\$0.10)	39	\$1,522	\$725,218	

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE						
DISTRICT#	DISTRICT NAME	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
67904	GORMAN ISD	\$1.04	277	\$10,654	\$0.92	257	\$13,380	(\$0.12)	(19)	\$2,726	\$498,456	
156905	GRADY ISD	\$1.04	240	\$19,967	\$0.87	209	\$33,223	(\$0.17)	(31)	\$13,255	\$2,149,225	
182902	GRAFORD ISD	\$1.04	315	\$12,361	\$0.97	293	\$14,110	(\$0.08)	(22)	\$1,748	\$237,948	
252901	GRAHAM ISD	\$1.04	2,285	\$8,442	\$0.97	2,195	\$9,357	(\$0.07)	(90)	\$914	\$1,250,146	
111901	GRANBURY ISD	\$1.04	6,793	\$8,477	\$0.97	6,817	\$9,228	(\$0.07)	24	\$751	\$5,321,783	
57910	GRAND PRAIRIE ISD	\$1.17	26,647	\$9,397	\$1.05	25,938	\$10,547	(\$0.12)	(710)	\$1,150	\$23,148,479	
234904	GRAND SALINE ISD	\$1.17	1,019	\$9,807	\$1.02	1,017	\$11,922	(\$0.15)	(2)	\$2,115	\$2,132,603	
238904	GRANDFALLS-ROYALTY ISD	\$1.04	156	\$12,455	\$0.97	149	\$13,129	(\$0.07)	(7)	\$674	\$11,679	
126904	GRANDVIEW ISD	\$1.04	1,215	\$8,460	\$0.91	1,271	\$9,806	(\$0.13)	56	\$1,346	\$2,184,606	
90905	GRANDVIEW-HOPKINS ISD	\$0.97	47	\$17,866	\$0.97	44	\$21,761	(\$0.00)	(3)	\$3,895	\$121,955	
246905	GRANGER ISD	\$1.11	419	\$11,438	\$1.01	411	\$13,116	(\$0.09)	(8)	\$1,679	\$597,568	
226907	GRAPE CREEK ISD	\$1.17	1,078	\$10,576	\$1.02	1,057	\$12,751	(\$0.15)	(20)	\$2,175	\$2,083,701	
113902	GRAPELAND ISD	\$1.04	529	\$10,553	\$0.90	536	\$12,906	(\$0.14)	7	\$2,352	\$1,333,343	
220906	GRAPEVINE-COLLEVILLE ISD	\$1.04	13,118	\$8,226	\$0.97	13,130	\$8,758	(\$0.07)	12	\$532	\$7,077,324	
116905	GREENVILLE ISD	\$1.06	4,931	\$8,684	\$0.93	4,830	\$9,983	(\$0.13)	(101)	\$1,299	\$5,399,594	
165902	GREENWOOD ISD	\$1.16	2,612	\$9,423	\$0.96	2,755	\$11,849	(\$0.20)	143	\$2,426	\$8,028,737	
205902	GREGORY-PORTLAND ISD	\$1.17	4,339	\$6,974	\$0.96	4,351	\$11,733	(\$0.21)	12	\$4,759	\$20,786,442	
147902	GROESBECK ISD	\$1.04	1,559	\$8,435	\$0.96	1,417	\$10,355	(\$0.08)	(143)	\$1,920	\$1,515,243	
33901	GROOM ISD	\$1.06	150	\$11,067	\$0.98	130	\$17,937	(\$0.08)	(20)	\$6,870	\$670,099	
228901	GROVETON ISD	\$1.04	696	\$11,018	\$0.97	697	\$11,954	(\$0.07)	1	\$936	\$665,630	
98901	GRUVER ISD	\$1.06	421	\$12,179	\$0.98	413	\$12,883	(\$0.08)	(8)	\$704	\$187,776	
91917	GUNTER ISD	\$1.17	889	\$10,616	\$1.05	938	\$11,657	(\$0.12)	49	\$1,040	\$1,491,081	
47903	GUSTINE ISD	\$1.17	137	\$14,333	\$0.98	132	\$16,177	(\$0.19)	(5)	\$1,844	\$175,587	
135001	GUTHRIE CSD	\$1.04	95	\$19,782	\$0.97	112	\$18,469	(\$0.07)	17	(\$1,313)	\$191,752	
95903	HALE CENTER ISD	\$1.17	584	\$11,366	\$1.05	550	\$13,425	(\$0.12)	(34)	\$2,059	\$747,110	
143901	HALLETTSVILLE ISD	\$1.04	1,057	\$10,306	\$0.97	1,035	\$10,745	(\$0.07)	(23)	\$439	\$220,748	
161924	HALLSBURG ISD	\$1.04	157	\$10,419	\$0.94	147	\$12,516	(\$0.10)	(10)	\$2,097	\$205,818	
102904	HALLSVILLE ISD	\$1.04	8,494	\$7,245	\$0.97	14,168	\$8,939	(\$0.07)	5,674	\$1,694	\$65,102,111	
97902	HAMILTON ISD	\$1.17	763	\$11,803	\$1.05	740	\$12,936	(\$0.12)	(23)	\$1,132	\$571,831	
127903	HAMLIN ISD	\$1.17	368	\$11,229	\$1.05	383	\$14,007	(\$0.12)	15	\$2,778	\$1,230,381	
123914	HAMSHIRE-FANNETT ISD	\$1.17	1,839	\$8,988	\$1.05	1,784	\$9,947	(\$0.12)	(55)	\$959	\$1,216,630	
219901	HAPPY ISD	\$1.04	243	\$11,523	\$0.96	247	\$12,094	(\$0.08)	4	\$571	\$187,780	
146904	HARDIN ISD	\$1.04	1,301	\$8,676	\$0.97	1,168	\$10,219	(\$0.07)	(133)	\$1,544	\$646,977	
100905	HARDIN-JEFFERSON ISD	\$1.04	2,177	\$7,890	\$0.96	2,309	\$8,842	(\$0.08)	132	\$952	\$3,239,435	
15904	HARLANDALE ISD	\$1.17	12,476	\$9,505	\$1.00	10,175	\$11,188	(\$0.17)	(2,301)	\$1,683	(\$4,745,510)	
102905	HARLETON ISD	\$1.17	676	\$9,971	\$1.05	684	\$12,048	(\$0.12)	8	\$2,076	\$1,501,041	

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3											
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE			
		M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE
31903	HARLINGEN CISD	\$1.17	17,173	\$9,444	\$1.02	16,537	\$10,389	(\$0.15)	(636)	\$945	\$9,619,670
230905	HARMONY ISD	\$1.17	1,018	\$9,563	\$1.05	991	\$11,127	(\$0.12)	(26)	\$1,565	\$1,301,101
86902	HARPER ISD	\$1.04	544	\$10,912	\$0.95	532	\$11,849	(\$0.09)	(12)	\$937	\$366,677
244901	HARROLD ISD	\$1.17	103	\$15,684	\$1.05	101	\$18,097	(\$0.12)	(2)	\$2,413	\$207,383
35902	HART ISD	\$1.17	188	\$12,336	\$1.05	194	\$14,694	(\$0.12)	7	\$2,358	\$539,237
103902	HARTLEY ISD	\$1.04	214	\$11,566	\$0.90	236	\$12,820	(\$0.14)	22	\$1,254	\$548,643
225907	HARTS BLUFF ISD	\$1.04	604	\$9,436	\$0.97	658	\$11,852	(\$0.07)	54	\$2,416	\$2,099,026
104901	HASKELL CISD	\$1.04	515	\$12,748	\$0.97	500	\$12,850	(\$0.08)	(15)	\$102	(\$136,396)
250902	HAWKINS ISD	\$1.04	673	\$10,339	\$0.97	596	\$12,634	(\$0.07)	(77)	\$2,295	\$575,382
127904	HAWLEY ISD	\$1.17	743	\$10,258	\$0.97	747	\$12,154	(\$0.20)	5	\$1,896	\$1,463,354
105906	HAYS CISD	\$1.04	18,601	\$8,206	\$0.91	18,754	\$9,105	(\$0.13)	153	\$899	\$18,120,309
198905	HEARNE ISD	\$1.04	734	\$11,663	\$0.87	654	\$14,542	(\$0.17)	(79)	\$2,878	\$960,242
65902	HEDLEY ISD	\$1.04	104	\$16,855	\$0.87	112	\$17,930	(\$0.17)	8	\$1,075	\$256,806
202903	HEMPHILL ISD	\$1.04	806	\$10,956	\$0.91	803	\$11,294	(\$0.13)	(3)	\$338	\$234,549
237902	HEMPSTEAD ISD	\$1.17	1,389	\$10,462	\$0.99	1,329	\$11,776	(\$0.18)	(60)	\$1,314	\$1,117,094
201902	HENDERSON ISD	\$1.04	3,203	\$8,092	\$0.97	3,135	\$9,512	(\$0.07)	(68)	\$1,420	\$3,902,327
39902	HENRIETTA ISD	\$1.04	875	\$10,268	\$0.97	837	\$11,380	(\$0.07)	(38)	\$1,112	\$544,903
59901	HEREFORD ISD	\$1.04	3,762	\$8,234	\$0.94	3,502	\$9,418	(\$0.10)	(261)	\$1,184	\$1,997,241
208901	HERMLEIGH ISD	\$1.04	225	\$13,275	\$0.97	231	\$13,091	(\$0.07)	6	(\$184)	\$42,009
97903	HICO ISD	\$1.17	535	\$10,890	\$1.01	530	\$12,760	(\$0.16)	(5)	\$1,870	\$932,890
108905	HIDALGO ISD	\$1.17	2,920	\$10,288	\$1.01	2,792	\$11,009	(\$0.16)	(128)	\$721	\$694,109
148903	HIGGINS ISD	\$1.17	88	\$18,167	Consolidated w/Canadian ISD 7-1-20			N/A	N/A	N/A	N/A
84903	HIGH ISLAND ISD	\$1.17	134	\$13,036	\$0.98	172	\$14,200	(\$0.19)	38	\$1,165	\$694,376
177905	HIGHLAND ISD	\$1.16	217	\$14,853	\$0.99	205	\$16,011	(\$0.17)	(12)	\$1,158	\$59,755
57911	HIGHLAND PARK ISD	\$1.04	6,516	\$8,209	\$0.96	6,459	\$8,514	(\$0.08)	(57)	\$305	\$1,496,391
188903	HIGHLAND PARK ISD	\$1.04	801	\$10,780	\$0.97	800	\$11,628	(\$0.07)	(1)	\$848	\$662,519
109904	HILLSBORO ISD	\$1.15	1,803	\$9,571	\$1.04	1,719	\$10,843	(\$0.11)	(84)	\$1,272	\$1,385,695
84908	HITCHCOCK ISD	\$1.04	1,457	\$9,572	\$0.94	1,441	\$10,724	(\$0.10)	(16)	\$1,153	\$1,510,942
14905	HOLLAND ISD	\$1.04	608	\$9,581	\$0.88	622	\$11,331	(\$0.16)	14	\$1,751	\$1,222,597
5902	HOLIDAY ISD	\$1.17	1,010	\$9,227	\$1.02	1,026	\$11,082	(\$0.15)	17	\$1,855	\$2,057,020
163904	HONDO ISD	\$1.04	1,779	\$8,897	\$0.90	1,661	\$9,578	(\$0.14)	(118)	\$682	\$83,644
74907	HONEY GROVE ISD	\$1.04	599	\$10,597	\$0.89	555	\$12,707	(\$0.15)	(43)	\$2,109	\$714,956
19902	HOOKS ISD	\$1.17	864	\$10,446	\$1.05	776	\$12,466	(\$0.12)	(88)	\$2,020	\$652,797
101912	HOUSTON ISD	\$1.04	189,287	\$8,773	\$0.97	177,207	\$9,592	(\$0.07)	(12,080)	\$819	\$39,237,079
91905	HOWE ISD	\$1.17	1,176	\$9,918	\$1.03	1,189	\$11,338	(\$0.14)	14	\$1,420	\$1,825,337
19913	HUBBARD ISD	\$1.04	84	\$11,517	\$0.95	91	\$14,960	(\$0.09)	7	\$3,442	\$396,250

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3															
DISTRICT#		DISTRICT NAME		PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE			
				M&O TAX		TOTAL M&O		M&O TAX		TOTAL M&O		CHANGE IN		TOTAL	
				RATE	ADA	REV PER ADA		RATE	ADA	REV PER ADA		M&O TAX	CHANGE IN	ADA	PER ADA
109905		HUBBARD ISD	\$1.17	381	\$11,659	\$0.99	372	\$13,361	(\$0.18)	(9)	\$1,702	\$523,210			
72908		HUCKABAY ISD	\$1.04	216	\$10,644	\$0.97	255	\$11,725	(\$0.07)	39	\$1,081	\$692,230			
3902		HUDSON ISD	\$1.17	2,777	\$8,653	\$1.03	2,635	\$10,060	(\$0.14)	(141)	\$1,407	\$2,484,373			
101925		HUFFMAN ISD	\$1.04	3,296	\$8,546	\$0.99	3,294	\$9,664	(\$0.05)	(3)	\$1,118	\$3,658,694			
34903		HUGHES SPRINGS ISD	\$1.12	1,137	\$9,701	\$1.02	1,079	\$11,414	(\$0.10)	(58)	\$1,713	\$1,286,394			
146905		HULL-DAISETTA ISD	\$1.17	450	\$12,815	\$1.05	496	\$13,849	(\$0.12)	46	\$1,034	\$1,097,998			
101913		HUMBLE ISD	\$1.17	41,241	\$8,526	\$1.03	43,393	\$9,263	(\$0.14)	2,152	\$737	\$50,343,322			
133902		HUNT ISD	\$1.04	181	\$12,131	\$0.93	171	\$14,191	(\$0.11)	(9)	\$2,060	\$239,598			
3904		HUNTINGTON ISD	\$1.17	1,546	\$8,921	\$1.05	1,465	\$10,785	(\$0.12)	(81)	\$1,863	\$2,005,864			
236902		HUNTSVILLE ISD	\$1.10	8,111	\$8,288	\$0.96	8,046	\$9,875	(\$0.14)	(65)	\$1,588	\$12,234,560			
220916		HURST-EULESS-BEDFORD ISD	\$1.04	22,294	\$8,228	\$0.96	21,527	\$9,127	(\$0.08)	(767)	\$899	\$13,034,129			
246906		HUTTO ISD	\$1.17	7,114	\$9,039	\$1.01	7,981	\$9,857	(\$0.16)	867	\$818	\$14,364,972			
152910		IDALOU ISD	\$1.17	947	\$9,671	\$1.06	904	\$11,479	(\$0.11)	(42)	\$1,808	\$1,226,838			
120905		INDUSTRIAL ISD	\$1.09	1,102	\$11,303	\$1.00	1,121	\$11,562	(\$0.09)	20	\$259	\$512,501			
205903		INGLESIDE ISD	\$1.04	1,980	\$10,308	\$0.96	1,970	\$10,732	(\$0.08)	(10)	\$425	\$730,749			
133904		INGRAM ISD	\$1.04	1,059	\$9,644	\$0.89	1,049	\$11,274	(\$0.16)	(10)	\$1,630	\$1,608,778			
93903		IOLA ISD	\$1.04	490	\$10,454	\$0.94	495	\$11,786	(\$0.10)	6	\$1,332	\$718,082			
243903		IOWA PARK CISD	\$1.17	1,766	\$8,724	\$1.05	1,819	\$10,171	(\$0.12)	53	\$1,447	\$3,098,886			
208903		IRA ISD	\$1.04	261	\$9,449	\$0.97	265	\$11,634	(\$0.07)	4	\$2,185	\$613,298			
186903		IRAAN-SHEFFIELD ISD	\$1.06	366	\$12,780	\$0.98	306	\$14,025	(\$0.08)	(60)	\$1,244	(\$380,662)			
18906		IREDELL ISD	\$1.04	131	\$11,873	\$0.88	134	\$15,432	(\$0.16)	3	\$3,558	\$513,923			
118902		IRION COUNTY ISD	\$1.04	253	\$16,044	\$0.97	288	\$17,442	(\$0.07)	35	\$1,397	\$957,485			
57912		IRVING ISD	\$1.17	31,214	\$9,412	\$1.01	30,249	\$10,092	(\$0.16)	(964)	\$680	\$11,489,618			
70907		ITALY ISD	\$1.17	560	\$11,735	\$0.97	580	\$13,175	(\$0.20)	20	\$1,440	\$1,073,769			
109907		ITASCA ISD	\$1.17	639	\$11,452	\$1.03	575	\$13,613	(\$0.14)	(64)	\$2,161	\$507,811			
119902		JACKSBORO ISD	\$1.04	994	\$9,324	\$0.97	991	\$11,243	(\$0.07)	(3)	\$1,919	\$1,873,960			
37904		JACKSONVILLE ISD	\$1.04	4,490	\$8,329	\$0.96	4,389	\$9,775	(\$0.08)	(101)	\$1,446	\$5,505,386			
246907		JARRELL ISD	\$1.04	1,791	\$9,350	\$0.93	2,188	\$9,982	(\$0.11)	397	\$632	\$5,092,191			
121904		JASPER ISD	\$1.17	2,220	\$9,587	\$1.05	1,985	\$10,991	(\$0.12)	(235)	\$1,403	\$532,537			
132902		JAYTON-GIRARD ISD	\$1.04	138	\$18,394	\$0.97	164	\$16,799	(\$0.07)	26	(\$1,595)	\$211,608			
155901		JEFFERSON ISD	\$1.04	1,181	\$9,792	\$0.97	1,084	\$11,733	(\$0.07)	(98)	\$1,941	\$1,148,924			
124901		JIM HOGG COUNTY ISD	\$1.04	1,054	\$9,853	\$0.96	1,043	\$10,859	(\$0.08)	(11)	\$1,006	\$937,164			
221911		JIM NED CISD	\$1.04	1,191	\$9,088	\$0.95	1,357	\$8,627	(\$0.09)	166	(\$461)	\$883,445			
210902		JOAQUIN ISD	\$1.17	607	\$11,714	\$1.05	599	\$13,858	(\$0.12)	(8)	\$2,145	\$1,187,190			
16901		JOHNSON CITY ISD	\$1.04	624	\$11,777	\$0.95	585	\$11,849	(\$0.09)	(39)	\$72	(\$415,825)			
50909		JONESBORO ISD	\$1.17	295	\$11,068	\$1.02	302	\$13,658	(\$0.15)	7	\$2,590	\$857,401			

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE		
		M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN		TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
								M&O TAX RATE	ADA			
126905	JOSHUA ISD	\$1.17	5,255	\$8,818	\$1.02	5,316	\$9,357	(\$0.15)	62	\$539	\$3,411,697	
7902	JOURDANTON ISD	\$1.17	1,499	\$9,450	\$1.05	1,425	\$11,634	(\$0.12)	(75)	\$2,184	\$2,405,705	
15916	JUDSON ISD	\$1.04	21,252	\$8,256	\$0.91	21,812	\$9,219	(\$0.13)	560	\$964	\$25,648,939	
134901	JUNCTION ISD	\$1.03	547	\$11,827	\$0.89	531	\$13,437	(\$0.14)	(17)	\$1,610	\$655,564	
102901	KARNACK ISD	\$1.04	109	\$12,969	\$0.97	124	\$14,743	(\$0.07)	15	\$1,774	\$412,393	
128901	KARNES CITY ISD	\$1.04	1,019	\$14,941	\$0.97	1,373	\$11,849	(\$0.07)	354	(\$3,092)	\$1,047,419	
101914	KATY ISD	\$1.15	76,120	\$8,679	\$1.00	81,628	\$9,171	(\$0.15)	5,508	\$492	\$87,977,757	
129903	KAUFMAN ISD	\$1.17	3,747	\$9,274	\$0.96	3,728	\$10,283	(\$0.21)	(19)	\$1,009	\$3,588,614	
126906	KEENE ISD	\$1.17	996	\$10,350	\$1.05	1,021	\$12,139	(\$0.12)	25	\$1,789	\$2,085,498	
220907	KELLER ISD	\$1.17	33,234	\$8,574	\$1.05	32,775	\$9,160	(\$0.12)	(459)	\$586	\$15,277,482	
242905	KELTON ISD	\$0.71	78	\$15,100	\$0.97	109	\$19,945	\$0.26	31	\$4,845	\$998,951	
129904	KEMP ISD	\$1.17	1,498	\$9,854	\$0.98	1,478	\$11,739	(\$0.19)	(20)	\$1,885	\$2,592,350	
131001	KENEDY COUNTY WIDE CSD	\$1.06	57	\$29,896	\$0.98	75	\$22,858	(\$0.08)	18	(\$7,039)	\$14,645	
128902	KENEDY ISD	\$1.04	654	\$13,157	\$0.97	657	\$13,327	(\$0.07)	3	\$171	\$155,285	
113906	KENNARD ISD	\$1.04	238	\$12,599	\$0.90	208	\$14,688	(\$0.14)	(31)	\$2,090	\$46,593	
220914	KENNEDALE ISD	\$1.17	2,897	\$8,988	\$1.05	2,716	\$9,844	(\$0.12)	(181)	\$856	\$698,258	
175907	KERENS ISD	\$1.04	526	\$10,825	\$0.91	504	\$13,049	(\$0.13)	(21)	\$2,224	\$889,166	
248901	KERMIT ISD	\$1.09	1,322	\$10,614	\$1.00	1,196	\$11,849	(\$0.09)	(126)	\$1,235	\$142,037	
133903	KERRVILLE ISD	\$1.04	4,598	\$7,712	\$0.92	4,423	\$8,909	(\$0.13)	(175)	\$1,197	\$3,945,200	
92902	KILGORE ISD	\$1.04	3,785	\$8,058	\$0.97	3,583	\$9,289	(\$0.07)	(202)	\$1,231	\$2,783,198	
14906	KILLEEN ISD	\$1.04	40,540	\$7,950	\$0.92	38,796	\$9,074	(\$0.12)	(1,744)	\$1,124	\$29,745,927	
137901	KINGSVILLE ISD	\$1.17	2,928	\$10,043	\$1.05	2,591	\$10,475	(\$0.12)	(336)	\$433	(\$2,255,452)	
121905	KIRBYVILLE CSD	\$1.17	1,395	\$9,426	\$0.97	1,307	\$10,432	(\$0.20)	(88)	\$1,005	\$482,559	
101915	KLEIN ISD	\$1.06	50,130	\$8,394	\$0.96	50,915	\$8,512	(\$0.10)	785	\$118	\$12,605,707	
58905	KLONDIKE ISD	\$1.17	235	\$18,645	\$0.96	241	\$24,484	(\$0.21)	6	\$5,839	\$1,522,276	
232901	KNIPPA ISD	\$1.17	416	\$10,158	\$1.05	408	\$12,318	(\$0.12)	(8)	\$2,160	\$804,453	
138902	KNOX CITY-O'BRIEN CSD	\$1.17	245	\$12,138	\$1.05	224	\$14,238	(\$0.12)	(21)	\$2,101	\$212,776	
18907	KOPPERL ISD	\$1.04	186	\$12,786	\$0.89	162	\$14,267	(\$0.15)	(24)	\$1,480	(\$62,392)	
100903	KOUNTZE ISD	\$1.17	1,040	\$9,995	\$1.03	1,007	\$11,982	(\$0.14)	(33)	\$1,988	\$1,666,908	
219905	KRESS ISD	\$1.17	240	\$11,270	\$1.05	260	\$13,893	(\$0.12)	20	\$2,623	\$907,889	
61905	KRUM ISD	\$1.17	1,928	\$9,703	\$1.05	1,982	\$10,198	(\$0.12)	54	\$495	\$1,502,070	
31905	LA FERIA ISD	\$1.17	3,073	\$9,729	\$1.03	2,867	\$10,976	(\$0.14)	(206)	\$1,248	\$1,574,866	
125906	LA GLORIA ISD	\$1.04	118	\$11,133	\$0.96	102	\$13,096	(\$0.08)	(16)	\$1,963	\$17,058	
75902	LA GRANGE ISD	\$1.04	1,811	\$8,658	\$0.96	1,737	\$9,566	(\$0.08)	(74)	\$908	\$938,798	
108912	LA JOYA ISD	\$1.17	25,522	\$9,977	\$1.07	24,393	\$11,326	(\$0.10)	(1,128)	\$1,349	\$21,657,061	
101916	LA PORTE ISD	\$1.17	6,798	\$9,148	\$1.04	6,332	\$10,190	(\$0.13)	(466)	\$1,043	\$2,333,873	

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#		DISTRICT NAME		PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE		
				M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN	CHANGE IN	CHANGE IN
										M&O TAX RATE	ADA	M&O REV PER ADA
254902		LA PRYOR ISD	\$1.17	456	\$13,535	\$0.96	471	\$16,268	(\$0.21)	15	\$2,733	\$1,484,249
161906		LA VEGA ISD	\$1.17	2,875	\$9,706	\$1.05	2,734	\$10,802	(\$0.12)	(141)	\$1,096	\$1,631,176
247903		LA VERNIA ISD	\$1.04	3,165	\$7,792	\$0.93	3,047	\$8,577	(\$0.11)	(117)	\$785	\$1,479,899
108914		LA VILLA ISD	\$1.17	520	\$12,151	\$1.05	538	\$14,099	(\$0.12)	17	\$1,948	\$1,256,577
227912		LAGO VISTA ISD	\$1.06	1,461	\$9,108	\$0.94	1,551	\$9,258	(\$0.12)	90	\$149	\$1,050,173
61912		LAKE DALLAS ISD	\$1.17	3,803	\$9,268	\$1.05	3,661	\$9,790	(\$0.12)	(141)	\$522	\$601,280
227913		LAKE TRAVIS ISD	\$1.06	10,114	\$7,849	\$0.98	10,583	\$8,297	(\$0.08)	470	\$447	\$8,420,870
220910		LAKE WORTH ISD	\$1.17	3,088	\$9,760	\$1.05	3,019	\$11,394	(\$0.12)	(69)	\$1,634	\$4,263,186
79901		LAMAR CISD	\$1.06	31,215	\$8,458	\$0.92	34,257	\$9,262	(\$0.14)	3,042	\$804	\$53,268,322
58906		LAMESA ISD	\$1.17	1,685	\$10,269	\$1.05	1,538	\$11,849	(\$0.12)	(147)	\$1,580	\$918,691
141901		LAMPASAS ISD	\$1.17	3,132	\$8,944	\$1.05	3,187	\$10,076	(\$0.12)	55	\$1,132	\$4,101,295
57913		LANCASTER ISD	\$1.17	6,658	\$9,566	\$1.05	6,686	\$10,245	(\$0.12)	27	\$679	\$4,803,364
201903		LANEVILLE ISD	\$1.17	146	\$13,518	\$1.05	151	\$15,384	(\$0.12)	6	\$1,866	\$362,068
107910		LAPYNNOR ISD	\$1.04	432	\$9,326	\$0.95	434	\$11,393	(\$0.09)	2	\$2,066	\$916,790
240901		LAREDO ISD	\$1.04	21,424	\$8,939	\$0.97	20,347	\$10,201	(\$0.07)	(1,077)	\$1,262	\$16,050,741
245901		LASARA ISD	\$1.17	340	\$12,981	\$1.05	287	\$14,064	(\$0.12)	(53)	\$1,083	(\$382,575)
113905		LATEXO ISD	\$1.04	413	\$9,841	\$0.97	421	\$12,103	(\$0.07)	8	\$2,262	\$1,034,025
185904		LAZBUDDIE ISD	\$1.12	145	\$13,176	\$1.02	170	\$14,360	(\$0.10)	25	\$1,184	\$534,092
193902		LEAKEY ISD	\$1.04	258	\$13,149	\$0.97	255	\$14,436	(\$0.07)	(3)	\$1,287	\$286,270
246913		LEANDER ISD	\$1.04	38,238	\$8,050	\$0.95	39,874	\$8,378	(\$0.09)	1,636	\$328	\$26,265,005
19914		LEARY ISD	\$1.04	94	\$11,497	\$0.95	113	\$15,284	(\$0.09)	19	\$3,786	\$650,292
90902		LEFORS ISD	\$1.04	141	\$11,262	\$0.97	152	\$13,918	(\$0.07)	12	\$2,656	\$534,271
187906		LEGGETT ISD	\$1.04	162	\$11,101	\$0.97	189	\$13,545	(\$0.07)	27	\$2,443	\$759,115
145911		LEON ISD	\$1.04	686	\$11,033	\$0.97	677	\$11,849	(\$0.07)	(10)	\$816	\$445,802
74909		LEONARD ISD	\$1.17	815	\$10,930	\$0.98	766	\$12,399	(\$0.19)	(49)	\$1,468	\$593,629
110902		LEVELLAND ISD	\$1.06	2,656	\$9,280	\$0.98	2,581	\$10,112	(\$0.08)	(75)	\$832	\$1,450,461
201904		LEVERETTS CHAPEL ISD	\$1.17	230	\$11,853	\$1.05	218	\$14,271	(\$0.12)	(13)	\$2,418	\$376,173
61902		LEWISVILLE ISD	\$1.04	48,946	\$8,482	\$0.97	46,853	\$8,890	(\$0.07)	(2,093)	\$408	\$1,372,673
144902		LEXINGTON ISD	\$1.17	978	\$11,204	\$1.02	1,004	\$11,714	(\$0.15)	26	\$509	\$807,893
246908		LIBERTY HILL ISD	\$1.04	4,205	\$8,490	\$0.86	5,363	\$8,715	(\$0.18)	1,158	\$225	\$11,037,492
146906		LIBERTY ISD	\$1.06	2,025	\$9,256	\$0.98	2,042	\$10,339	(\$0.08)	18	\$1,083	\$2,374,848
19908		LIBERTY-EVLAU ISD	\$1.17	2,198	\$9,742	\$1.05	2,033	\$11,129	(\$0.12)	(166)	\$1,387	\$1,206,303
212903		LINDALE ISD	\$1.08	3,872	\$8,165	\$0.93	3,941	\$9,747	(\$0.15)	69	\$1,582	\$6,800,399
34905		LINDEN-KILDARE CISD	\$1.17	626	\$11,586	\$1.05	574	\$13,769	(\$0.12)	(53)	\$2,183	\$642,346
49907		LINDSAY ISD	\$1.04	509	\$9,847	\$0.97	490	\$10,807	(\$0.07)	(19)	\$960	\$286,189
72909		LINGLEVILLE ISD	\$1.04	257	\$11,220	\$0.96	260	\$12,646	(\$0.08)	2	\$1,426	\$393,284

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3													
DISTRICT#		DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE		
			M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
111902	LIPAN ISD		\$1.17	409	\$10,307	\$0.96	422	\$12,633	(\$0.21)	12	\$2,326	\$1,106,285	
181908	LITTLE CYPRESS-MAURICEVILLE CISD		\$1.17	2,982	\$9,234	\$0.97	2,932	\$9,289	(\$0.20)	(50)	\$55	(\$299,434)	
61914	LITTLE ELM ISD		\$1.17	7,359	\$9,239	\$1.02	7,753	\$9,740	(\$0.15)	394	\$501	\$7,523,594	
140904	LITTLEFIELD ISD		\$1.04	1,239	\$10,035	\$0.97	1,164	\$10,697	(\$0.07)	(75)	\$662	\$20,548	
187907	LIVINGSTON ISD		\$1.17	3,672	\$9,421	\$1.05	3,586	\$10,267	(\$0.12)	(86)	\$846	\$2,219,784	
150901	LLANO ISD		\$1.04	1,639	\$10,230	\$0.91	1,606	\$10,756	(\$0.13)	(33)	\$525	\$503,523	
28902	LOCKHART ISD		\$1.04	5,602	\$8,292	\$0.91	5,366	\$9,684	(\$0.13)	(235)	\$1,392	\$5,515,162	
77902	LOCKNEY ISD		\$1.14	415	\$11,857	\$1.04	417	\$13,651	(\$0.10)	2	\$1,794	\$769,510	
160905	LOHN ISD		\$1.12	66	\$31,013	\$1.02	94	\$21,263	(\$0.10)	28	(\$9,750)	(\$48,292)	
141902	LOMETA ISD		\$1.04	272	\$11,574	\$0.97	322	\$13,883	(\$0.07)	50	\$2,309	\$1,327,740	
178906	LONDON ISD		\$0.93	1,042	\$10,879	\$0.96	1,205	\$9,172	\$0.03	163	(\$1,707)	(\$285,044)	
116906	LONE OAK ISD		\$1.04	950	\$9,885	\$0.86	916	\$11,431	(\$0.18)	(34)	\$1,546	\$1,078,636	
92903	LONGVIEW ISD		\$1.04	7,974	\$7,907	\$0.97	7,742	\$11,058	(\$0.07)	(232)	\$3,151	\$22,563,347	
83902	LOOP ISD		\$1.17	124	\$18,166	\$1.05	174	\$13,589	(\$0.12)	50	(\$4,577)	\$107,431	
168902	LORAIN ISD		\$1.04	143	\$17,718	\$0.97	145	\$13,676	(\$0.07)	1	(\$4,042)	(\$561,629)	
161907	LORENA ISD		\$1.17	1,638	\$8,778	\$1.02	1,661	\$9,593	(\$0.15)	23	\$815	\$1,555,988	
54902	LORENZO ISD		\$1.03	245	\$12,792	\$0.97	195	\$13,983	(\$0.06)	(50)	\$1,191	(\$411,888)	
31906	LOS FRESNOS CISD		\$1.17	9,873	\$9,753	\$1.04	9,692	\$10,387	(\$0.13)	(180)	\$634	\$4,383,736	
241906	LOUISE ISD		\$1.17	474	\$11,007	\$1.05	461	\$12,892	(\$0.12)	(13)	\$1,885	\$723,899	
43919	LOVEJOY ISD		\$1.17	4,108	\$8,248	\$1.05	4,257	\$8,480	(\$0.12)	149	\$232	\$2,215,622	
113903	LOVELADY ISD		\$1.04	499	\$10,731	\$0.97	477	\$12,117	(\$0.07)	(22)	\$1,385	\$426,505	
152901	LUBBOCK ISD		\$1.06	25,295	\$8,633	\$0.98	24,137	\$9,530	(\$0.08)	(1,158)	\$897	\$11,658,372	
152906	LUBBOCK-COOPER ISD		\$1.04	6,150	\$7,679	\$0.91	6,839	\$8,509	(\$0.13)	690	\$830	\$10,973,544	
127905	LUEBERS-AVOCA ISD		\$1.17	98	\$17,873	\$1.03	97	\$21,417	(\$0.14)	(1)	\$3,544	\$320,960	
3903	LUFKIN ISD		\$1.17	7,117	\$8,779	\$1.04	6,622	\$10,678	(\$0.13)	(495)	\$1,900	\$8,236,087	
28903	LULING ISD		\$1.04	1,275	\$9,267	\$0.94	1,245	\$10,631	(\$0.10)	(30)	\$1,365	\$1,422,252	
100907	LUMBERTON ISD		\$1.04	3,800	\$8,266	\$0.95	3,871	\$9,008	(\$0.09)	71	\$742	\$3,459,837	
245902	LYFORD CISD		\$1.17	1,369	\$11,387	\$1.05	1,251	\$11,849	(\$0.12)	(118)	\$462	(\$765,777)	
7904	LYTLE ISD		\$1.17	1,580	\$9,367	\$1.05	1,537	\$10,694	(\$0.12)	(42)	\$1,327	\$1,645,522	
129905	MABANK ISD		\$1.04	3,306	\$8,599	\$0.90	3,241	\$9,512	(\$0.14)	(65)	\$913	\$2,402,497	
154901	MADISONVILLE CISD		\$1.17	2,205	\$9,482	\$1.02	2,105	\$10,748	(\$0.15)	(100)	\$1,266	\$1,716,948	
170906	MAGNOLIA ISD		\$1.04	12,409	\$8,288	\$0.93	12,250	\$8,828	(\$0.11)	(159)	\$540	\$5,303,041	
107906	MALAKOFF ISD		\$1.04	1,299	\$9,706	\$0.96	1,291	\$10,594	(\$0.08)	(9)	\$888	\$1,060,620	
109908	MALONE ISD		\$1.17	152	\$12,116	\$1.05	142	\$15,496	(\$0.12)	(10)	\$3,379	\$357,549	
19910	MALTA ISD		\$1.04	168	\$10,281	\$0.90	196	\$12,638	(\$0.14)	28	\$2,357	\$750,388	
227907	MANOR ISD		\$1.04	8,578	\$8,625	\$0.94	8,506	\$9,652	(\$0.10)	(72)	\$1,026	\$8,106,934	

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3													
DISTRICT#		DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE		
			M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
220908		MANSFIELD ISD	\$1.04	33,400	\$8,022	\$0.96	33,189	\$8,646	(\$0.08)	(211)	\$624	\$19,011,789	
22902		MARATHON ISD	\$1.17	48	\$31,958	\$1.05	56	\$29,276	(\$0.12)	8	(\$2,682)	\$115,498	
27904		MARBLE FALLS ISD	\$1.05	3,937	\$9,548	\$0.97	3,869	\$9,798	(\$0.08)	(68)	\$250	\$317,417	
189901		MARFA ISD	\$1.04	303	\$13,167	\$0.91	271	\$13,331	(\$0.13)	(32)	\$164	(\$379,735)	
94904		MARION ISD	\$1.17	1,377	\$8,800	\$1.03	1,372	\$11,186	(\$0.14)	(6)	\$2,386	\$3,224,323	
73903		MARLIN ISD	\$1.16	793	\$12,373	\$0.98	721	\$13,831	(\$0.17)	(73)	\$1,457	\$153,465	
102902		MARSHALL ISD	\$1.04	4,822	\$7,759	\$0.97	4,401	\$9,298	(\$0.07)	(421)	\$1,539	\$3,504,746	
161908		MART ISD	\$1.04	471	\$10,745	\$0.96	481	\$12,494	(\$0.08)	10	\$1,748	\$948,310	
234905		MARTINS MILL ISD	\$1.04	477	\$9,971	\$0.88	414	\$12,391	(\$0.16)	(63)	\$2,420	\$370,642	
174909		MARTINSVILLE ISD	\$1.17	375	\$10,749	\$1.05	317	\$13,275	(\$0.12)	(58)	\$2,526	\$181,920	
157901		MASON ISD	\$1.14	674	\$11,461	\$0.99	659	\$12,376	(\$0.14)	(15)	\$915	\$427,069	
158904		MATAGORDA ISD	\$1.02	107	\$12,882	\$0.90	87	\$14,470	(\$0.12)	(20)	\$1,588	(\$114,381)	
205904		MATHIS ISD	\$1.17	1,468	\$9,820	\$0.96	1,354	\$11,733	(\$0.21)	(114)	\$1,913	\$1,467,884	
19903		MAUD ISD	\$1.17	433	\$11,155	\$1.03	432	\$13,325	(\$0.14)	(1)	\$2,170	\$924,044	
25905		MAY ISD	\$1.04	247	\$10,746	\$0.94	230	\$13,336	(\$0.10)	(17)	\$2,590	\$413,445	
70915		MAYPEARL ISD	\$1.04	1,092	\$9,174	\$0.87	1,082	\$10,148	(\$0.17)	(10)	\$974	\$964,811	
108906		MCALLEN ISD	\$1.16	21,161	\$9,393	\$1.05	19,923	\$10,426	(\$0.11)	(1,238)	\$1,033	\$8,946,738	
231901		MCCAMEY ISD	\$1.04	499	\$12,718	\$0.93	463	\$12,451	(\$0.11)	(36)	(\$267)	(\$583,935)	
11905		MCDADE ISD	\$1.04	345	\$10,741	\$0.94	323	\$12,638	(\$0.10)	(22)	\$1,897	\$378,355	
161909		MCGREGOR ISD	\$1.04	1,320	\$8,510	\$0.94	1,387	\$9,831	(\$0.10)	67	\$1,321	\$2,403,110	
43907		MCKINNEY ISD	\$1.17	23,204	\$8,901	\$1.05	22,129	\$9,276	(\$0.12)	(1,075)	\$375	(\$1,267,331)	
90903		MCLEAN ISD	\$1.04	212	\$12,127	\$0.97	184	\$12,860	(\$0.07)	(28)	\$733	(\$210,475)	
34906		MCLEOD ISD	\$1.04	354	\$9,906	\$0.97	366	\$11,868	(\$0.07)	12	\$1,962	\$840,089	
162904		MCMULLEN COUNTY ISD	\$0.99	261	\$21,826	\$0.95	274	\$21,173	(\$0.04)	12	(\$652)	\$90,399	
223902		MEADOW ISD	\$1.15	263	\$12,351	\$1.04	246	\$14,054	(\$0.11)	(17)	\$1,702	\$213,417	
10901		MEDINA ISD	\$1.04	275	\$12,687	\$1.09	234	\$15,823	\$0.05	(41)	\$3,136	\$206,977	
163908		MEDINA VALLEY ISD	\$1.04	5,112	\$8,606	\$0.87	5,844	\$8,883	(\$0.17)	733	\$277	\$7,925,352	
43908		MELISSA ISD	\$1.17	3,035	\$9,317	\$0.96	3,952	\$9,566	(\$0.21)	917	\$249	\$9,524,348	
96904		MEMPHIS ISD	\$1.17	443	\$12,788	\$0.98	390	\$15,773	(\$0.19)	(53)	\$2,985	\$483,492	
164901		MENARD ISD	\$1.04	280	\$11,432	\$0.97	252	\$13,572	(\$0.07)	(28)	\$2,140	\$219,557	
108907		MERCEDES ISD	\$1.17	4,834	\$9,846	\$1.01	4,292	\$10,664	(\$0.16)	(542)	\$817	(\$1,823,887)	
18902		MERIDIAN ISD	\$1.04	442	\$10,724	\$0.94	388	\$13,144	(\$0.10)	(54)	\$2,420	\$362,337	
221904		MERKEL ISD	\$1.04	1,025	\$10,538	\$0.97	995	\$11,464	(\$0.07)	(30)	\$926	\$605,652	
57914		MESQUITE ISD	\$1.04	37,816	\$8,662	\$0.97	36,188	\$9,594	(\$0.07)	(1,628)	\$932	\$19,624,782	
147903		MEXIA ISD	\$1.17	1,725	\$9,698	\$1.02	1,647	\$11,628	(\$0.15)	(79)	\$1,931	\$2,417,361	
62906		MEYERSVILLE ISD	\$1.04	118	\$9,814	\$0.96	151	\$12,465	(\$0.08)	33	\$2,651	\$728,978	

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE		
		M&O TAX		TOTAL M&O		M&O TAX		TOTAL M&O		CHANGE IN		TOTAL
		RATE	ADA	REV PER ADA		RATE	ADA	REV PER ADA		M&O TAX	CHANGE IN	PER ADA
197902	MIAMI ISD	\$1.06	200	\$13,642	\$0.98	182	\$14,534	(\$0.08)	(18)	\$892	(\$82,003)	
165901	MIDLAND ISD	\$1.04	23,976	\$8,895	\$0.96	23,258	\$11,259	(\$0.08)	(718)	\$2,363	\$48,578,266	
70908	MIDLOTHIAN ISD	\$1.04	8,966	\$8,136	\$0.89	9,595	\$8,644	(\$0.15)	629	\$508	\$9,988,532	
39905	MIDWAY ISD	\$1.04	126	\$13,053	\$0.97	121	\$17,008	(\$0.07)	(4)	\$3,955	\$420,052	
161903	MIDWAY ISD	\$1.04	7,839	\$7,945	\$0.97	7,882	\$8,572	(\$0.07)	43	\$627	\$5,288,948	
166903	MILANO ISD	\$1.17	435	\$11,418	\$1.05	353	\$13,324	(\$0.12)	(83)	\$1,906	(\$275,193)	
175910	MILDRED ISD	\$1.04	701	\$9,516	\$0.93	727	\$11,296	(\$0.11)	26	\$1,779	\$1,542,163	
200902	MILES ISD	\$1.17	420	\$10,521	\$1.05	480	\$12,462	(\$0.12)	60	\$1,941	\$1,563,702	
70909	MILFORD ISD	\$1.17	244	\$12,474	\$0.97	222	\$14,600	(\$0.20)	(21)	\$2,126	\$205,380	
112907	MILLER GROVE ISD	\$1.17	287	\$11,338	\$1.04	298	\$13,895	(\$0.13)	11	\$2,558	\$891,891	
184904	MILLSAP ISD	\$1.17	948	\$10,472	\$1.05	989	\$11,849	(\$0.12)	41	\$1,377	\$1,794,756	
250903	MINEOLA ISD	\$1.17	1,520	\$9,200	\$1.04	1,534	\$10,348	(\$0.13)	15	\$1,148	\$1,896,629	
182903	MINERAL WELLS ISD	\$1.17	2,945	\$9,133	\$1.04	2,842	\$10,769	(\$0.13)	(103)	\$1,636	\$3,708,922	
108908	MISSION CISD	\$1.17	14,082	\$9,475	\$1.03	13,615	\$10,854	(\$0.14)	(466)	\$1,379	\$14,361,736	
238902	MONAHANS-WICKETT-PYOTE ISD	\$0.97	2,209	\$10,108	\$0.93	2,102	\$11,849	(\$0.04)	(107)	\$1,741	\$2,576,083	
169908	MONTAGUE ISD	\$1.17	149	\$11,048	\$1.05	155	\$14,143	(\$0.12)	6	\$3,095	\$552,473	
108915	MONTE ALTO ISD	\$1.17	876	\$11,914	\$0.96	828	\$11,991	(\$0.21)	(48)	\$78	(\$507,130)	
170903	MONTGOMERY ISD	\$1.04	8,290	\$7,740	\$0.94	8,402	\$8,244	(\$0.10)	112	\$504	\$5,100,764	
161910	MOODY ISD	\$1.17	644	\$11,059	\$0.99	622	\$12,920	(\$0.18)	(22)	\$1,861	\$912,225	
209902	MORAN ISD	\$1.04	103	\$15,633	\$0.97	105	\$19,282	(\$0.07)	2	\$3,649	\$409,472	
18903	MORGAN ISD	\$1.04	112	\$14,410	\$0.91	125	\$14,665	(\$0.13)	14	\$255	\$229,673	
72910	MORGAN MILL ISD	\$1.04	104	\$10,311	\$0.93	112	\$12,285	(\$0.11)	8	\$1,974	\$304,669	
40901	MORTON ISD	\$1.04	355	\$11,056	\$0.97	336	\$13,207	(\$0.07)	(19)	\$2,152	\$517,364	
173901	MOTLEY COUNTY ISD	\$1.17	147	\$13,979	\$1.05	147	\$15,521	(\$0.12)	0	\$1,542	\$232,428	
143902	MOULTON ISD	\$0.99	256	\$12,651	\$0.97	261	\$13,455	(\$0.02)	5	\$804	\$270,911	
109910	MOUNT CALM ISD	\$1.17	171	\$12,560	\$1.00	162	\$14,966	(\$0.17)	(9)	\$2,405	\$274,775	
201907	MOUNT ENTERPRISE ISD	\$1.17	372	\$10,778	\$1.04	380	\$13,158	(\$0.13)	8	\$2,380	\$995,707	
225902	MOUNT PLEASANT ISD	\$1.04	4,865	\$9,334	\$0.96	4,699	\$9,814	(\$0.08)	(166)	\$480	\$704,793	
80901	MOUNT VERNON ISD	\$1.04	1,523	\$8,592	\$0.92	1,458	\$10,092	(\$0.12)	(65)	\$1,500	\$1,625,519	
49902	MUENSTER ISD	\$1.04	467	\$11,190	\$0.97	481	\$11,451	(\$0.07)	14	\$261	\$279,949	
9901	MULESHOE ISD	\$1.17	1,306	\$10,750	\$1.04	1,204	\$12,763	(\$0.13)	(102)	\$2,012	\$1,325,460	
167902	MULLIN ISD	\$1.04	310	\$17,069	\$0.97	250	\$15,677	(\$0.07)	(60)	(\$1,392)	(\$1,374,333)	
198906	MUMFORD ISD	\$1.04	552	\$10,572	\$0.97	551	\$11,921	(\$0.07)	(2)	\$1,349	\$726,719	
138903	MUNDAY CISD	\$1.17	330	\$12,363	\$1.01	336	\$14,275	(\$0.16)	6	\$1,912	\$722,556	
107908	MURCHISON ISD	\$1.04	155	\$10,682	\$0.89	154	\$13,855	(\$0.15)	(1)	\$3,174	\$474,935	
174904	NACOGDOCHES ISD	\$1.17	5,732	\$8,525	\$1.05	5,241	\$10,007	(\$0.12)	(491)	\$1,482	\$3,581,474	

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DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE			
		M&O TAX		TOTAL M&O		M&O TAX		TOTAL M&O		CHANGE IN		TOTAL	
		RATE	ADA	REV PER ADA		RATE	ADA	REV PER ADA		M&O TAX	CHANGE IN	PER ADA	CHANGE IN TOTAL
163903	NATALIA ISD	\$1.17	962	\$10,441	\$1.00	948	\$12,320	(\$0.17)	(14)	\$1,879	\$1,640,739		
94903	NAVARRO ISD	\$1.12	1,844	\$8,625	\$1.02	1,783	\$9,392	(\$0.10)	(61)	\$767	\$841,597		
93904	NAVASOTA ISD	\$1.04	2,730	\$8,873	\$0.97	2,588	\$10,021	(\$0.07)	(142)	\$1,149	\$1,710,430		
35903	NAZARETH ISD	\$1.17	230	\$10,095	\$1.05	232	\$12,509	(\$0.12)	2	\$2,413	\$576,436		
1906	NECHES ISD	\$1.17	333	\$10,573	\$1.05	311	\$12,925	(\$0.12)	(22)	\$2,353	\$498,082		
123905	NEDERLAND ISD	\$1.06	4,893	\$8,378	\$0.92	4,784	\$8,929	(\$0.14)	(110)	\$551	\$1,716,854		
79906	NEEDVILLE ISD	\$1.17	3,125	\$9,340	\$1.04	3,197	\$9,934	(\$0.13)	72	\$594	\$2,569,670		
19905	NEW BOSTON ISD	\$1.17	1,144	\$10,774	\$1.05	1,063	\$12,549	(\$0.12)	(81)	\$1,775	\$1,016,805		
46901	NEW BRAUNFELS ISD	\$1.04	8,503	\$7,880	\$0.90	8,933	\$8,697	(\$0.14)	430	\$818	\$10,695,830		
170908	NEW CANEY ISD	\$1.17	14,310	\$9,303	\$0.98	14,745	\$10,368	(\$0.19)	435	\$1,065	\$19,750,122		
152902	NEW DEAL ISD	\$1.17	723	\$11,732	\$0.99	705	\$12,394	(\$0.18)	(18)	\$662	\$253,329		
230906	NEW DIANA ISD	\$1.11	1,054	\$8,827	\$0.99	1,070	\$10,432	(\$0.12)	16	\$1,605	\$1,856,489		
153905	NEW HOME ISD	\$1.17	433	\$10,552	\$1.01	519	\$11,749	(\$0.16)	86	\$1,198	\$1,529,193		
37908	NEW SUMMERFIELD ISD	\$1.17	506	\$11,266	\$1.02	501	\$13,557	(\$0.15)	(5)	\$2,290	\$1,097,811		
236901	NEW WAVERLY ISD	\$1.17	951	\$10,214	\$0.96	966	\$11,722	(\$0.21)	15	\$1,508	\$1,614,042		
252902	NEWCASTLE ISD	\$1.17	193	\$12,241	\$1.05	190	\$14,397	(\$0.12)	(4)	\$2,156	\$361,843		
176902	NEWTON ISD	\$1.17	946	\$11,771	\$1.02	896	\$12,615	(\$0.15)	(50)	\$845	\$168,750		
89903	NIXON-SMILEY CISD	\$1.06	970	\$11,490	\$0.98	940	\$12,130	(\$0.08)	(30)	\$640	\$258,654		
169902	NOCONA ISD	\$1.04	708	\$10,211	\$0.97	725	\$12,481	(\$0.07)	17	\$2,270	\$1,821,345		
62902	NORDHEIM ISD	\$1.17	138	\$13,787	\$1.05	139	\$16,758	(\$0.12)	1	\$2,971	\$432,080		
145906	NORMANGEE ISD	\$1.04	553	\$9,619	\$0.97	546	\$10,945	(\$0.07)	(7)	\$1,325	\$651,839		
15910	NORTH EAST ISD	\$1.04	60,585	\$7,876	\$0.96	57,877	\$8,664	(\$0.08)	(2,708)	\$788	\$24,266,000		
112906	NORTH HOPKINS ISD	\$1.17	474	\$11,449	\$1.05	516	\$13,908	(\$0.12)	42	\$2,459	\$1,745,715		
139911	NORTH LAMAR ISD	\$1.04	2,330	\$8,498	\$0.97	2,149	\$9,572	(\$0.07)	(181)	\$1,074	\$766,035		
154903	NORTH ZULCH ISD	\$1.10	306	\$11,859	\$1.01	280	\$13,439	(\$0.09)	(26)	\$1,580	\$137,746		
15915	NORTHSIDE ISD	\$1.04	98,227	\$8,112	\$0.95	96,671	\$8,675	(\$0.09)	(1,556)	\$564	\$41,859,918		
244905	NORTHSIDE ISD	\$1.14	213	\$11,356	\$1.04	227	\$13,041	(\$0.11)	14	\$1,685	\$541,698		
61911	NORTHWEST ISD	\$1.04	22,930	\$8,576	\$0.92	24,592	\$8,506	(\$0.12)	1,663	(\$70)	\$12,542,957		
69902	NUJECES CANYON CISD	\$1.17	254	\$13,390	\$1.05	243	\$14,327	(\$0.12)	(11)	\$937	\$79,526		
235904	NURSERY ISD	\$1.01	119	\$10,412	\$0.95	140	\$12,675	(\$0.06)	21	\$2,263	\$537,196		
145907	OAKWOOD ISD	\$1.06	176	\$11,850	\$0.98	176	\$13,299	(\$0.08)	(0)	\$1,449	\$254,510		
205905	ODEM-EDROY ISD	\$1.17	827	\$11,041	\$0.96	746	\$12,987	(\$0.21)	(82)	\$1,946	\$551,558		
153903	O'DONNELL ISD	\$1.09	284	\$13,660	\$1.00	271	\$13,672	(\$0.09)	(13)	\$12	(\$174,205)		
50904	OGLESBY ISD	\$1.17	151	\$11,852	\$0.97	172	\$13,528	(\$0.20)	21	\$1,676	\$537,472		
200906	OLFEN ISD	\$1.17	97	\$18,285	\$1.05	135	\$16,145	(\$0.12)	38	(\$2,140)	\$402,554		
252903	OLNEY ISD	\$1.17	621	\$12,745	\$1.05	625	\$16,302	(\$0.12)	4	\$3,556	\$2,280,018		

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3														
DISTRICT#		DISTRICT NAME		PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE		
				M&O TAX		TOTAL M&O		M&O TAX		TOTAL M&O		CHANGE IN		TOTAL
				RATE	ADA	REV PER ADA		RATE	ADA	REV PER ADA		M&O TAX RATE	CHANGE IN ADA	M&O REV PER ADA
140905		OLTON ISD	\$1.12	557	\$12,213	\$1.02	544	\$13,265	(\$0.10)	(13)	\$1,052	\$414,138		
187910		ONALASKA ISD	\$1.06	1,025	\$10,249	\$0.98	1,042	\$11,714	(\$0.08)	16	\$1,464	\$1,694,217		
125903		ORANGE GROVE ISD	\$1.06	1,667	\$7,967	\$0.96	1,633	\$9,092	(\$0.10)	(34)	\$1,125	\$1,565,760		
181905		ORANGEFIELD ISD	\$1.17	1,714	\$8,847	\$1.05	1,698	\$9,705	(\$0.12)	(16)	\$858	\$1,315,550		
230903		ORE CITY ISD	\$1.17	881	\$10,080	\$1.05	825	\$12,931	(\$0.12)	(56)	\$2,850	\$1,783,314		
201908		OVERTON ISD	\$1.17	463	\$10,654	\$1.05	442	\$12,960	(\$0.12)	(20)	\$2,306	\$804,791		
51901		PADUCAH ISD	\$1.04	185	\$14,164	\$0.97	174	\$14,427	(\$0.07)	(11)	\$264	(\$116,285)		
104907		PAINT CREEK ISD	\$1.04	106	\$14,434	\$0.97	85	\$22,220	(\$0.07)	(20)	\$7,786	\$369,752		
48903		PAINT ROCK ISD	\$1.16	212	\$14,721	\$0.96	219	\$17,022	(\$0.20)	7	\$2,301	\$609,383		
158905		PALACIOS ISD	\$1.04	1,301	\$9,494	\$0.97	1,215	\$11,308	(\$0.07)	(86)	\$1,814	\$1,384,873		
1907		PALESTINE ISD	\$1.17	3,148	\$9,313	\$1.05	3,076	\$10,889	(\$0.12)	(71)	\$1,576	\$4,181,413		
70910		PALMER ISD	\$1.17	1,148	\$10,403	\$1.04	1,163	\$12,122	(\$0.13)	15	\$1,718	\$2,152,934		
182906		PALO PINTO ISD	\$1.06	85	\$15,902	\$0.97	76	\$18,250	(\$0.09)	(10)	\$2,348	\$25,979		
90904		PAMPA ISD	\$1.06	3,247	\$8,459	\$0.98	3,116	\$9,637	(\$0.08)	(131)	\$1,178	\$2,561,283		
33902		PANHANDLE ISD	\$1.04	625	\$10,471	\$0.96	601	\$11,849	(\$0.08)	(25)	\$1,378	\$568,178		
42905		PANTHER CREEK CISD	\$1.17	138	\$17,531	\$1.05	135	\$17,604	(\$0.12)	(3)	\$74	(\$40,339)		
249906		PARADISE ISD	\$1.04	1,165	\$9,223	\$0.97	1,159	\$10,228	(\$0.07)	(5)	\$1,005	\$1,115,813		
139909		PARIS ISD	\$1.17	3,449	\$9,303	\$1.05	3,353	\$10,796	(\$0.12)	(96)	\$1,493	\$4,110,664		
101917		PASADENA ISD	\$1.20	48,759	\$9,391	\$1.07	46,375	\$10,082	(\$0.13)	(2,384)	\$691	\$9,672,047		
63906		PATTON SPRINGS ISD	\$1.17	90	\$19,517	\$1.05	84	\$22,974	(\$0.12)	(6)	\$3,456	\$163,742		
13902		PAWNEE ISD	\$1.04	248	\$11,963	\$0.97	293	\$13,213	(\$0.07)	45	\$1,250	\$901,619		
20908		PEARLAND ISD	\$1.06	20,618	\$7,990	\$0.89	20,272	\$8,188	(\$0.17)	(346)	\$198	\$1,248,538		
82903		PEARSALL ISD	\$1.17	1,962	\$10,479	\$1.02	1,941	\$10,384	(\$0.15)	(20)	(\$95)	(\$393,954)		
184908		PEASTER ISD	\$1.04	1,166	\$8,432	\$0.91	1,329	\$9,264	(\$0.13)	163	\$832	\$2,482,109		
195901		PECOS-BARSTOW-TOYAH ISD	\$1.04	2,539	\$20,885	\$0.97	2,411	\$12,351	(\$0.07)	(128)	(\$8,534)	(\$23,255,252)		
109914		PENELOPE ISD	\$1.17	182	\$12,817	\$0.96	184	\$14,535	(\$0.21)	2	\$1,718	\$337,105		
119903		PERRIN-WHITT CISD	\$1.04	306	\$10,060	\$0.97	300	\$12,674	(\$0.07)	(6)	\$2,614	\$724,851		
179901		PERRYTON ISD	\$1.04	2,074	\$8,529	\$0.97	1,966	\$9,428	(\$0.07)	(108)	\$899	\$844,388		
95904		PETERSBURG ISD	\$1.17	270	\$12,996	\$1.05	260	\$14,851	(\$0.12)	(10)	\$1,854	\$354,220		
39903		PETROLIA CISD	\$1.17	401	\$11,529	\$1.02	403	\$13,600	(\$0.15)	2	\$2,070	\$854,894		
13903		PETTUS ISD	\$1.09	385	\$11,273	\$1.00	332	\$13,211	(\$0.09)	(53)	\$1,938	\$50,611		
172905		PEWITT CISD	\$1.04	797	\$9,929	\$0.97	772	\$12,343	(\$0.07)	(25)	\$2,413	\$1,610,269		
227904		PFLUGERVILLE ISD	\$1.06	23,838	\$8,976	\$0.96	23,748	\$9,288	(\$0.10)	(91)	\$312	\$6,607,078		
108909		PHARR-SAN JUAN-ALAMO ISD	\$1.17	31,349	\$9,489	\$1.05	28,443	\$11,006	(\$0.12)	(2,906)	\$1,517	\$15,582,879		
61903		PILOT POINT ISD	\$1.17	1,306	\$10,072	\$1.02	1,251	\$11,229	(\$0.15)	(55)	\$1,157	\$895,019		
92904		PINE TREE ISD	\$1.17	4,180	\$8,551	\$1.05	4,226	\$9,876	(\$0.12)	46	\$1,325	\$5,990,537		

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE		
		M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
32902	PITTSBURG ISD	\$1.04	2,200	\$8,890	\$0.94	2,178	\$10,144	(\$0.10)	(21)	\$1,254	\$2,541,114	
251902	PLAINS ISD	\$1.04	441	\$13,544	\$0.97	416	\$13,540	(\$0.07)	(25)	(\$3)	(\$336,956)	
95905	PLAINVIEW ISD	\$1.17	4,901	\$9,072	\$1.05	4,372	\$10,601	(\$0.12)	(529)	\$1,528	\$1,879,668	
43910	PLANO ISD	\$1.17	49,847	\$9,085	\$1.05	48,199	\$9,204	(\$0.12)	(1,648)	\$119	(\$9,237,679)	
19912	PLEASANT GROVE ISD	\$1.09	2,019	\$8,231	\$1.00	2,088	\$9,825	(\$0.09)	70	\$1,594	\$3,902,462	
7905	PLEASANTON ISD	\$1.17	3,251	\$9,160	\$1.05	3,043	\$11,244	(\$0.12)	(208)	\$2,084	\$4,434,255	
117904	PLEMONS-STINNETT-PHILLIPS CISD	\$1.04	635	\$11,773	\$0.95	636	\$11,733	(\$0.09)	1	(\$40)	(\$9,841)	
31909	POINT ISABEL ISD	\$1.04	2,156	\$9,836	\$0.97	1,895	\$10,866	(\$0.07)	(261)	\$1,030	(\$611,596)	
61906	PONDER ISD	\$1.04	1,457	\$8,929	\$0.97	1,544	\$9,252	(\$0.07)	87	\$324	\$1,279,929	
184901	POOLVILLE ISD	\$1.17	499	\$11,590	\$0.98	509	\$13,199	(\$0.19)	10	\$1,609	\$939,911	
178908	PORT ARANSAS ISD	\$1.03	468	\$14,005	\$0.93	470	\$13,447	(\$0.10)	2	(\$558)	(\$231,009)	
123907	PORT ARTHUR ISD	\$1.17	7,309	\$12,566	\$1.09	6,976	\$10,402	(\$0.08)	(332)	(\$2,164)	(\$19,274,704)	
123908	PORT NECHES-GROVES ISD	\$1.17	4,875	\$8,289	\$1.05	4,698	\$9,048	(\$0.12)	(177)	\$759	\$2,096,547	
85902	POST ISD	\$1.04	760	\$11,204	\$0.97	723	\$12,240	(\$0.07)	(37)	\$1,036	\$335,237	
7906	POTEET ISD	\$1.17	1,538	\$10,182	\$1.05	1,393	\$11,064	(\$0.12)	(145)	\$882	(\$252,204)	
247904	POTH ISD	\$1.04	800	\$9,152	\$0.97	816	\$11,409	(\$0.07)	16	\$2,256	\$1,982,639	
91913	POTTSBORO ISD	\$1.04	1,339	\$8,398	\$0.95	1,341	\$9,367	(\$0.09)	1	\$969	\$1,309,627	
28906	PRAIRIE LEA ISD	\$1.02	182	\$10,650	\$0.97	196	\$13,230	(\$0.05)	14	\$2,580	\$655,424	
169909	PRAIRIE VALLEY ISD	\$1.04	148	\$11,338	\$0.97	139	\$14,269	(\$0.07)	(9)	\$2,931	\$309,151	
139912	PRAIRILAND ISD	\$1.04	1,074	\$8,748	\$0.97	958	\$10,484	(\$0.07)	(116)	\$1,736	\$646,024	
125905	PREMONT ISD	\$1.17	530	\$11,313	\$1.01	612	\$14,476	(\$0.16)	82	\$3,163	\$2,860,452	
189902	PRESIDIO ISD	\$1.17	1,080	\$11,535	\$1.05	857	\$13,778	(\$0.12)	(222)	\$2,243	(\$641,854)	
167904	PRIDDY ISD	\$0.89	90	\$29,687	\$0.92	98	\$17,384	\$0.03	8	(\$12,303)	(\$965,142)	
43911	PRINCETON ISD	\$1.17	4,551	\$9,453	\$0.97	5,526	\$9,907	(\$0.20)	975	\$454	\$11,731,182	
98903	PRINGLE-MORSE CISD	\$1.04	107	\$13,282	\$1.09	105	\$17,460	\$0.05	(2)	\$4,178	\$407,091	
108910	PROGRESO ISD	\$1.04	1,627	\$9,360	\$0.91	1,351	\$11,671	(\$0.13)	(276)	\$2,311	\$543,240	
43912	PROSPER ISD	\$1.17	13,795	\$8,890	\$0.99	19,100	\$9,112	(\$0.18)	5,305	\$222	\$51,408,312	
99903	QUANAH ISD	\$1.04	467	\$12,276	\$0.89	490	\$13,452	(\$0.15)	23	\$1,176	\$853,996	
34907	QUEEN CITY ISD	\$1.17	978	\$10,459	\$1.05	883	\$12,535	(\$0.12)	(95)	\$2,076	\$841,189	
116908	QUINLAN ISD	\$1.17	2,410	\$9,744	\$0.98	2,345	\$10,500	(\$0.19)	(66)	\$756	\$1,132,169	
250904	QUITMAN ISD	\$1.17	1,046	\$10,434	\$1.05	1,104	\$12,112	(\$0.12)	58	\$1,679	\$2,456,294	
190903	RAINS ISD	\$1.04	1,587	\$8,614	\$0.89	1,610	\$9,767	(\$0.15)	24	\$1,153	\$2,060,992	
54903	RALLS ISD	\$1.04	466	\$12,150	\$0.97	414	\$13,019	(\$0.07)	(52)	\$869	(\$271,767)	
66005	RAMIREZ CSD	\$1.04	23	\$26,951	\$0.97	37	\$21,373	(\$0.07)	14	(\$5,578)	\$165,541	
67907	RANGER ISD	\$1.04	324	\$11,160	\$0.95	304	\$13,717	(\$0.09)	(20)	\$2,558	\$548,777	
231902	RANKIN ISD	\$1.04	270	\$25,817	\$0.87	267	\$33,061	(\$0.16)	(3)	\$7,245	\$1,844,879	

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3													
DISTRICT#		DISTRICT NAME		PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE			
				M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN		TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE
										M&O TAX RATE	ADA		
245903		RAYMONDVILLE ISD	\$1.17	1,839	\$10,863	\$1.05	1,871	\$11,139	(\$0.12)	32	\$276	\$865,442	
192901		REAGAN COUNTY ISD	\$1.15	794	\$17,040	\$1.04	803	\$18,719	(\$0.11)	10	\$1,680	\$1,514,087	
19911		RED LICK ISD	\$1.04	487	\$8,671	\$0.95	486	\$11,023	(\$0.09)	(1)	\$2,352	\$1,129,141	
70911		RED OAK ISD	\$1.17	5,597	\$8,916	\$0.99	5,738	\$9,853	(\$0.18)	141	\$937	\$6,630,276	
19906		REDWATER ISD	\$1.17	1,047	\$9,349	\$1.02	1,028	\$11,062	(\$0.15)	(19)	\$1,713	\$1,583,817	
196903		REFUGIO ISD	\$1.17	630	\$12,165	\$0.97	628	\$12,005	(\$0.20)	(1)	(\$160)	(\$115,410)	
137902		RICARDO ISD	\$1.17	631	\$10,977	\$1.05	606	\$12,643	(\$0.12)	(25)	\$1,666	\$736,873	
45903		RICE CISD	\$1.04	1,285	\$9,901	\$0.97	1,182	\$11,028	(\$0.07)	(103)	\$1,127	\$309,940	
175911		RICE ISD	\$1.17	850	\$10,451	\$0.97	894	\$12,627	(\$0.20)	44	\$2,176	\$2,402,424	
93905		RICHARDS ISD	\$1.06	158	\$11,809	\$0.96	169	\$13,172	(\$0.10)	10	\$1,362	\$350,937	
57916		RICHARDSON ISD	\$1.17	36,358	\$9,014	\$1.05	36,014	\$9,543	(\$0.12)	(343)	\$529	\$15,942,074	
206902		RICHLAND SPRINGS ISD	\$1.13	114	\$19,692	\$1.03	106	\$18,768	(\$0.10)	(8)	(\$924)	(\$252,190)	
161912		RIESEL ISD	\$1.04	634	\$7,732	\$0.92	597	\$10,441	(\$0.12)	(37)	\$2,709	\$1,333,753	
214901		RIO GRANDE CITY CISD	\$1.08	9,487	\$9,319	\$1.00	9,307	\$10,403	(\$0.09)	(179)	\$1,083	\$8,411,880	
31911		RIO HONDO ISD	\$1.17	1,735	\$10,329	\$1.05	1,594	\$11,746	(\$0.12)	(141)	\$1,417	\$800,456	
126907		RIO VISTA ISD	\$1.17	698	\$10,965	\$1.04	717	\$12,360	(\$0.13)	19	\$1,395	\$1,205,388	
67908		RISEING STAR ISD	\$1.17	153	\$11,989	\$1.05	163	\$14,392	(\$0.12)	10	\$2,402	\$505,471	
188902		RIVER ROAD ISD	\$1.09	1,218	\$9,295	\$1.00	1,152	\$11,871	(\$0.09)	(67)	\$2,577	\$2,346,559	
194903		RIVERCREST ISD	\$1.17	669	\$11,088	\$1.05	610	\$13,064	(\$0.12)	(59)	\$1,976	\$549,059	
137903		RIVIERA ISD	\$1.17	394	\$13,770	\$1.05	387	\$13,719	(\$0.12)	(6)	(\$50)	(\$106,230)	
41902		ROBERT LEE ISD	\$1.04	254	\$16,760	\$0.97	229	\$13,621	(\$0.07)	(25)	(\$3,139)	(\$1,141,555)	
161922		ROBINSON ISD	\$1.17	2,285	\$8,701	\$1.02	2,342	\$9,527	(\$0.15)	57	\$826	\$2,432,006	
178909		ROBSTOWN ISD	\$1.17	2,371	\$10,373	\$1.04	2,057	\$11,549	(\$0.13)	(314)	\$1,176	(\$839,045)	
76903		ROBY CISD	\$1.17	266	\$12,437	\$0.96	288	\$14,033	(\$0.21)	22	\$1,595	\$734,908	
160904		ROCHELLE ISD	\$1.04	168	\$14,182	\$0.96	187	\$13,867	(\$0.08)	19	(\$315)	\$206,875	
166904		ROCKDALE ISD	\$1.17	1,402	\$7,042	\$0.97	1,312	\$11,087	(\$0.20)	(90)	\$4,046	\$4,670,321	
69901		ROCKSPRINGS ISD	\$1.04	273	\$12,795	\$0.87	246	\$18,832	(\$0.17)	(26)	\$6,038	\$1,153,204	
199901		ROCKWALL ISD	\$1.04	15,647	\$8,029	\$0.94	16,289	\$8,375	(\$0.10)	643	\$347	\$10,805,804	
14907		ROGERS ISD	\$1.04	812	\$9,177	\$0.97	830	\$10,945	(\$0.07)	18	\$1,768	\$1,636,047	
214903		ROMA ISD	\$1.17	5,753	\$9,362	\$1.05	5,677	\$10,066	(\$0.12)	(76)	\$704	\$3,282,960	
152908		ROOSEVELT ISD	\$1.17	989	\$10,959	\$0.96	943	\$11,890	(\$0.21)	(46)	\$931	\$373,744	
110905		ROPES ISD	\$1.17	429	\$10,934	\$1.05	444	\$12,654	(\$0.12)	15	\$1,719	\$931,157	
177901		ROSCOE COLLEGIATE ISD	\$1.17	545	\$14,045	\$1.04	1,250	\$10,894	(\$0.13)	705	(\$3,151)	\$5,960,046	
73905		ROSEBUD-LOTT ISD	\$1.04	611	\$10,981	\$0.87	623	\$12,326	(\$0.16)	13	\$1,345	\$977,931	
76904		ROTAN ISD	\$1.17	233	\$13,573	\$1.01	222	\$14,241	(\$0.16)	(11)	\$668	(\$6,541)	
246909		ROUND ROCK ISD	\$1.04	47,589	\$8,076	\$0.96	47,054	\$8,360	(\$0.08)	(535)	\$284	\$9,034,367	

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DISTRICT#		DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE		
			M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
75908	ROUND TOP-CARMINE ISD	\$1.06	251	\$13,653	\$0.98	241	\$12,716	(\$0.08)	(11)	(\$938)	(\$374,327)		
139908	ROXTON ISD	\$1.17	123	\$14,381	Consolidated w/Chisum ISD 7-1-19		N/A	N/A	N/A	N/A	N/A		
237905	ROYAL ISD	\$1.17	2,169	\$10,300	\$0.96	2,292	\$11,849	(\$0.21)	123	\$1,549	\$4,813,003		
199902	ROYSE CITY ISD	\$1.17	5,831	\$8,779	\$0.96	6,643	\$9,485	(\$0.21)	812	\$706	\$11,817,758		
104903	RULE ISD	\$1.17	118	\$14,435	\$0.96	125	\$17,066	(\$0.21)	8	\$2,630	\$438,906		
128903	RUNGE ISD	\$1.04	219	\$12,431	\$0.97	198	\$14,097	(\$0.07)	(21)	\$1,665	\$69,873		
37907	RUSK ISD	\$1.04	1,902	\$8,423	\$0.97	1,834	\$9,640	(\$0.07)	(68)	\$1,218	\$1,660,975		
91914	S AND S CISD	\$1.17	877	\$10,788	\$1.05	913	\$12,167	(\$0.12)	36	\$1,379	\$1,642,454		
232902	SABINAL ISD	\$1.04	411	\$12,698	\$0.96	377	\$13,841	(\$0.08)	(35)	\$1,143	(\$9,175)		
92906	SABINE ISD	\$1.04	1,409	\$7,669	\$0.97	1,435	\$9,698	(\$0.07)	27	\$2,029	\$3,116,089		
123913	SABINE PASS ISD	\$1.17	338	\$16,209	\$0.98	347	\$14,323	(\$0.19)	9	(\$1,886)	(\$505,890)		
169911	SAINT JO ISD	\$1.17	273	\$13,442	\$1.05	286	\$13,930	(\$0.12)	13	\$488	\$318,210		
14908	SALADO ISD	\$1.04	1,843	\$7,925	\$0.87	2,030	\$9,050	(\$0.17)	186	\$1,125	\$3,761,926		
112909	SALTILLO ISD	\$1.04	230	\$11,014	\$0.93	281	\$13,006	(\$0.11)	50	\$1,992	\$1,113,462		
74917	SAM RAYBURN ISD	\$1.17	496	\$10,985	\$0.98	468	\$12,745	(\$0.19)	(28)	\$1,760	\$514,424		
226903	SAN ANGELO ISD	\$1.04	13,490	\$7,620	\$0.96	12,557	\$8,888	(\$0.08)	(933)	\$1,268	\$8,815,855		
15907	SAN ANTONIO ISD	\$1.17	42,752	\$9,751	\$1.02	39,179	\$11,105	(\$0.15)	(3,573)	\$1,354	\$18,206,437		
203901	SAN AUGUSTINE ISD	\$1.06	677	\$9,874	\$0.98	597	\$13,118	(\$0.08)	(80)	\$3,243	\$1,148,515		
31912	SAN BENITO CISD	\$1.17	9,578	\$9,724	\$1.03	8,984	\$10,640	(\$0.15)	(593)	\$916	\$2,459,128		
66902	SAN DIEGO ISD	\$1.04	1,294	\$9,432	\$0.87	1,367	\$10,584	(\$0.17)	74	\$1,152	\$2,270,546		
71904	SAN ELIZARIO ISD	\$1.11	3,295	\$9,671	\$1.02	2,918	\$11,240	(\$0.09)	(377)	\$1,569	\$936,590		
233901	SAN FELIPE-DEL RIO CISD	\$1.16	9,572	\$9,015	\$0.99	9,115	\$9,611	(\$0.17)	(457)	\$596	\$1,316,774		
214902	SAN ISIDRO ISD	\$1.17	207	\$14,503	\$1.05	190	\$16,336	(\$0.12)	(18)	\$1,833	\$90,118		
105902	SAN MARCOS CISD	\$1.06	7,361	\$9,100	\$0.92	7,299	\$10,096	(\$0.14)	(62)	\$996	\$6,702,405		
245904	SAN PERLITA ISD	\$1.09	246	\$14,375	\$1.00	213	\$14,248	(\$0.09)	(33)	(\$127)	(\$502,598)		
206901	SAN SABA ISD	\$1.04	698	\$10,969	\$0.97	643	\$12,469	(\$0.07)	(56)	\$1,501	\$353,510		
22903	SAN VICENTE ISD	\$1.04	11	\$64,641	\$0.97	5	\$146,868	(\$0.07)	(6)	\$82,228	\$66,089		
58909	SANDS CISD	\$1.04	235	\$23,232	\$0.87	254	\$33,494	(\$0.17)	18	\$10,263	\$3,030,189		
117903	SANFORD-FRITCH ISD	\$1.14	652	\$10,487	\$1.04	614	\$12,626	(\$0.10)	(38)	\$2,139	\$918,903		
61908	SANGER ISD	\$1.17	2,574	\$9,486	\$0.98	2,413	\$10,294	(\$0.19)	(162)	\$808	\$416,844		
42903	SANTA ANNA ISD	\$1.04	239	\$12,474	\$0.97	247	\$13,381	(\$0.07)	8	\$907	\$324,339		
84909	SANTA FE ISD	\$1.04	4,598	\$7,869	\$0.92	4,358	\$8,912	(\$0.12)	(240)	\$1,043	\$2,656,596		
137904	SANTA GERTRUDIS ISD	\$1.04	755	\$9,041	\$0.97	760	\$10,538	(\$0.07)	5	\$1,496	\$1,177,610		
31913	SANTA MARIA ISD	\$1.17	578	\$12,809	\$1.05	562	\$13,822	(\$0.12)	(17)	\$1,013	\$353,598		
31914	SANTA ROSA ISD	\$1.17	1,027	\$11,460	\$1.06	866	\$14,056	(\$0.11)	(162)	\$2,595	\$390,795		
182904	SANTO ISD	\$1.17	431	\$11,036	\$1.01	426	\$13,047	(\$0.16)	(5)	\$2,011	\$806,714		

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021		2018-2019 TO 2020-2021 CHANGE				
		M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
74911	SAVOY ISD	\$1.17	297	\$12,072	\$1.01	301	\$13,704	(\$0.16)	4	\$1,631	\$540,532	
94902	SCHERTZ-CIBOLO-U CITY ISD	\$1.04	14,899	\$7,532	\$0.95	15,092	\$8,122	(\$0.09)	193	\$590	\$10,361,602	
207901	SCHLEICHER ISD	\$1.17	484	\$11,332	\$1.05	468	\$12,840	(\$0.12)	(15)	\$1,508	\$530,863	
75903	SCHULENBURG ISD	\$1.04	671	\$10,614	\$0.96	651	\$12,193	(\$0.08)	(20)	\$1,578	\$811,118	
129910	SCURRY-ROSSER ISD	\$1.17	1,011	\$10,048	\$0.96	986	\$11,936	(\$0.21)	(25)	\$1,888	\$1,611,891	
83901	SEAGRAVES ISD	\$1.04	528	\$11,154	\$0.97	438	\$12,588	(\$0.07)	(89)	\$1,435	(\$367,688)	
8902	SEALY ISD	\$1.11	2,584	\$9,106	\$0.97	2,582	\$9,203	(\$0.14)	(1)	\$97	\$238,305	
94901	SEGUIN ISD	\$1.06	6,572	\$8,466	\$0.98	6,326	\$9,406	(\$0.08)	(246)	\$939	\$3,858,584	
83903	SEMINOLE ISD	\$1.04	2,738	\$9,398	\$0.97	2,663	\$11,361	(\$0.07)	(75)	\$1,963	\$4,524,211	
12901	SEYMOUR ISD	\$1.04	548	\$11,047	\$0.87	575	\$12,327	(\$0.17)	27	\$1,280	\$1,035,349	
152909	SHALLOWATER ISD	\$1.17	1,573	\$8,903	\$1.05	1,546	\$9,704	(\$0.12)	(26)	\$802	\$1,006,371	
242902	SHAMROCK ISD	\$1.04	339	\$11,783	\$0.97	342	\$12,655	(\$0.07)	3	\$872	\$332,156	
108911	SHARYLAND ISD	\$1.17	9,652	\$8,819	\$1.05	9,441	\$9,866	(\$0.12)	(211)	\$1,047	\$8,023,465	
210903	SHELBYVILLE ISD	\$1.11	712	\$10,024	\$1.02	697	\$12,342	(\$0.09)	(14)	\$2,318	\$1,470,715	
101924	SHELDON ISD	\$1.17	8,548	\$9,069	\$1.04	9,633	\$10,287	(\$0.13)	1,085	\$1,218	\$21,571,411	
204904	SHEPHERD ISD	\$1.17	1,842	\$9,913	\$1.03	1,730	\$11,353	(\$0.14)	(112)	\$1,440	\$1,376,969	
91906	SHERMAN ISD	\$1.17	6,796	\$9,072	\$0.99	6,955	\$10,407	(\$0.18)	159	\$1,335	\$10,726,343	
143903	SHINER ISD	\$1.04	619	\$9,598	\$0.97	661	\$11,849	(\$0.07)	42	\$2,251	\$1,894,271	
47905	SIDNEY ISD	\$1.04	130	\$11,989	\$0.92	120	\$15,458	(\$0.12)	(10)	\$3,469	\$295,535	
115902	SIERRA BLANCA ISD	\$1.06	103	\$20,643	\$0.98	113	\$17,171	(\$0.08)	10	(\$3,472)	(\$188,413)	
100904	SILSBEE ISD	\$1.17	2,754	\$9,762	\$1.05	2,607	\$10,571	(\$0.12)	(147)	\$809	\$678,765	
23902	SILVERTON ISD	\$1.04	182	\$11,338	\$0.95	170	\$14,049	(\$0.09)	(11)	\$2,710	\$331,048	
19909	SIMMS ISD	\$1.17	483	\$11,072	\$1.03	445	\$13,450	(\$0.14)	(38)	\$2,378	\$633,487	
205906	SINTON ISD	\$1.17	1,939	\$10,636	\$0.96	1,906	\$11,765	(\$0.21)	(33)	\$1,129	\$1,806,026	
49909	SIVELLS BEND ISD	\$1.04	59	\$16,152	\$0.89	64	\$22,814	(\$0.15)	5	\$6,662	\$515,634	
13905	SKIDMORE-TYNAN ISD	\$1.17	781	\$10,696	\$0.96	735	\$12,533	(\$0.21)	(46)	\$1,837	\$856,273	
152903	SLATON ISD	\$1.17	1,203	\$11,056	\$1.01	1,209	\$12,913	(\$0.16)	6	\$1,856	\$2,311,098	
249908	SLIDELL ISD	\$1.06	250	\$13,193	\$0.98	310	\$12,224	(\$0.08)	60	(\$969)	\$489,349	
1909	SLOCUM ISD	\$1.17	373	\$11,036	\$1.05	337	\$13,500	(\$0.12)	(37)	\$2,464	\$426,408	
11904	SMITHVILLE ISD	\$1.17	1,671	\$9,397	\$1.03	1,625	\$10,480	(\$0.14)	(46)	\$1,082	\$1,331,825	
110906	SMYER ISD	\$1.16	407	\$11,892	\$1.05	386	\$13,681	(\$0.11)	(21)	\$1,789	\$443,387	
26903	SNOOK ISD	\$1.17	473	\$11,968	\$1.05	467	\$13,720	(\$0.12)	(5)	\$1,752	\$758,560	
208902	SNYDER ISD	\$1.04	2,460	\$9,161	\$0.97	2,275	\$9,982	(\$0.07)	(185)	\$821	\$172,687	
71909	SOCORRO ISD	\$0.98	43,248	\$8,230	\$0.94	43,921	\$9,217	(\$0.04)	673	\$987	\$48,881,475	
15909	SOMERSET ISD	\$1.17	3,745	\$9,479	\$1.01	3,630	\$11,288	(\$0.16)	(115)	\$1,809	\$5,478,393	
26902	SOMERVILLE ISD	\$1.04	468	\$10,780	\$0.97	486	\$12,509	(\$0.07)	18	\$1,729	\$1,033,880	

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3													
DISTRICT#		DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE		
			M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
218901		SONORA ISD	\$1.06	741	\$10,489	\$0.94	675	\$11,849	(\$0.12)	(65)	\$1,360	\$233,421	
15908		SOUTH SAN ANTONIO ISD	\$1.04	7,877	\$8,589	\$0.91	7,338	\$9,553	(\$0.13)	(540)	\$963	\$2,430,445	
85903		SOUTHLAND ISD	\$1.17	121	\$14,738	\$0.96	134	\$15,669	(\$0.21)	13	\$931	\$322,300	
15917		SOUTHSIDE ISD	\$1.17	5,111	\$9,497	\$1.05	5,121	\$11,034	(\$0.12)	10	\$1,537	\$7,966,525	
15912		SOUTHWEST ISD	\$1.12	12,548	\$9,698	\$1.00	12,278	\$10,641	(\$0.12)	(271)	\$942	\$8,945,942	
98904		SPEARMAN ISD	\$1.17	795	\$11,946	\$1.05	744	\$12,318	(\$0.12)	(52)	\$372	(\$340,952)	
170907		SPLENDORA ISD	\$1.17	3,775	\$9,276	\$0.98	3,747	\$10,769	(\$0.19)	(28)	\$1,493	\$5,340,022	
101920		SPRING BRANCH ISD	\$1.11	31,838	\$8,854	\$1.00	30,725	\$9,564	(\$0.11)	(1,113)	\$710	\$11,973,460	
117907		SPRING CREEK ISD	\$1.12	86	\$15,425	\$1.02	99	\$17,750	(\$0.10)	13	\$2,325	\$427,072	
92907		SPRING HILL ISD	\$1.17	1,917	\$7,919	\$1.05	1,927	\$9,472	(\$0.12)	10	\$1,553	\$3,073,471	
101919		SPRING ISD	\$1.06	32,164	\$8,898	\$0.93	31,016	\$9,296	(\$0.13)	(1,148)	\$398	\$2,136,026	
140907		SPRINGLAKE-EARTH ISD	\$1.17	325	\$13,012	\$1.05	270	\$15,439	(\$0.12)	(55)	\$2,426	(\$55,538)	
184902		SPRINGTOWN ISD	\$1.17	3,245	\$9,222	\$1.04	3,399	\$10,418	(\$0.13)	154	\$1,196	\$5,486,562	
63903		SPUR ISD	\$1.04	225	\$15,700	\$0.97	223	\$12,833	(\$0.07)	(2)	(\$2,867)	(\$670,390)	
229905		SPURGER ISD	\$1.17	348	\$11,679	\$1.00	349	\$14,165	(\$0.17)	1	\$2,486	\$880,826	
79910		STAFFORD MSD	\$1.05	3,356	\$8,921	\$0.97	3,096	\$10,391	(\$0.09)	(260)	\$1,470	\$2,235,999	
127906		STAMFORD ISD	\$1.17	602	\$10,348	\$1.05	562	\$13,111	(\$0.12)	(40)	\$2,763	\$1,134,444	
156902		STANTON ISD	\$1.04	1,007	\$12,413	\$0.87	981	\$14,990	(\$0.17)	(26)	\$2,578	\$2,199,933	
72903		STEPHENVILLE ISD	\$1.06	3,466	\$8,243	\$0.94	3,433	\$9,384	(\$0.12)	(33)	\$1,141	\$3,641,569	
216901		STERLING CITY ISD	\$1.04	305	\$30,122	\$0.97	312	\$18,891	(\$0.07)	7	(\$11,230)	(\$3,288,920)	
247906		STOCKDALE ISD	\$1.04	757	\$10,347	\$0.97	718	\$11,833	(\$0.07)	(39)	\$1,486	\$660,154	
211902		STRATFORD ISD	\$1.17	536	\$11,977	\$1.05	528	\$12,301	(\$0.12)	(8)	\$324	\$77,933	
182905		STRAWN ISD	\$1.17	149	\$11,749	\$1.05	140	\$15,108	(\$0.12)	(9)	\$3,358	\$371,644	
140908		SUDAN ISD	\$1.04	451	\$11,788	\$0.97	444	\$12,374	(\$0.07)	(7)	\$586	\$180,261	
112910		SULPHUR BLUFF ISD	\$1.17	217	\$11,853	\$1.05	200	\$13,966	(\$0.12)	(17)	\$2,113	\$222,671	
112901		SULPHUR SPRINGS ISD	\$1.04	4,070	\$8,441	\$0.94	4,078	\$8,990	(\$0.10)	8	\$549	\$2,306,009	
110907		SUNDOWN ISD	\$1.04	549	\$15,105	\$0.97	529	\$15,665	(\$0.07)	(20)	\$560	(\$10,547)	
57919		SUNNVVALE ISD	\$1.04	1,813	\$8,300	\$0.98	1,986	\$9,184	(\$0.06)	173	\$884	\$3,192,060	
171902		SUNRAY ISD	\$1.04	509	\$10,183	\$0.96	525	\$11,559	(\$0.08)	16	\$1,377	\$885,641	
20906		SWEENEY ISD	\$1.06	1,841	\$6,957	\$0.88	1,771	\$10,994	(\$0.18)	(69)	\$4,037	\$6,669,854	
143905		SWEET HOME ISD	\$1.04	126	\$11,057	\$0.97	128	\$12,899	(\$0.07)	1	\$1,842	\$248,090	
177902		SWEETWATER ISD	\$1.10	1,905	\$9,489	\$1.00	1,817	\$10,501	(\$0.10)	(88)	\$1,012	\$1,006,677	
205907		TAFT ISD	\$1.17	937	\$11,062	\$0.96	838	\$16,042	(\$0.21)	(99)	\$4,980	\$3,071,509	
153904		TAHOKA ISD	\$1.17	560	\$13,074	\$1.05	531	\$13,643	(\$0.12)	(29)	\$569	(\$73,921)	
146907		TARKINGTON ISD	\$1.15	1,701	\$9,807	\$0.87	1,635	\$9,507	(\$0.28)	(65)	(\$300)	(\$1,130,978)	
201910		TATUM ISD	\$1.04	1,419	\$7,099	\$0.97	1,390	\$9,598	(\$0.07)	(29)	\$2,499	\$3,266,842	

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DISTRICT#		DISTRICT NAME	PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE			
			M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE
246911		TAYLOR ISD	\$1.17	2,924	\$9,446	\$1.03	2,766	\$10,436	(\$0.14)	(158)	\$990	\$1,248,658
81904		TEAGUE ISD	\$1.04	1,098	\$9,199	\$0.95	1,063	\$11,115	(\$0.09)	(35)	\$1,916	\$1,712,918
14909		TEMPLE ISD	\$1.12	7,877	\$8,954	\$0.96	7,714	\$10,422	(\$0.16)	(163)	\$1,468	\$9,863,476
210904		TENAHA ISD	\$1.04	502	\$11,366	\$0.97	461	\$13,522	(\$0.07)	(41)	\$2,157	\$522,934
22004		TERLINGUA CSD	\$1.04	93	\$19,222	\$0.96	109	\$17,201	(\$0.08)	15	(\$2,022)	\$73,551
222901		TERRELL COUNTY ISD	\$1.04	112	\$14,264	\$0.97	111	\$17,272	(\$0.07)	(1)	\$3,007	\$314,986
129906		TERRELL ISD	\$1.17	4,231	\$9,374	\$0.96	4,333	\$10,674	(\$0.21)	102	\$1,300	\$6,588,996
19907		TEXARKANA ISD	\$1.17	6,410	\$8,606	\$1.05	6,388	\$10,712	(\$0.12)	(22)	\$2,105	\$13,261,965
84906		TEXAS CITY ISD	\$1.17	7,685	\$11,593	\$1.02	7,193	\$13,380	(\$0.15)	(492)	\$1,787	\$7,148,907
211901		TEXHOMA ISD	\$1.04	91	\$15,784	\$0.97	83	\$19,291	(\$0.07)	(7)	\$3,507	\$176,403
56902		TEXTLINE ISD	\$1.17	167	\$13,302	\$1.05	184	\$14,581	(\$0.12)	17	\$1,279	\$456,449
166905		THORNDALE ISD	\$1.17	519	\$11,486	\$1.01	541	\$12,738	(\$0.16)	22	\$1,253	\$932,613
246912		THRALL ISD	\$1.17	668	\$10,324	\$1.05	715	\$12,373	(\$0.12)	46	\$2,049	\$1,944,764
149902		THREE RIVERS ISD	\$1.04	593	\$13,692	\$0.94	565	\$13,669	(\$0.10)	(28)	(\$23)	(\$400,162)
72901		THREE WAY ISD	\$1.04	144	\$10,588	\$0.91	201	\$12,758	(\$0.13)	56	\$2,169	\$1,029,795
224901		THROCKMORTON ISD	\$1.17	135	\$13,710	\$1.00	155	\$13,788	(\$0.17)	20	\$79	\$288,594
158902		TIDEHAVEN ISD	\$1.01	915	\$10,138	\$0.96	883	\$11,849	(\$0.05)	(33)	\$1,711	\$1,178,043
210905		TIMPSON ISD	\$1.17	636	\$10,843	\$1.05	597	\$13,346	(\$0.12)	(38)	\$2,502	\$1,077,729
91907		TIOGA ISD	\$1.17	622	\$10,422	\$0.99	687	\$11,673	(\$0.18)	65	\$1,251	\$1,537,089
111903		TOLAR ISD	\$1.04	733	\$9,596	\$0.96	749	\$10,501	(\$0.08)	16	\$905	\$828,941
91918		TOM BEAN ISD	\$1.17	603	\$11,142	\$0.96	608	\$12,946	(\$0.21)	5	\$1,804	\$1,158,815
101921		TOMBALL ISD	\$1.04	16,205	\$7,605	\$0.94	18,266	\$8,200	(\$0.10)	2,061	\$594	\$26,534,855
71908		TORNILLO ISD	\$1.09	954	\$10,777	\$1.00	875	\$12,454	(\$0.09)	(80)	\$1,676	\$608,661
221905		TRENT ISD	\$1.17	150	\$12,216	\$1.05	121	\$19,712	(\$0.12)	(30)	\$7,496	\$544,037
74912		TRENTON ISD	\$1.17	568	\$11,239	\$0.99	667	\$12,405	(\$0.18)	99	\$1,166	\$1,891,580
107907		TRINIDAD ISD	\$1.17	163	\$11,390	\$0.96	140	\$14,577	(\$0.21)	(23)	\$3,187	\$178,403
228903		TRINITY ISD	\$1.17	1,084	\$9,951	\$1.05	1,058	\$12,150	(\$0.12)	(26)	\$2,199	\$2,068,756
212904		TROUP ISD	\$1.17	1,036	\$9,790	\$1.05	991	\$11,284	(\$0.12)	(45)	\$1,494	\$1,041,179
14910		TROY ISD	\$1.04	1,449	\$8,255	\$0.86	1,462	\$9,361	(\$0.18)	13	\$1,107	\$1,723,782
219903		TULIA ISD	\$1.16	980	\$11,171	\$1.04	842	\$13,006	(\$0.12)	(139)	\$1,835	(\$2,555)
178912		TULOSO-MIDWAY ISD	\$1.17	3,669	\$9,696	\$1.03	3,525	\$10,266	(\$0.14)	(144)	\$570	\$617,478
96905		TURKEY-QUITAQUE ISD	\$1.04	192	\$11,494	\$0.97	182	\$12,907	(\$0.07)	(11)	\$1,413	\$135,511
212905		TYLER ISD	\$1.04	16,777	\$8,337	\$0.96	16,378	\$9,227	(\$0.08)	(399)	\$890	\$11,242,421
230908		UNION GROVE ISD	\$1.17	720	\$9,759	\$1.05	693	\$11,704	(\$0.12)	(27)	\$1,946	\$1,080,349
230904		UNION HILL ISD	\$1.17	315	\$11,240	\$1.05	294	\$13,123	(\$0.12)	(20)	\$1,882	\$323,808
240903		UNITED ISD	\$1.04	40,364	\$8,787	\$0.97	39,745	\$9,313	(\$0.07)	(619)	\$526	\$15,473,294

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#		DISTRICT NAME	PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE			
			M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN M&O TAX RATE	CHANGE IN ADA	CHANGE IN TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE
232904		UTOPIA ISD	\$1.04	213	\$12,467	\$0.97	193	\$12,841	(\$0.07)	(20)	\$375	(\$182,721)
232903		UVALDE CISD	\$1.08	3,757	\$9,257	\$1.00	3,548	\$10,032	(\$0.08)	(208)	\$775	\$822,560
122902		VALENTINE ISD	\$1.04	35	\$39,415	\$0.97	41	\$37,429	(\$0.07)	6	(\$1,985)	\$168,800
18904		VALLEY MILLS ISD	\$1.04	598	\$9,979	\$0.93	565	\$12,082	(\$0.11)	(33)	\$2,103	\$858,183
49903		VALLEY VIEW ISD	\$1.12	791	\$10,551	\$1.02	833	\$12,223	(\$0.10)	42	\$1,672	\$1,835,315
108916		VALLEY VIEW ISD	\$1.17	4,097	\$9,783	\$1.01	3,833	\$11,454	(\$0.16)	(265)	\$1,670	\$3,809,336
91908		VAN ALSTYNE ISD	\$1.12	1,627	\$9,160	\$0.95	1,789	\$9,778	(\$0.17)	162	\$618	\$2,585,169
234906		VAN ISD	\$1.17	2,243	\$8,667	\$0.99	2,213	\$9,986	(\$0.18)	(30)	\$1,320	\$2,660,513
158906		VAN VLECK ISD	\$1.04	981	\$9,912	\$0.90	1,003	\$11,733	(\$0.14)	21	\$1,821	\$2,038,113
180902		VEGA ISD	\$1.04	348	\$10,215	\$0.87	355	\$12,160	(\$0.17)	7	\$1,945	\$758,378
126908		VENUS ISD	\$1.16	2,074	\$9,638	\$0.99	2,072	\$10,427	(\$0.17)	(2)	\$789	\$1,619,842
226908		VERIBEST ISD	\$1.17	262	\$11,582	\$1.05	230	\$13,064	(\$0.12)	(32)	\$1,482	(\$30,661)
244903		VERNON ISD	\$1.04	1,844	\$8,753	\$0.97	1,724	\$9,987	(\$0.07)	(120)	\$1,234	\$1,076,378
235902		VICTORIA ISD	\$1.15	12,866	\$8,431	\$0.97	12,168	\$9,019	(\$0.18)	(698)	\$588	\$1,272,190
181907		VIDOR ISD	\$1.13	4,175	\$9,000	\$0.98	3,918	\$10,126	(\$0.15)	(256)	\$1,126	\$2,104,637
143904		VYSEHRAD ISD	\$1.04	113	\$10,291	\$0.97	101	\$12,552	(\$0.07)	(13)	\$2,261	\$96,127
161914		WACO ISD	\$1.17	13,334	\$9,828	\$1.04	13,188	\$10,746	(\$0.13)	(145)	\$918	\$10,685,105
89905		WAELDER ISD	\$1.04	283	\$11,675	\$0.97	255	\$13,851	(\$0.07)	(28)	\$2,176	\$232,282
59902		WALCOTT ISD	\$0.84	134	\$10,685	\$0.97	131	\$14,809	\$0.12	(3)	\$4,124	\$512,543
226906		WALL ISD	\$1.04	1,148	\$8,475	\$0.97	1,218	\$9,326	(\$0.07)	70	\$850	\$1,627,677
237904		WALLER ISD	\$1.04	6,952	\$8,860	\$0.97	7,308	\$9,834	(\$0.07)	356	\$974	\$10,268,200
49908		WALNUT BEND ISD	\$1.04	73	\$11,381	\$0.97	56	\$18,127	(\$0.07)	(17)	\$6,746	\$179,251
18905		WALNUT SPRINGS ISD	\$0.95	175	\$10,337	\$0.87	117	\$19,127	(\$0.08)	(58)	\$8,790	\$430,850
229904		WARREN ISD	\$1.17	1,178	\$9,527	\$1.09	1,163	\$11,973	(\$0.08)	(15)	\$2,447	\$2,705,113
102903		WASKOM ISD	\$1.04	828	\$9,242	\$0.97	752	\$11,939	(\$0.07)	(76)	\$2,697	\$1,327,019
226905		WATER VALLEY ISD	\$1.17	310	\$13,414	\$0.96	299	\$15,375	(\$0.21)	(11)	\$1,961	\$444,300
70912		WAXAHACHIE ISD	\$1.17	8,429	\$9,049	\$0.98	9,210	\$9,941	(\$0.19)	782	\$892	\$15,285,477
184903		WEATHERFORD ISD	\$1.17	7,565	\$8,751	\$1.05	7,339	\$10,009	(\$0.12)	(226)	\$1,258	\$7,250,755
240904		WEBB CISD	\$1.00	238	\$18,130	\$0.97	243	\$20,290	(\$0.03)	5	\$2,160	\$609,022
45905		WEIMAR ISD	\$1.04	608	\$9,836	\$0.95	615	\$11,918	(\$0.09)	7	\$2,082	\$1,350,187
44902		WELLINGTON ISD	\$1.04	539	\$11,313	\$0.95	477	\$12,603	(\$0.09)	(63)	\$1,290	(\$93,832)
223904		WELLMAN-UNION CISD	\$1.08	299	\$11,583	\$0.99	286	\$13,393	(\$0.08)	(13)	\$1,810	\$366,032
37909		WELLS ISD	\$1.17	266	\$11,705	\$1.05	237	\$14,561	(\$0.12)	(29)	\$2,856	\$338,716
108913		WESLACO ISD	\$1.14	15,851	\$9,309	\$1.00	15,113	\$10,244	(\$0.14)	(738)	\$935	\$7,268,590
100908		WEST HARDIN COUNTY CISD	\$1.17	507	\$11,534	\$1.05	530	\$12,434	(\$0.12)	23	\$901	\$741,924
161916		WEST ISD	\$1.04	1,250	\$8,655	\$0.97	1,146	\$10,665	(\$0.07)	(104)	\$2,010	\$1,406,898

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3												
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE			
		M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	M&O TAX RATE	ADA	TOTAL M&O REV PER ADA	CHANGE IN		TOTAL		
								M&O TAX RATE	ADA	M&O REV PER ADA	M&O REVENUE	
181906	WEST ORANGE-COVE CISD	\$1.17	2,175	\$9,626	\$1.05	2,130	\$10,811	(\$0.12)	(45)	\$1,185	\$2,085,916	
178915	WEST OSO ISD	\$1.17	1,930	\$9,871	\$0.97	1,699	\$11,010	(\$0.20)	(230)	\$1,139	(\$338,608)	
201914	WEST RUSK COUNTY CONS ISD	\$1.04	1,021	\$8,768	\$0.96	960	\$11,043	(\$0.08)	(61)	\$2,275	\$1,648,339	
202905	WEST SABINE ISD	\$1.04	546	\$10,609	\$0.93	496	\$12,891	(\$0.11)	(51)	\$2,283	\$593,290	
168903	WESTBROOK ISD	\$1.04	231	\$13,559	\$0.97	209	\$14,058	(\$0.07)	(21)	\$499	(\$181,739)	
62905	WESTHOFF ISD	\$1.04	83	\$18,760	\$0.97	82	\$16,652	(\$0.07)	(1)	(\$2,108)	(\$186,213)	
73904	WESTPHALIA ISD	\$1.04	153	\$9,740	\$0.93	155	\$11,416	(\$0.11)	3	\$1,676	\$286,919	
1908	WESTWOOD ISD	\$1.17	1,410	\$9,649	\$1.05	1,217	\$11,965	(\$0.12)	(193)	\$2,316	\$958,601	
241904	WHARTON ISD	\$1.09	1,827	\$10,998	\$1.00	1,690	\$10,506	(\$0.09)	(138)	(\$493)	(\$2,347,962)	
242903	WHEELER ISD	\$1.04	419	\$10,246	\$0.97	390	\$11,775	(\$0.07)	(28)	\$1,529	\$305,857	
33904	WHITE DEER ISD	\$1.04	325	\$10,342	\$0.97	339	\$12,794	(\$0.07)	13	\$2,452	\$965,458	
92908	WHITE OAK ISD	\$1.17	1,409	\$8,320	\$1.05	1,358	\$10,189	(\$0.12)	(51)	\$1,870	\$2,115,008	
220920	WHITE SETTLEMENT ISD	\$1.04	6,353	\$7,970	\$0.96	6,187	\$8,776	(\$0.08)	(166)	\$806	\$3,665,377	
40902	WHITEFACE CISD	\$1.04	293	\$14,615	\$0.97	310	\$13,499	(\$0.07)	17	(\$1,117)	(\$96,797)	
212906	WHITEHOUSE ISD	\$1.06	4,513	\$8,081	\$0.96	4,545	\$9,052	(\$0.10)	32	\$971	\$4,671,353	
91909	WHITESBORO ISD	\$1.17	1,487	\$9,712	\$1.05	1,503	\$10,288	(\$0.12)	16	\$576	\$1,022,628	
91910	WHITEWRIGHT ISD	\$1.17	793	\$10,750	\$1.01	704	\$12,078	(\$0.16)	(89)	\$1,328	(\$23,151)	
110908	WHITHARRAL ISD	\$1.17	165	\$11,155	\$1.05	166	\$13,197	(\$0.12)	1	\$2,043	\$350,634	
109911	WHITNEY ISD	\$1.17	1,360	\$9,351	\$1.04	1,354	\$10,841	(\$0.13)	(6)	\$1,490	\$1,962,420	
243905	WICHITA FALLS ISD	\$1.04	12,935	\$7,854	\$0.97	12,579	\$9,142	(\$0.07)	(357)	\$1,288	\$13,401,574	
180904	WILDORADO ISD	\$1.04	163	\$8,408	\$0.87	202	\$13,028	(\$0.17)	39	\$4,620	\$1,260,624	
170904	WILLIS ISD	\$1.07	6,982	\$8,443	\$0.92	7,493	\$9,228	(\$0.15)	511	\$786	\$10,206,165	
234907	WILLS POINT ISD	\$1.14	2,304	\$9,125	\$0.96	2,296	\$10,767	(\$0.18)	(8)	\$1,642	\$3,700,512	
153907	WILSON ISD	\$1.17	101	\$16,721	\$0.96	140	\$15,812	(\$0.21)	39	(\$909)	\$529,709	
105905	WIMBERLEY ISD	\$1.09	2,326	\$8,737	\$0.96	2,388	\$9,537	(\$0.13)	62	\$799	\$2,446,481	
5904	WINDTHORST ISD	\$1.17	378	\$10,688	\$1.05	398	\$12,693	(\$0.12)	20	\$2,005	\$1,014,175	
248902	WINK-LOVING ISD	\$1.04	412	\$34,909	\$0.91	376	\$54,649	(\$0.13)	(36)	\$19,740	\$6,170,755	
250907	WINNSBORO ISD	\$1.17	1,391	\$9,194	\$1.05	1,375	\$12,286	(\$0.12)	(17)	\$3,092	\$4,098,357	
212910	WINONA ISD	\$1.04	968	\$9,704	\$0.94	950	\$12,171	(\$0.10)	(18)	\$2,467	\$2,169,594	
200904	WINTERS ISD	\$1.04	504	\$12,371	\$0.97	502	\$12,645	(\$0.07)	(2)	\$274	\$107,601	
174906	WODEN ISD	\$1.11	701	\$11,238	\$0.93	685	\$12,377	(\$0.18)	(17)	\$1,139	\$594,619	
116909	WOLFE CITY ISD	\$1.13	641	\$10,498	\$0.94	605	\$12,571	(\$0.19)	(36)	\$2,073	\$874,899	
196902	WOODSBORO ISD	\$1.17	420	\$11,609	\$0.98	403	\$13,815	(\$0.19)	(17)	\$2,206	\$689,597	
224902	WOODSON ISD	\$1.17	132	\$15,426	\$1.05	144	\$16,203	(\$0.12)	11	\$777	\$289,157	
229903	WOODVILLE ISD	\$1.16	1,216	\$10,294	\$0.97	1,130	\$11,367	(\$0.19)	(85)	\$1,073	\$336,700	
81905	WORTHAM ISD	\$1.04	465	\$9,760	\$0.88	457	\$12,000	(\$0.16)	(8)	\$2,240	\$943,193	

Appendix 4: School Districts' M&O Tax Rate and Total M&O Revenue per ADA Before and After Passage of HB 3														
DISTRICT#		DISTRICT NAME	PRIOR TO HB 3 2018-2019				AFTER HB 3 2020-2021				2018-2019 TO 2020-2021 CHANGE			
			M&O TAX RATE		TOTAL M&O REV PER ADA		M&O TAX RATE		TOTAL M&O REV PER ADA		CHANGE IN		TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE
											M&O TAX RATE	ADA		
43914		WYLIE ISD	\$1.17	15,764	\$8,581	\$1.05	16,879	\$9,201	(\$0.12)	1,115	\$620	\$20,034,350		
221912		WYLIE ISD	\$1.04	4,322	\$7,323	\$0.95	4,642	\$8,276	(\$0.09)	320	\$954	\$6,768,396		
250905		YANTIS ISD	\$1.04	343	\$10,625	\$0.87	329	\$12,982	(\$0.17)	(14)	\$2,357	\$628,721		
62903		YOAKUM ISD	\$1.04	1,477	\$10,108	\$0.97	1,337	\$11,681	(\$0.07)	(140)	\$1,573	\$692,168		
62904		YORKTOWN ISD	\$0.96	502	\$13,933	\$0.97	476	\$14,777	\$0.01	(26)	\$843	\$33,409		
71905		YSLETA ISD	\$1.17	37,745	\$9,176	\$1.05	36,055	\$10,227	(\$0.12)	(1,691)	\$1,051	\$22,389,421		
253901		ZAPATA COUNTY ISD	\$1.04	3,118	\$8,770	\$0.97	2,961	\$9,897	(\$0.07)	(156)	\$1,127	\$1,965,692		
3906		ZAVALLA ISD	\$1.17	320	\$11,433	\$1.05	269	\$14,586	(\$0.12)	(51)	\$3,153	\$263,915		
25906		ZEPHYR ISD	\$1.04	200	\$11,024	\$0.92	184	\$12,964	(\$0.12)	(15)	\$1,940	\$187,244		
1,017			\$1.10	4,720,206	\$8,960	\$0.99	4,644,648	\$9,832	(\$0.12)	(75,558)	\$872	\$3,374,694,203		

Calculations may not be exact due to rounding

Data Source: Texas Education Agency

Appendix 5: Charter and Special School Districts' Total M&O Revenue per ADA Before and After Passage of HB 3										
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE		
		ADA	TOTAL M&O REVENUE PER ADA	TOTAL M&O REVENUE	ADA	TOTAL M&O REVENUE PER ADA	TOTAL M&O REVENUE	CHANGE IN ADA	TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE
57816	A W BROWN LEADERSHIP ACADEMY	1,585	\$9,864	\$15,636,059	1,026	\$11,530	\$11,835,350	(559)	\$1,667	(\$3,800,709)
57829	A+ ACADEMY	1,300	\$10,553	\$13,720,979	1,286	\$11,553	\$14,855,796	(14)	\$1,000	\$1,134,817
101871	A+ UNLIMITED POTENTIAL	157	\$9,964	\$1,561,083	140	\$11,849	\$1,657,545	(17)	\$1,885	\$96,462
57814	ACADEMY FOR ACADEMIC EXCELLENCE	469	\$14,284	\$6,701,767	247	\$19,342	\$4,782,676	(222)	\$5,059	(\$1,919,091)
101810	ACADEMY OF ACCELERATED LEARNING INC	645	\$10,036	\$6,478,021	764	\$11,414	\$8,721,816	119	\$1,378	\$2,243,795
57810	ACADEMY OF DALLAS	380	\$10,240	\$3,891,722	294	\$12,205	\$3,588,330	(86)	\$1,966	(\$303,392)
101849	ACCELERATED INTERMEDIATE ACADEMY	223	\$9,899	\$2,204,781	206	\$11,268	\$2,326,564	(16)	\$1,369	\$121,783
57806	ADVANTAGE ACADEMY	1,454	\$9,980	\$14,410,546	1,097	\$11,141	\$12,216,379	(358)	\$1,232	(\$2,194,167)
101815	ALIEF MONTESSORI COMMUNITY SCHOOL	233	\$9,980	\$2,326,363	269	\$11,303	\$3,035,077	35	\$1,323	\$708,714
84804	AMBASSADORS PREPARATORY ACADEMY	260	\$9,485	\$2,466,819	208	\$11,049	\$2,297,987	(52)	\$1,564	(\$168,832)
101819	AMIGOS POR VIDA-FRIENDS FOR LIFE PUB CHTR SCH	454	\$10,465	\$4,747,075	463	\$11,968	\$5,540,673	9	\$1,504	\$793,598
101803	ARISTOI CLASSICAL ACADEMY	870	\$8,912	\$7,751,145	1,032	\$9,747	\$10,057,901	162	\$835	\$2,306,756
220802	ARLINGTON CLASSICS ACADEMY	1,506	\$8,383	\$12,622,649	1,506	\$9,099	\$13,705,519	1	\$716	\$1,082,870
21805	ARROW ACADEMY	644	\$10,047	\$6,471,292	677	\$11,177	\$7,563,119	33	\$1,131	\$1,091,827
227825	AUSTIN ACHIEVE PUBLIC SCHOOLS	1,475	\$10,370	\$15,292,756	1,930	\$11,314	\$21,836,767	455	\$944	\$6,544,011
227821	AUSTIN DISCOVERY SCHOOL	476	\$8,791	\$4,180,062	406	\$9,549	\$3,876,695	(70)	\$758	(\$303,367)
15834	BASIS TEXAS	2,464	\$8,081	\$19,912,629	2,900	\$8,917	\$25,858,402	436	\$837	\$5,945,773
101847	BEATRICE MAYES INSTITUTE CHARTER SCHOOL	440	\$9,661	\$4,250,539	450	\$10,351	\$4,661,398	10	\$690	\$410,859
101870	BETA ACADEMY	632	\$9,557	\$6,039,579	1,070	\$10,466	\$11,196,636	438	\$909	\$5,157,057
15809	BEXAR COUNTY ACADEMY	271	\$10,478	\$2,837,393	220	\$12,847	\$2,827,178	(51)	\$2,369	(\$10,215)
193801	BIG SPRINGS CHARTER SCHOOL	203	\$17,695	\$3,587,536	199	\$17,391	\$3,460,127	(4)	(\$304)	(\$127,409)
101875	BLOOM ACADEMY CHARTER SCHOOL	0	\$0	\$0	79	\$11,733	\$922,037	N/A	N/A	N/A
123807	BOB HOPE SCHOOL	1,279	\$10,193	\$13,039,963	2,064	\$11,066	\$22,840,652	785	\$873	\$9,800,689
180901	BOYS RANCH ISD	295	\$11,760	\$3,472,189	270	\$14,683	\$3,968,237	(25)	\$2,923	\$496,048
213801	BRAZOS RIVER CHARTER SCHOOL	210	\$10,975	\$2,302,902	199	\$11,859	\$2,363,758	(11)	\$884	\$60,856
21803	BRAZOS SCHOOL FOR INQUIRY & CREATIVITY	319	\$10,083	\$3,214,047	278	\$11,854	\$3,301,157	(40)	\$1,770	\$87,110
57851	BRIDGEWAY PREPARATORY ACADEMY	16	\$12,319	\$191,021	78	\$10,721	\$839,065	63	(\$1,598)	\$648,044
15830	BROOKS ACADEMIES OF TEXAS	3,018	\$9,749	\$29,423,126	2,848	\$11,055	\$31,485,444	(170)	\$1,306	\$2,062,318
71801	BURNHAM WOOD CHARTER SCHOOL DISTRICT	828	\$9,396	\$7,783,675	1,131	\$10,062	\$11,384,919	303	\$666	\$3,601,244
101837	CALVIN NELMS CHARTER SCHOOLS	310	\$9,717	\$3,013,685	308	\$10,274	\$3,167,988	(2)	\$557	\$154,303
227817	CEDARS INTERNATIONAL ACADEMY	495	\$10,314	\$5,106,404	457	\$11,636	\$5,318,865	(38)	\$1,322	\$212,461
227814	CHAPARRAL STAR ACADEMY	354	\$8,121	\$2,873,760	350	\$8,856	\$3,096,729	(4)	\$735	\$222,969
220815	CHAPEL HILL ACADEMY	590	\$9,171	\$5,409,343	692	\$10,196	\$7,059,102	103	\$1,024	\$1,649,759
57841	CITYSCAPE SCHOOLS	744	\$10,051	\$7,473,734	1,049	\$11,351	\$11,909,352	306	\$1,300	\$4,435,618
68802	COMPASS ACADEMY CHARTER SCHOOL	1,063	\$8,585	\$9,123,105	1,278	\$9,124	\$11,664,429	216	\$539	\$2,541,324
15838	COMPASS ROSE ACADEMY	176	\$9,732	\$1,710,856	1,036	\$12,331	\$12,776,563	860	\$2,599	\$11,065,707
101842	COMQUEST ACADEMY	60	\$10,912	\$655,941	39	\$11,335	\$438,596	(21)	\$423	(\$217,345)
178807	CORPUS CHRISTI MONTESSORI SCHOOL	127	\$8,557	\$1,084,102	126	\$9,540	\$1,202,390	(1)	\$982	\$118,288
184801	CROSTIMBERS ACADEMY	130	\$10,572	\$1,376,401	134	\$11,081	\$1,481,363	3	\$509	\$104,962
212801	CUMBERLAND ACADEMY	1,824	\$9,566	\$17,447,393	1,883	\$10,188	\$19,188,212	60	\$622	\$1,740,819

Appendix 5: Charter and Special School Districts' Total M&O Revenue per ADA Before and After Passage of HB 3											
		PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE			
DISTRICT#	DISTRICT NAME	ADA	TOTAL M&O REVENUE PER ADA	TOTAL M&O REVENUE	ADA	TOTAL M&O REVENUE PER ADA	TOTAL M&O REVENUE	CHANGE IN ADA	TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
178801	DR M L GARZA-GONZALEZ CHARTER SCHOOL	178	\$9,967	\$1,778,565	198	\$11,284	\$2,233,944	20	\$1,317	\$455,379	
101856	DRAW ACADEMY	574	\$9,924	\$5,692,737	636	\$11,869	\$7,553,468	63	\$1,945	\$1,860,731	
220811	EAST FORT WORTH MONTESSORI ACADEMY	250	\$9,995	\$2,499,503	199	\$11,000	\$2,185,074	(51)	\$1,005	(\$314,429)	
92801	EAST TEXAS CHARTER SCHOOLS	131	\$10,002	\$1,309,338	131	\$10,529	\$1,380,657	0	\$527	\$71,319	
57833	EDUCATION CENTER INTERNATIONAL ACADEMY	554	\$9,444	\$5,236,247	555	\$10,424	\$5,787,284	1	\$980	\$551,037	
123805	EHRHART SCHOOL	408	\$10,085	\$4,116,289	453	\$11,524	\$5,220,783	45	\$1,438	\$1,104,494	
71804	EL PASO ACADEMY	286	\$10,535	\$3,013,191	247	\$11,489	\$2,839,469	(39)	\$955	(\$173,722)	
71810	EL PASO LEADERSHIP ACADEMY	197	\$10,231	\$2,017,163	196	\$11,455	\$2,241,106	(2)	\$1,223	\$223,943	
15836	ELEANOR KOLITZ HEBREW LANGUAGE ACADEMY	325	\$8,495	\$2,761,129	467	\$9,112	\$4,257,398	142	\$616	\$1,496,269	
72802	ERATH EXCELS ACADEMY INC	109	\$9,961	\$1,085,830	108	\$11,397	\$1,235,748	(1)	\$1,436	\$149,918	
101872	ETOILE ACADEMY CHARTER SCHOOL	63	\$10,657	\$675,637	208	\$11,491	\$2,392,015	145	\$834	\$1,716,378	
57834	EVOLUTION ACADEMY CHARTER SCHOOL	530	\$11,138	\$5,908,197	512	\$11,849	\$6,066,558	(18)	\$711	\$158,361	
101811	EXCEL ACADEMY	373	\$12,615	\$4,709,665	171	\$15,792	\$2,705,441	(202)	\$3,177	(\$2,004,224)	
108809	EXCELLENCE IN LEADERSHIP ACADEMY	220	\$10,298	\$2,263,931	277	\$11,632	\$3,217,721	57	\$1,333	\$953,790	
220809	FORT WORTH ACADEMY OF FINE ARTS	551	\$8,485	\$4,677,513	605	\$9,150	\$5,534,824	54	\$665	\$857,311	
15914	FT SAM HOUSTON ISD	1,476	\$7,830	\$11,560,309	1,412	\$9,183	\$12,964,932	(65)	\$1,353	\$1,404,623	
57831	GATEWAY CHARTER ACADEMY	604	\$10,321	\$6,238,039	625	\$11,363	\$7,106,496	21	\$1,042	\$868,457	
15802	GEORGE GERVIN ACADEMY	805	\$11,377	\$9,156,422	708	\$12,216	\$8,652,929	(96)	\$839	(\$503,493)	
101804	GEORGE I SANCHEZ CHARTER	852	\$10,866	\$9,254,684	898	\$11,486	\$10,318,048	47	\$621	\$1,063,364	
57835	GOLDEN RULE CHARTER SCHOOL	1,297	\$10,354	\$13,434,049	1,359	\$11,736	\$15,945,649	61	\$1,382	\$2,511,600	
246802	GOODWATER MONTESSORI SCHOOL	278	\$8,594	\$2,389,400	397	\$9,561	\$3,791,450	119	\$967	\$1,402,050	
15835	GREAT HEARTS TEXAS	3,438	\$8,475	\$29,132,766	6,429	\$9,491	\$61,017,993	2,991	\$1,016	\$31,885,227	
101858	HARMONY SCHOOL OF EXCELLENCE	4,784	\$9,638	\$46,111,201	5,712	\$10,668	\$60,940,196	928	\$1,030	\$14,828,995	
101862	HARMONY SCHOOL OF SCIENCE- HOUSTON	3,616	\$9,504	\$34,371,207	3,832	\$10,375	\$39,757,726	216	\$871	\$5,386,519	
71806	HARMONY SCIENCE ACAD (EL PASO)	3,355	\$9,885	\$33,161,974	3,905	\$10,809	\$42,208,304	550	\$924	\$9,046,330	
15828	HARMONY SCIENCE ACAD (SAN ANTONIO)	4,225	\$10,092	\$42,642,014	4,216	\$11,299	\$47,634,971	(10)	\$1,207	\$4,992,957	
161807	HARMONY SCIENCE ACAD (WACO)	9,200	\$9,768	\$89,873,652	9,538	\$10,799	\$103,003,386	338	\$1,031	\$13,129,734	
101846	HARMONY SCIENCE ACADEMY	3,165	\$10,201	\$32,288,416	3,512	\$11,246	\$39,495,473	347	\$1,045	\$7,207,057	
227816	HARMONY SCIENCE ACADEMY (AUSTIN)	3,762	\$9,918	\$37,309,058	4,199	\$10,646	\$44,705,011	437	\$728	\$7,395,953	
15833	HENRY FORD ACADEMY ALAMEDA SCHOOL FOR ART + DES	118	\$10,066	\$1,191,577	87	\$10,591	\$921,078	(31)	\$525	(\$270,499)	
15815	HERITAGE ACADEMY	585	\$9,881	\$5,783,176	631	\$10,696	\$6,753,690	46	\$815	\$970,514	
220819	HIGH POINT ACADEMY			\$0							
108802	HORIZON MONTESSORI PUBLIC SCHOOLS	1,054	\$10,152	\$10,699,927	1,046	\$9,777	\$11,428,247	(8)	\$777	\$728,320	
101878	HOUSTON CLASSICAL CHARTER SCHOOL			\$0	47	\$11,733	\$549,067	N/A	N/A	N/A	
101828	HOUSTON GATEWAY ACADEMY INC	2,136	\$9,889	\$21,124,055	2,064	\$11,361	\$23,444,186	(73)	\$1,472	\$2,320,131	
101821	HOUSTON HEIGHTS HIGH SCHOOL	194	\$11,085	\$2,146,859	165	\$11,842	\$1,958,773	(28)	\$757	(\$188,086)	
108807	IDEA PUBLIC SCHOOLS	39,559	\$9,936	\$393,038,432	58,254	\$11,191	\$651,898,029	18,695	\$1,255	\$258,859,597	
43801	IMAGINE INTERNATIONAL ACADEMY OF NORTH TEXAS	1,344	\$8,359	\$11,230,683	1,388	\$8,996	\$12,485,243	44	\$638	\$1,254,560	
15808	INSPIRE ACADEMIES	807	\$12,808	\$10,336,131	560	\$16,012	\$8,959,085	(247)	\$3,204	(\$1,377,046)	
57830	INSPIRED VISION ACADEMY	1,251	\$10,472	\$13,099,300	1,124	\$11,697	\$13,150,857	(127)	\$1,225	\$51,557	

Appendix 5: Charter and Special School Districts' Total M&O Revenue per ADA Before and After Passage of HB 3											
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE			
		ADA	TOTAL M&O REVENUE		ADA	TOTAL M&O REVENUE		CHANGE IN ADA	TOTAL M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
			PER ADA	REVENUE		PER ADA	REVENUE				
57848	INTERNATIONAL LEADERSHIP OF TEXAS (ILTEXAS)	17,644	\$9,475	\$167,179,818	19,933	\$10,392	\$207,152,148	2,289	\$917	\$39,972,330	
57819	JEAN MASSIEU ACADEMY	176	\$10,827	\$1,904,830	183	\$10,984	\$2,015,525	8	\$157	\$110,695	
15822	JUBILEE ACADEMIES	5,469	\$9,866	\$53,956,667	5,708	\$11,009	\$62,837,045	239	\$1,143	\$8,880,378	
105801	KATHERINE ANNE PORTER SCHOOL	144	\$10,489	\$1,512,660	124	\$11,388	\$1,412,351	(20)	\$899	(\$100,309)	
126801	KAUFFMAN LEADERSHIP ACADEMY	93	\$10,031	\$935,045	78	\$17,674	\$1,376,361	(15)	\$7,643	\$441,316	
105803	KI CHARTER ACADEMY	178	\$21,321	\$3,797,266	270	\$17,764	\$4,802,897	92	(\$3,556)	\$1,005,631	
227820	KIPP TEXAS PUBLIC SCHOOLS	24,658	\$10,146	\$250,182,901	28,094	\$11,360	\$319,144,569	3,436	\$1,214	\$68,961,668	
57839	LA ACADEMIA DE ESTRELLAS	926	\$10,619	\$9,828,911	881	\$12,128	\$10,681,740	(45)	\$1,509	\$852,829	
71807	LA FE PREPARATORY SCHOOL	206	\$10,345	\$2,129,160	174	\$11,678	\$2,027,325	(32)	\$1,333	(\$101,835)	
15913	LACKLAND ISD	1,005	\$8,256	\$8,299,559	970	\$9,980	\$9,684,809	(35)	\$1,724	\$1,385,250	
111801	LAKE GRANBURY ACADEMY CHARTER SCHOOL	82	\$10,223	\$840,992	65	\$13,615	\$882,320	(17)	\$3,392	\$41,328	
61804	LEADERSHIP PREP SCHOOL	1,191	\$8,523	\$10,149,322	1,321	\$8,976	\$11,854,608	130	\$453	\$1,705,286	
57846	LEGACY PREPARATORY	1,329	\$9,762	\$12,970,290	1,463	\$11,088	\$16,221,637	134	\$1,325	\$3,251,347	
101874	LEGACY SCHOOL OF SPORT SCIENCES	357	\$8,953	\$3,196,521	359	\$9,433	\$3,386,409	2	\$480	\$189,888	
57807	LIFE SCHOOL	5,425	\$9,806	\$53,203,242	5,246	\$10,712	\$56,196,389	(179)	\$906	\$2,993,147	
15825	LIGHTHOUSE CHARTER SCHOOL	293	\$10,040	\$2,943,042	306	\$10,993	\$3,368,020	13	\$953	\$424,978	
43802	LONE STAR LANGUAGE ACADEMY	160	\$8,317	\$1,331,663	259	\$8,876	\$2,296,600	99	\$560	\$964,937	
57805	LUMIN EDUCATION	211	\$9,888	\$2,082,136	179	\$11,381	\$2,037,675	(32)	\$1,493	(\$44,461)	
57844	MANARA ACADEMY	811	\$9,640	\$7,815,548	598	\$10,731	\$6,420,007	(212)	\$1,091	(\$1,395,541)	
130801	MEADOWLAND CHARTER DISTRICT	107	\$17,129	\$1,840,734	228	\$11,117	\$2,534,926	121	(\$6,012)	\$694,192	
246801	MERIDIAN WORLD SCHOOL LLC	1,592	\$8,728	\$13,897,372	1,641	\$9,271	\$15,217,774	49	\$543	\$1,320,402	
101855	MEYER PARK ELEMENTARY	243	\$9,522	\$2,313,422	230	\$10,872	\$2,503,037	(13)	\$1,351	\$189,615	
165802	MIDLAND ACADEMY CHARTER SCHOOL	391	\$8,972	\$3,505,170	348	\$9,489	\$3,303,503	(43)	\$516	(\$201,667)	
227826	MONTESSORI FOR ALL	388	\$9,361	\$3,630,182	405	\$10,321	\$4,184,367	18	\$961	\$554,185	
15805	NEW FRONTIERS PUBLIC SCHOOLS INC	574	\$9,968	\$5,717,602	440	\$11,425	\$5,031,697	(133)	\$1,457	(\$685,905)	
220817	NEWMAN INTERNATIONAL ACADEMY OF ARLINGTON	2,769	\$9,228	\$25,549,691	3,036	\$9,916	\$30,100,377	267	\$687	\$4,550,686	
61802	NORTH TEXAS COLLEGIATE ACADEMY	471	\$10,303	\$4,858,060	548	\$11,566	\$6,336,688	76	\$1,263	\$1,478,628	
57809	NOVA ACADEMY	108	\$10,644	\$1,144,459	89	\$11,650	\$1,036,550	(19)	\$1,006	(\$107,909)	
57827	NOVA ACADEMY SOUTHEAST	556	\$9,928	\$5,520,421	535	\$11,211	\$6,001,112	(21)	\$1,284	\$480,691	
227804	NYOS CHARTER SCHOOL	939	\$9,309	\$8,740,624	1,009	\$9,953	\$10,038,224	70	\$644	\$1,297,600	
84802	ODYSSEY ACADEMY INC	1,017	\$10,089	\$10,262,555	1,214	\$10,963	\$13,308,847	197	\$874	\$3,046,292	
14804	ORENDA CHARTER SCHOOL	1,658	\$9,041	\$14,989,761	1,795	\$9,745	\$17,488,108	137	\$704	\$2,498,347	
183801	PANOLA CHARTER SCHOOL	140	\$9,982	\$1,396,905	183	\$10,454	\$1,912,507	43	\$472	\$515,602	
57802	PAGASUS SCHOOL OF LIBERAL ARTS AND SCIENCES	626	\$10,333	\$6,464,074	470	\$11,826	\$5,555,479	(156)	\$1,493	(\$908,595)	
3801	PINEYWOODS COMMUNITY ACADEMY	973	\$9,530	\$9,276,528	925	\$10,364	\$9,592,077	(48)	\$835	\$315,549	
57850	PIONEER TECHNOLOGY & ARTS ACADEMY	586	\$9,321	\$5,464,522	1,642	\$9,869	\$16,207,936	1,056	\$548	\$10,743,414	
15801	POR VIDA ACADEMY	200	\$11,761	\$2,350,096	127	\$13,449	\$1,706,802	(73)	\$1,688	(\$643,294)	
15814	POSITIVE SOLUTIONS CHARTER SCHOOL	102	\$10,927	\$1,116,099	100	\$11,998	\$1,205,418	(2)	\$1,071	\$89,319	
72801	PREMIER HIGH SCHOOLS	4,328	\$10,793	\$46,708,476	4,959	\$11,307	\$56,068,570	631	\$514	\$9,360,094	
14803	PRIORITY CHARTER SCHOOLS	694	\$10,163	\$7,051,109	752	\$10,538	\$7,927,241	58	\$375	\$876,132	

Appendix 5: Charter and Special School Districts' Total M&O Revenue per ADA Before and After Passage of HB 3												
			PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE			
DISTRICT#	DISTRICT NAME	ADA	TOTAL M&O REVENUE PER ADA	TOTAL M&O REVENUE	ADA	TOTAL M&O REVENUE PER ADA	TOTAL M&O REVENUE	CHANGE IN ADA	CHANGE IN M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE		
15839	PROMESA ACADEMY CHARTER SCHOOL	0	\$0	\$0	171	\$12,950	\$2,219,622	N/A	N/A	N/A		N/A
227824	PROMESA PUBLIC SCHOOLS	846	\$9,574	\$8,099,703	983	\$10,754	\$10,568,096	137	\$1,180	\$2,468,393		
101853	PROMISE COMMUNITY SCHOOL	1,271	\$10,939	\$13,904,250	1,103	\$12,630	\$13,925,825	(168)	\$1,691	\$21,575		
234801	RANCH ACADEMY	60	\$12,307	\$739,928	57	\$12,744	\$729,988	(3)	\$437	(\$9,940)		
15906	RANDOLPH FIELD ISD	1,407	\$7,128	\$10,028,497	1,373	\$8,352	\$11,470,966	(34)	\$1,224	\$1,442,469		
161802	RAPOPORT ACADEMY PUBLIC SCHOOL	749	\$10,017	\$7,499,931	757	\$11,400	\$8,626,880	8	\$1,383	\$1,126,949		
101806	RAUL YZAGUIRRE SCHOOLS FOR SUCCESS	1,261	\$10,410	\$13,125,857	1,254	\$11,562	\$14,497,440	(7)	\$1,152	\$1,371,583		
236801	RAVEN SCHOOL	104	\$16,698	\$1,734,178	26	\$19,386	\$499,423	(78)	\$2,688	(\$1,234,755)		
101876	REVE PREPARATORY CHARTER SCHOOL	0	\$0	\$0	108	\$11,733	\$1,265,618	N/A	N/A	N/A		
14801	RICHARD MILBURN ALTER HIGH SCHOOL (KILLEEN)	1,569	\$10,671	\$16,740,625	1,227	\$12,326	\$15,118,349	(342)	\$1,656	(\$1,622,276)		
57840	RICHLAND COLLEGIATE HIGH SCHOOL	585	\$8,819	\$5,154,831	469	\$10,514	\$4,929,136	(116)	\$1,695	(\$225,695)		
152802	RISE ACADEMY	243	\$9,809	\$2,384,929	146	\$12,381	\$1,802,442	(98)	\$2,571	(\$582,487)		
236802	SAM HOUSTON STATE UNIVERSITY CHARTER SCHOOL	277	\$8,401	\$2,328,651	517	\$9,192	\$4,754,179	240	\$791	\$2,425,528		
15840	SAN ANTONIO PREPARATORY SCHOOLS	0	\$0	\$0	189	\$12,115	\$2,294,469	N/A	N/A	N/A		
15806	SCHOOL OF EXCELLENCE IN EDUCATION	557	\$10,653	\$5,928,775	298	\$12,666	\$3,775,081	(259)	\$2,013	(\$2,153,694)		
15827	SCHOOL OF SCIENCE AND TECHNOLOGY	1,708	\$9,539	\$16,294,497	2,999	\$11,011	\$33,025,270	1,291	\$1,472	\$16,730,773		
15831	SCHOOL OF SCIENCE AND TECHNOLOGY DISCOVERY	2,173	\$9,590	\$20,834,433	4,409	\$10,669	\$47,041,220	2,237	\$1,079	\$26,206,787		
178808	SEASHORE CHARTER SCHOOLS	465	\$8,381	\$3,898,690	481	\$8,848	\$4,252,011	15	\$467	\$353,321		
101802	SER-NINOS CHARTER SCHOOL	1,002	\$10,328	\$10,345,040	968	\$12,898	\$12,478,890	(34)	\$2,570	\$2,133,850		
31916	SOUTH TEXAS ISD	3,924	\$15,860	\$34,636,585	3,944	\$17,396	\$38,245,885	20	\$1,536	\$3,609,300		
15807	SOUTHWEST PREPARATORY SCHOOL	858	\$10,300	\$8,836,088	741	\$11,595	\$8,589,171	(117)	\$1,296	(\$246,917)		
101838	SOUTHWEST SCHOOL	1,702	\$10,403	\$17,709,531	1,497	\$12,578	\$18,826,708	(206)	\$2,175	\$1,117,177		
57836	ST ANTHONY SCHOOL	297	\$9,692	\$2,882,672	311	\$11,001	\$3,418,023	13	\$1,309	\$535,351		
13801	ST MARY'S ACADEMY CHARTER SCHOOL	407	\$9,726	\$3,960,716	365	\$10,686	\$3,902,626	(42)	\$961	(\$58,090)		
101859	STEP CHARTER SCHOOL	495	\$10,054	\$4,975,952	466	\$11,635	\$5,424,577	(29)	\$1,581	\$448,625		
174801	STEPHEN F AUSTIN STATE UNIVERSITY CHARTER SCHOOL	250	\$8,312	\$2,073,870	251	\$8,852	\$2,219,461	1	\$540	\$145,591		
123803	TEKOA ACADEMY OF ACCELERATED STUDIES STEM SCHOOL	355	\$10,069	\$3,573,276	378	\$10,939	\$4,131,768	23	\$871	\$558,492		
57804	TEXANS CAN ACADEMIES	4,588	\$10,754	\$49,340,374	3,824	\$12,009	\$45,917,041	(764)	\$1,254	(\$3,423,333)		
221801	TEXAS COLLEGE PREPARATORY ACADEMIES	11,466	\$9,134	\$104,723,856	14,963	\$9,739	\$145,721,662	3,497	\$605	\$40,997,806		
227805	TEXAS EMPOWERMENT ACADEMY	310	\$9,905	\$3,071,230	329	\$11,065	\$3,643,701	19	\$1,160	\$572,471		
226801	TEXAS LEADERSHIP	2,657	\$9,270	\$24,630,214	2,681	\$10,126	\$27,147,440	24	\$857	\$2,517,226		
105802	TEXAS PREPARATORY SCHOOL	217	\$10,470	\$2,275,296	144	\$11,152	\$1,604,648	(73)	\$683	(\$670,648)		
220814	TEXAS SCHOOL OF THE ARTS	318	\$8,343	\$2,649,703	295	\$9,303	\$2,742,363	(23)	\$960	\$92,660		
170801	TEXAS SERENITY ACADEMY	373	\$10,885	\$4,060,113	382	\$11,936	\$4,561,998	9	\$1,051	\$501,885		
227828	THE EXCEL CENTER	55	\$17,359	\$952,723	0	\$0	\$0	N/A	N/A	N/A		
227827	THE EXCEL CENTER (FOR ADULTS)	210	\$9,813	\$2,058,329	546	\$10,884	\$5,943,612	336	\$1,072	\$3,885,283		
15841	THE GATHERING PLACE	0	\$0	\$0	325	\$11,733	\$3,816,962	N/A	N/A	N/A		
101864	THE LAWSON ACADEMY	216	\$9,869	\$2,130,104	173	\$10,967	\$1,902,391	(42)	\$1,098	(\$227,713)		
101868	THE PRO-VISION ACADEMY	450	\$10,514	\$4,726,190	383	\$11,935	\$4,570,689	(67)	\$1,421	(\$155,501)		
101861	THE RHODES SCHOOL	1,117	\$9,676	\$10,810,995	638	\$11,936	\$7,612,067	(480)	\$2,259	(\$3,198,928)		

Appendix 5: Charter and Special School Districts' Total M&O Revenue per ADA Before and After Passage of HB 3											
DISTRICT#	DISTRICT NAME	PRIOR TO HB 3 2018-2019			AFTER HB 3 2020-2021			2018-2019 TO 2020-2021 CHANGE			
		ADA	TOTAL M&O REVENUE		ADA	TOTAL M&O REVENUE		CHANGE IN ADA	TOTAL CHANGE IN M&O REV PER ADA	CHANGE IN TOTAL M&O REVENUE	
			PER ADA	REVENUE		PER ADA	REVENUE				
101814	THE VARNETT PUBLIC SCHOOL	1,545	\$9,824	\$15,183,277	1,149	\$11,896	\$13,667,933	(397)	\$2,072	(\$1,515,344)	
220801	TREETOPS SCHOOL INTERNATIONAL	367	\$8,190	\$3,009,482	379	\$9,216	\$3,490,234	11	\$1,025	\$480,752	
57813	TRINITY BASIN PREPARATORY	3,046	\$10,242	\$31,194,075	3,618	\$11,740	\$42,476,680	572	\$1,498	\$11,282,605	
46802	TRINITY CHARTER SCHOOL	412	\$17,733	\$7,308,511	397	\$17,845	\$7,078,994	(15)	\$112	(\$229,517)	
71803	TRIUMPH PUBLIC HIGH SCHOOLS-EL PASO	197	\$10,756	\$2,122,121	164	\$11,673	\$1,916,892	(33)	\$918	(\$205,229)	
240801	TRIUMPH PUBLIC HIGH SCHOOLS-LAREDO	250	\$11,522	\$2,878,372	198	\$12,279	\$2,426,440	(52)	\$757	(\$451,932)	
152803	TRIUMPH PUBLIC HIGH SCHOOLS-LUBBOCK	181	\$11,137	\$2,019,789	137	\$12,028	\$1,645,684	(45)	\$890	(\$374,105)	
108804	TRIUMPH PUBLIC HIGH SCHOOLS-RIO GRANDE VALLEY	342	\$11,056	\$3,785,710	443	\$11,822	\$5,238,306	101	\$767	\$1,452,596	
61805	TRIVIUM ACADEMY	578	\$8,342	\$4,818,791	597	\$9,017	\$5,382,912	19	\$676	\$564,121	
101840	TWO DIMENSIONS PREPARATORY ACADEMY	365	\$10,235	\$3,739,435	347	\$11,587	\$4,019,456	(18)	\$1,352	\$280,021	
57845	UME PREPARATORY ACADEMY	805	\$8,517	\$6,855,899	1,379	\$9,330	\$12,862,029	574	\$813	\$6,006,130	
57808	UNIVERSAL ACADEMY	1,911	\$8,951	\$17,100,791	2,158	\$9,617	\$20,754,341	247	\$667	\$3,653,550	
101807	UNIVERSITY OF HOUSTON CHARTER SCHOOL	125	\$9,492	\$1,183,369	0	\$0	\$0	N/A	N/A	N/A	
227819	UNIVERSITY OF TEXAS ELEMENTARY CHARTER SCHOOL	262	\$9,512	\$2,488,172	262	\$10,885	\$2,848,101	0	\$1,372	\$359,929	
227806	UNIVERSITY OF TEXAS UNIVERSITY CHARTER SCHOOL	583	\$16,955	\$9,879,953	560	\$18,171	\$10,174,837	(23)	\$1,216	\$294,884	
57803	UPLIFT EDUCATION	17,530	\$9,890	\$173,369,158	19,754	\$11,041	\$218,110,448	2,224	\$1,152	\$44,741,290	
212804	UT TYLER UNIVERSITY ACADEMY	714	\$8,887	\$6,343,365	839	\$9,629	\$8,081,083	125	\$742	\$1,737,718	
68803	UTPB STEM ACADEMY	686	\$8,448	\$5,798,501	783	\$9,154	\$7,166,771	97	\$706	\$1,368,270	
227829	VALOR PUBLIC SCHOOLS	444	\$8,399	\$3,725,838	1,051	\$9,745	\$10,245,209	608	\$1,346	\$6,519,371	
108808	VANGUARD ACADEMY	3,765	\$9,804	\$36,909,833	4,557	\$10,650	\$48,536,752	793	\$846	\$11,626,919	
57847	VILLAGE TECH SCHOOLS	1,006	\$9,210	\$9,269,052	1,210	\$9,675	\$11,702,598	203	\$465	\$2,433,546	
71809	VISTA DEL FUTURO CHARTER SCHOOL	318	\$9,141	\$2,907,904	236	\$10,591	\$2,501,325	(82)	\$1,451	(\$406,579)	
161801	WACO CHARTER SCHOOL	193	\$10,010	\$1,929,321	196	\$11,844	\$2,322,538	3	\$1,833	\$393,217	
70801	WAXAHACHIE FAITH FAMILY ACADEMY	2,361	\$10,405	\$24,560,605	2,460	\$11,662	\$28,689,673	100	\$1,257	\$4,129,068	
227803	WAYSIDE SCHOOLS	1,818	\$10,023	\$18,216,834	1,692	\$11,132	\$18,830,107	(126)	\$1,109	\$613,273	
220810	WESTLAKE ACADEMY CHARTER SCHOOL	848	\$8,234	\$6,980,608	894	\$8,803	\$7,867,296	46	\$569	\$886,688	
57828	WINFREE ACADEMY CHARTER SCHOOLS	967	\$10,482	\$10,132,946	911	\$11,206	\$10,208,618	(56)	\$724	\$75,672	
101873	YELLOWSTONE COLLEGE PREPARATORY	203	\$9,837	\$1,997,309	201	\$10,945	\$2,197,385	(2)	\$1,108	\$200,076	
101845	YES PREP PUBLIC SCHOOLS INC	10,873	\$10,203	\$110,938,524	12,656	\$11,257	\$142,460,729	1,783	\$1,053	\$31,522,205	
189		298,011	\$9,827	\$2,928,685,182	345,544	\$10,870	\$3,756,075,529	47,533	\$1,043	\$827,390,347	

Calculations may not be exact due to rounding
Data Source: Texas Education Agency

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