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ABSTRACT

The U.S. District Court ruling in Rodriguez vs San Antonio Independent School District, which struck down Texas' school finance system as inequitable and unconstitutional, provided the impetus for publishing this interim report. The report documents the growing cost of State-supported public school programs--the primary concern prior to the Rodriguez decision. It also provides preliminary estimates of the potential cost of equalizing fiscal resources among the school districts in the event the Rodriguez decision should be upheld by the Supreme Court of the United States. One section is devoted to a discussion of full State funding as an alternative method of finance, and examines the concept's costs and problems. (Author/JF)

THE TEXAS RESEARCH LEAGUE is a nonprofit educational corporation engaged in objective analyses of the operations, programs and problems of Texas government. The League is financed by public-spirited citizens through annual contributions.

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PUBLIC SCHOOL FINANCE PROBLEMS IN TEXAS

An Interim Report

by the

TEXAS RESEARCH LEAGUE

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June 9, 1972

Honorable Ben Barnes
Lieutenant Governor of Texas
State Capitol
Austin, Texas 78701

Dear Governor Barnes:

In your letter of June 28, 1971, requesting the Texas Research League to make an in-depth study of the Texas Foundation School Program, you expressed the hope that a report might be available in time for consideration by any Special Session of the Texas Legislature called for the Summer of 1972. The League's full report will not be available before late Fall of this year. However, in view of the potential importance of the recent Federal Court decision in Rodriguez v. San Antonio ISD, et al., on public school finance in this State, we deemed it advisable to prepare and submit this interim report.

This report documents the growing cost of state-supported public school programs which was the primary concern prior to the Rodriguez decision. It also provides preliminary estimates of the potential cost of equalizing fiscal resources among the school districts should the Rodriguez decision be upheld by the U. S. Supreme Court.

Finally, the report suggests that the Legislature meeting in Special Session might wish to consider taking two precautionary actions which would facilitate the task of resource equalization in 1973, should the Rodriguez decision be sustained.

1. Provide machinery for objectively measuring the local district resources which might have to be equalized with state aid; and

2. Discourage further enrichment increases during 1973 by high-expenditure districts which could raise the cost of any state equalization program that might be required if the Rodriguez decision is upheld by the U. S. Supreme Court.

The League's final report will contain projections of prospective school costs under several alternative school finance plans which the Legislature may wish to consider in 1973.

Sincerely,

James W. McGrew
Executive Director

JM:mh

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I

THE RISING COST OF PUBLIC EDUCATION

NATIONAL TRENDS

In 1970 the United States spent $54 billion for public education or 5½ percent of its Gross National Product.[1] That meant the share of the Nation's economic goods and resources devoted to education had more than doubled from the 2½ percent level in 1953. Some of the increase could be attributed to enrollment growth, but that growth had begun to taper off in the late 1960s because of declining birth rates. Despite the relatively smaller increases in the number of students to be educated in recent years, expenditures have continued to expand - and at an accelerated pace.

A million more teachers have been hired nationwide in the past five years, with the total rising from 3.2 million in 1965 to 4.2 million in 1970. Public education employment has doubled since 1957 and tripled since 1948.

In 1960, average salaries in education were virtually the same as those in private industry. Between 1960 and 1970, the average salaries paid public educators outpaced salary increases in private industry by more than 25 percent.

After examining similar figures and projections, the President's Commission on School Finance recently concluded:

> *The greatest single cause of the increase in projected educational costs during the coming decade is instructional salaries. Continuing pressure from parents for smaller classes, greater seniority and education levels of teachers, and stronger teacher unions will send these costs soaring, even in the face of a leveling off of enrollment toward the middle of the decade and even a decline toward the end.*
>
> *These projections are expressions of continuing trends. The alternative, simply stated, is to reverse the trends, where possible, and to devise means to increase productivity of existing resources. That is not easy, because it requires the separate as well as the concerted efforts of every level of government as well as of educators,*

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[1] *Figures in this section were taken from the National Income Accounts, U. S. Department of Commerce, Office of Business Economics, and represented the public education component of the Gross National Product.*

> *administrators, and public officials. But it is possible, and it is essential if this Nation is to achieve the goals of equal educational opportunity and quality education for every child.*[1]

Available data on public school expenditures indicate that the national trend has been much the same for Texas.

TRENDS IN TEXAS

Expenditures for public school education in Texas totaled $2.1 billion in 1970-1971 - almost three times the $750 million spent in 1960.[2] During this period, the number of students increased by 37 percent. Expenditures per student doubled from $416 in 1960 to $855 in 1971. Average salaries for professional personnel increased by 81 percent from $4,677 to $8,486 while the ratio of students to teachers, etc., dropped from 20.5 to 17.8 between 1960 and 1971. An additional 51,600 professional persons were employed to handle the larger number of students and to lower staffing ratios. Payroll expenditures for nonprofessional school personnel likewise grew from $61.7 million in 1960 to more than $221 million in 1971.

Foundation Program Cost Increases. The request for a League study of school finance proposed an in-depth examination of the prospective impact of the Foundation School Program on state and local government in Texas for the next decade. Chart 1, on the following page, illustrates the growth in Foundation Program costs which has created concern about its impact. Increases experienced or mandated for the period from 1969 through 1973-1974 nearly matched the total growth in program costs for the prior ten-year period. Further increases, including an automatic $600 addition to the minimum salary schedule for 1974-1975, were committed by legislation passed in 1969.

Enrollment Stability. Prospective Foundation Program cost increases are anticipated throughout the decade of the 1970s, despite a projected decline in school enrollments. Table 1 indicates that average daily attendance is expected to decrease by more than 34,000 students between the current school year and 1976-1977 - despite the expansion of the Foundation Program to include more than 100,000 additional kindergarten students.

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[1] *The President's Commission on School Finance, Schools, People, and Money: The Need for Educational Reform, Final Report, 1972, p. 12.*

[2] *Source for the following comparisons: Texas Education Agency, Estimates and Projections for Texas Public Schools, April 1972, and unpublished data from TEA files.*

Chart 1

FOUNDATION SCHOOL PROGRAM COST, 1959-60 TO 1970-71 & PROJECTED TO 1972-73 (IN MILLIONS OF DOLLARS)

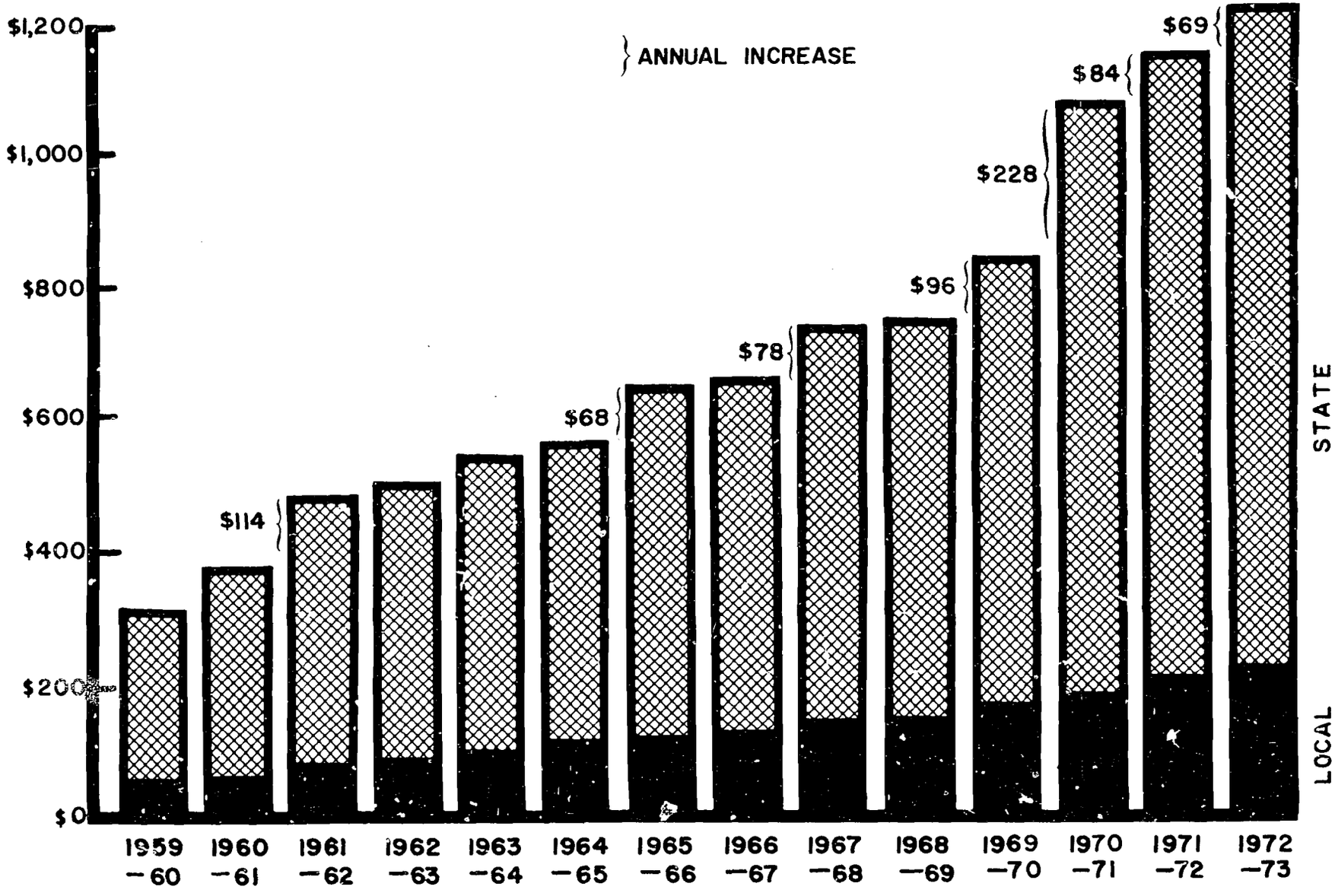

Table 1

PROJECTED ATTENDANCE IN TEXAS PUBLIC SCHOOLS

Year	Average Daily Attendance		
	Grades 1-12	Kindergarten	Total
1971-72	2,455,900	47,600	2,503,500
1976-77	2,313,600	155,500	2,469,100
Difference	- 142,300	+ 107,900	- 34,400

SOURCE: Texas Education Agency, Estimates and Projections for Texas Public Schools, 1972, Table VII.

Cost Components. The components of the projected Foundation Program cost increase for the next school year are reflected in Table 2 on the following page. Salary increases account for 91 percent of the total.

Personnel Projections. The League's final report will make a new projection of the costs of state-supported educational programs throughout the decade of the 1970s. However, some indication of major determinants of future program costs may be found in the Texas Education Agency's projection of professional personnel requirements and prospective student-personnel ratios as seen in the following table.

Table 3

PROJECTED PROFESSIONAL PERSONNEL REQUIREMENTS AND STUDENT-PROFESSIONAL RATIOS, 1971-72 TO 1976-77

Year	Foundation Program Personnel				Other Personnel	Total	Ratio, ADA to Professionals
	Regular	Spec. Ed.	Voc.	Total			
1971-72	110,136	8,566	6,800	125,502	15,998	141,500	17.69
1976-77	108,623	17,900	10,673	137,196	14,485	151,681	16.28
Differ.	- 1,513	+9,334	+3,873	+11,694	-1,513	+10,181	- 1.41

SOURCE: Texas Education Agency, Estimates and Projections for Texas Public Schools, 1972, Table X.

As the table shows, the Texas Education Agency anticipates that more than 10,000 additional teachers will be employed in the next five years, despite the projected net decline in enrollment for the same period. Kindergarten teachers are included in the "regular unit" category, but they probably account for at least 6,500 positions in the total. However,

Table 2

PROJECTED FOUNDATION PROGRAM COMPONENT INCREASES
1971-1972 to 1972-1973

Components of Foundation School Program	1971-1972*	1972-1973*	Projected Increase
Salaries for Foundation Program Personnel - Including Teacher Aides	$1,030,074,000	$1,092,946,000	$62,872,000
Maintenance and Operation	78,528,000	80,713,000	2,185,000
Transportation	25,610,000	26,500,000	890,000
Transportation of Exceptional Children	2,100,000	2,200,000	100,000
Agency Administration	2,427,000	2,553,000	126,000
Other Special Educational Programs	9,071,000	10,240,000	1,169,000
Vocational Contract Service	500,000	800,000	300,000
Subtotal -- Regular Foundation Program	$1,148,310,000	$1,215,952,000	$67,642,000
Preschool Age, Non-English Speaking	300,000	300,000	0
Preschool Age Deaf	300,000	350,000	50,000
County-wide Day School for the Deaf	2,200,000	2,300,000	100,000
Incentive Aid	2,475,000	2,775,000	300,000
Educational Television	650,000	650,000	0
Regional Media Centers	2,453,000	2,450,000	(3,000)
Computer Services	2,453,000	2,450,000	(3,000)
Sick Leave	3,525,000	3,875,000	350,000
Student Teaching	2,750,000	3,000,000	250,000
Subtotal - Special Foundation Program	$ 17,106,000	$ 18,150,000	$ 1,044,000
TOTAL	$1,165,416,000	$1,234,102,000	$68,686,000

*Estimate.

SOURCE: Texas Education Agency, Estimates and Projections for Texas Public Schools, April 1972, Table XV.

the biggest projected gains will be in the special education and vocational education categories, where staffing patterns are left to the discretion of the State Board of Education. All told, Foundation Program personnel are expected to increase by 11,694. "Other" personnel (hired from local resources, including federal aid) are expected to decline by about 1,500 units. Together, the projected personnel increases are expected to drop the pupil-professional personnel ratio by about eight percent in five years.

Pressures Produced by a Teacher Surplus. Education is a labor-intensive enterprise. More than 85 percent of the total current operating costs for most districts is devoted to salaries. In a traditional educational system, there are only three ways to effect any substantial savings in labor costs:

1. Reduce the clientele coverage (raise the minimum and lower the maximum ages for required school attendance);
2. Increase the productivity of the average school employee by raising the ratio of students to employees (primarily by hiring fewer professionals); or
3. Reducing salaries and/or fringe benefits such as retirement contributions by the employer.

Reducing clientele coverage or raising student-employee ratios would have the effect of cutting back on the number of jobs available, and intensifying a problem which is already reaching critical proportions for the educational profession.

It has been estimated by the National Education Association that there will be more than two candidates for every school job in the United States in 1972-1973, and that the teacher surplus will grow steadily larger throughout the decade.[1] The NEA projects a "job shortage" of more than 900,000 positions by 1975, with the total doubling again by 1980. The solution to this problem, according to NEA, is "Improvement of School Quality," and the Association proposes:

- *Replace teachers having substandard qualifications, reduce maximum class size to 24 in elementary schools and maximum teaching load to 124 in secondary schools.*
- *Enlarge offerings of kindergarten and nursery . . . .*
- *Enlarge offerings . . . curtailed because of teacher shortages.*
- *Reduce the impact of teachers misassigned.*
- *Enlarge the coverage of special education programs . . . .*

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[1] *Research Division, National Education Association, "Research Bulletin," Vol. 49, No. 3, October 1971.*

- *Fill positions created by normal turnover and enrollment change.*

Prospects for Modifying State Foundation Program Costs. The total cost of the Foundation Program could be reduced by changing the formulas which allocate personnel and operating allowances or by reducing the guaranteed salary schedule. The cost of the Foundation Program to the State could be reduced by shifting a larger share of that cost to local districts. These and other options will be explored in detail in the League's final report, along with the probable results of alternative changes. (See Study Outline in Appendix A.)

It seems unlikely that the Special Session of the Texas Legislature meeting in 1972 could substantially modify either the total Foundation Program cost or the State's share of that cost in the 1972-1973 school year. In many districts, local budgets already will have been approved, teacher contracts will have been signed and local taxes levied. Any state action reducing the number of approved positions, shortening the school term (and cutting minimum salaries) or requiring higher local contributions to the Foundation Program in the coming school year probably might require local districts to cancel contracts or levy new local taxes in an unreasonably short period of time.

Any action aimed at reducing the minimum program level guaranteed by the State also would tend to widen the gap between program levels in rich and poor districts - the problem which led the Federal District Court to declare the Texas school finance system unconstitutional in Rodriguez v. San Antonio ISD, et al.[1] The Court said:

> *. . . the current system of financing public education in Texas discriminates on the basis of wealth by permitting citizens of affluent districts to provide a higher quality education for their children, while paying lower taxes, [and] this Court concludes . . . that the plaintiffs have been denied equal protection of the laws under the Fourteenth Amendment to the United States Constitution by the operation of Article 7, p. 3, of the Texas Constitution and the sections of the Education Code relating to the financing of education, including the Minimum Foundation Program.*
>
> *Now it is incumbent upon the defendants (State Commissioner and Board of Education, State Attorney General, San Antonio School District) and the Texas Legislature to determine what new form of financing should be utilized to support public education. The*

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[1] *United States District Court, Western District of Texas, San Antonio Division, Demetrio P. Rodriguez, et al., v. San Antonio Inpendent School District, et al., Civil Action No. 68-175-SA, December 23, 1971.*

> *selection may be made from a wide variety of financing plans so long as the program adopted does not make the quality of public education a function of wealth other than the wealth of the state as a whole.* (Emphasis added.)

The problem with the present system, according to the Court, was typified in a comparison of taxes and school expenditures per pupil between two school districts in Bexar County. "Despite its high [tax] rate, Edgewood produced a meager twenty-one dollars per pupil from ad valorem taxes, while the lower rate of Alamo Heights provided $307 per pupil. Nor does State financial assistance serve to equalize these great disparities. Funds provided from the combined local-state system of financing in 1967-68 ranged from $231 per pupil in Edgewood to $543 per pupil in Alamo Heights." (Quotation from Court Opinion.)

The remedy ordered by the Court requires the Commissioner of Education and the State Board of Education to "reallocate the funds available for financial support of the school system, including, without limitation, funds derived from taxation of real property by school districts, and to otherwise restructure the financial system in such a manner as not to violate the equal protection provision of both the United States and Texas Constitutions." In addition, defendants were restrained from "giving force and effect" to Article 7, p. 3, of the Texas Constitution (empowering school districts to levy ad valorem taxes), and the financing provisions of the Texas Education Code, including the Foundation Program.

In essence, the San Antonio District Court declared that the resources available for educating each child in Texas' public schools must be equal.

The Court did not say that *spending* on each child must be equal, or that local property taxes must be abolished as a source of school support.

The Court said that a wide variety of financing plans would be acceptable, including systems which incorporate local property taxes, "so long as the variations in wealth among the governmentally chosen units do not affect spending for the education of any child."

A two-year delay was granted by the Court to "afford the defendants and the Legislature an opportunity to take all steps reasonably feasible to make the school system comply with the applicable laws . . . ."

If the Rodriguez decision is reversed by the U. S. Supreme Court, the Legislature in 1973 might be able to consider alterations in the Foundation Program apart from the effect of such alterations on the total resources available to local districts.

II

THE PROBLEM OF EQUALIZATION

THE TEXAS SCHOOL FINANCE SYSTEM

Five levels of government are involved in the Texas school finance system as portrayed in Chart 2 on the following page. This system in 1970-1971 provided $2.1 billion of revenue, consisting of 10.9 percent from the Federal Government, 48.0 percent raised at the state level, and 41.1 percent provided at the local level.

The Federal Government provided about $230 million,* of which $165 million was funnelled through the State and $62 million was sent directly to local school districts. The State added another $1,012 million of resources, spending $117 million directly, and passing the remainder to local school districts, to regional service centers and to county superintendent offices.

Local school districts thus received funds directly from the Federal Covernment, from the State and from county offices. To these resources was added $865 million from local property taxes and other revenue. This system enables local school districts to spend 93 percent of the school funds while levying 41 percent of the school taxes. The operation of the system depends heavily on a variety of state and federal formulas for distributing these funds to individual school districts. The Federal Court declared this system of school finance to be unconstitutional in Rodriguez v. San Antonio ISD, et al. The decision, which has been appealed to the U. S. Supreme Court, was based on the operation of the total finance system without singling out any component of the system.

Foundation Program. The largest component of the school finance system in Texas is the State Foundation School Program which was the mechanism for distributing $875 million of the $1 billion that the State sent to local districts in 1970-1971. The Foundation Program was designed to provide for each school-age child a minimum or basic educational program which would be jointly financed by state and local resources.

Standing alone, the Foundation Program presumably meets the Court's standard of an educational system that is not a function of wealth other than the wealth of the State as a whole. Despite its imperfections, the Foundation Program does attempt to equalize resources up to the guaranteed Foundation level. However, the Foundation Program is only a part of a total system declared unconstitutional by the Court, and it was never meant to restrict or balance local *enrichment* efforts. In fact, the Gilmer-Aikin Committee which proposed the Minimum Foundation Program in 1948 explained:

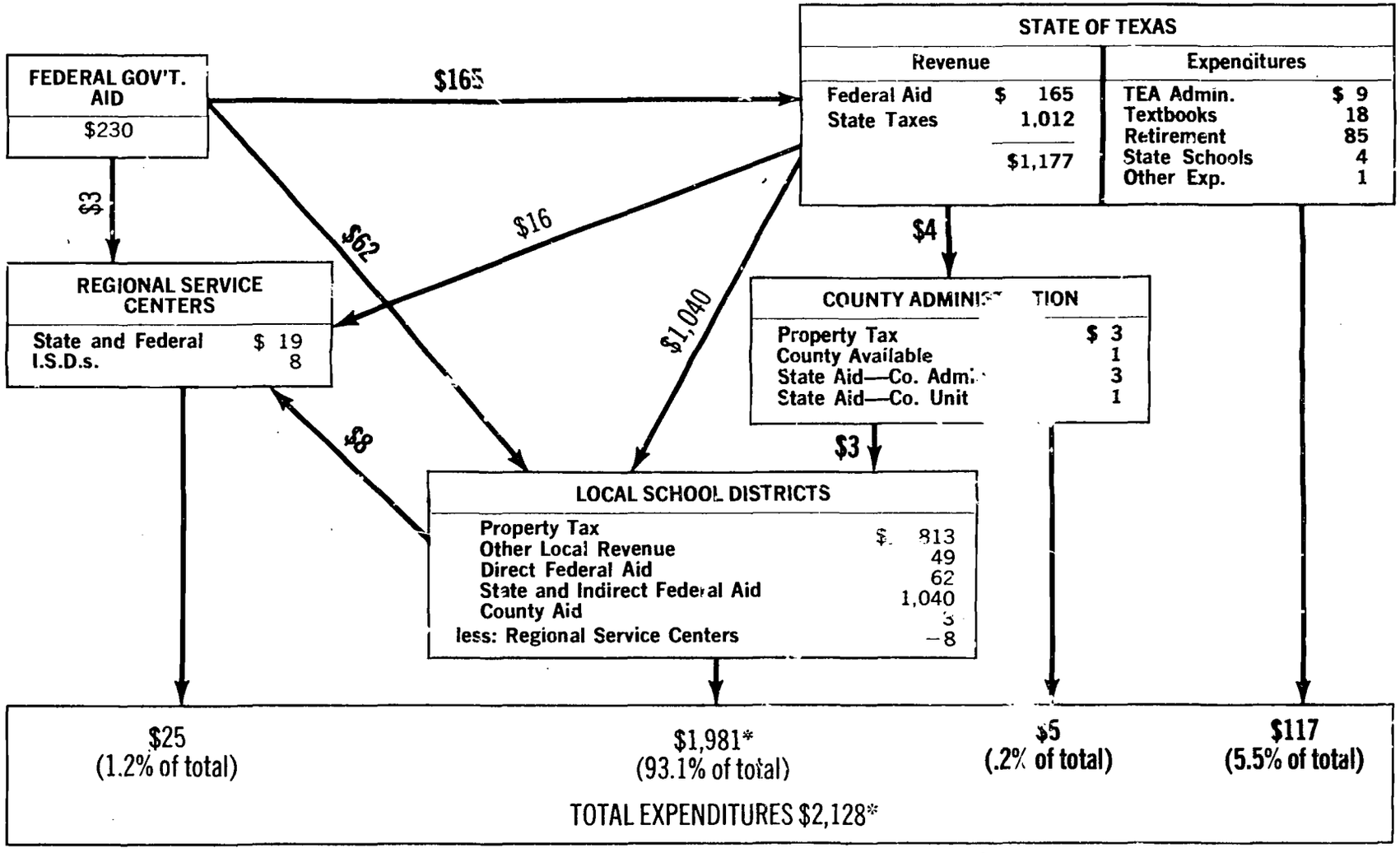
**Excludes aid for post-secondary education which was not segregated in the Texas Education Agency's Estimates and Projections for Texas Public Schools published in April 1972.*

Chart 2

TEXAS PUBLIC SCHOOL FINANCE SYSTEM, 1970-1971

(millions of dollars)

REVENUE:			
	Federal	$ 230	10.9%
	State	1,012	48.0%
	Local	865	41.1%
		$ 2,107	100.0%



*Includes Capital outlay of $190 million from Bond Funds, excludes $104 million Debt Repayment. Excludes funds for Higher Education.

> *The funds derived from local taxation for the support of the . . . program should not exhaust local taxing power for education. Each district should have local tax resources to be applied toward adjustments and enrichment.*[1]

By "enrichment," the Gilmer-Aikin Committee apparently meant the addition of kindergarten and adult education, improved facilities and other services, as well as more personnel and higher salaries beyond the state minimum schedule. However, enrichment in most local districts has tended to stress higher salary schedules rather than additional programs.

A WIDENING GAP BETWEEN THE FOUNDATION PROGRAM AND LOCAL ENRICHMENT

During the late 1950s and early 1960s when the Nation was trying to educate students produced by the post-World War II "baby boom" with a teacher force recruited from the children born in the lean Depression years of the 1930s, all states suffered from a chronic shortage of well-qualified teachers. In the competition for new teachers, the standard of effort in Texas became the comparison with a calculated national average teacher salary.

To produce an average state salary in Texas which compared favorably with the national average, it was necessary to combine the minimum salaries guaranteed in all districts under the Foundation Program with the supplements paid in districts which "enriched" their salary schedules to attract better teachers. For example, a state tax study committee called attention to the fact that some districts already paying above the state level had failed to "pass on" an increase mandated by the Legislature in 1961 (they did not raise local taxes to produce an amount equivalent to the increase in the state schedule). After the 1967 increase in the state minimum salary schedule by the Legislature, the State Commissioner of Education notified all local districts that he believed the Legislature intended that the raise be "passed on" by districts which already exceeded the required minimum level.

In part because of the effort to keep pace with a hypothetical national average salary, and in part because the components of the Foundation Program were not expanded, the expenditure gap between rich and poor districts grew steadily from 1949 to 1969. A comparison of professional salaries in Table 4 on the following page shows the growth of salary supplements, despite increases in the minimum schedule.

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[1] *Gilmer-Aikin Committee on Education, To Have What We Must, 1948, pp. 14-15.*

Table 4

COMPARISON OF DISTRICTS PAYING AT DIFFERENT SALARY LEVELS, SELECTED YEARS: 1957-1958 TO 1971-1972

	State Minimum		Number of Districts by Size of Supplements				Total
	Amount	No. of Districts	$1-500	$501-1,000	Over $1,000	Total	Districts Reporting*
1957-58	$3,204	659	270	81	-	351	1,010
61-62	4,014	702	305	79	-	384	1,086
65-66	4,104	649	285	126	15	426	1,075
67-68	4,734	598	260	182	20	462	1,060
69-70	5,337	520	260	148	47	455	975
70-71	6,000	520	244	136	33	413	933
71-72	6,000	544	251	130	39	420	964

**The total number of districts in the State declined from 1,725 in 1957-1958 to 1,161 in 1971-1972. It is assumed that most of those districts which did not report were paying the minimum schedule.*

SOURCE: "Research Bulletin: Salary Schedules for Classroom Teachers of Texas Public Schools," Texas State Teachers Association.

The Texas Research League first called attention to the growing gap between the Foundation Program level and the expenditure level in districts with enriched programs in a 1957 report following a study of school finance made at the request of the State Board of Education.[1] The League report noted that the Foundation Program covered approximately four of every five dollars spent locally in 1949, but only three of four in 1956. The League proposed that the basic state program be expanded to include most of the personnel and salary supplements provided in the affluent districts, with part of the cost defrayed by requiring larger contributions to their own programs from districts with greater local tax-paying ability. No action was taken on the League's recommendation.

In 1968, the Committee on Public School Education appointed by Governor John Connally reported that the Foundation Program coverage had dropped in the previous ten years until it then included only two-thirds of the dollars spent locally on current programs of education.[2] Following the Committee's recommendations, the Legislature substantially expanded the coverage of the Foundation Program, but it failed to adopt the Committee's further proposal that would have increased the contribution to program costs by more able local districts. Taken together, the two

[1] *Texas Research League, The Minimum Foundation School Program in Texas, Report No. 4, 1957.*

[2] *Committee on Public School Education, Research Report No. V, Financing the System, 1969.*

proposals would have reduced substantially the gap between the Foundation Program expenditure level and the level provided by those districts able to devote large sums of local tax money to enrichment.

The Federal Court considering the Rodriguez case postponed its decision while waiting for the Legislature to act on the problem of equalizing resources during the Regular Session in 1971. The decision was finally rendered when the Legislature failed to pass bills proposed by an interim Committee of 18 which had restudied the school finance equalization problem in 1970.[1] The Committee's proposals were embodied in SB 406 and SB 407.

It should be noted, however, that the changes proposed by the Committee of 18 were designed only to reallocate responsibility among local school districts for raising the combined 20 percent share of the Foundation Program costs. The Committee did not recommend any action to limit enrichment or to reduce the spending gap between rich and poor districts.

It should also be noted that SB 876 considered by the Legislature in 1971, requiring the State to assume the full cost of the Foundation Program, would have compounded the problem of unequal resources. The effect on Edgewood compared to Alamo Heights (two Bexar County districts involved in the Rodriguez suit) illustrates the problem:

	Resources Per Student (ADA)			
	Foundation Program			
	Local	State	Other	Total
Edgewood	$ 8.46	$348.45	$241.37	$598.28
Alamo Heights	100.45	391.26	486.37	978.08

If the State took over the full cost of the Foundation Program, Alamo Heights would get an additional $100.45 per student in state aid, compared to only $8.46 per student in Edgewood, where 97.6 percent of the Foundation Program costs already are paid by the State. The gap in total resources per student between Edgewood and Alamo Heights would have been increased from $379.80 to $471.79 by full state financing of the Foundation Program.

RESOURCE EQUALIZATION: THE TOUGH CHOICE

Equalization of resources among 1,149[2] local school districts in Texas would require a difficult choice between (1) cutting back on the spending levels (jobs and salaries) in some districts in order to bring the rest up to the state average; or (2) providing substantially increased

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[1] *See Texas Research League Bulletin No. 5, March 3, 1971.*

[2] *Excludes 30 districts that did not levy property taxes in 1970-1971, such as schools in state institutions and on military bases.*

funds to bring the poorer districts' resources up to the level enjoyed by the more affluent districts.

The extent of the disparities in revenue from state and local sources may be seen a little more clearly by reference to example districts.

Table 5

COMBINED STATE-LOCAL REVENUE PER STUDENT
IN EXAMPLE DISTRICTS, 1970-1971

Edgewood	$ 418
Dallas	791
Odessa	808
Alamo Heights	913
Deer Park	1,277
Andrews	1,708
Loving	3,363
State Average	704

NOTE: State-local revenue includes local taxes for debt service which could not be segregated from operating revenues in this analysis.

THE COST OF EQUALIZING RESOURCES AT ALTERNATIVE LEVELS

In the Rodriguez decision, the Court directed the Legislature and state officials to "take all steps reasonably feasible to . . . reallocate the school funds, and to otherwise restructure the taxing and financing system so that . . . educational opportunities are not made a function of wealth other than the wealth of the State as a whole . . . ."

No guidelines were provided in the case or in the clarification of the original order as to what might constitute an acceptable (or "reasonably feasible") level of resource equalization. In addition, the decision did not make clear whether or not local property tax revenues for debt service must be included in the equal-resources-per-child requirement. The decision stipulated only that "funds available for financial support of the school system, including, without limitation, funds derived from taxation of real property by school districts . . ." must be reallocated on an equalized basis.

If the Rodriguez decision is upheld and strictly interpreted, it might mean that all available resources, including receipts from local debt service property taxes, would have to be distributed equally on a per-student basis. However, "reasonably feasible" might be interpreted to allow some degree of local enrichment above an equalized-resource level. For example, a Wyoming State Court order invalidating the school finance system in that state has said that up to 15 percent leeway for enrichment would be acceptable. That same decision excluded capital construction and debt service from the equalization edict.[1]

Table 6, on the following page, shows the impact on Texas school districts of equalizing combined 1970-1971 state-local revenues at various levels per student. (See Appendix B for a district-by-district analysis.) The table shows the percentage of total students in the State that would be included at each equalization level, and the number of districts which would gain and lose revenue by the total amount of gain or loss. Finally, the table shows the net cost of equalization (losses subtracted from gains). If districts with revenues above the equalization levels were "saved harmless" (permitted to continue at their current level), the total cost of equalization would be the amount gained by districts below the equalization levels.

As Table 6 shows, equalization at the state level (just below the Waco ISD average) would have cost no more, providing $131.5 million had been taken from 622 districts to be given to 527 other districts. If districts above the $704 per-student average had been allowed to maintain their current level, the State would have been required to raise an additional $131.5 million to bring approximately 51 percent of the students in the State up to the average revenue level.

Raising the 1970-1971 average by $100 per pupil ($804 - just below the Odessa level) would have given 748 districts with 86 percent of the students an additional $306.4 million. Four-hundred one districts would have lost a total of $58.9 million at that level, unless they were "saved harmless." The net cost (without a "save harmless" provision) would have been $247.6 million.

To equalize resources for 90 percent of the students at the $861 level (about the average of Columbia-Brazoria ISD) would have given $430.9 million to 825 districts, but 324 districts still would have lost $42.5 million without a "save harmless" clause. The net cost (gains minus losses) would have been $388.4 million.

Equalization of resources for 95 percent of the students (at about the Texas City ISD average of $959) would have benefited 916 districts by a total of $654.9 million, but 233 districts would have lost $24.4 million, leaving a net cost of $630.5 million without a "save harmless" clause.

To reach 99 percent of the students at $1,277 each (approximately the Deer Park ISD level) would have cost $1.4 billion, and there would still have been 102 districts losing a total of $6.1 million.

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[1] *Sweetwater County Planning Committee for the Organization of School Districts v. Leonard Hinkle, et al., in the Supreme Court of the State of Wyoming, October Term, 1971.*

Table 6

EFFECT OF EQUALIZING 1970-71 STATE-LOCAL
REVENUES FOR TEXAS SCHOOL DISTRICTS AT ALTERNATIVE LEVELS

Per-Student Equalization Level	% of Students	Gains		Losses		Net Cost
		No. Dists	Amount (millions)	No. Dists.	Amount (millions)	
$704 - State average	50.9%	527	$ 131.5	522	$ 131.5	--
$804 - $100 above "	86.1	748	306.4	401	58.8	$ 247.6
$861 - Columbia-Brazoria	90.0	825	430.9	324	42.5	388.4
$959 - Texas City	95.1	916	654.9	233	24.4	630.5
$1,277 - Deer Park	99.1	1,047	1,425.5	102	6.1	1,419.4
$1,708 - Andrews	99.9	1,113	2,480.5	36	1.3	2,470.4

SOURCE: Computed from data reported to the Texas Education Agency.

To push equalization to the Andrews ISD level of $1,708 per student (covering 99.9 percent of the students) would have added more than $2.4 billion dollars to the total cost, and it still would not have reached the level of revenues available in 36 districts of the State. Those 36 districts would have lost a total of $1.3 million without a "save harmless" clause.

The problem of equalization without a "save harmless" provision may be illustrated by comparing two districts of approximately equal size - before and after equalization of teachers and salaries:

		Present Pattern		Equalized Pattern	
	Students	No. of Teachers	Starting Salary	No. of Teachers	Starting Salary
Ector Co. (Odessa)	22,536	1,170	$7,445	1,079 (-91)	$6,973 (-472)
Edgewood	20,407	887	6,500	978 (+91)	6,973 (+473

Such a wholesale revision in staffing allowances and salaries would appear to be an unrealistic solution to the problem.

CONTINUING ENRICHMENT

At this point, it should be emphasized that the estimates cited are based on *1970-1971* data. The estimates of additional cost for equalizing resources could be significantly altered by the actions of the more affluent districts in 1971-1972 and in the coming 1972-1973 school year. For example, it appears that local school districts between 1969 and 1971 increased their property tax collections by $168 million - or more than four times as much as would have been required to cover the $43 million increase in the local share of the Foundation Program. Expenditures for debt service increased only by $33 million between 1969 and 1971, according to district reports to TEA. That would seem to mean that more than $90 million in local tax receipts may have been available for current program enrichment during that period.

Table 7

ENRICHMENT INCREASE BY LOCAL DISTRICTS
1968-1969 to 1970-1971

Increase in Local Property Tax Collections		$168 million
Increased Local Cost of Foundation Program	$43	
Plus Increased Debt Service	33	76 "
Balance Available for Enrichment		$ 92 million

PHASING IN THE INCREASED COST OF EQUALIZATION

If a "reasonably feasible" equalization plan acceptable to the Court could be "phased in" over a period of several years, Texas could take advantage of projected school enrollment stabilization coupled with anticipated natural growth in the tax base to minimize the impact of change on both state and local budgets and taxpayers. In addition, it might be possible to take advantage of the $600 increase in the state minimum salary schedule already mandated to become effective in 1974 to help reduce the funding gap between rich and poor districts, providing the more affluent districts do not continue raising their own salary schedules from local sources in the interim.

A future League report will analyze the potential cost of various school formulas for the State as a whole and for the individual districts.

OPTIONS FOR ALLOCATING ADDITIONAL EQUALIZATION FUNDS

Most of the additional local revenues above the Foundation Program level which are available in affluent districts go for extra personnel and higher salaries. For example, to "enrich" the Edgewood district program to match that offered in Odessa (Ector County) would have required 172 additional teachers, a $945 increase in the minimum salary schedule and more than $2 million in additional funds. There is little objective evidence that the employment of additional teachers or the raising of salary schedules produces educational benefits in proportion to the costs incurred. However, lower pupil-teacher ratios and higher salary schedules traditionally have been the distinguishing characteristics of districts with generous fiscal resources, and therefore have been popularly identified with the concept of "quality" education.

The principal distinction among state school aid programs has been the degree to which the State specifies how local school boards may spend their resources for current operations. In 1968, the Committee on Public School Education found that 30 states provided aid to local districts on a per-student basis, while 19 states (including Texas) specified in some detail how the money may be spent.[1] The Texas Foundation Program prescribes a minimum staffing plan for every district, including the categories of personnel who must be employed. Districts are allowed to employ anyone who meets minimum educational preparation standards to fill the prescribed positions. Salaries of the personnel thus employed are based on degrees earned (bachelors or masters) and length of teaching experience. The State reimburses the districts on the basis of earned salaries, plus operating and transportation allowances, less a required local contribution to the program.

A number of alternative formulas for allocating public education funds now are under study by a variety of agencies, committees and organizations in Texas. These include:

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[1] *Committee on Public School Education, Research Report No. V, Financing the System, p. 11, 1969.*

1. The Texas Education Agency (serving the State Board of Education). Agency task forces are studying:

   1.1 Foundation School Program. Without regard to court decisions or other finance plan alternatives, analyze Foundation School Program to identify its shortcomings.

   1.2 Full implementation of the Governor's Committee on Public School Education Report (through 1980).

   1.3 Present Foundation School Program plus all State Board of Education legislative recommendations since 1960 not yet enacted by the Legislature.

   1.4 National Education Finance Project concept of a comprehensive program based on weighted pupils.

   1.5 Others.[1]

2. Texas Senate Committee to Study Urban Education in Texas. The Committee has executed a contract with the Peat, Marwick, Mitchell & Co. consulting firm to provide "staff assistance to the Committee in its study program to develop a proposed new public school financing system for the State of Texas." Included in the contract is a commitment to "define three final alternative financial resource allocation models which meet criteria to be determined by the Committee."

3. Texas State Teachers Association. A panel of three consultants long associated with public education in Texas has been retained to advise a TSTA committee and Executive Director L. P. Sturgeon. The panelists are Dr. L. D. Haskew, professor of education at The University of Texas at Austin and former Dean of the School of Education; Dr. Bascom Hayes, professor of Education and former Assistant Commissioner of Education in the Texas Education Agency; and Dr. Frank Hubert, Dean of the College of Education at Texas A&M University.

Several other states are actively considering new school finance plans aimed at satisfying the equal-resources-per-pupil requirement of Rodriguez and similar court cases filed throughout the Nation.

The Research League will make no recommendations on school finance, but the cost and impact of major proposals advanced in Texas and in other states will be analyzed in a future report.

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[1] *An Outline of Tasks for Carrying Out Texas Education Agency Responsibilities in Terms of State Educational Finance, February 28, 1972.*

III

FULL STATE FINANCING OR STATE EQUALIZATION OF LOCAL RESOURCES?

Regardless of the outcome of the Rodriguez case, the cost of state-supported public education programs will rise by about $100 million a year for the foreseeable future. (More precise estimates will be made in a future report.) If the Rodriguez decision is upheld, some *additional* amount of revenue will have to be provided, depending on the level of equalization chosen, the leeway for enrichment which may be permitted, and the timetable required for implementation, as discussed above.

A League Bulletin issued early in 1972 pointed out that equalization of resources per student might be achieved in either of two ways: (1) the State might assume the total financial responsibility for public education and prohibit school districts from levying taxes; or (2) the State might continue to supply state aid to equalize revenues produced from local taxes.

COST OF FULL STATE FINANCING

State assumption of full responsibility for financing public education would require a vast amount of additional revenue from some source. For example, the *increased* state cost *by 1973-1974* under this approach might total nearly $1.5 billion - or more:

Mandated Increases in Present State-Supported Programs	$ 200 million
Assumption of Costs Now Supported by Local Property Taxes	1,000 "
Additional Revenue to Raise Average Per-Student Resource Level by $100	250 "
Total Additional Cost	$1,450 million

Compared to the 1970-1971 state investment of one billion dollars in public education, the cost estimate above would represent a 150 percent increase, and it is quite possible that the total cost of full state assumption might run considerably higher, depending on the equalization level required and the various other factors already discussed.

Of course, additional state costs (whatever they might be) could be financed from any of its present or potential revenue sources. However, in states like New York, where full state assumption has been recommended, the proposal has been accompanied by the conclusion that a state property tax would be required to replace the revenue now raised by local property taxes.

The magnitude of the cost of full state funding, coupled with the problems of a prospective state property tax, suggests careful consideration of a continued joint state-local financing plan. In addition, an impressive list of educational organizations and public officials have gone on record in favor of maintaining local property taxes for school support as a bulwark of local control in public education.[1]

EQUALIZATION PROBLEMS IN A JOINT STATE-LOCAL SCHOOL FINANCE SYSTEM

The court decision in the Rodriguez case referred to evidence submitted by the plaintiffs showing that the Edgewood school district had only $5,429 in local property value per student, compared with $45,095 in the Alamo Heights district and more than $100,000 in other sample districts. The court concluded that state aid fell far short of offsetting these wide disparities, and that the more affluent districts could raise much more money with much less effort than could the poorer districts such as Edgewood. The court said that total resources per child must be equalized.

Before Texas can comply with the Rodriguez requirement (if it is upheld) through a joint state-local finance system, three steps must be taken:

1. A reliable system must be established for estimating taxable values per pupil in each district on a comparable basis;

2. An enforceable definition of taxable property must be adopted and uniformly applied; and

3. The wide variations in per-student taxable resources among the districts must be substantially reduced.

Measuring the Local Tax Base. An earlier study of school finance problems in Texas concluded:

> *. . . one important purpose of a state in helping local communities in the support of schools is to secure equalization of educational opportunity . . . . Before comparisions can be made of the relative ability of communities, as measured by* [wealth per scholastic]*, it is necessary to know that the communities compared have been assessed at approximately the same percentage of the true value of the property. . . .* [Our studies showed] *that the estimates as reported by the assessors could not be used . . . .*[2]

The report then described a study of true values made by the Survey staff:

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[1] *For example, see State Board of Education, "Statement of Principles," dated February 12, 1972.*

[2] *Texas Educational Survey Commission, Texas Educational Survey Report, Vol. VIII, pp. 109-127.*

> *In this task a group of experienced men were given specific directions as to procedure. They first secured from the county clerk's office the sale value of the pieces of property as shown in the record of deeds. A sufficient description was obtained of each piece of property so that when it was taken to the assessor's office it was possible to locate it on the rolls. The assessed valuation was then obtained. When the assessed value and the sale value of all pieces of property sold during the period under consideration had been obtained, it was possible to determine the percentage the assessed value of the property was of its sale value. When this is done with care, as it was in the Survey, there is obtained a fairly accurate relationship between assessed valuation and true valuation.*
>
> *If ability and effort are made the bases of apportionment, it will be necessary to have provision made for some State body to constantly study the relationship between the assessed and the true valuations of property. In the determination of ability the true value rather than the assessed valuations should be used. To establish this plan would require, at least, several years.*

The author's prediction that the establishment of his plan would require several years proved to be something of an understatement. The proposal was made in the Texas Educational Survey Report published in 1925.

The problem is still the same. The Committee on Public School Education in 1968 reported that the state average ratio was 30 percent, but there were very wide variations among the districts.[1] To compare the relative ability of the districts to support their own educational programs, their tax bases must be independently measured by a common yardstick. At least 29 states use assessment-sales ratio studies to determine total market value of property subject to taxes in each district as the common denominator for allocating state equalization aid. Texas still does not have any central source of information for establishing the relative ability to pay taxes in every district.

At present, local district tax-paying ability is indirectly measured by the Texas Education Agency through a complex set of formulas based primarily on a county-by-county comparison of economic activity factors. Within each county, the relative ability of each district is determined by computing its percentage of the total property values on the county tax roll.[2] This system has, at best, only a remote correlation with a

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[1] *Governor's Committee on Public School Education, Research Report No. V, Financing the System, Austin, 1969.*

[2] *For a more detailed description of the present system, see Richard L. Hooker, Issues in School Finance, A Texas Primer, Texas Association of School Boards, Austin, 1972.*

district's tax-paying capacity, and it will not yield the kind of full value data per student on which the Court relied in the Rodriguez case. In addition, the present Economic Index-County Tax Roll system is under a separate attack in the federal courts in a case filed jointly by the Fort Worth, Dallas and Houston school districts.

If the Rodriguez case is upheld, the Texas Legislature meeting in 1973 will be faced with an almost impossible task of devising a school equalization formula combining state and local tax resources, *unless the Special Session of the Legislature meeting in the Summer of 1972 establishes a process for gathering information on the property tax base in local districts.*

To provide data for comparing local tax-paying ability on an objective basis, two steps would be required:

1. Some state agency would have to be authorized to collect and analyze information on assessed values compared to sales prices of sample properties in every district, and to conduct supplementary studies on the level of assessment used for those classes of property for which sales information cannot be obtained; and

2. Some form of report on the sales price of property sold in each school district would be needed. In many states a small tax on real estate transfers has been levied for this purpose to replace the federal documentary stamp tax which expired in 1968. Such a tax has been considered by the Texas Legislature on several occasions, but has not been adopted. An alternative might be for the state agency making assessment ratio studies to contact the buyers and sellers of property to determine the sales price, with the information supplied being held in confidence by the State. This is essentially what the Census Bureau does in the assessment ratio studies it conducts in some 2,000 local areas every five years. Another alternative that has been suggested would involve securing sales information, on a confidential basis, from the land title companies in the State. (Presumably, the title companies would be reimbursed for the information provided.)

A Uniformly Applicable Definition of the Local Tax Base. Of course, Texas has a uniform definition of property taxable by local school districts: everything not owned by an exempt organization such as a governmental, religious or charitable organization. "Everything" includes

all kinds of real and personal property - tangible and intangible.[1] But the task of locating all such property and assessing and collecting the taxes due has proved to be impossible for every taxing jurisdiction in Texas. As a result, the property tax has become, in effect, a "local option" levy.

Some districts tax land and improvements separately; others tax them on a single valuation. Some districts attempt to tax furniture, automobiles, boats and other types of privately owned personal property; others tax only business-owned personalty. Some districts regularly reappraise real property (usually taking a quarter of the jurisdiction each year - a procedure now under court attack); other districts depend almost exclusively on the owner's statement (or rendition) of the value of his property. The list of optional approaches is almost endless.

Presumably, the taxpayer and the school patron have recourse at the polls for any inefficiencies or injustices suffered at the hands of local school boards and assessors *within* a school district. But, when school district tax rolls become the basis for comparing local ability and determining the amount of state aid needed to equalize revenue resources across the State (as the Rodriguez decision would require under a state-local system), omissions of taxable property by a district would illegally and inequitably increase its share of state funds.

If Rodriguez is upheld, and a joint state-local tax system is maintained for school purposes in Texas, it seems apparent that the school tax base no longer can be left to local option. To ensure a reasonable degree of uniformity, the State would have to:

1. Define the tax base to include only those types of property which could be effectively located, appraised and assessed. This is primarily a problem of personal property and most especially intangible personal property - stocks, bonds, mortgages, bank accounts, the cash value of insurance policies, etc. The Constitution requires that such property be valued and taxed

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[1] *Intangible personal property listed in Article 7147 includes: all moneys, credits, bonds and other evidences of debt owned by citizens of this State; . . . all moneys at interest . . . due the person, to be taxed over and above what he pays interest for, and all other debts due such person over and above his indebtedness; all stock in turn-pikes, railroads, canals and other corporations (except national banks) out of State, owned by inhabitants of this State; and the income of any annuity, unless the capital of such annuity be taxed within this State; all shares in any bank organized or that may be organized under the laws of the United States . . . ."*

Article 7149 defines "credits" to include ". . . every claim and demand for money or other valuable thing, . . . and all claims and demands secured by deed or mortgage, due or to become due." (Acts 1879).

along with all other forms of property, and many owners of conventional realty object to a measurement of the school tax base that would include their property at full market value while ignoring the *de facto* exemption of intangibles. Either the law should be made to conform with practice or practice to conform with the law.

2. Once a decision has been made on what legally should constitute the local school tax base, legislation would be required to make it possible for local assessors to comply with the law. The nature and extent of these powers would depend largely on the nature of the tax base. If intangibles were included, some sort of reporting system would be required and the assessors probably would need the power to audit these reports. In some cases, it probably would be necessary to change the basis of assessment - for example, bank deposits and inventories might be valued on a yearly average rather than on a specific date in order to prevent manipulation by the taxpayer.

3. Local property tax administration would need to be substantially improved. Larger and more efficient assessment jurisdictions and professionalization of local tax offices would be needed.

4. Some degree of state supervision and control over the assessment and collection of the property tax would be required to ensure that each school district, in fact, is utilizing the full resources made available to it.

A program of this nature would require substantial legislation and (probably) one or more constitutional amendments. The Legislative Property Tax Committee created by the 62nd Legislature might be the most appropriate body to make specific recommendations along these lines to the next Regular Session.[1]

Several suits filed both in state and federal courts in other states would require that all taxpayers be treated equally for the support of the common state purpose of public education. If upheld, these suits would make property tax administration reform mandatory. For example:

1. In Illinois (Nicholas V. Blase, et al., v. State of Illinois, et al.,), the plaintiff-taxpayer contends that he is paying a higher tax for the education of children in his school district than are taxpayers in wealthier districts.

2. In Indiana (Gerald E. Perry, et al., v. Edgar Whitcomb, et al.,), plaintiff alleges that the Indiana constitution requires the state to provide a uniform system of common schools and a *uniform and equal rate*

[1] SB 414, 1971.

of assessment and taxation. He asks that the defendants be temporarily and *permanently enjoined from collecting property taxes for public education.*

3. In Kansas (Michele Caldwell, et al., v. State of Kansas, et al.,), plaintiff-taxpayer claims that the State of Kansas is prohibited by the U. S. and Kansas constitutions from collecting property taxes not based on uniform and equal rates of assessment.

4. In New Jersey (Robinson, et al., v. Cahill, et al.,), plaintiff argues that the system is unconstitutional because (1) it places an unequal tax burden on the property owners who live in low-property-value districts, and (2) district boundaries are so drawn that they deprive plaintiffs of the power to spend what they want on education. *The New Jersey Court held in favor of the plaintiffs,* declaring the system based on property taxes to be unconstitutional and stating that "the State must finance a 'thorough and efficient' system of education out of State revenues *raised by levies imposed uniformly on taxpayers of the same class."*[1]

If one or more of these suits are upheld and made applicable to Texas, it would mean not only that every district would have to follow the same ground rules in determining what property is taxable, but it would mean also that taxpayers in different districts would have to pay *at the same equalized rate* for the support of the schools. In other words, if the owner of a $20,000 house in Dallas paid $200 in school property taxes (one percent of value), the owner of a comparable house in Andrews would also have to pay $200, and the owners of industrial and commercial properties in those districts would also have to pay at the rate of one percent, whatever that might be in actual taxes.

Reducing the Variations in Per Capita Local Resources. It was pointed out earlier in this report that it would cost approximately $1.4 billion a year more to bring the average level of revenue per pupil for all districts up to the level enjoyed by the Deer Park district in 1970-1971 ($1,277 per pupil). It was noted also that the revenue per pupil in Andrews was $1,708 in 1970-1971, and even that figure was topped in a substantial number of districts.

If Rodriguez is upheld, the Court might accept as a "reasonably feasible" plan some state-local finance formula which would equalize resources for all but a small percentage of the students in the State - particularly if those students were in districts where high costs were unavoidable. However, it would be almost impossible for the State to match the continuing *potential* infusion of local funds unless that potential is limited in the more affluent districts. For example, Deer Park could have

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[1] *The Lawyers' Committee for Civil Rights Under Law, Committee Report #7, January 1972.*

doubled its revenue per pupil in 1971-1972, and Katy (another district in Harris County) could have raised more than $4,000 per pupil.

PRESENT STATE-LOCAL REVENUE POTENTIAL
IN EXAMPLE HARRIS COUNTY SCHOOL DISTRICTS

	Estimated Full Value/ADA*	Revenue at $1.50 Rate/$100 Value	State Per Capita Aid	Total
Deer Park	$170,000	$2,550	$129	$2,679
Katy	250,000	4,125	129	4,254

**Calculated from Assessment Ratio estimates compiled by the Tax Research Association of Houston and Harris County, Inc.*

There are four possible approaches to reduction of the wide variations in local resource potentials: (1) legal limits on spending or taxing tied to the state-guaranteed program level; (2) realignment of taxing jurisdictions to equalize per-student wealth; (3) a requirement that more affluent districts return some portion of their local tax collections to the State for reapportionment; or (4) modification of the local tax base to eliminate those classes of property which produce the greatest disparities in wealth per pupil - such as oil and gas, standing timber and/or major industrial installations. These various options and their prospective impact on individual districts will be explored in the League's final report.

A TIME FOR STABILITY

If the Rodriguez decision is upheld by the U. S. Supreme Court, the Texas Legislature meeting in 1973 may be required to equalize school finance resources on a statewide basis. As already noted, such a requirement would pose the difficult choice of (1) requiring some districts to reduce personnel and cut salaries so that expenditure levels could be raised in other districts; or (2) raising a lot more money to permit "leveling up" the poor districts to the rich district spending standard.

The cost of "leveling up" could be increased substantially by actions of local school boards in the more affluent districts while the Rodriguez case still is pending. For example, it was estimated earlier that equalization at $100 above the state average in 1970-1971 would have covered more than 87 percent of the students at a cost of approximately $300 million (providing that districts above that level were not required to cut their spending). That estimate could prove very conservative by 1973-1974.

The normal growth of the property tax base, coupled with enrollment stay in most districts, will produce more local tax money per student

for the 1972-1973 school year. The Committee on Public School Education estimated that the total market value of property subject to school taxes in Texas grows at an average rate of about $6 billion per year.[1] If the additional resources are used to add personnel and raise salaries, it is quite likely that "leveling up" resources behind 87 percent of the students could cost much more than $100 per student - or a much larger total than $300 million.

Unfortunately, many of the decisions affecting the 1972-1973 level of expenditure by local districts will have been made before the Legislature could act in the Special Session beginning June 14, 1972. However, the Legislature might by resolution give notice to those districts at the top of the per-student-expenditure scale that further increases undertaken after September 1, 1972, would be subject to rollback, or offset by reducing state aid, if the Rodriguez decision is upheld.

The wage-price freeze established by President Nixon presumably will restrict increases in teacher salary schedules to 5.5 percent in the coming year. However, if that freeze were lifted, the 1972-1973 schedules might be subject to renegotiation before the Legislature meets again in January 1973.

The Special Session of the Legislature might also consider declaring a moratorium on all local decisions establishing debt service obligations which the State might later be required to help finance (should taxes for such obligations be included in the equal-resources-per-child mandate of the court). Local school boards now are free to build facilities according to any standards that local taxpayers can and will support. If school construction and the repayment of construction debt become a part of a state-supported Foundation Program, standards of need and quality would have to be established to ensure equitable treatment for all districts.

Any temporary freeze made effective September 1, 1972, could be lifted early in 1973 by the Legislature if the Rodriguez decision should be reversed by the Supreme Court at its Fall 1972 session.

By the time the Texas Legislature meets for its Regular Session in January 1973, several far-ranging studies of the school finance problem (including the League's study) should be completed. In addition, a decision may have been made by the Supreme Court on the appeal of the Rodriguez case. Before the Legislature completes its work in 1973, the major options for meeting the State's school obligations should be clearly outlined and thoroughly debated.

The prospects for effecting a responsible solution to Texas school finance problems in 1973 will be improved substantially if officials at both the state and local levels refrain from any actions in the interim which might complicate future decisions.

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[1] *The Governor's Committee on Public School Education, The Challenge and the Chance, Austin, 1968.*

APPENDIX A

FOUNDATION SCHOOL PROGRAM FINANCING
STUDY OUTLINE

1. What has been the effect of the 1969 school legislation to date?

2. What are the prospective trends in school finance for this decade under current law?

3. How could the State control the total cost of the Foundation Program?

   3.1 Elements of the program that might be eliminated or modified.

   3.2 Elimination of special subsidies for small school districts.

   3.3 Place a dollar-amount-per-student limit on Foundation Program costs.

   3.4 Modify the teacher salary provisions of the 1969 law.

4. How could the State shift a larger portion of the total cost of the Foundation School Program to local school districts?

   4.1 Increase in local percentage share.

   4.2 Base local share on fixed tax rate times uniform assessments.

   4.3 Include all state-supported costs in the 80-20 division.

   4.4 Eliminate excess payments to budget-balance districts.

5. How could the State undertake a larger share of school costs and be sure that this would be reflected in lower property taxes?

   5.1 Effect on different school districts of 100% financing of Foundation Program.

   5.2 Financial implications of 100% state-financed Foundation Program and 100% state-financed school system (as proposed by ACIR).

   5.3 How to ensure property tax relief.

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- The TRL study will lay out alternatives; it will NOT make recommendations.

- Study will NOT examine the merits of educational program components.

- Study will draw on relevant experiences in other states.

- Pending court cases will be watched carefully and taken into account in report.

APPENDIX B

The indicated impact of equalization of 1970-1971 state and local school revenue at six different levels is listed in the following table by individual school district for the 1,149 districts that levied local property taxes that year. The first page shows amounts for the largest districts, for selected suburban districts, and for a few rural districts. As detailed on the first line of the table, the Houston ISD in 1970-1971 had an average of $722 of state and local revenue per student (ADA), giving Houston a rank of 577 out of 1,149 districts (ranked from lowest to highest amount per ADA). Revenue includes receipts for debt service.

If state and local revenue in 1970-1971 were distributed equally per child, Houston would have lost $3,674,300 - an amount equal to 2.5 percent of its total state and local revenue. Equalization at other levels would have provided Houston with additional revenue as shown in the remaining five columns.

These calculations have been made from data submitted in school audit reports to the Texas Education Agency without any adjustment for special situations, and thus are only indicative of the impact of possible equalization plans. Unusual local situations should be taken into account in evaluating the figures. For example, in "dependent" districts such as Bryan (Brazos County) the city sells and services school bonds, which amount is not included in the district's audit report and not counted herein. Also, some education services may be financed at the county level and not reflected in the school's audit report. The transfer of students to other districts, especially by the 188 districts that operate less than 12 grades, may distort these calculations based on revenue per student.

In these estimates of equalization costs, combined state and local *revenue* was used as the basis of the calculation rather than *expenditure* per student, because expenditure data were not sufficiently accurate and detailed to permit segregation of federal funds (which would not enter into a state equalization plan). Revenue figures used in the calculation include receipts from debt service taxes for two reasons: (1) In the Rodriguez decision, the Court said that state officials must "reallocate the funds available for financial support of the school system, including, *without limitation*, funds derived from the taxation of real property by school districts . . ." and (2) Local tax receipts for operations and debt service could not be accurately separated in all cases.

APPENDIX B

GAIN OR LOSS(-) IN $1,000 IF STATE-LOCAL REVENUE EQUALIZED AT VARIOUS LEVELS

STATE-LOCAL REV PER ADA	RANK		<-AVERAGE-> $703.91/ADA		AVG.+ $100 $ 803.91	C-BRAZORIA $ 860.77	TEXAS CITY $ 958.53	DEER PARK $1277.16	ANDREWS ISD $1707.58
					SELECTED DISTRICTS * *				
$ 722.	577	HOUSTON ISD	$ -3674.3	-2.5%	$ 16668.9	$ 28235.0	$ 48122.0	$112939.6	$200498.2
791.	726	DALLAS ISD	-12750.5	-11.0%	1847.4	10147.8	24418.8	70932.3	133764.8
688.	495	FORT WORTH ISD	1257.9	2.4%	8987.0	13381.7	20937.7	45564.9	78832.4
599.	234	SAN ANTONIO ISD	7037.3	17.4%	13770.5	17599.0	24181.4	45635.3	74616.2
614.	283	EL PASO ISD	5106.9	14.7%	10776.0	13999.5	19541.6	37605.2	62006.4
785.	719	AUSTIN ISD	-3991.3	-10.3%	925.6	3721.3	8528.0	24194.6	45357.7
772.	692	BEAUMONT ISD	-908.5	-8.8%	434.8	1198.6	2511.8	6792.0	12573.9
624.	322	CORPUS CHRISTI ISD	3418.6	12.8%	7693.7	10124.5	14303.8	27925.5	46326.4
713.	553	TYLER ISD	-129.9	-1.2%	1373.0	2227.6	3696.8	8485.5	14954.3
706.	531	WACO ISD	-41.0	-.3%	1678.8	2656.7	4337.9	9817.6	17219.9
680.	477	WICHITA FALLS ISD	398.0	3.6%	2037.8	2970.2	4573.2	9798.0	16855.8
913.	882	ALAMO HEIGHTS ISD	-997.7	-22.9%	-521.1	-250.1	215.8	1734.3	3785.5
418.	10	EDGEWOOD ISD	5825.0	68.2%	7865.7	9026.1	11021.1	17523.4	26307.1
1277.	1049	DEER PARK ISD	-3470.2	-44.9%	-2864.9	-2520.6	-1928.9	-.0	2605.6
681.	480	PASADENA ISD	746.0	3.3%	4052.9	5933.3	9166.1	19703.1	33936.8
725.	589	SPRING BRANCH ISD	-774.0	-2.9%	2879.2	4956.4	8527.7	20167.7	35891.6
959.	917	TEXAS CITY ISD	-1689.4	-26.6%	-1025.9	-648.6	.0	2114.2	6970.1
568.	175	MESQUITE ISD	2281.8	24.0%	3959.0	4912.7	6552.3	11896.4	19115.4
955.	914	HIGHLAND PARK ISD	-1231.7	-26.3%	-742.0	-463.6	15.2	1575.5	3683.2
1112.	1001	COPPELL ISD	-196.3	-36.7%	-148.3	-120.9	-74.0	79.1	285.9
463.	32	BROWNSVILLE ISD	4038.5	52.2%	5711.5	6662.7	8298.3	13628.9	20829.8
715.	559	EDINBURG ISD	-87.1	-1.6%	692.6	1135.9	1898.1	4382.3	7738.1
447.	24	LAREDO ISD	4565.5	57.6%	6339.9	7348.8	9083.4	14737.0	22374.1
723.	587	LUBBOCK ISD	-615.8	-2.7%	2529.2	4317.5	7392.0	17412.9	30949.6
494.	59	FRENSHIP RHSD	362.3	42.5%	535.0	633.1	801.8	1351.9	2094.8
707.	535	AMARILLO ISD	-83.6	-.4%	2567.0	4074.1	6665.3	15110.8	26519.4
1811.	1119	BUSHLAND CONS CSD	-208.0	-61.1%	-189.2	-178.5	-160.2	-100.3	-19.4
1708.	1115	ANDREWS ISD	-2637.5	-58.8%	-2374.7	-2225.3	-1968.4	-1131.1	-.0
3363.	1142	LOVING ISD	-46.5	-79.1%	-44.8	-43.8	-42.1	-36.5	-29.0
7332.	1149	LIPSCOMB CSD	-44.5	-90.4%	-43.8	-43.4	-42.8	-40.6	-37.7
					- - TOTALS (MILLIONS OF DOLLARS) - -				
		TOTAL-GAINS	$ 131.490		$ 306.396	$ 430.884	$ 654.888	$ 1425.535	$ 2486.480
		-LOSSES	-131.483		-58.776	-42.473	-24.411	-6.091	-1.265
		NET COST TO EQUALIZE	$ .008		$ 247.620	$ 388.412	$ 630.477	$ 1419.444	$ 2485.215

GAIN OR LOSS(-) IN $1,000 IF STATE-LOCAL REVENUE EQUALIZED AT VARIOUS LEVELS

STATE-LOCAL REV PER ADA	RANK		<-AVERAGE-> $703.01/ADA		AVG.+ $100 $ 803.91	C-BRAZORIA $ 860.77	TEXAS CITY $ 958.53	DEER PARK $1277.16	ANDREWS ISD $1707.58
					ANDERSON	COUNTY			
$ 648.	397	CAYUGA ISD	$ 19.3	8.6%	$ 53.8	$ 73.4	$ 107.2	$ 217.2	$ 365.8
612.	278	ELKHART ISD	58.0	14.9%	121.4	157.4	219.4	421.5	694.5
890.	851	FRANKSTON ISD	-83.9	-20.9%	-38.8	-13.1	31.0	174.9	369.2
897.	863	NECHES ISD	-40.0	-21.5%	-19.3	-7.5	12.7	78.7	167.8
633.	347	PALESTINE ISD	241.6	11.2%	582.4	776.1	1109.3	2195.1	3662.0
610.	270	TUCKER ISD	86.2	15.3%	178.3	230.7	320.8	614.4	1011.0
713.	554	SLOCUM ISD	-1.8	-1.3%	17.4	28.3	47.0	108.1	190.6
					ANDREWS	COUNTY			
$1708.	1115	ANDREWS ISD	$ -2637.5	-58.8%	$ -2374.7	$ -2225.3	$ -1968.4	$ -1131.1	$ -.0
					ANGELINA	COUNTY			
$ 533.	109	HUDSON ISD	$ 168.0	32.1%	$ 266.2	$ 322.0	$ 418.0	$ 730.8	$ 1153.5
591.	222	LUFKIN ISD	749.9	19.2%	1411.2	1787.3	2433.8	4541.1	7387.7
547.	140	HUNTINGTON ISD	122.2	28.6%	200.2	244.6	320.8	569.5	905.4
587.	214	DIBOLL ISD	152.3	20.0%	282.3	356.2	483.3	897.5	1457.1
571.	179	ZAVALLA ISD	42.3	23.2%	74.2	92.3	123.5	225.1	362.3
543.	124	CENTRAL ISD	123.6	29.7%	200.3	243.8	318.8	563.1	893.1
					ARANSAS	COUNTY			
$ 764.	678	ARANSAS ISD	$ -121.2	-7.9%	$ 79.0	$ 192.9	$ 388.7	$ 1026.8	$ 1888.8
					ARCHER	COUNTY			
$1011.	956	ARCHER CITY ISD	$ -147.8	-30.4%	$ -99.7	$ -72.3	$ -25.2	$ 128.3	$ 335.7
822.	781	HOLLIDAY ISD	-49.6	-14.3%	-7.5	16.4	57.5	191.5	372.5
829.	790	MEGARGEL ISD	-17.5	-15.1%	-3.5	4.4	18.0	62.5	122.5
549.	141	WINDTHORST ISD	57.0	23.2%	93.9	114.9	150.9	268.4	427.1
					ARMSTRONG	COUNTY			
$ 964.	921	CLAUDE ISD	$ -100.1	-27.0%	$ -61.6	$ -39.8	$ -2.2	$ 120.4	$ 285.9
					ATASCOSA	COUNTY			
$ 645.	384	CHARLOTTE ISD	$ 34.5	9.1%	$ 93.6	$ 127.2	$ 185.0	$ 373.2	$ 627.5
702.	524	JOURDANTON ISD	1.4	.3%	70.4	109.6	177.1	396.9	693.8
589.	219	LYTLE ISD	62.3	19.5%	116.6	147.5	200.5	373.5	607.1
687.	493	PLEASANTON ISD	32.0	2.4%	224.8	334.4	522.9	1137.2	1967.1
546.	138	POTEET ISD	186.6	28.8%	305.0	372.3	488.1	865.4	1375.1
					AUSTIN	COUNTY			
$ 814.	771	BELLVILLE ISD	$ -147.1	-13.5%	$ -13.5	$ 62.5	$ 193.2	$ 619.0	$ 1194.2
647.	388	SEALY ISD	60.1	8.8%	165.0	224.7	327.3	661.8	1113.5
688.	498	WALLIS ISD	5.9	2.2%	44.3	66.1	103.6	225.7	390.8
					BAILEY	COUNTY			
$ 737.	615	MULESHOE ISD	$ -60.1	-4.5%	$ 119.4	$ 221.5	$ 397.1	$ 969.2	$ 1742.0

GAIN OR LOSS(-) IN $1,000 IF STATE-LOCAL REVENUE EQUALIZED AT VARIOUS LEVELS

STATE-LOCAL REV PER ADA	RANK		<-AVERAGE-> $703.91/ADA		AVG.+ $100 $ 803.91	C-BRAZORIA $ 860.77	TEXAS CITY $ 958.53	DEER PARK $1277.16	ANDREWS ISD $1707.58
					BAILEY	COUNTY			
$1786.	1117	BULA ISD	$ -78.9	-60.6%	$ -71.6	$ -67.5	$ -60.4	$ -37.1	$ -5.7
971.	926	THREE WAY ISD	-61.4	-27.5%	-38.4	-25.-	-3.0	70.1	168.9
					BANDERA	COUNTY			
$ 848.	812	MEDINA ISD	$ -32.2	-17.0%	$ -9.9	$ 2.8	$ 24.7	$ 95.9	$ 192.0
583.	204	BANDERA ISD	81.7	20.7%	149.3	187.8	253.9	469.2	760.2
					BASTROP	COUNTY			
$ 768.	683	MCDADE CSD	$ -4.2	-8.3%	$ 2.4	$ 6.1	$ 12.6	$ 33.6	$ 61.9
581.	202	BASTROP ISD	196.3	21.1%	356.3	447.2	603.5	1113.1	1801.4
576.	190	ELGIN ISD	171.9	22.3%	306.1	382.4	513.5	941.0	1518.4
853.	821	PAIGE ISD	-4.6	-17.5%	-1.5	.2	3.3	13.1	26.4
661.	429	SMITHVILLE ISD	41.2	6.5%	137.2	191.7	285.6	591.4	1004.5
					BAYLOR	COUNTY			
$ 661.	431	SEYMOUR RHSD	$ 41.4	6.4%	$ 138.6	$ 193.8	$ 288.8	$ 598.5	$ 1016.8
					BEE	COUNTY			
$ 612.	274	BEEVILLE ISD	$ 376.1	15.0%	$ 786.2	$ 1019.4	$ 1420.3	$ 2727.1	$ 4492.3
854.	823	PAWNEE ISD	-36.1	-17.6%	-12.0	1.7	25.3	102.1	206.0
908.	877	PETTUS ISD	-126.3	-22.5%	-64.5	-29.3	31.1	228.0	494.0
745.	631	SKIDMORE-TYNAN ISD	-18.7	-5.5%	27.1	53.2	98.1	244.3	441.8
					BELL	COUNTY			
$ 383.	7	SEATON CSD	$ 16.1	83.8%	$ 21.1	$ 24.0	$ 28.9	$ 44.9	$ 66.5
710.	542	MOFFAT CSD	-.2	-.8%	3.7	6.0	9.8	22.4	39.3
475.	48	NOLANVILLE CSD	33.3	48.1%	47.9	56.2	70.4	116.8	179.5
546.	137	ACADEMY ISD	61.1	28.9%	99.8	121.8	159.6	283.0	449.5
565.	167	BARTLETT ISD	64.8	24.6%	111.4	137.9	183.4	331.9	532.5
557.	149	BELTON ISD	421.9	26.4%	709.4	872.8	1153.7	2069.5	3306.6
656.	415	HOLLAND ISD	13.6	7.4%	41.6	57.5	85.0	174.3	295.0
441.	20	KILLEEN ISD	2958.3	59.5%	4085.4	4726.3	5828.2	9419.4	14270.7
616.	296	ROGERS ISD	47.2	14.2%	101.1	131.7	184.3	355.8	587.4
805.	751	SALADO ISD	-18.7	-12.5%	-.2	10.4	28.5	87.4	167.1
636.	360	TEMPLE ISD	482.6	10.6%	1197.5	1603.9	2302.8	4580.5	7657.3
644.	378	TROY ISD	26.3	9.3%	70.3	95.3	138.3	278.4	467.7
					BEXAR	COUNTY			
$ 913.	882	ALAMO HEIGHTS ISD	$ -997.7	-22.9%	$ -521.1	$ -250.1	$ 215.8	$ 1734.3	$ 3785.5
501.	68	HARLANDALE ISD	3320.3	40.5%	4955.6	5885.4	7484.1	12694.7	19733.4
418.	10	EDGEWOOD ISD	5825.0	68.2%	7865.7	9026.1	11021.1	17523.4	26307.1
599.	234	SAN ANTONIO ISD	7037.3	17.4%	13770.5	17599.0	24181.4	45635.3	74616.2
497.	62	SO SAN ANTONIO ISD	1776.4	41.7%	2634.1	3121.8	3960.3	6693.2	10384.8

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					BEXAR COUNTY				
$ 479.	53	SOMERSET ISD	$ 178.3	46.8%	$ 257.7	$ 302.8	$ 380.5	$ 633.5	$ 975.2
672.	452	NORTH EAST ISD	853.5	4.8%	3510.0	5020.5	7617.5	16081.9	27516.0
599.	236	EAST CENTRAL ISD	314.3	17.4%	615.0	786.1	1080.1	2038.5	3333.2
497.	64	SOUTHWEST ISD	616.9	41.5%	915.7	1085.6	1377.7	2329.7	3615.7
598.	232	NORTHSIDE ISD	2130.7	17.6%	4148.5	5295.8	7268.4	13697.7	22382.7
637.	361	JUDSON ISD	227.6	10.6%	565.9	758.2	1089.0	2167.0	3623.1
539.	117	SOUTHSIDE ISD	319.8	30.7%	513.4	623.5	812.8	1429.8	2263.2
					BLANCO COUNTY				
$ 711.	548	JOHNSON CITY ISD	$ -2.3	-1.0%	$ 31.6	$ 50.9	$ 84.1	$ 192.4	$ 338.6
809.	760	BLANCO ISD	-43.3	-13.0%	-2.1	21.3	61.6	192.8	370.1
					BORDEN COUNTY				
$1926.	1124	BORDEN ISD	$ -276.7	-63.5%	$ -254.0	$ -241.2	$ -219.0	$ -146.9	$ -49.5
					BOSQUE COUNTY				
$1302.	1060	IREDELL RHSD	$ -44.2	-45.9%	$ -36.8	$ -32.6	$ -25.4	$ -1.8	$ 30.0
973.	927	KOPPERL RHSD	-33.3	-27.6%	-20.9	-13.9	-1.7	37.7	91.1
575.	188	CLIFTON ISD	90.4	22.4%	160.6	200.6	269.3	493.1	795.5
580.	201	MERIDIAN ISD	41.9	21.4%	75.7	94.9	127.9	235.4	380.8
741.	622	MORGAN ISD	-4.5	-5.0%	7.5	14.4	26.2	64.6	116.5
652.	409	VALLEY MILLS ISD	18.4	7.9%	53.9	74.1	108.9	222.1	375.0
915.	884	WALNUT SPRINGS ISD	-24.7	-23.1%	-13.0	-6.4	5.0	42.2	92.4
986.	936	CRANFILLS GAP ISD	-32.2	-28.6%	-20.8	-14.3	-3.2	33.2	82.4
					BOWIE COUNTY				
$ 465.	34	SIMMS CSD	$ 108.1	51.4%	$ 153.3	$ 179.0	$ 223.2	$ 367.2	$ 561.7
517.	88	MALTA CSD	13.8	36.1%	21.2	25.4	32.7	56.3	88.1
453.	27	RED LICK CSD	30.2	55.4%	42.3	49.1	60.9	99.3	151.1
537.	115	PLEASANT GROVE CSD	99.5	31.1%	159.1	192.9	251.1	440.9	697.3
427.	13	SPRING HILL CSD	30.0	64.9%	40.9	47.0	57.5	92.0	138.6
453.	28	HUBBARD CSD	21.2	55.4%	29.7	34.5	42.8	69.8	106.2
427.	12	LEARY CSD	35.1	64.9%	47.8	55.0	67.3	107.7	162.2
525.	99	LIBERTY-EYLAU RHSD	459.5	34.1%	716.1	861.9	1112.7	1930.0	3034.1
588.	216	DEKALB ISD	149.2	19.8%	277.6	350.6	476.2	885.4	1438.2
507.	79	HOOKS ISD	222.1	38.7%	335.2	399.5	510.0	870.3	1356.9
477.	52	MAUD ISD	118.9	47.5%	171.4	201.2	252.5	419.7	645.5
501.	70	NEW BOSTON ISD	281.8	40.4%	420.8	499.9	635.8	1078.7	1677.0
476.	50	REDWATER ISD	103.0	47.8%	148.3	174.0	218.3	362.5	557.4
666.	447	TEXARKANA ISD	239.7	5.7%	871.4	1230.5	1848.0	3860.6	6579.2
					BRAZORIA COUNTY				
$ 920.	889	ALVIN ISD	$ -1073.7	-23.5%	$ -577.0	$ -294.6	$ 191.0	$ 1773.6	$ 3911.5

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					BRAZORIA COUNTY				
$ 749.	639	ANGLETON ISD	$ -181.2	-6.0%	$ 224.0	$ 454.3	$ 850.4	$ 2141.3	$ 3885.1
901.	865	DANBURY ISD	-85.3	-21.9%	-42.1	-17.5	24.9	162.8	349.0
1000.	948	BRAZOSPORT ISD	-2922.6	-29.6%	-1934.5	-1372.6	-406.7	2741.6	6994.6
1162.	1022	SWEENY ISD	-812.1	-39.4%	-634.7	-533.8	-360.4	204.8	968.4
861.	826	COLUMBIA-BRAZORIA	-403.6	-18.2%	-146.3	.0	251.5	1071.4	2173.8
757.	662	PEARLAND ISD	-187.9	-7.1%	163.6	363.5	707.1	1827.1	3340.0
854.	822	MANVEL ISD	-56.1	-17.5%	-18.6	2.7	39.4	158.9	320.3
896.	861	DAMON ISD	-28.1	-21.5%	-13.5	-5.2	9.1	55.7	118.7
					BRAZOS COUNTY				
$ 804.	749	A & M CONS. ISD	$ -221.0	-12.4%	$ .5	$ 126.4	$ 342.9	$ 1048.6	$ 2001.9
554.	145	BRYAN ISD	1286.3	27.1%	2143.2	2630.4	3468.1	6198.2	9886.3
					BREWSTER COUNTY				
$ 800.	738	SAN VICENTE CSD	$ -2.7	-12.0%	$ .1	$ 1.7	$ 4.4	$ 13.3	$ 25.2
437.	18	TERLINGUA CSD	4.6	61.0%	6.3	7.3	8.9	14.4	21.7
704.	528	ALPINE ISD	.3	.0%	123.4	193.4	313.7	705.8	1235.4
1019.	959	MARATHON ISD	-70.4	-30.9%	-48.0	-35.3	-13.4	57.8	154.0
					BRISCOE COUNTY				
$ 890.	850	QUITAQUE ISD	$ -33.6	-20.9%	$ -15.5	$ -5.2	$ 12.5	$ 70.1	$ 148.0
979.	932	SILVERTON ISD	-120.7	-28.1%	-76.8	-51.8	-8.8	131.2	320.4
					BROOKS COUNTY				
$ 850.	817	BROOKS ISD	$ -338.9	-17.1%	$ -106.2	$ 26.1	$ 253.6	$ 995.1	$ 1996.8
					BROWN COUNTY				
$ 574.	184	BLANKET RHSD	$ 23.4	22.6%	$ 41.4	$ 51.6	$ 69.2	$ 126.5	$ 203.9
605.	254	MAY RHSD	15.9	16.4%	31.9	41.0	56.6	107.6	176.5
802.	745	ZEPHYR CSD	-9.9	-12.2%	.2	5.9	15.8	48.0	91.5
656.	417	BANGS ISD	20.4	7.3%	63.0	87.3	128.9	264.7	448.1
706.	532	BROWNWOOD ISD	-8.6	-.4%	331.9	525.5	858.3	1943.1	3408.5
1088.	989	BROOKSMITH ISD	-28.0	-35.3%	-20.7	-16.6	-9.5	13.8	45.1
544.	128	EARLY ISD	81.8	29.4%	132.9	162.0	211.9	374.8	594.9
					BURLESON COUNTY				
$ 475.	49	DEANVILLE CSD	$ 18.4	48.0%	$ 26.4	$ 31.0	$ 38.8	$ 64.5	$ 99.1
502.	71	COOKS POINT CSD	15.4	40.2%	23.1	27.4	34.9	59.3	92.2
686.	486	CALDWELL ISD	19.6	2.6%	128.5	190.3	296.7	643.5	1112.0
674.	462	SOMERVILLE ISD	15.5	4.5%	67.2	96.6	147.1	311.7	534.1
727.	596	SNOOK ISD	-11.3	-3.1%	38.5	66.9	115.6	274.5	489.0
					BURNET COUNTY				
$ 742.	628	BURNET ISD	$ -52.3	-5.2%	$ 83.3	$ 160.4	$ 292.9	$ 724.9	$ 1308.4

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					BURNET	COUNTY			
$ 650.	402	MARBLE FALLS ISD	$ 50.7	8.3%	$ 144.9	$ 198.5	$ 290.7	$ 591.0	$ 996.8
					CALDWELL	COUNTY			
$ 589.	217	LOCKHART ISD	$ 281.6	19.6%	$ 526.0	$ 665.0	$ 903.9	$ 1682.5	$ 2734.4
695.	511	LULING ISD	11.1	1.3%	138.0	210.1	334.1	738.4	1284.5
655.	413	PRAIRIE LEA ISD	9.0	7.5%	27.5	38.0	56.0	114.8	194.2
					CALHOUN	COUNTY			
$ 849.	816	CALHOUN ISD	$ -747.9	-17.1%	$ -233.0	$ 59.9	$ 563.3	$ 2204.2	$ 4420.8
					CALLAHAN	COUNTY			
$1648.	1109	PUTNAM RHSD	$ -50.2	-57.3%	$ -44.9	$ -41.9	$ -36.7	$ -19.7	$ 3.1
625.	325	EULA RHSD	19.4	12.6%	44.2	58.2	82.4	161.1	267.5
585.	209	CROSS PLAINS ISD	54.8	20.3%	100.9	127.2	172.3	319.3	517.9
498.	65	CLYDE ISD	174.4	41.2%	259.3	307.6	390.6	661.1	1026.5
742.	625	BAIRD ISD	-13.7	-5.1%	22.9	43.5	79.2	195.5	352.5
					CAMERON	COUNTY			
$ 371.	4	CAMERON CO CONS C$	24.8	89.6%	$ 32.2	$ 36.5	$ 43.8	$ 67.5	$ 99.6
496.	60	LAS YESCAS CSD	31.3	41.8%	46.4	55.0	69.8	117.9	182.8
1063.	978	HARDIN RANCH CSD	-4.6	-33.8%	-3.3	-2.6	-1.3	2.8	8.3
463.	32	BROWNSVILLE ISD	4038.5	52.2%	5711.5	6662.7	8298.3	13628.9	20829.8
562.	159	HARLINGEN ISD	1431.0	25.2%	2439.5	3012.9	3998.8	7212.0	11552.6
521.	94	LA FERIA ISD	277.6	35.1%	429.2	515.5	663.7	1147.0	1799.8
544.	127	LOS FRESNOS ISD	248.0	29.5%	402.9	490.9	642.3	1135.8	1802.3
686.	489	POINT ISABEL ISD	25.0	2.6%	167.5	248.5	387.8	841.9	1455.2
567.	174	RIO HONDO ISD	154.4	24.1%	267.4	331.6	442.1	802.1	1288.5
467.	37	SAN BENITO ISD	1348.0	50.7%	1917.5	2241.4	2798.2	4612.9	7064.4
471.	41	SANTA MARIA ISD	59.5	49.5%	85.1	99.6	124.6	205.9	315.8
497.	63	SANTA ROSA ISD	160.8	41.6%	238.5	282.7	358.7	606.4	940.9
					CAMP	COUNTY			
$ 642.	374	PITTSBURG ISD	$ 112.3	9.6%	$ 294.2	$ 397.6	$ 575.5	$ 1155.0	$ 1937.9
					CARSON	COUNTY			
$ 988.	937	GROOM ISD	$ -95.4	-28.8%	$ -61.9	$ -42.8	$ -10.0	$ 96.8	$ 241.1
962.	918	PANHANDLE ISD	-212.9	-26.8%	-130.3	-83.3	-2.6	260.6	616.2
1269.	1047	WHITE DEER ISD	-317.0	-44.5%	-260.9	-229.0	-174.1	4.7	246.3
					CASS	COUNTY			
$ 610.	271	MARIETTA CSD	$ 8.7	15.3%	$ 17.9	$ 23.2	$ 32.2	$ 61.8	$ 101.6
561.	158	BLOOMBURG RHSD	22.6	25.4%	38.5	47.5	63.0	113.5	181.8
682.	481	ATLANTA ISD	44.4	3.2%	250.6	367.9	569.5	1226.5	2114.1
567.	170	AVINGER ISD	33.3	24.3%	57.5	71.3	94.9	172.1	276.3

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					CASS COUNTY				
$ 542.	123	HUGHES SPRINGS ISD	153.1	29.8%	$ 247.9	$ 301.8	$ 394.4	$ 696.4	$ 1104.4
612.	275	LINDEN-KILDARE ISD	104.9	15.0%	219.2	284.2	396.0	760.3	1252.4
620.	306	MCLEOD ISD	14.0	13.6%	30.6	40.0	56.2	109.1	180.5
515.	86	QUEEN CITY ISD	139.9	36.7%	214.0	256.1	328.6	564.6	883.5
					CASTRO COUNTY				
$ 896.	860	DIMMITT ISD	$ -341.8	-21.4%	$ -163.5	$ -62.2	$ 112.1	$ 680.2	$ 1447.7
785.	716	HART ISD	-55.7	-10.3%	13.2	52.3	119.6	339.1	635.5
692.	506	NAZARETH ISD	4.5	1.8%	41.2	62.0	97.9	214.7	372.5
					CHAMBERS COUNTY				
$1368.	1075	ANAHUAC ISD	$ -755.8	-48.5%	$ -641.9	$ -577.2	$ -465.9	$ -103.0	$ 387.1
1497.	1090	BARBERS HILL ISD	-493.9	-53.0%	-431.6	-396.2	-335.3	-136.8	131.3
902.	866	EAST CHAMBERS ISD	-206.0	-21.9%	-101.8	-42.6	59.3	391.2	839.6
					CHEROKEE COUNTY				
$ 749.	642	NEW HOPE CSD	$ -2.2	-6.0%	$ 2.6	$ 5.4	$ 10.1	$ 25.5	$ 46.2
666.	445	ALTO ISD	22.3	5.7%	81.0	114.4	171.7	358.7	611.3
732.	607	JACKSONVILLE ISD	-92.3	-3.8%	236.4	423.3	744.6	1792.0	3206.8
1096.	993	MAYDELLE ISD	-45.7	-35.8%	-34.1	-27.4	-16.1	21.0	71.1
607.	262	RUSK ISD	130.1	16.0%	264.1	340.2	471.1	897.9	1474.3
675.	464	NEW SUMMERFIELD ISD	5.4	4.4%	23.7	34.1	52.0	110.3	189.1
646.	386	WELLS ISD	17.7	8.9%	48.5	66.0	96.1	194.3	326.8
					CHILDRESS COUNTY				
$ 655.	414	CHILDRESS ISD	$ 57.0	7.5%	$ 173.5	$ 239.7	$ 353.6	$ 724.8	$ 1226.3
					CLAY COUNTY				
$ 873.	840	BYERS ISD	$ -27.3	-19.4%	$ -11.2	$ -2.0	$ 13.8	$ 65.2	$ 134.6
712.	551	HENRIETTA ISD	-6.7	-1.2%	73.7	119.4	198.0	454.1	800.2
492.	58	PETROLIA ISD	97.6	43.0%	143.7	169.9	214.9	361.8	560.1
1026.	962	BELLEVUE ISD	-39.7	-31.4%	-27.4	-20.4	-8.3	31.0	84.1
1131.	1007	MIDWAY ISD	-68.5	-37.8%	-52.5	-43.3	-27.7	23.4	92.5
					COCHRAN COUNTY				
$ 745.	632	MORTON ISD	$ -43.2	-5.5%	$ 62.3	$ 122.3	$ 225.4	$ 561.6	$ 1015.8
1421.	1078	WHITEFACE ISD	-233.4	-50.5%	-200.8	-182.3	-150.5	-46.8	93.3
1262.	1044	BLEDSOE ISD	-59.4	-44.2%	-48.8	-42.7	-32.3	1.6	47.5
					COKE COUNTY				
$1028.	963	BRONTE ISD	$ -99.3	-31.5%	$ -68.6	$ -51.2	$ -21.2	$ 76.5	$ 208.4
1098.	996	ROBERT LEE ISD	-159.4	-35.9%	-119.0	-96.0	-56.5	72.3	246.3
					COLEMAN COUNTY				
$ 911.	879	MOZELLE RHSD	$ -25.5	-22.7%	$ -13.2	$ -6.2	$ 5.9	$ 45.1	$ 98.2

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					COLEMAN	COUNTY			
$ 977.	929	TALPA CSD	$ -35.1	-28.0%	$ -22.2	$ -14.9	$ -2.4	$ 38.5	$ 93.8
1453.	1081	NOVICE CSD	-66.1	-51.5%	-57.3	-52.3	-43.6	-15.5	22.5
648.	399	COLEMAN ISD	64.9	8.6%	181.3	247.5	361.4	732.4	1233.6
734.	611	SANTA ANNA ISD	-10.5	-4.2%	24.0	43.7	77.5	187.7	336.5
					COLLIN	COUNTY			
$ 504.	72	LOVEJOY CSD	$ 22.0	39.7%	$ 33.1	$ 39.3	$ 50.1	$ 85.2	$ 132.6
429.	14	MELISSA RHSD	40.4	64.1%	55.1	63.5	77.9	124.7	188.0
544.	131	BLUE RIDGE RHSD	44.4	29.3%	72.3	88.1	115.3	204.1	324.0
564.	164	COMMUNITY RHSD	60.5	24.8%	103.9	128.5	170.8	308.9	495.3
651.	403	ALLEN ISD	30.0	8.2%	86.1	118.1	173.0	352.0	593.7
595.	229	ANNA ISD	31.1	18.2%	59.7	76.0	104.0	195.3	318.6
590.	221	CELINA ISD	47.0	19.4%	88.2	111.6	151.9	283.1	460.3
604.	253	FARMERSVILLE ISD	61.7	16.5%	123.7	158.9	219.5	416.9	683.7
675.	467	FRISCO ISD	23.0	4.2%	103.8	149.7	228.7	486.1	833.9
650.	400	MCKINNEY ISD	194.7	8.3%	554.2	758.7	1110.1	2255.7	3603.2
757.	659	PLANO ISD	-318.3	-7.0%	286.2	629.9	1220.9	3147.1	5749.1
574.	183	PRINCETON ISD	95.7	22.7%	169.6	211.2	283.2	517.8	834.7
686.	490	PROSPER ISD	5.3	2.5%	35.7	53.0	82.7	179.5	310.2
852.	819	WESTMINSTER ISD	-14.4	-17.4%	-4.7	.9	10.4	41.4	83.3
673.	458	WYLIE ISD	30.8	4.6%	130.9	187.8	285.7	604.7	1035.6
					COLLINGSWORT	COUNTY			
$1231.	1036	QUAIL RHSD	$ -52.0	-42.8%	$ -42.1	$ -36.5	$ -26.8	$ 4.6	$ 47.1
1180.	1025	SAMNORWOOD RHSD	-67.7	-40.3%	-53.5	-45.4	-31.5	13.9	75.1
1041.	967	DODSON ISD	-12.2	-32.4%	-8.6	-6.5	-3.0	8.6	24.2
739.	618	WELLINGTON ISD	-23.3	-4.8%	42.5	79.9	144.3	354.0	637.3
					COLORADO	COUNTY			
$ 651.	405	COLUMBUS ISD	$ 77.9	8.1%	$ 224.8	$ 308.3	$ 452.0	$ 920.0	$ 1552.3
969.	923	RICE CONSOLIDATED	-439.4	-27.3%	-273.4	-179.0	-16.7	512.3	1226.8
600.	239	WEIMAR ISD	77.9	17.4%	152.6	195.2	268.3	506.6	828.5
					COMAL	COUNTY			
$ 726.	593	NEW BRAUNFELS ISD	$ -80.8	-3.1%	$ 282.0	$ 488.2	$ 842.9	$ 1998.8	$ 3560.2
922.	893	COMAL COUNTY ISD	-432.4	-23.7%	-234.5	-122.0	71.4	701.9	1553.6
					COMANCHE	COUNTY			
$ 600.	241	COMANCHE ISD	$ 115.9	17.3%	$ 227.6	$ 291.0	$ 400.1	$ 755.8	$ 1236.2
599.	235	DE LEON ISD	69.4	17.4%	135.7	173.4	238.3	449.8	735.4
762.	669	GUSTINE ISD	-9.7	-7.6%	7.1	16.6	33.1	86.6	158.9
908.	876	SIDNEY ISD	-26.1	-22.4%	-13.3	-6.0	6.5	47.3	102.5

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					CONCHO	COUNTY			
$ 906.	875	EOLA RHSD	$ -24.9	-22.3%	$ -12.6	$ -5.6	$ 6.4	$ 45.6	$ 98.6
1155.	1020	PAINT ROCK RHSD	-52.2	-39.1%	-40.6	-34.1	-22.8	14.1	63.8
773.	696	EDEN ISD	-19.7	-9.0%	8.6	24.7	52.4	142.5	264.3
					COOKE	COUNTY			
$1460.	1083	WALNUT BEND CSD	$ -20.0	-51.8%	$ -17.4	$ -15.9	$ -13.3	$ -4.8	$ 6.6
1332.	1070	SIVELLS BEND CSD	-13.4	-47.1%	-11.3	-10.1	-3.0	-1.2	8.0
613.	280	GAINESVILLE ISD	258.1	14.9%	541.1	702.1	978.7	1880.5	3098.6
716.	561	MUENSTER ISD	-4.6	-1.7%	33.2	54.7	91.6	212.0	374.7
725.	591	VALLEY VIEW ISD	-5.9	-3.0%	21.3	36.7	63.3	149.8	266.7
688.	497	CALLISBURG ISD	7.0	2.3%	50.6	75.4	118.1	257.2	445.1
782.	711	ERA ISD	-17.5	-10.0%	4.8	17.5	39.3	110.2	206.1
515.	85	LINDSAY ISD	65.3	36.8%	99.8	119.5	153.2	263.1	411.6
					CORYELL	COUNTY			
$ 707.	536	MOUND CSD	$ -.1	-.5%	$ 3.4	$ 5.3	$ 8.7	$ 19.8	$ 34.7
747.	636	JONESBORO RHSD	-6.5	-5.7%	8.7	17.4	32.4	81.1	146.9
760.	677	EVANT ISD	-12.5	-7.9%	8.2	19.9	40.1	106.0	194.9
622.	313	GATESVILLE ISD	139.7	13.2%	310.5	407.6	574.5	1118.5	1853.3
755.	655	OGLESBY ISD	-7.4	-6.8%	6.9	15.1	29.0	74.5	136.0
436.	17	COPPERAS COVE ISD	613.4	61.3%	1117.6	1290.6	1587.9	2557.1	3866.4
					COTTLE	COUNTY			
$ 642.	373	PADUCAH ISD	$ 38.6	9.6%	$ 101.0	$ 136.5	$ 197.5	$ 396.4	$ 665.0
					CRANE	COUNTY			
$1306.	1064	CRANE ISD	$ -659.1	-46.1%	$ -549.6	$ -487.3	$ -380.3	$ -31.5	$ 439.7
					CROCKETT	COUNTY			
$ 820.	780	CROCKETT CSD	$ -114.9	-14.1%	$ -15.7	$ 40.6	$ 137.5	$ 453.4	$ 880.1
					CROSBY	COUNTY			
$ 785.	718	CROSBYTON ISD	$ -67.3	-10.3%	$ 15.7	$ 62.9	$ 144.1	$ 408.6	$ 766.0
847.	810	LORENZO ISD	-93.4	-16.9%	-28.2	8.8	72.5	280.2	560.7
805.	754	RALLS ISD	-90.3	-12.6%	-1.3	49.4	136.4	420.1	803.3
					CULBERSON	COUNTY			
$1123.	1003	CULBERSON CO.CONS	$ -409.2	-37.3%	$ -311.5	$ -255.9	$ -160.3	$ 151.2	$ 571.9
					DALLAM	COUNTY			
$ 679.	474	DALHART ISD	$ 33.9	3.7%	$ 170.5	$ 248.2	$ 381.7	$ 817.0	$ 1405.0
1234.	1039	TEXLINE ISD	-112.6	-43.0%	-91.4	-79.3	-58.5	9.2	100.6
					DALLAS	COUNTY			
$ 711.	547	CARROLLTON-FARMER	$ -60.0	-.9%	$ 832.8	$ 1340.4	$ 2213.2	$ 5057.8	$ 8900.5
740.	619	CEDAR HILL ISD	-24.6	-4.9%	43.3	81.9	148.3	364.8	657.2

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					DALLAS	COUNTY			
$ 791.	726	DALLAS ISD	$-12750.5	-11.0%	$ 1847.4	$ 10147.8	$ 24418.8	$ 70932.3	$133764.8
635.	354	DE SOTO ISD	140.7	10.9%	344.6	460.6	659.9	1309.7	2187.5
605.	257	DUNCANVILLE ISD	436.5	16.3%	879.5	1131.3	1564.4	2975.8	4882.4
599.	233	GARLAND ISD	2086.2	17.5%	4073.0	5202.7	7145.1	13475.7	22027.5
653.	412	GRAND PRAIRIE ISD	534.3	7.8%	1580.8	2175.7	3198.7	6532.9	11036.9
955.	914	HIGHLAND PARK ISD	-1231.7	-26.3%	-742.0	-463.6	15.2	1575.5	3683.2
695.	512	IRVING ISD	192.4	1.2%	2441.8	3720.9	5920.0	13087.4	22769.5
627.	330	LANCASTER ISD	209.8	12.2%	483.2	638.6	905.8	1776.9	2953.4
568.	175	MESQUITE ISD	2281.8	24.0%	3959.0	4912.7	6552.3	11896.4	19115.4
731.	604	RICHARDSON ISD	-787.6	-3.8%	2079.9	3710.3	6513.5	15650.1	27992.1
844.	806	SUNNYVALE ISD	-25.7	-16.6%	-7.4	3.1	21.0	79.5	158.4
602.	245	WILMER-HUTCHINS IS	430.2	16.9%	853.1	1093.6	1507.1	2854.8	4675.3
1112.	1001	COPPELL ISD	-196.3	-36.7%	-148.3	-120.9	-74.0	79.1	285.9
					DAWSON	COUNTY			
$1303.	1062	DAWSON ISD	$ -127.6	-46.0%	$ -106.3	$ -94.2	$ -73.4	$ -5.5	$ 86.1
934.	903	KLONDIKE ISD	-52.1	-24.6%	-29.4	-16.6	5.5	77.5	174.9
714.	557	LAMESA ISD	-34.2	-1.5%	294.6	481.5	802.8	1850.2	3265.1
1473.	1085	UNION ISD	-56.1	-52.2%	-48.8	-44.7	-37.5	-14.3	17.2
914.	883	SANDS ISD	-66.7	-23.0%	-35.0	-17.0	14.0	115.0	251.4
					DEAF SMITH	COUNTY			
$ 731.	603	HEREFORD ISD	$ -140.0	-3.7%	$ 373.8	$ 666.0	$ 1168.3	$ 2805.6	$ 5017.2
2551.	1134	WALCOTT ISD	-128.7	-72.4%	-121.8	-117.8	-111.0	-88.8	-58.8
					DELTA	COUNTY			
$ 686.	487	COOPER ISD	$ 12.5	2.6%	$ 82.3	$ 122.0	$ 190.2	$ 412.6	$ 713.0
687.	492	FANNINDEL ISD	6.1	2.4%	42.4	63.0	98.6	214.3	370.7
					DENTON	COUNTY			
$ 647.	392	LITTLE ELM CSD	$ 11.2	8.7%	$ 31.0	$ 42.2	$ 61.6	$ 124.6	$ 209.8
991.	940	ARGYLE RHSD	-89.1	-28.9%	-58.0	-40.3	-9.9	89.1	222.9
781.	707	DENTON ISD	-538.7	-9.8%	163.1	562.2	1248.3	3484.6	6505.5
690.	502	LEWISVILLE ISD	47.6	2.0%	399.0	598.7	942.2	2061.7	3573.9
679.	473	PILOT POINT ISD	12.7	3.7%	63.8	92.8	142.8	305.5	525.3
689.	500	KRUM ISD	3.5	2.1%	27.8	41.5	65.2	142.3	246.5
785.	715	PONDER ISD	-11.3	-10.3%	2.7	10.6	24.3	69.0	129.3
616.	292	AUBREY ISD	33.2	14.3%	70.8	92.2	128.9	248.6	410.4
656.	418	SANGER ISD	24.9	7.2%	77.2	107.0	158.2	325.2	550.7
636.	358	NORTHWEST ISD	74.9	10.7%	184.9	247.5	355.1	705.6	1179.1
723.	583	LAKE DALLAS ISD	-10.7	-2.7%	44.9	76.6	131.0	308.5	548.1

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					DEWITT	COUNTY			
$ 776.	703	MEYERSVILLE CSD	$ -7.0	-9.2%	$ 2.8	$ 8.3	$ 17.8	$ 48.8	$ 90.7
540.	121	WESTHOFF RHSD	14.8	30.3%	23.9	29.1	37.9	66.9	105.9
760.	663	CUERO ISD	-110.4	-7.3%	87.8	200.5	394.3	1025.9	1879.2
923.	894	NORDHEIM ISD	-40.3	-23.7%	-21.9	-11.4	6.6	65.3	144.7
626.	329	YOAKUM ISD	126.5	12.4%	288.9	381.2	540.0	1057.5	1756.6
741.	623	YORKTOWN ISD	-30.8	-5.1%	51.3	98.1	178.4	440.2	793.8
					DICKENS	COUNTY			
$1141.	1015	MCADOO ISD	$ -49.0	-38.3%	$ -37.8	$ -31.4	$ -20.4	$ 15.3	$ 63.6
871.	839	SPUR ISD	-85.0	-19.2%	-34.1	-5.2	44.6	206.7	425.7
916.	885	PATTON SPRINGS ISD	-35.7	-23.1%	-18.8	-9.2	7.2	61.0	133.5
					DIMMIT	COUNTY			
$ 455.	30	ASHERTON ISD	$ 105.2	54.8%	$ 147.5	$ 171.5	$ 212.7	$ 347.3	$ 529.0
506.	76	CARRIZO SPRINGS IS	386.1	39.0%	581.5	692.6	883.6	1506.2	2347.3
					DONLEY	COUNTY			
$ 910.	878	CLARENDON ISD	$ -110.4	-22.7%	$ -56.9	$ -26.5	$ 25.8	$ 196.3	$ 426.5
1061.	976	HEDLEY ISD	-45.7	-33.7%	-32.9	-25.6	-13.1	27.7	82.8
					DUVAL	COUNTY			
$1490.	1089	RAMIREZ CSD	$ -80.0	-52.8%	$ -69.8	$ -64.0	$ -54.1	$ -21.6	$ 22.2
1159.	1021	BENAVIDES ISD	-790.8	-39.3%	-616.9	-518.1	-348.1	206.0	954.4
792.	727	SAN DIEGO ISD	-136.6	-11.1%	18.1	106.1	257.3	750.3	1416.3
					EASTLAND	COUNTY			
$ 938.	908	CARBON ISD	$ -30.6	-25.0%	$ -17.5	$ -10.1	$ 2.6	$ 44.2	$ 100.4
651.	406	CISCO ISD	45.4	8.1%	131.1	179.8	263.5	536.5	905.2
634.	351	EASTLAND ISD	55.5	11.0%	135.1	180.3	258.0	511.5	853.8
694.	509	GORMAN ISD	2.9	1.4%	32.4	49.1	77.9	171.9	298.7
624.	321	RANGER ISD	48.4	12.9%	108.8	143.1	202.1	394.4	654.1
745.	633	RISING STAR ISD	-10.2	-5.5%	14.5	28.6	52.8	131.5	237.8
					ECTOR	COUNTY			
$ 808.	758	ECTOR ISD	$ -2345.1	-12.9%	$ -91.5	$ 1189.9	$ 3393.0	$ 10573.5	$ 20273.2
					EDWARDS	COUNTY			
$1050.	973	CARTA VALLEY CSD	$ -3.8	-33.0%	$ -2.7	$ -2.1	$ -1.0	$ 2.5	$ 7.2
800.	739	ROCKSPRINGS ISD	-43.7	-12.0%	1.8	27.6	72.1	217.0	412.7
732.	608	NUECES CANYON ISD	-9.3	-3.9%	23.3	41.8	73.6	177.3	317.4
					ELLIS	COUNTY			
$ 726.	595	AVALON ISD	$ -3.7	-3.1%	$ 12.9	$ 22.4	$ 38.7	$ 91.9	$ 163.6
631.	343	ENNIS ISD	231.7	11.5%	551.4	733.2	1045.7	2064.4	3440.5
627.	332	FERRIS ISD	69.8	12.2%	160.7	212.5	301.4	591.3	982.9

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					ELLIS	COUNTY			
$ 625.	326	ITALY ISD	$ 34.1	12.6%	$ 77.6	$ 102.3	$ 144.8	$ 283.2	$ 470.3
862.	828	MIDLOTHIAN ISD	-144.9	-18.3%	-53.0	-.8	89.0	381.7	777.1
893.	856	MILFORD ISD	-34.6	-21.2%	-16.3	-5.9	12.0	70.3	149.1
622.	311	PALMER ISD	25.9	13.2%	57.4	75.3	106.1	206.6	342.3
604.	250	RED OAK ISD	54.6	16.6%	109.2	140.3	193.7	367.7	602.7
627.	334	WAXAHACHIE ISD	253.4	12.2%	584.5	772.7	1096.4	2151.3	3576.4
636.	357	MAYPEARL ISD	16.0	10.7%	39.3	52.6	75.4	149.8	250.4
					EL PASO	COUNTY			
$ 997.	944	CLINT ISD	$ -171.0	-29.4%	$ -112.7	$ -79.5	$ -22.5	$ 163.4	$ 414.5
614.	283	EL PASO ISD	5106.9	14.7%	10776.0	13999.5	19541.6	37605.2	62006.4
520.	93	FABENS ISD	278.7	35.4%	430.3	516.4	664.6	1147.5	1799.9
469.	39	SAN ELIZARIO ISD	65.9	50.1%	94.0	110.0	137.4	226.9	347.7
469.	40	YSLETA ISD	7337.0	50.0%	10462.2	12239.2	15294.5	25252.4	38703.9
732.	606	ANTHONY ISD	-9.3	-3.8%	24.1	43.0	75.6	181.8	325.3
544.	129	CANUTILLO ISD	241.1	29.4%	391.9	477.6	624.9	1105.3	1754.1
840.	803	TORNILLO ISD	-27.9	-16.2%	-7.4	4.3	24.4	89.8	178.2
528.	103	SOCORRO ISD	252.8	33.3%	396.5	478.2	618.7	1076.6	1695.1
					ERATH	COUNTY			
$ 764.	675	THREE WAY CSD	$ -1.7	-7.9%	$ 1.1	$ 2.7	$ 5.5	$ 14.5	$ 26.6
771.	690	HUCKABAY RHSD	-9.3	-8.7%	4.5	12.4	25.9	69.8	129.2
810.	764	LINGLEVILLE RHSD	-13.5	-13.1%	-.8	6.4	18.8	59.2	113.8
716.	562	BLUFF DALE CSD	-.4	-1.7%	2.6	4.3	7.3	16.8	29.7
504.	73	MORGAN MILL CSD	9.3	39.6%	13.9	16.5	21.1	35.9	55.8
621.	309	DUBLIN ISD	46.4	13.3%	102.5	134.4	189.3	368.0	609.4
634.	348	STEPHENVILLE ISD	124.6	11.1%	301.7	402.4	575.6	1140.0	1902.4
					FALLS	COUNTY			
$ 534.	112	WESTPHALIA CSD	$ 15.9	31.8%	$ 25.3	$ 30.6	$ 39.8	$ 69.6	$ 110.0
634.	352	CHILTON ISD	21.8	11.0%	53.0	70.8	101.4	201.0	335.5
564.	165	MARLIN ISD	328.3	24.8%	563.3	696.9	926.5	1675.1	2686.4
796.	732	ROSEBUD-LOTT ISD	-94.4	-11.6%	7.6	65.6	165.3	490.3	929.3
					FANNIN	COUNTY			
$ 935.	904	DODD CITY RHSD	$ -25.4	-24.7%	$ -14.4	$ -8.1	$ 2.6	$ 37.6	$ 84.9
723.	585	ECTOR RHSD	-2.5	-2.7%	10.3	17.6	30.1	70.9	126.0
805.	753	WINDOM RHSD	-11.1	-12.5%	-.1	6.1	16.8	51.6	98.6
715.	558	BONHAM ISD	-22.2	-1.5%	185.9	304.3	507.7	1170.8	2066.5
575.	186	HONEY GROVE ISD	72.4	22.4%	128.5	160.4	215.2	394.0	635.5
579.	198	LEONARD ISD	54.7	21.6%	98.3	123.2	165.9	305.0	493.0

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					FANNIN COUNTY				
$ 998.	945	SAVOY ISD	$ -60.7	-29.5%	$ -40.1	$ -28.4	$ -8.2	$ 57.6	$ 146.4
703.	527	TRENTON ISD	.2	.1%	20.9	32.8	53.1	119.3	208.7
762.	671	SAM RAYBURN ISD	-13.7	-7.6%	9.8	23.2	46.1	121.0	222.1
					FAYETTE COUNTY				
$ 656.	416	PRAHA CSD	$ .8	7.3%	$ 2.5	$ 3.4	$ 5.1	$ 10.5	$ 17.7
836.	799	FAYETTEVILLE RHSD	-30.5	-15.8%	-7.4	5.7	28.3	101.9	201.4
617.	299	CISTERN RHSD	3.0	14.1%	6.5	8.5	11.9	23.0	37.9
605.	255	FLATONIA ISD	47.1	16.4%	94.6	121.7	168.1	319.6	524.1
499.	66	LA GRANGE ISD	276.8	41.1%	411.9	488.7	620.8	1051.2	1632.7
643.	375	SCHULENBURG ISD	35.6	9.4%	94.4	127.8	185.2	372.4	625.3
814.	773	ROUND TOP CARMINE	-20.5	-13.6%	-2.0	8.6	26.7	85.8	165.6
					FISHER COUNTY				
$1983.	1125	HOBBS ISD	$ -140.7	-64.5%	$ -129.7	$ -123.4	$ -112.7	$ -77.6	$ -30.3
1341.	1072	MCCAULLEY ISD	-63.4	-47.5%	-53.5	-47.8	-38.1	-6.4	36.4
849.	814	ROBY ISD	-43.7	-17.0%	-13.5	3.7	33.2	129.6	259.7
622.	315	ROTAN ISD	59.7	13.1%	132.8	174.3	245.8	478.6	793.1
					FLOYD COUNTY				
$ 679.	471	SOUTH PLAINS CSD	$ 1.8	3.7%	$ 8.9	$ 12.9	$ 19.8	$ 42.4	$ 72.9
912.	881	DOUGHERTY CSD	-10.0	-22.8%	-5.2	-2.5	2.3	17.7	38.5
813.	769	FLOYDADA ISD	-162.6	-13.4%	-13.2	71.8	217.9	694.2	1337.5
742.	627	LOCKNEY ISD	-38.0	-5.2%	61.0	117.3	214.1	529.5	955.7
					FOARD COUNTY				
$ 644.	381	CROWELL ISD	$ 29.5	9.2%	$ 79.1	$ 107.3	$ 155.8	$ 313.7	$ 527.2
					FORT BEND COUNTY				
$ 752.	650	LAMAR ISD	$ -332.0	-6.4%	$ 363.0	$ 758.2	$ 1437.6	$ 3652.0	$ 6643.3
991.	941	ORCHARD ISD	-88.9	-29.0%	-58.0	-40.4	-10.2	88.4	221.6
602.	244	NEEDVILLE ISD	127.8	16.9%	253.4	324.9	447.7	847.9	1388.6
1014.	957	FORT BEND ISD	-1458.6	-30.6%	-988.0	-720.5	-260.5	1238.7	3264.0
774.	701	KENDLETON ISD	-18.7	-9.1%	7.8	22.9	48.9	133.4	247.6
					FRANKLIN COUNTY				
$ 933.	900	MOUNT VERNON ISD	$ -175.1	-24.5%	$ -98.6	$ -55.1	$ 19.6	$ 263.4	$ 592.7
					FREESTONE COUNTY				
$ 562.	160	DEW CSD	$ 7.4	25.2%	$ 12.7	$ 15.7	$ 20.8	$ 37.6	$ 60.2
673.	457	FAIRFIELD ISD	37.1	4.6%	156.9	225.0	342.1	723.7	1239.2
624.	323	TEAGUE ISD	70.9	12.8%	159.6	210.0	296.7	579.3	961.0
719.	568	WORTHAM ISD	-4.4	-2.2%	24.1	40.4	68.3	159.4	282.3
					FRIO COUNTY				
$ 561.	156	DILLEY ISD	$ 117.6	25.4%	$ 200.0	$ 246.8	$ 327.4	$ 589.9	$ 944.6

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					FRIO	COUNTY			
$ 617.	302	PEARSALL ISD	$ 175.9	14.0%	$ 378.9	$ 494.4	$ 692.9	$ 1339.9	$ 2213.9
					GAINES	COUNTY			
$1199.	1028	SEMINOLE CSD	$ -935.0	-41.3%	$ -746.1	$ -638.7	$ -454.0	$ 148.0	$ 961.2
863.	830	SEAGRAVES ISD	-134.6	-18.4%	-50.0	-2.0	80.7	350.2	714.2
1322.	1069	LOOP ISD	-121.3	-46.7%	-101.6	-90.5	-71.3	-8.8	75.7
					GALVESTON	COUNTY			
$ 971.	925	DICKINSON ISD	$ -1016.9	-27.5%	$ -635.6	$ -418.8	$ -46.1	$ 1168.8	$ 2809.9
838.	801	GALVESTON ISD	-1564.8	-16.0%	-396.7	267.5	1409.5	5131.6	10159.5
1577.	1096	HIGH ISLAND ISD	-195.7	-55.4%	-173.3	-160.5	-138.6	-67.2	29.2
966.	922	LA MARQUE ISD	-1652.5	-27.1%	-1022.2	-663.8	-47.6	1960.7	4673.7
959.	917	TEXAS CITY ISD	-1689.4	-26.6%	-1025.9	-648.6	.0	2114.2	4970.1
600.	238	HITCHCOCK ISD	190.8	17.4%	373.7	477.7	656.4	1239.1	2026.1
684.	485	SANTA FE ISD	41.9	2.9%	255.9	377.4	586.5	1267.9	2188.4
882.	844	CLEAR CREEK ISD	-1914.3	-20.2%	-838.4	-226.6	825.2	4253.3	8884.3
746.	634	FRIENDSWOOD ISD	-82.0	-5.6%	113.6	224.8	416.1	1039.4	1881.4
					GARZA	COUNTY			
$2661.	1135	JUSTICEBURG CSD	$ -21.7	-73.5%	$ -20.6	$ -19.9	$ -18.9	$ -15.3	$ -10.6
824.	782	POST ISD	-131.0	-14.5%	-21.5	40.7	147.7	496.3	967.3
933.	901	SOUTHLAND ISD	-28.6	-24.5%	-16.1	-9.0	3.2	43.0	96.8
					GILLESPIE	COUNTY			
$ 519.	92	ROCKY HILL CSD	$ 7.8	35.5%	$ 12.0	$ 14.4	$ 18.5	$ 31.9	$ 50.0
763.	673	DOSS CSD	-1.7	-7.7%	1.2	2.9	5.8	15.1	27.8
641.	368	FREDERICKSBURG ISD	104.6	9.8%	270.7	365.2	527.6	1057.0	1772.1
816.	774	HARPER ISD	-20.4	-13.8%	-2.2	8.1	25.9	83.8	162.1
					GLASSCOCK	COUNTY			
$ 802.	746	GLASSCOCK ISD	$ -31.0	-12.3%	$ .5	$ 18.4	$ 49.2	$ 149.6	$ 285.1
					GOLIAD	COUNTY			
$ 835.	797	GOLIAD ISD	$ -152.5	-15.7%	$ -36.1	$ 30.1	$ 144.0	$ 514.9	$ 1016.0
					GONZALES	COUNTY			
$ 675.	466	GONZALES ISD	$ 65.8	4.2%	$ 296.8	$ 428.1	$ 653.9	$ 1389.7	$ 2383.8
569.	176	NIXON ISD	102.9	23.8%	179.0	222.3	296.7	539.2	866.7
699.	520	SMILEY ISD	1.4	.7%	28.2	43.4	69.7	155.1	270.4
849.	815	WAELDER ISD	-55.3	-17.1%	-17.1	4.6	41.9	163.7	328.1
					GRAY	COUNTY			
$3420.	1144	GRANDVIEW CSD	$ -36.2	-79.4%	$ -34.9	$ -34.1	$ -32.8	$ -28.6	$ -22.8
4186.	1146	ALANREED ISD	-60.4	-83.2%	-58.7	-57.7	-56.0	-50.5	-43.0
1237.	1041	LEFORS ISD	-130.6	-43.1%	-106.1	-92.2	-68.2	9.7	115.1

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					GRAY	COUNTY			
$ 935.	905	MCLEAN ISD	$ -78.2	-24.7%	$ -44.4	$ -25.1	$ 7.9	$ 115.6	$ 261.1
764.	676	PAMPA ISD	-309.3	-7.9%	205.7	498.5	1001.9	2642.8	4859.3
3416.	1143	HOPKINS ISD	-45.2	-79.4%	-43.5	-42.6	-41.0	-35.7	-28.5
					GRAYSON	COUNTY			
$1287.	1056	S & S CONS. RHSD	$ -137.1	-45.3%	$ -113.6	$ -100.3	$ -77.3	$ -2.4	$ 98.8
754.	653	GUNTER RHSD	-7.9	-6.6%	8.0	17.0	32.6	83.2	151.6
506.	75	TOM BEAN RHSD	65.0	39.0%	97.9	116.6	148.7	253.5	395.0
603.	248	TIOGA CSD	9.1	16.7%	18.1	23.3	32.1	60.9	99.8
594.	227	POTTSBORO CSD	76.7	18.5%	146.4	186.1	254.2	476.3	776.3
642.	371	BELLS ISD	24.8	9.7%	64.5	87.1	126.0	252.7	423.8
618.	303	COLLINSVILLE ISD	21.1	14.0%	45.4	59.3	83.1	160.8	265.8
607.	261	DENISON ISD	576.0	16.0%	1168.0	1504.5	2083.2	3969.3	6517.2
635.	356	HOWE ISD	36.6	10.8%	89.6	119.8	171.7	340.8	569.2
692.	505	SHERMAN ISD	83.9	1.8%	761.1	1146.1	1808.1	3965.8	6880.5
589.	220	VAN ALSTYNE ISD	56.1	19.5%	104.9	132.7	180.4	336.1	546.4
702.	525	WHITESBORO ISD	1.4	.3%	82.5	128.6	207.9	466.2	815.2
634.	350	WHITEWRIGHT ISD	34.6	11.1%	83.8	111.8	159.9	316.6	528.4
					GREGG	COUNTY			
$1071.	979	GLADEWATER ISD	$ -632.6	-34.3%	$ -460.3	$ -362.4	$ -194.0	$ 354.8	$ 1096.1
842.	805	KILGORE ISD	-433.9	-16.4%	-119.9	58.6	365.5	1365.7	2717.0
7[illegible].	544	LONGVIEW ISD	-48.5	-.8%	811.3	1300.2	2140.7	4880.4	8581.2
726.	592	PINETREE ISD	-69.7	-3.0%	251.2	433.7	747.5	1770.1	3151.4
1215.	1031	SABINE ISD	-301.4	-42.0%	-242.4	-208.8	-151.1	36.9	290.9
1263.	1045	SPRING HILL ISD	-277.1	-44.3%	-227.6	-199.3	-150.9	7.2	220.7
1183.	1026	WHITE OAK ISD	-356.6	-40.5%	-282.2	-239.8	-167.1	70.1	390.6
					GRIMES	COUNTY			
$ 571.	180	ANDERSON-SHIRO ISD	45.6	23.2%	$ 80.0	$ 99.5	$ 133.1	$ 242.[illegible]	$ 390.6
812.	768	IOLA ISD	-19.0	-13.3%	-1.5	8.5	25.6	81.4	156.8
626.	328	NAVASOTA ISD	163.9	12.5%	373.9	493.4	698.7	1368.1	2272.2
773.	695	RICHARDS ISD	-13.9	-9.0%	6.1	17.5	37.1	101.0	187.2
					GUADALUPE	COUNTY			
$ 652.	411	SEGUIN ISD	$ 247.2	7.9%	$ 727.1	$ 1000.0	$ 1469.3	$ 2998.6	$ 5064.5
530.	107	SCHERT-CIBOLO ISD	597.1	32.7%	941.3	1137.0	1473.5	2570.2	4051.7
709.	540	NAVARRO ISD	-1.7	-.7%	32.5	52.0	85.4	194.5	341.7
667.	449	MARION ISD	17.5	5.5%	65.6	93.0	140.0	293.2	500.3
					HALE	COUNTY			
$ 789.	723	ABERNATHY ISD	$ -92.5	-10.8%	$ 16.6	$ 78.6	$ 185.2	$ 532.6	$ 1002.0

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					HALE	COUNTY			
$ 847.	809	COTTON CENTER ISD	$ -34.5	-16.9%	$ -10.3	$ 3.4	$ 27.0	$ 103.9	$ 207.8
751.	648	HALE CENTER ISD	-37.9	-6.3%	42.7	88.6	167.4	424.2	771.2
819.	779	PETERSBURG ISD	-84.6	-14.1%	-11.3	30.4	102.1	335.7	651.2
678.	470	PLAINVIEW ISD	160.6	3.9%	772.9	1121.1	1719.7	3670.7	6306.2
					HALL	COUNTY			
$1314.	1068	ESTELLINE ISD	$ -81.1	-46.4%	$ -67.8	$ -60.2	$ -47.2	$ -4.9	$ 52.4
791.	725	MEMPHIS ISD	-66.3	-11.0%	10.2	53.7	128.4	372.1	701.2
929.	897	TURKEY ISD	-46.0	-24.2%	-25.6	-14.0	6.0	71.0	158.8
1278.	1051	LAKEVIEW ISD	-62.5	-44.9%	-51.6	-45.4	-34.8	-.1	46.8
					HAMILTON	COUNTY			
$ 696.	514	HAMILTON ISD	$ 6.3	1.2%	$ 81.1	$ 123.6	$ 196.8	$ 435.1	$ 757.2
561.	157	HICO ISD	46.3	25.4%	78.8	97.3	129.0	232.5	372.3
1247.	1043	POTTSVILLE ISD	-40.8	-43.5%	-33.3	-29.0	-21.6	2.3	34.6
					HANSFORD	COUNTY			
$1135.	1012	GRUVER ISD	$ -259.7	-38.0%	$ -199.5	$ -165.3	$ -106.4	$ 85.3	$ 344.3
2357.	1130	MORSE ISD	-105.3	-70.1%	-98.9	-95.3	-89.0	-68.8	-41.4
1024.	961	SPEARMAN ISD	-356.0	-31.3%	-244.8	-181.6	-72.9	281.5	760.1
					HARDEMAN	COUNTY			
$ 779.	706	CHILLICOTHE ISD	$ -28.7	-9.6%	$ 9.6	$ 31.4	$ 68.8	$ 190.9	$ 355.8
614.	285	QUANAH ISD	85.1	14.6%	179.8	233.7	326.3	628.1	1035.9
					HARDIN	COUNTY			
$ 810.	762	KOUNTZE ISD	$ -111.6	-13.1%	$ -6.2	$ 53.7	$ 156.7	$ 492.4	$ 946.0
628.	336	SILSBEE ISD	260.7	12.1%	604.7	800.3	1136.7	2232.8	3713.6
870.	836	HARDIN-JEFFERSON I	-275.4	-19.1%	-109.3	-14.9	147.4	676.4	1391.1
722.	576	LUMBERTON ISD	-21.9	-2.4%	102.4	173.0	294.4	690.2	1224.8
921.	891	WEST HARDIN ISD	-121.4	-23.6%	-65.6	-33.8	20.8	198.8	439.2
					HARRIS	COUNTY			
$ 544.	130	ALDINE ISD	$ 3610.5	29.4%	$ 5868.0	$ 7151.7	$ 9358.6	$ 16551.9	$ 26268.8
1303.	1061	ALIEF ISD	-1731.7	-46.0%	-1442.4	-1277.9	-995.1	-73.4	1171.7
664.	442	CHANNELVIEW ISD	130.5	5.9%	460.9	648.8	971.8	2024.6	3446.7
644.	380	CROSBY ISD	111.1	9.3%	297.4	403.4	585.5	1179.2	1981.2
883.	845	CYPRESS-FAIRBANKS	-1162.3	-20.3%	-512.3	-142.7	492.7	2563.7	5361.3
1277.	1049	DEER PARK ISD	-3470.2	-48.9%	-2864.9	-2520.6	-1928.9	-.0	2605.6
567.	172	NORTHEAST HOUSTON	1941.5	24.2%	3358.2	4163.7	5548.6	10062.4	16159.9
799.	735	GALENA PARK ISD	-1017.8	-11.9%	54.7	664.6	1713.1	5130.5	9746.9
929.	898	GOOSE CREEK ISD	-2795.4	-24.3%	-1555.5	-850.5	361.6	4312.2	9649.0
722.	577	HOUSTON ISD	-3674.3	-2.5%	16668.2	28235.0	48122.0	112939.5	200498.2

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					HARRIS	COUNTY			
$ 826.	786	HUMBLE ISD	$ -299.3	-14.8%	$ -54.0	$ 85.4	$ 325.2	$ 1106.8	$ 2162.5
1098.	995	KATY ISD	-606.2	-35.9%	-452.4	-364.9	-214.5	275.7	937.8
1038.	966	KLEIN ISD	-830.5	-32.2%	-581.8	-440.4	-197.2	595.3	1665.9
1133.	1008	LA PORTE ISD	-1759.4	-37.9%	-1349.4	-1116.3	-715.5	590.9	2355.5
681.	480	PASADENA ISD	746.0	3.3%	4052.9	5933.3	9166.1	19703.1	33936.8
904.	868	SPRING ISD	-446.8	-22.1%	-223.0	-95.7	123.1	836.3	1799.8
725.	589	SPRING BRANCH ISD	-774.0	-2.9%	2879.2	4956.4	8527.7	20167.7	35801.6
814.	770	TOMBALL ISD	-162.2	-13.5%	-14.3	69.8	214.4	685.7	1322.5
871.	838	SHELDON ISD	-419.6	-19.2%	-167.9	-24.8	221.2	1023.1	2106.4
725.	590	HUFFMAN ISD	-18.2	-2.9%	67.3	115.9	199.5	472.0	840.1
					HARRISON	COUNTY			
$ 529.	105	KARNACK ISD	$ 109.3	33.1%	$ 171.7	$ 207.1	$ 268.2	$ 467.0	$ 735.6
636.	359	MARSHALL ISD	447.8	10.7%	1105.9	1480.0	2123.3	4220.0	7052.3
721.	574	WASKOM ISD	-11.1	-2.4%	54.5	91.9	156.0	365.2	647.8
750.	645	HALLSVILLE ISD	-72.7	-6.1%	85.5	175.4	330.0	833.9	1514.5
579.	199	HARLETON ISD	51.3	21.6%	92.4	115.8	156.0	286.9	463.8
867.	834	ELYSIAN FIELDS ISD	-93.4	-18.8%	-36.1	-3.5	52.6	235.3	482.2
					HARTLEY	COUNTY			
$1508.	1091	HARTLEY RHSD	$ -133.5	-53.3%	$ -116.9	$ -107.5	$ -91.2	$ -38.3	$ 33.2
1396.	1077	CHANNING ISD	-110.7	-49.6%	-94.7	-85.6	-70.0	-19.1	49.7
					HASKELL	COUNTY			
$1073.	981	CARNEY RHSD	$ -53.2	-34.4%	$ -38.8	$ -30.6	$ -16.5	$ 29.4	$ 91.3
1232.	1037	WEINERT RHSD	-49.5	-42.8%	-40.1	-34.8	-25.6	4.3	44.6
1686.	1113	PAINT CREEK RHSD	-89.3	-58.2%	-80.2	-75.1	-66.2	-37.2	2.0
563.	433	HASKELL ISD	33.9	6.2%	115.8	162.4	242.4	503.4	856.0
890.	853	ROCHESTER ISD	-39.6	-20.9%	-18.3	-6.3	14.4	82.0	173.3
718.	565	RULE ISD	-4.9	-2.0%	28.8	48.0	80.9	188.3	333.3
					HAYS	COUNTY			
$ 659.	427	SAN MARCOS ISD	$ 193.7	6.8%	$ 623.3	$ 867.5	$ 1287.5	$ 2656.3	$ 4505.3
721.	573	DRIPPING SPRINGS I	-10.2	-2.3%	50.4	84.8	144.0	336.9	597.5
647.	387	HAYS CO ISD	76.9	8.8%	211.4	287.8	419.2	847.5	1426.1
					HEMPHILL	COUNTY			
$ 730.	601	CANADIAN ISD	$ -18.8	-3.5%	$ 54.0	$ 95.4	$ 166.5	$ 398.5	$ 711.9
					HENDERSON	COUNTY			
$ 918.	887	LA POYNOR CSD	$ -70.6	-23.3%	$ -37.6	$ -18.8	$ 13.5	$ 118.7	$ 260.8
488.	56	MURCHISON CSD	16.5	44.2%	24.1	28.4	35.9	60.2	93.1
512.	82	BETHEL ISD	16.9	37.5%	25.7	30.7	39.3	67.3	105.2

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					HENDERSON	COUNTY			
$ 605.	256	ATHENS ISD	$ 258.4	16.4%	$ 519.6	$ 668.1	$ 923.4	$ 1755.6	$ 2879.8
657.	421	BROWNSBORO ISD	43.3	7.1%	135.6	188.1	278.4	572.6	970.1
626.	327	CROSS ROADS ISD	15.4	12.5%	35.1	46.3	65.6	128.3	213.1
578.	194	EUSTACE ISD	35.6	21.8%	63.8	79.3	107.7	197.3	318.7
737.	614	MALAKOFF ISD	-29.0	-4.5%	58.2	107.8	193.1	470.9	846.3
920.	890	TRINIDAD ISD	-41.7	-23.5%	-22.4	-11.5	7.4	68.9	151.9
					HIDALGO	COUNTY			
$ 423.	11	PALM GARDEN CSD	$ 37.5	66.5%	$ 50.9	$ 58.5	$ 71.6	$ 114.1	$ 171.6
445.	23	RUNN CSD	34.9	58.1%	48.8	56.0	69.2	112.2	170.3
382.	6	VALLEY VIEW CSD	49.0	84.4%	64.2	72.9	87.7	136.2	201.6
443.	22	ALTON ISD	113.2	59.0%	156.5	181.2	223.5	361.6	548.1
471.	43	DONNA ISD	826.8	49.4%	1182.2	1384.2	1731.6	2864.0	4393.6
430.	15	EDCOUCH ELSA ISD	728.3	63.9%	993.7	1144.6	1404.1	2249.8	3392.2
715.	559	EDINBURG ISD	-87.1	-1.6%	692.6	1135.9	1898.1	4382.3	7738.1
600.	243	HIDALGO ISD	65.6	17.2%	128.9	165.0	226.9	428.9	701.7
608.	265	MCALLEN ISD	1094.2	15.7%	2237.9	2888.0	4005.9	7649.7	12571.8
512.	81	MERCEDES ISD	684.4	37.5%	1040.6	1243.2	1591.5	2726.6	4260.0
487.	54	MISSION ISD	981.9	44.6%	1434.2	1691.3	2133.5	3574.5	5521.0
506.	74	PHARR-SAN JUAN-ALA	1775.8	39.1%	2672.7	3182.7	4059.5	6917.4	10777.8
534.	111	PROGRESO ISD	45.9	31.8%	72.9	88.2	114.6	200.6	316.8
527.	101	SHARYLAND ISD	188.5	33.7%	294.8	355.3	459.2	798.0	1255.7
600.	242	LA JOYA ISD	200.7	17.3%	394.0	503.9	692.9	1308.8	2140.9
491.	57	WESLACO ISD	1221.9	43.3%	1796.1	2122.6	2683.9	4513.4	6984.8
447.	26	LA VILLA ISD	108.8	57.5%	151.2	175.3	216.7	351.7	534.1
406.	8	MONTE ALTO ISD	95.8	73.3%	128.0	146.3	177.7	280.2	418.7
					HILL	COUNTY			
$ 722.	579	ABBOTT ISD	$ -4.4	-2.5%	$ 19.7	$ 33.5	$ 57.1	$ 134.1	$ 238.2
963.	919	BYNUM ISD	-49.7	-26.9%	-30.5	-19.6	-.9	60.2	142.7
827.	788	COVINGTON ISD	-14.4	-14.9%	-2.7	4.0	15.4	52.6	102.9
644.	379	HILLSBORO ISD	91.0	9.3%	243.1	329.6	478.3	963.0	1617.7
619.	304	HUBBARD ISD	32.4	13.8%	70.5	92.1	129.3	250.5	414.2
647.	390	ITASCA ISD	33.6	8.8%	92.8	126.4	184.2	372.5	627.0
560.	155	MALONE ISD	14.2	25.6%	24.1	29.7	39.4	70.9	113.4
781.	708	MOUNT CALM ISD	-5.4	-9.9%	1.6	5.6	12.4	34.7	64.8
806.	757	WHITNEY ISD	-47.1	-12.7%	-1.0	25.3	70.4	217.5	416.3
828.	789	AQUILLA ISD	-17.2	-15.0%	-3.3	4.6	18.2	62.4	122.2
708.	538	BLUM ISD	-.7	-.5%	19.3	30.6	50.2	113.9	199.9

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					HILL	COUNTY			
$1010.	955	PENELOPE ISD	$ -35.4	-30.3%	$ -23.8	$ -17.2	$ -5.9	$ 30.9	$ 80.7
					HOCKLEY	COUNTY			
$1133.	1010	PEP CSD	$ -39.7	-37.9%	$ -30.5	$ -25.2	$ -16.2	$ 13.3	$ 53.1
894.	858	ANTON ISD	-77.7	-21.2%	-36.9	-13.5	26.5	156.9	333.0
787.	720	LEVELLAND ISD	-269.8	-10.6%	54.2	238.5	555.2	1587.6	2982.1
799.	737	ROPES ISD	-45.8	-11.9%	2.3	29.6	76.6	229.7	436.6
1062.	977	SMYER ISD	-80.2	-33.7%	-57.8	-45.1	-23.2	48.1	144.4
1311.	1065	SUNDOWN ISD	-222.7	-46.3%	-186.0	-165.2	-129.3	-12.5	145.4
1004.	949	WHITHARRAL ISD	-73.0	-29.9%	-48.7	-34.8	-11.1	66.4	171.1
					HOOD	COUNTY			
$ 632.	346	GRANBURY ISD	$ 76.6	11.3%	$ 183.5	$ 244.3	$ 348.8	$ 689.5	$ 1149.7
878.	842	LIPAN ISD	-29.8	-19.8%	-12.7	-2.9	13.9	68.6	142.4
681.	478	TOLAR ISD	4.0	3.1%	21.1	30.8	47.5	102.0	175.6
					HOPKINS	COUNTY			
$ 586.	212	CUMBY RHSD	$ 25.8	20.0%	$ 47.7	$ 60.2	$ 81.6	$ 151.6	$ 246.0
806.	755	NORTH HOPKINS RHSD	-16.1	-12.6%	-.3	8.7	24.1	74.4	142.2
766.	680	MILLER GROVE RHSD	-8.5	-8.1%	5.2	13.0	26.3	69.9	128.8
659.	428	SALTILLO RHSD	7.2	6.8%	23.4	32.6	48.4	99.9	169.5
613.	281	SULPHUR SPRINGS IS	258.8	14.9%	542.7	704.2	981.7	1886.4	3108.5
748.	637	COMO-PICKTON ISD	-16.4	-5.9%	21.1	42.3	79.0	198.2	359.4
760.	664	SULPHUR BLUFF ISD	-9.0	-7.3%	7.1	16.2	31.9	83.1	152.3
					HOUSTON	COUNTY			
$ 623.	319	KENNARD CSD	$ 35.0	12.9%	$ 78.4	$ 103.0	$ 145.4	$ 283.7	$ 470.4
688.	496	CROCKETT ISD	32.0	2.4%	229.4	341.6	534.5	1163.3	2012.8
575.	465	GRAPELAND ISD	19.2	4.3%	85.9	123.9	189.1	401.7	688.9
805.	752	LOVELADY ISD	-48.8	-12.6%	-.6	26.8	73.9	227.5	435.0
999.	946	LATEXO ISD	-40.4	-29.5%	-26.7	-18.9	-5.5	38.1	97.1
					HOWARD	COUNTY			
$ 746.	635	BIG SPRING ISD	$ -287.9	-5.6%	$ 396.8	$ 786.2	$ 1455.5	$ 3637.2	$ 6584.3
792.	728	COAHOMA ISD	-85.7	-11.2%	11.1	66.2	160.9	469.5	886.4
1246.	1042	FORSAN ISD	-224.9	-43.5%	-183.4	-159.8	-119.2	13.0	191.7
					HUDSPETH	COUNTY			
$1564.	1095	ALLAMOORE CSD	$ -5.1	-55.0%	$ -4.5	$ -4.2	$ -3.6	$ -1.7	$ .8
1224.	1033	FT HANCOCK ISD	-112.4	-42.5%	-90.8	-78.5	-57.4	11.4	104.4
924.	895	SIERRA BLANCA ISD	-38.0	-23.8%	-20.7	-10.9	6.0	61.2	135.7
928.	896	DELL CITY ISD	-67.1	-24.1%	-37.1	-20.1	9.2	104.8	233.9
					HUNT	COUNTY			
$ 677.	469	BOLES HOME CSD	$ 4.5	4.0%	$ 21.0	$ 30.5	$ 46.7	$ 99.5	$ 170.8

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					HUNT	COUNTY			
$ 584.	206	CADDO MILLS ISD	$ 45.6	20.4%	$ 83.7	$ 105.4	$ 142.7	$ 264.2	$ 428.4
617.	300	CELESTE ISD	23.1	14.1%	49.7	64.9	90.9	175.8	290.5
768.	684	COMMERCE ISD	-85.3	-8.3%	48.1	123.9	254.3	679.3	1253.4
648.	395	GREENVILLE ISD	292.7	8.7%	814.2	1110.7	1620.5	3282.1	5526.6
560.	154	LONE OAK ISD	49.7	25.7%	84.3	104.0	137.8	248.1	397.0
546.	136	QUINLAN ISD	126.0	29.0%	205.7	251.0	328.8	582.6	925.5
613.	279	WOLFE CITY ISD	39.4	14.9%	92.7	107.2	149.5	287.2	473.2
610.	269	CAMPBELL ISD	19.4	15.4%	40.1	51.8	72.0	137.9	226.9
825.	784	BLAND ISD	-18.5	-14.7%	-3.3	5.4	20.3	68.9	134.6
					HUTCHINSON	COUNTY			
$2476.	1132	PLEMONS CSD	$ -97.8	-71.6%	$ -92.3	$ -89.2	$ -83.8	$ -66.2	$ -42.4
818.	778	BORGER ISD	-386.5	-13.9%	-47.8	144.8	476.0	1555.2	3013.1
1264.	1046	PHILLIPS ISD	-350.6	-44.3%	-288.0	-252.4	-191.1	8.4	278.0
1081.	987	SANFORD ISD	-223.3	-34.9%	-164.0	-130.4	-72.5	116.2	371.0
945.	910	STINNETT ISD	-149.2	- 5.5%	-87.2	-52.0	8.6	206.0	472.6
3093.	1140	SPRING CREEK ISD	-109.1	-77.2%	-104.5	-101.9	-97.5	-82.9	-63.3
2959.	1138	PRINGLE ISD	-95.1	-76.2%	-90.9	-88.5	-84.4	-70.9	-52.8
					IRION	COUNTY			
$ 782.	713	MERTZON ISD	$ -19.6	-10.0%	$ 5.4	$ 19.7	$ 44.1	$ 123.9	$ 231.7
					JACK	COUNTY			
$ 989.	938	BRYSON ISD	$ -38.7	-28.8%	$ -25.1	$ -17.4	$ -4.1	$ 39.2	$ 97.7
742.	626	JACKSBORO ISD	-36.1	-5.2%	58.4	112.2	204.6	505.8	912.7
774.	699	PERRIN ISD	-16.8	-9.1%	7.1	20.7	44.1	120.1	222.9
2380.	1131	ANTELOPE ISD	-63.8	-70.4%	-59.9	-57.8	-54.1	-41.9	-25.6
					JACKSON	COUNTY			
$ 771.	691	EDNA ISD	$ -128.4	-8.7%	$ 62.1	$ 170.4	$ 356.6	$ 963.6	$ 1783.5
964.	920	GANADO ISD	-181.7	-27.0%	-111.9	-72.1	-3.8	218.9	519.7
1298.	1058	INDUSTRIAL ISD	-353.0	-45.8%	-360.2	-318.8	-247.6	-15.5	298.1
					JASPER	COUNTY			
$ 832.	793	BROOKELAND ISD	$ -24.3	-15.4%	$ -5.3	$ 5.4	$ 24.0	$ 84.3	$ 165.8
602.	246	BUNA ISD	132.2	16.8%	262.4	336.5	463.8	878.9	1439.5
571.	177	JASPER ISD	382.6	23.4%	669.6	832.8	1113.3	2027.7	3262.9
621.	308	KIRBYVILLE ISD	130.3	13.4%	287.4	376.7	530.2	1030.6	1706.6
1175.	1023	EVADALE ISD	-180.8	-40.1%	-142.4	-120.6	-83.0	39.3	204.5
					JEFF DAVIS	COUNTY			
$ 975.	928	FT DAVIS ISD	$ -72.2	-27.8%	$ -45.6	$ -30.4	$ -4.4	$ 80.5	$ 195.2
1534.	1093	VALENTINE ISD	-55.7	-54.1%	-49.0	-45.2	-38.6	-17.2	11.7

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STATE-LOCAL REV PER ADA	RANK		<-AVERAGE-> $703.91/ADA		AVG.+ $100 $ 803.91	C-BRAZORIA $ 860.77	TEXAS CITY $ 958.53	DEER PARK $1277.16	ANDREWS ISD $1707.58
					JEFFERSON	COUNTY			
$ 772.	692	BEAUMONT ISD	$ -908.5	-8.8%	$ 434.9	$ 1198.6	$ 2511.8	$ 6792.0	$ 12573.9
770.	687	NEDERLAND ISD	-406.7	-8.6%	210.0	560.7	1163.6	3128.8	5783.4
799.	736	PORT ARTHUR ISD	-1374.0	-11.9%	69.4	890.2	2301.3	6900.6	13113.4
803.	747	PORT NECHES ISD	-636.1	-12.3%	8.1	374.5	1004.3	3057.0	5830.0
922.	892	SOUTH PARK ISD	-2534.1	-23.7%	-1373.3	-713.3	421.5	4120.0	9116.2
1234.	1038	SABINE PASS ISD	-114.5	-43.0%	-92.9	-80.6	-59.5	9.3	102.3
1052.	975	HAMSHIRE-FANNETT I	-361.8	-33.1%	-258.0	-199.0	-97.5	233.2	680.0
					JIM HOGG	COUNTY			
$ 826.	787	JIM HOGG ISD	$ -155.2	-14.8%	$ -28.1	$ 44.2	$ 168.5	$ 573.5	$ 1120.6
					JIM WELLS	COUNTY			
$2068.	1126	LA GLORIA CSD	$ -103.4	-66.0%	$ -95.9	$ -91.5	$ -84.1	$ -60.0	$ -27.3
616.	293	ALICE ISD	547.4	14.3%	1169.6	1523.4	2131.7	4114.3	6792.6
810.	763	BEN BOLT-PALITO BL	-33.0	-13.1%	-1.9	15.8	46.2	145.3	279.2
719.	566	ORANGE GROVE ISD	-9.8	-2.1%	54.2	90.6	153.2	357.3	633.0
1042.	968	PREMONT ISD	-424.5	-32.5%	-299.0	-227.7	-105.1	294.6	834.5
					JOHNSON	COUNTY			
$ 474.	46	LIBERTY CHAPEL CSD	24.4	48.5%	$ 35.0	$ 41.0	$ 51.3	$ 85.1	$ 130.7
545.	133	LILLIAN CSD	6.8	29.2%	11.0	13.4	17.6	31.1	49.4
616.	294	ALVARADO ISD	86.2	14.3%	184.2	239.9	335.8	648.1	1070.0
578.	196	BURLESON ISD	410.9	21.7%	737.7	923.5	1243.0	2284.3	3690.9
579.	200	CLEBURNE ISD	469.0	21.5%	844.8	1058.5	1425.9	2623.4	4241.0
830.	791	GRANDVIEW ISD	-48.2	-15.2%	-10.1	11.6	48.9	170.5	334.7
608.	264	JOSHUA ISD	86.1	15.8%	175.9	227.0	314.9	601.2	987.9
500.	67	KEENE ISD	24.0	40.7%	35.7	42.4	53.9	91.4	142.0
612.	277	RIO VISTA ISD	25.7	14.9%	53.7	69.7	97.1	186.5	307.3
1101.	997	VENUS ISD	-40.9	-36.1%	-30.6	-24.7	-14.7	18.1	62.4
630.	342	GODLEY ISD	19.2	11.7%	45.2	60.0	85.4	168.4	280.
					JONES	COUNTY			
$ 989.	939	NOODLE-HORN CSD	$ -20.8	-28.8%	$ -13.5	$ -9.4	$ -2.2	$ 21.0	$ 52.4
630.	341	ANSON ISD	62.6	11.8%	147.1	195.1	277.7	547.0	910.8
753.	652	HAMLIN ISD	-41.7	-6.6%	42.6	90.5	173.0	441.6	804.6
666.	446	HAWLEY ISD	13.4	5.7%	48.6	68.6	103.1	215.3	367.0
916.	886	LUEDERS - AVOCA IS	-44.3	-23.1%	-23.4	-11.5	8.9	75.5	165.5
723.	582	STAMFORD ISD	-18.3	-2.6%	78.0	132.8	227.0	534.0	948.8
					KARNES	COUNTY			
$ 560.	153	FALLS CITY CSD	$ 60.2	25.8%	$ 101.9	$ 125.7	$ 166.4	$ 299.3	$ 478.9
796.	731	KARNES CITY ISD	-120.6	-11.6%	10.3	84.7	212.7	629.9	1193.4

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					KARNES	COUNTY			
$ 629.	339	KENEDY ISD	$ 95.8	11.9%	$ 224.0	$ 296.8	$ 422.1	$ 830.3	$ 1381.8
648.	396	RUNGE ISD	23.2	8.7%	64.6	88.1	128.6	260.5	438.7
					KAUFMAN	COUNTY			
$ 658.	422	CRANDALL ISD	$ 20.0	7.0%	$ 63.2	$ 87.7	$ 130.0	$ 267.7	$ 453.7
782.	710	FORNEY ISD	-51.6	-9.9%	14.8	52.6	117.5	329.1	614.9
587.	215	KAUFMAN ISD	159.5	19.3%	295.9	373.5	506.9	941.6	1528.8
637.	363	KEMP ISD	40.0	10.5%	100.1	134.3	193.1	384.5	643.2
674.	460	MABANK ISD	20.4	4.5%	87.7	125.9	191.6	405.9	695.4
612.	272	TERRELL ISD	273.5	15.1%	569.5	737.9	1027.3	1970.7	3245.0
609.	266	SCURRY-ROSSER ISD	55.0	15.6%	71.9	92.8	128.8	246.3	404.9
					KENDALL	COUNTY			
$ 739.	617	BOERNE ISD	$ -39.3	-4.8%	$ 72.7	$ 136.4	$ 245.9	$ 602.7	$ 1084.8
681.	479	COMFORT ISD	11.6	3.3%	62.5	91.5	141.3	303.7	523.0
					KENEDY	COUNTY			
$1636.	1107	KENEDY COUNTY WIDE	$ -82.3	-57.0%	$ -73.5	$ -68.4	$ -59.8	$ -31.7	$ 6.3
					KENT	COUNTY			
$2132.	1128	JAYTON-GIRARD ISD	$ -416.1	-67.0%	$ -386.9	$ -370.3	$ -341.9	$ -249.0	$ -123.6
					KERR	COUNTY			
$1133.	1009	DIVIDE CSD	$ -7.7	-37.9%	$ -5.9	$ -4.9	$ -3.1	$ 2.6	$ 10.3
801.	743	CENTER POINT ISD	-20.2	-12.1%	.6	12.5	32.8	99.2	188.9
1649.	1110	HUNT ISD	-33.4	-57.3%	-29.9	-27.9	-24.4	-13.1	2.1
741.	621	KERRVILLE ISD	-102.4	-5.0%	171.5	327.2	594.9	1467.5	2646.1
627.	331	INGRAM ISD	21.5	12.2%	49.5	65.5	92.9	182.2	302.8
					KIMBLE	COUNTY			
$ 621.	307	JUNCTION ISD	$ 66.8	13.4%	$ 146.8	$ 192.4	$ 270.7	$ 525.8	$ 870.5
					KING	COUNTY			
$1804.	1118	GUTHRIE CSD	$ -100.0	-61.0%	$ -90.9	$ -85.7	$ -76.8	$ -47.9	$ -8.8
					KINNEY	COUNTY			
$ 683.	483	BRACKETT ISD	$ 10.7	3.0%	$ 62.0	$ 91.2	$ 141.4	$ 304.9	$ 525.9
					KLEBERG	COUNTY			
$3766.	1145	LAURELES CSD	$ -66.5	-81.3%	$ -64.3	$ -63.1	$ -60.9	$ -54.0	$ -44.7
723.	580	KINGSVILLE ISD	-116.3	-2.6%	496.0	844.1	1442.7	3393.6	6029.1
774.	698	RICARDO ISD	-15.0	-9.0%	6.5	18.7	39.7	108.2	200.6
870.	837	RIVIERA ISD	-79.2	-19.1%	-31.6	-4.6	41.9	193.3	398.0
1631.	1106	SANTA GERTRUDIS IS	-96.6	-56.9%	-86.2	-30.2	-70.1	-36.9	7.9
					KNOX	COUNTY			
$2705.	1136	GILLILAND CSD	$ -14.4	-74.0%	$ -13.7	$ -13.4	$ -12.6	$ -10.3	$ -7.2

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					KNOX	COUNTY			
$1299.	1059	BENJAMIN RHSD	$ -54.0	-45.8%	$ -44.9	$ -39.8	$ -30.9	$ -2.0	$ 37.0
755.	656	GOREE ISD	-9.5	-6.8%	9.0	19.5	37.5	96.5	176.0
1587.	1098	KNOX CITY ISD	-365.6	-55.6%	-324.2	-300.6	-260.1	-128.2	50.1
723.	586	MUNDAY ISD	-11.4	-2.7%	46.7	79.7	136.5	321.5	571.4
					LAMAR	COUNTY			
$ 577.	193	WEST LAMAR RHSD	$ 25.4	21.9%	$ 45.5	$ 56.9	$ 76.6	$ 140.7	$ 227.2
593.	226	CHICOTA ISD	27.2	18.7%	51.8	65.8	89.9	168.3	274.2
587.	213	DELMAR ISD	37.0	20.0%	68.6	86.6	117.4	218.0	353.8
705.	529	ROXTON ISD	-.2	-.1%	17.0	26.7	43.4	98.0	171.7
575.	187	PARIS ISD	572.2	22.4%	1016.0	1268.3	1702.2	3116.2	5026.3
545.	135	NORTH LAMAR ISD	193.7	29.2%	315.6	384.9	504.1	892.5	1417.2
672.	455	PRAIRILAND ISD	25.3	4.8%	104.6	149.7	227.1	479.7	720.9
					LAMB	COUNTY			
$ 811.	766	AMHERST ISD	$ -33.4	-13.2%	$ -2.1	$ 15.7	$ 46.3	$ 146.1	$ 230.9
664.	440	LITTLEFIELD ISD	72.5	6.0%	254.8	358.5	530.8	1117.8	1902.6
756.	658	OLTON ISD	-51.9	-6.9%	47.0	103.2	199.9	515.0	940.6
1112.	1000	SPADE ISD	-54.3	-36.7%	-41.0	-33.4	-20.4	22.1	79.4
803.	748	SPRINGLAKE ISD	-74.7	-12.4%	.4	43.1	116.5	355.8	679.1
1008.	953	SUDAN ISD	-135.4	-30.2%	-90.8	-65.5	-21.9	120.0	311.8
					LAMPASAS	COUNTY			
$ 615.	288	LAMPASAS ISD	$ 148.3	14.5%	$ 314.5	$ 409.1	$ 571.6	$ 1101.4	$ 1817.0
767.	681	LOMETA ISD	-14.5	-8.2%	8.6	21.8	44.4	118.1	217.6
					LA SALLE	COUNTY			
$ 563.	161	ENCINAL CSD	$ 18.1	24.9%	$ 31.9	$ 38.4	$ 51.0	$ 92.1	$ 147.7
614.	287	COTULLA ISD	103.8	14.6%	220.0	286.0	399.5	769.5	1269.3
					LAVACA	COUNTY			
$ 439.	19	MORAVIA CSD	$ 5.0	60.5%	$ 6.9	$ 7.9	$ 9.8	$ 15.7	$ 23.8
459.	31	VYSEHRAD CSD	13.4	53.2%	18.8	21.9	27.3	44.6	68.2
539.	118	SWEET HOME CSD	10.3	30.6%	16.5	20.1	26.2	46.1	73.0
853.	820	EZZELL CSD	-3.8	-17.5%	-1.2	.2	2.7	10.7	21.6
514.	83	HOPE CSD	6.5	37.0%	9.9	11.8	15.1	25.9	40.5
629.	338	HALLETTSVILLE ISD	73.2	12.0%	170.4	225.6	320.7	630.4	1048.9
657.	419	MOULTON ISD	16.3	7.2%	50.7	70.3	104.0	213.7	362.0
635.	355	SHINER ISD	39.7	10.9%	97.4	130.2	186.6	370.3	618.5
					LEE	COUNTY			
$ 756.	657	GIDDINGS ISD	$ -46.2	-6.9%	$ 42.5	$ 93.0	$ 179.7	$ 462.4	$ 844.3
761.	666	LEXINGTON ISD	-30.7	-7.4%	23.5	54.4	107.4	280.2	513.7

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					LEE	COUNTY			
$ 751.	649	DIME BOX ISD	$ -8.1	-6.3%	$ 8.9	$ 18.6	$ 35.3	$ 89.5	$ 162.8
					LEON	COUNTY			
$ 687.	491	BUFFALO ISD	$ 7.1	2.5%	$ 48.0	$ 71.2	$ 111.2	$ 241.5	$ 417.5
800.	741	CENTERVILLE ISD	-53.9	-12.1%	1.9	33.7	88.2	266.1	506.3
719.	567	NORMANGEE ISD	-5.8	-2.1%	31.9	53.3	90.2	210.3	372.5
739.	616	OAKWOOD ISD	-13.5	-4.7%	25.2	47.2	85.0	208.2	374.7
725.	588	LEON ISD	-7.3	-2.9%	27.6	47.5	81.6	192.9	343.3
					LIBERTY	COUNTY			
$ 610.	267	CLEVELAND ISD	$ 192.2	15.5%	$ 396.0	$ 511.9	$ 711.2	$ 1360.8	$ 2238.2
752.	651	DAYTON ISD	-79.3	-6.4%	84.4	177.5	337.5	859.1	1563.6
1593.	1099	DEVERS ISD	-109.4	-55.9%	-97.1	-90.1	-78.1	-38.9	14.1
854.	824	HARDIN ISD	-99.9	-17.6%	-33.5	4.3	69.2	280.7	566.5
801.	744	HULL-DAISETTA ISD	-78.1	-12.1%	2.2	47.9	126.3	382.1	727.7
707.	537	LIBERTY ISD	-7.9	-.5%	220.6	350.5	573.9	1302.1	2285.7
729.	600	TARKINGTON ISD	-18.6	-3.5%	54.3	95.8	167.1	399.5	713.4
					LIMESTONE	COUNTY			
$ 750.	644	COOLIDGE ISD	$ -11.7	-6.1%	$ 13.9	$ 28.4	$ 53.3	$ 134.7	$ 244.6
671.	451	GROESBECK ISD	30.8	4.9%	124.8	178.3	270.1	569.6	974.2
691.	503	MEXIA ISD	24.2	1.9%	209.0	314.0	494.7	1083.4	1878.7
					LIPSCOMB	COUNTY			
$7332.	1149	LIPSCOMB CSD	$ -44.5	-80.4%	$ -43.8	$ -43.4	$ -42.8	$ -40.6	$ -37.7
1283.	1053	BOOKER ISD	-171.5	-45.1%	-141.9	-125.0	-96.1	-1.6	126.0
1558.	1094	FOLLETT ISD	-133.7	-54.8%	-118.1	-109.2	-93.9	-44.0	23.4
1272.	1048	HIGGINS ISD	-89.5	-44.7%	-73.7	-64.8	-49.4	.8	68.6
1611.	1103	DARROUZETT ISD	-120.0	-56.3%	-106.9	-99.2	-86.3	-44.1	12.8
					LIVE OAK	COUNTY			
$ 785.	717	GEORGE WEST ISD	$ -73.6	-10.3%	$ 17.4	$ 69.1	$ 158.1	$ 448.2	$ 839.9
801.	742	THREE RIVERS ISD	-69.5	-12.1%	2.4	43.3	113.5	342.6	652.0
					LLANO	COUNTY			
$ 776.	704	LLANO ISD	$ -72.0	-9.3%	$ 28.2	$ 85.2	$ 183.2	$ 502.5	$ 933.9
					LOVING	COUNTY			
$3363.	1142	LOVING ISD	$ -46.5	-79.1%	$ -44.8	$ -43.8	$ -42.1	$ -36.5	$ -29.0
					LUBBOCK	COUNTY			
$ 637.	362	COOPER RHSD	$ 50.0	10.5%	$ 147.1	$ 197.2	$ 283.4	$ 564.3	$ 943.7
494.	59	FRENSHIP RHSD	362.3	42.5%	535.0	633.1	801.8	1351.9	2094.8
564.	166	ROOSEVELT RHSD	152.8	24.7%	262.3	324.5	431.6	780.4	1251.6
627.	333	IDALOU RHSD	71.3	12.2%	164.3	217.2	308.2	604.7	1005.3

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					LUBBOCK	COUNTY			
$ 723.	587	LUBBOCK ISD	$ -615.8	-2.7%	$ 2529.2	$ 4317.5	$ 7392.0	$ 17412.9	$ 30949.6
761.	667	NEW DEAL ISD	-36.9	-7.5%	27.6	64.2	127.2	332.6	610.1
577.	192	SLATON ISD	223.5	21.9%	400.2	500.6	673.2	1236.0	1996.2
658.	424	SHALLOWATER I S D	31.2	6.9%	99.7	138.7	205.6	423.9	718.8
					LYNN	COUNTY			
$ 763.	674	O'DONNELL ISD	$ -36.9	-7.8%	$ 25.1	$ 60.3	$ 120.9	$ 318.3	$ 585.0
727.	597	TAHOKA ISD	-24.3	-3.2%	79.7	138.8	240.5	571.8	1019.3
836.	800	NEW HOME ISD	-44.3	-15.8%	-10.8	8.2	41.0	147.6	291.7
793.	729	WILSON ISD	-33.4	-11.2%	4.1	25.4	62.1	181.6	343.0
					MADISON	COUNTY			
$ 617.	297	MADISONVILLE ISD	$ 119.4	14.1%	$ 256.7	$ 334.9	$ 469.2	$ 906.9	$ 1498.3
1077.	983	NORTH ZULCH ISD	-48.2	-34.6%	-35.3	-27.9	-15.3	25.9	81.4
					MARION	COUNTY			
$ 556.	148	PROSPECT CSD	$ 2.8	26.7%	$ 4.6	$ 5.7	$ 7.5	$ 13.5	$ 21.6
447.	25	HALL CSD	11.5	57.5%	15.9	18.5	22.8	37.0	56.3
622.	316	JEFFERSON ISD	132.0	13.1%	294.2	386.4	545.0	1061.8	1759.8
					MARTIN	COUNTY			
$1671.	1111	FLOWER GROVE ISD	$ -114.5	-57.9%	$ -102.6	$ -95.9	$ -64.3	$ -46.6	$ 4.3
800.	740	STANTON ISD	-76.5	-12.0%	2.9	48.0	125.6	378.4	719.9
1073.	980	GRADY ISD	-57.2	-34.4%	-41.7	-32.9	-17.7	31.8	98.6
					MASON	COUNTY			
$ 733.	609	MASON ISD	$ -18.8	-4.0%	$ 45.9	$ 82.7	$ 146.0	$ 352.2	$ 630.7
					MATAGORDA	COUNTY			
$ 893.	857	BAY CITY ISD	$ -748.5	-21.2%	$ -353.5	$ -128.9	$ 257.3	$ 1516.1	$ 3216.5
891.	855	TIDEHAVEN ISD	-139.0	-21.0%	-64.8	-22.7	49.8	286.1	605.2
3053.	1139	MATAGORDA ISD	-118.2	-76.9%	-113.1	-110.3	-105.4	-89.3	-67.7
832.	794	PALACIOS ISD	-168.0	-15.4%	-37.0	37.5	165.6	583.1	1147.1
904.	869	VAN VLECK ISD	-201.9	-22.1%	-100.9	-43.5	55.3	377.0	811.7
					MAVERICK	COUNTY			
$ 541.	122	EAGLE PASS ISD	$ 868.7	30.1%	$ 1402.5	$ 1706.1	$ 2227.9	$ 3928.8	$ 6226.4
					MCCULLOCH	COUNTY			
$1137.	1013	ROCHELLE RHSD	$ -46.1	-38.1%	$ -35.4	$ -29.4	$ -19.0	$ 15.0	$ 60.8
941.	909	LOHN RHSD	-21.4	-25.2%	-12.4	-7.2	1.6	30.3	69.1
659.	426	BRADY ISD	58.4	6.9%	187.6	261.1	387.4	799.0	1355.0
1313.	1067	MELVIN ISD	-67.6	-46.4%	-56.5	-50.2	-39.4	-4.0	43.7
					MCLENNAN	COUNTY			
$1124.	1004	HALLSBURG CSD	$ -39.9	-37.4%	$ -30.4	$ -25.0	$ -15.7	$ 14.5	$ 55.4

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					MCLENNAN	COUNTY			
$ 545.	132	GHOLSON CSD	$ 13.3	29.3%	$ 21.6	$ 26.4	$ 34.5	$ 61.1	$ 97.0
608.	263	ROSS CSD	12.1	15.9%	24.7	31.8	44.1	84.1	138.2
586.	210	AXTELL PHSD	33.6	20.2%	62.9	78.2	106.0	196.7	319.1
597.	517	BRUCEVILLE-EDDY RH	1.4	1.0%	21.1	32.3	51.6	114.5	199.4
718.	560	CRAWFORD ISD	-3.1	-1.7%	22.9	37.6	63.0	145.7	257.5
632.	345	MIDWAY ISD	103.4	11.4%	247.4	329.3	470.0	928.9	1548.8
664.	441	LA VEGA ISD	131.8	6.6%	463.9	652.8	977.6	2036.1	3465.9
643.	376	LORENA ISD	17.3	9.4%	45.8	62.1	90.0	180.9	303.8
606.	259	MART ISD	74.6	16.2%	150.6	193.9	268.2	510.4	837.7
592.	224	MCGREGOR ISD	120.6	19.0%	228.0	289.1	394.1	736.4	1198.8
604.	252	MOODY ISD	40.7	16.5%	81.6	104.8	144.7	274.9	450.8
717.	563	RIESEL ISD	-4.3	-1.9%	27.4	45.4	76.3	177.2	313.5
810.	761	SPEEGLEVILLE ISD	-10.9	-13.1%	-.6	5.3	15.4	48.3	92.8
706.	531	WACO ISD	-41.0	-.3%	1678.8	2656.7	4337.9	9817.6	17219.9
639.	365	WEST ISD	56.9	10.2%	144.4	194.1	279.6	558.3	934.7
603.	247	CHINA SPRING ISD	41.7	16.7%	83.2	106.7	147.2	279.2	457.6
519.	90	CONNALLY ISD	349.2	35.7%	537.6	644.8	829.0	1429.4	2240.5
514.	84	ROBINSON ISD	264.0	37.0%	403.0	482.0	617.9	1060.7	1658.9
847.	811	BOSQUEVILLE ISD	-8.8	-16.9%	-2.7	.8	6.8	26.5	53.0
					MCMULLEN	COUNTY			
$ 906.	873	MCMULLEN ISD	$ -51.5	-22.3%	$ -26.0	$ -11.4	$ 13.5	$ 94.9	$ 204.9
					MEDINA	COUNTY			
$ 647.	394	DEVINE ISD	$ 72.1	8.7%	$ 199.8	$ 272.4	$ 397.2	$ 804.1	$ 1353.7
774.	700	D HANIS ISD	-18.3	-9.1%	7.7	22.6	48.0	131.0	243.1
524.	97	NATALIA ISD	132.4	34.3%	206.0	247.9	319.9	554.6	871.7
648.	398	HONDO ISD	86.9	8.6%	242.7	331.3	483.5	979.9	1650.5
559.	151	MEDINA VALLEY ISD	206.5	26.0%	348.6	429.4	568.3	1021.0	1632.5
					MENARD	COUNTY			
$ 730.	602	MENARD ISD	$ -13.4	-3.6%	$ 38.1	$ 67.4	$ 117.7	$ 281.7	$ 503.2
					MIDLAND	COUNTY			
$ 772.	694	MIDLAND ISD	$ -1110.7	-8.8%	$ 525.2	$ 1455.3	$ 3054.4	$ 8266.6	$ 15307.5
1179.	1024	GREENWOOD ISD	-67.2	-40.3%	-53.1	-45.1	-31.2	13.8	74.7
					MILAM	COUNTY			
$ 379.	5	MAYSFIELD CSD	$ 6.3	85.5%	$ 8.3	$ 9.4	$ 11.3	$ 17.5	$ 25.9
817.	776	BUCKHOLTS RHSD	-13.1	-13.8%	-1.5	5.1	16.5	53.7	103.8
572.	181	CAMERON ISD	200.5	23.0%	352.9	439.7	588.7	1074.6	1730.9
771.	689	GAUSE ISD	-3.4	-8.7%	1.7	4.6	9.6	25.9	47.9

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					MILAM	COUNTY			
$ 714.	556	MILANO ISD	$ -3.0	-1.4%	$ 26.7	$ 43.7	$ 72.8	$ 167.6	$ 295.8
600.	237	ROCKDALE ISD	171.1	17.4%	334.9	428.1	588.3	1110.4	1815.8
559.	152	THORNDALE ISD	69.3	26.0%	117.0	144.1	190.7	342.6	547.8
					MILLS	COUNTY			
$1022.	960	PRIDDY CSD	$ -28.2	-31.1%	$ -19.4	$ -14.3	$ -5.6	$ 22.6	$ 60.8
741.	624	GOLDTHWAITE ISD	-16.0	-5.1%	26.7	51.0	92.7	228.8	412.6
1130.	1006	MULLIN ISD	-44.2	-37.7%	-33.8	-27.9	-17.8	15.3	59.9
1104.	998	STAR ISD	-36.7	-36.2%	-27.5	-22.3	-13.3	15.9	55.4
					MITCHELL	COUNTY			
$1815.	1120	WESTBROOK RHSD	$ -153.0	-61.2%	$ -139.2	$ -131.4	$ -117.9	$ -74.0	$ -14.8
847.	808	COLORADO ISD	-220.6	-16.9%	-66.0	21.9	173.0	665.5	1330.8
774.	697	LORAINE ISD	-23.8	-9.0%	10.4	29.9	63.3	172.4	319.7
					MONTAGUE	COUNTY			
$ 749.	643	BOWIE ISD	$ -69.4	-6)%	$ 84.0	$ 171.2	$ 321.1	$ 809.7	$ 1469.8
699.	521	MOCONA ISD	3.0	.0%	71.2	110.0	176.7	394.0	687.5
1621.	1104	GOLD BURG ISD	-95.1	-56.6%	-84.8	-78.9	-68.7	-35.7	8.9
1141.	1016	SUNSET ISD	-22.1	-38.3%	-17.0	-14.2	-9.2	6.9	28.6
657.	420	MONTAGUE ISD	3.3	7.2%	10.2	14.1	20.9	43.0	72.8
1277.	1050	PRAIRIE VALLEY ISD	-58.0	-44.9%	-47.9	-42.2	-32.3	-.0	43.6
885.	847	FORESTBURG ISD	-22.1	-20.4%	-9.9	-2.9	9.0	48.0	100.6
702.	526	SAINT JO ISD	.5	.2%	32.5	50.7	81.9	183.7	321.3
					MONTGOMERY	COUNTY			
$ 834.	796	CONROE ISD	$ -1023.8	-15.6%	$ -239.2	$ 206.9	$ 973.9	$ 3473.9	$ 6850.9
757.	660	MONTGOMERY ISD	-32.1	-7.0%	28.2	62.5	121.5	313.7	573.3
762.	670	WILLIS ISD	-52.1	-7.6%	37.5	88.5	176.1	461.6	847.3
782.	712	MAGNOLIA ISD	-73.6	-10.0%	20.3	73.7	165.6	464.9	869.3
674.	461	SPLENDORA ISD	34.3	4.5%	148.0	212.6	323.8	686.0	1175.3
720.	571	NEW CANEY ISD	-35.3	-2.3%	180.5	303.2	514.2	1201.9	2130.9
					MOORE	COUNTY			
$5007.	1147	MIDDLE WELL CSD	$ -116.9	-85.9%	$ -114.2	$ -112.6	$ -110.0	$ -101.3	$ -89.6
931.	899	DUMAS ISD	-695.4	-24.4%	-388.6	-214.2	85.7	1063.2	2383.6
1074.	982	SUNRAY ISD	-233.2	-34.4%	-170.1	-134.3	-72.6	128.4	400.0
					MORRIS	COUNTY			
$ 709.	541	DAINGERFIELD ISD	$ -11.1	-.7%	$ 207.5	$ 331.8	$ 545.5	$ 1242.1	$ 2183.1
632.	344	PEWITT ISD	72.4	11.4%	172.8	230.0	328.2	648.4	1081.0
					MOTLEY	COUNTY			
$ 781.	709	MATADOR ISD	$ -21.2	-9.9%	$ 6.3	$ 21.9	$ 48.9	$ 136.5	$ 255.0

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					MOTLEY	COUNTY			
$1313.	1066	FLOMOT ISD	$ -44.8	-46.4%	$ -37.4	$ -33.3	$ -26.1	$ -2.6	$ 29.0
1213.	1030	ROARING SPRINGS IS	-40.9	-42.0%	-32.9	-28.3	-20.5	5.1	39.7
					NACOGDOCHES	COUNTY			
$ 623.	317	ETOILE CSD	$ 4.6	13.1%	$ 10.2	$ 13.4	$ 19.0	$ 37.0	$ 61.3
969.	924	DOUGLASS CSD	-29.2	-27.4%	-18.2	-11.9	-1.2	33.9	81.3
673.	459	MARTINSVILLE CSD	3.7	4.5%	15.9	22.8	34.6	73.3	125.6
694.	510	CHIRENO ISD	2.2	1.4%	25.3	38.5	61.1	134.8	234.3
877.	841	CUSHING ISD	-64.9	-19.7%	-27.3	-6.0	30.7	150.4	312.0
614.	286	GARRISON ISD	58.5	14.6%	126.1	163.9	229.0	441.1	727.6
579.	197	NACOGDOCHES ISD	549.3	21.6%	987.8	1237.1	1665.8	3063.0	4950.4
617.	298	WODEN ISD	24.2	14.1%	52.1	67.9	95.1	183.9	303.8
574.	185	CENTRAL HEIGHTS IS	42.3	22.5%	75.1	93.6	125.6	229.8	370.6
					NAVARRO	COUNTY			
$ 466.	35	RICE CSD	$ 24.0	51.1%	$ 34.1	$ 39.9	$ 49.8	$ 81.9	$ 125.4
663.	435	BLOOMING GROVE ISD	14.0	6.2%	47.3	67.1	100.2	208.2	354.1
740.	620	CORSICANA ISD	-164.2	-4.9%	287.2	543.9	985.2	2423.6	4366.7
720.	570	DAWSON ISD	-5.3	-2.2%	27.5	46.1	78.1	182.6	323.7
694.	508	FROST ISD	2.1	1.5%	22.9	34.7	55.0	121.3	210.7
663.	436	KERENS ISD	25.5	6.2%	87.6	122.9	183.6	381.6	649.0
672.	454	MILDRED ISD	5.6	4.8%	23.2	33.2	50.4	106.4	182.1
					NEWTON	COUNTY			
$ 760.	665	BURKEVILLE ISD	$ -32.0	-7.4%	$ 25.2	$ 57.7	$ 113.6	$ 295.8	$ 541.9
696.	513	NEWTON ISD	11.4	1.2%	147.0	224.2	356.8	789.0	1372.9
776.	705	DEWEYVILLE ISD	-39.9	-9.3%	15.3	46.7	100.7	276.6	514.3
					NOLAN	COUNTY			
$1693.	1114	BLACKWELL RHSD	$ -96.5	-58.4%	$ -86.7	$ -81.2	$ -71.6	$ -40.5	$ 1.4
1285.	1054	DIVIDE RHSD	-41.6	-45.2%	-34.5	-30.4	-23.4	-.5	30.3
826.	785	ROSCOE ISD	-57.8	-14.7%	-10.3	16.6	63.0	214.2	418.5
711.	546	SWEETWATER ISD	-18.5	-.9%	260.5	419.2	691.9	1580.9	2781.8
1851.	1121	HIGHLAND ISD	-151.8	-62.0%	-138.5	-131.0	-118.1	-75.9	-19.0
					NUECES	COUNTY			
$ 836.	798	AGUA DULCE ISD	$ -57.3	-15.8%	$ -13.9	$ 10.9	$ 33.5	$ 192.2	$ 379.7
954.	913	BISHOP ISD	-390.9	-26.2%	-234.6	-145.7	7.1	505.1	1177.9
705.	530	CALALLEN ISD	-2.5	-.2%	203.2	320.2	521.3	1176.6	2061.9
624.	322	CORPUS CHRISTI ISD	3418.6	12.8%	7693.7	10124.5	14303.8	27925.5	46326.4
878.	843	DRISCOLL ISD	-36.7	-19.8%	-15.6	-3.6	17.0	84.2	175.0
1079.	984	LONDON ISD	-40.9	-34.8%	-30.0	-23.8	-13.2	21.6	68.5

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					NUECES	COUNTY			
$1434.	1079	PORT ARANSAS ISD	$ -127.7	-50.9%	$ -110.2	$ -100.3	$ -83.2	$ -27.4	$ 47.9
507.	77	ROBSTOWN ISD	966.2	38.8%	1457.1	1736.2	2216.1	3780.1	5892.9
1206.	1055	SANTA CRUZ ISD	-40.7	-45.2%	-33.7	-29.7	-22.9	-.6	29.5
897.	862	TULOSO-MIDWAY ISD	-382.4	-21.5%	-184.3	-71.6	122.1	753.4	1606.3
755.	654	BANQUETE ISD	-29.7	-6.7%	28.8	62.0	119.1	305.3	556.9
566.	169	FLOUR BLUFF ISD	340.6	24.3%	588.1	728.9	970.8	1759.4	2824.7
604.	249	WEST OSO ISD	228.7	16.6%	456.5	586.0	808.7	1534.4	2514.8
					OCHILTREE	COUNTY			
$ 905.	872	PERRYTON ISD	$ -455.8	-22.3%	$ -229.6	$ -101.0	$ 120.1	$ 840.8	$ 1814.4
2774.	1137	WAKA ISD	-94.6	-74.6%	-90.1	-87.5	-83.0	-68.4	-48.8
					OLDHAM	COUNTY			
$1046.	972	VEGA ISD	$ -151.3	-32.7%	$ -107.1	$ -82.0	$ -38.8	$ 102.0	$ 292.2
1515.	1092	ADRIAN ISD	-133.7	-53.5%	-117.2	-107.8	-91.7	-39.2	31.7
2148.	1129	WILDORADO ISD	-90.7	-67.2%	-84.4	-80.8	-74.7	-54.7	-27.7
					ORANGE	COUNTY			
$ 890.	852	BRIDGE CITY ISD	$ -486.2	-20.9%	$ -225.0	$ -76.5	$ 178.9	$ 1011.1	$ 2135.3
981.	934	ORANGEFIELD ISD	-272.8	-28.2%	-174.3	-118.3	-22.1	291.6	715.3
1035.	965	WEST ORANGE-COVE C	-2190.4	-32.0%	-1527.9	-1151.2	-503.5	1607.6	4459.3
589.	218	VIDOR ISD	600.4	19.5%	1122.6	1419.5	1930.0	3594.0	5841.7
919.	888	LITTLE CYPRESS ISD	-509.1	-23.4%	-272.1	-137.4	94.3	849.3	1869.3
					PALO PINTO	COUNTY			
$ 630.	340	PALO PINTO RHSD	$ 4.5	11.8%	$ 10.6	$ 14.0	$ 19.9	$ 39.3	$ 65.4
667.	448	GORDON ISD	7.4	5.6%	27.5	39.0	58.6	122.6	209.1
573.	182	GRAFORD ISD	34.1	22.9%	60.0	74.8	100.2	183.0	294.9
551.	143	MINERAL WELLS ISD	719.9	27.6%	1192.1	1460.6	1922.2	3426.7	5459.2
622.	312	SANTO ISD	23.6	13.2%	52.5	68.9	97.2	189.2	313.5
621.	310	STRAWN ISD	15.5	13.3%	34.4	45.1	63.5	123.6	204.7
					PANOLA	COUNTY			
$ 905.	871	BECKVILLE ISD	$ -81.6	-22.3%	$ -41.1	$ -18.1	$ 21.5	$ 150.6	$ 324.9
769.	685	CARTHAGE ISD	-167.4	-8.4%	90.3	236.9	488.9	1310.1	2419.6
710.	545	GARY ISD	-1.3	-.9%	19.6	31.5	52.0	118.7	208.8
					PARKER	COUNTY			
$ 414.	9	RENO CSD	$ 30.9	70.1%	$ 41.5	$ 47.5	$ 57.9	$ 91.8	$ 137.6
471.	42	GARNER CSD	23.4	49.4%	33.4	39.2	49.0	81.0	124.3
663.	434	BROCK RHSD	7.5	6.2%	25.8	36.2	54.1	112.3	190.9
518.	89	WHITT CSD	10.8	35.8%	16.6	19.9	25.6	44.2	69.2
749.	640	POOLVILLE ISD	-9.4	-6.0%	11.6	23.5	44.0	110.8	201.0

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					PARKER	COUNTY			
$ 538.	116	SPRINGTOWN ISD	$ 157.0	30.7%	$ 251.9	$ 305.8	$ 398.6	$ 700.9	$ 1109.3
676.	468	WEATHERFORD ISD	92.8	4.1%	429.2	620.5	949.3	2021.1	3469.0
524.	96	MILLSAP ISD	92.2	34.4%	143.4	172.5	222.5	385.7	606.1
663.	437	ALEDO ISD	24.9	6.2%	85.9	120.6	180.2	374.5	636.9
797.	733	PEASTER ISD	-15.2	-11.6%	1.2	10.5	26.5	78.7	149.3
					PARMER	COUNTY			
$ 840.	804	BOVINA ISD	$ -85.6	-16.2%	$ -22.9	$ 12.7	$ 74.0	$ 273.8	$ 543.7
810.	765	FARWELL ISD	-66.5	-13.1%	-4.1	31.4	92.3	291.0	559.4
748.	638	FRIONA ISD	-60.6	-5.9%	76.3	154.2	288.1	724.5	1314.1
834.	795	LAZBUDDIE ISD	-42.8	-15.6%	-9.8	9.0	41.3	146.4	288.5
					PECOS	COUNTY			
$1926.	1123	BUENA VISTA ISD	$ -278.0	-63.4%	$ -255.3	$ -242.3	$ -220.1	$ -147.6	$ -49.6
1017.	958	FT STOCKTON ISD	-925.9	-30.8%	-630.6	-462.7	-174.0	766.9	2037.9
1783.	1116	IRAAN-SHEFFIELD IS	-524.3	-60.5%	-475.8	-448.1	-400.7	-245.9	-36.8
					POLK	COUNTY			
$ 865.	833	BIG SANDY ISD	$ -34.7	-18.6%	$ -13.1	$ -.8	$ 20.3	$ 89.1	$ 182.0
804.	750	GOODRICH ISD	-23.5	-12.5%	-.1	13.2	36.2	110.9	211.9
784.	714	CORRIGAN-CAMDEN IS	-63.3	-10.2%	15.9	61.0	138.5	391.0	732.1
595.	228	LEGGETT ISD	20.7	18.4%	39.6	50.3	68.8	129.1	210.4
663.	438	LIVINGSTON ISD	75.8	6.2%	261.5	367.1	548.6	1140.3	1939.5
1216.	1032	ONALASKA ISD	-19.2	-42.1%	-15.5	-13.4	-9.7	2.3	18.5
					POTTER	COUNTY			
$1087.	988	CONSOLIDATED CSD	$ -80.0	-35.2%	$ -59.1	$ -47.2	$ -26.8	$ 39.8	$ 129.8
1811.	1119	BUSHLAND CONS CSD	-208.0	-61.1%	-189.2	-178.5	-160.2	-100.3	-19.4
707.	535	AMARILLO ISD	-83.6	-.4%	2567.0	4074.1	6665.3	15110.8	26519.4
763.	672	RIVER ROAD ISD	-50.8	-7.7%	35.9	85.2	170.0	446.4	819.7
					PRESIDIO	COUNTY			
$ 666.	444	RUIDOSA CSD	$ .4	5.8%	$ 1.5	$ 2.1	$ 3.2	$ 6.7	$ 11.4
467.	38	CANDELARIA CSD	7.7	50.6%	10.9	12.8	16.0	26.3	40.3
674.	463	MARFA ISD	20.0	4.4%	87.6	126.1	192.2	407.7	698.9
507.	78	PRESIDIO ISD	75.2	38.8%	113.5	135.3	172.7	294.6	459.2
					RAINS	COUNTY			
$ 761.	668	RAINS ISD	$ -40.9	-7.5%	$ 30.4	$ 71.0	$ 140.8	$ 368.1	$ 675.2
					RANDALL	COUNTY			
$ 863.	831	CANYON ISD	$ -415.6	-18.5%	$ -155.1	$ -6.9	$ 247.7	$ 1077.8	$ 2199.1
					REAGAN	COUNTY			
$1045.	971	REAGAN ISD	$ -271.3	-32.6%	$ -191.7	$ -146.4	$ -68.5	$ 185.3	$ 528.1

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STATE-LOCAL REV PER ADA	RANK		<-AVERAGE-> $703.91/ADA		AVG.+ $100 $ 903.91	C-BRAZORIA $ 860.77	TEXAS CITY $ 958.53	DEER PARK $1277.16	ANDREWS ISD $1707.58
					REAL	COUNTY			
$ 953.	912	LEAKEY ISD	$ -47.8	-26.1%	$ -28.6	$ -17.7	$ 1.1	$ 62.3	$ 144.9
					RED RIVER	COUNTY			
$ 604.	251	AVERY ISD	$ 34.7	16.5%	$ 69.5	$ 89.3	$ 123.3	$ 234.2	$ 383.9
858.	825	TALCO-BOGATA ISD	-122.4	-18.0%	-43.0	2.1	79.7	332.7	674.4
642.	372	CLARKSVILLE ISD	112.6	9.7%	293.5	396.4	573.3	1149.9	1928.8
613.	282	DETROIT ISD	38.3	14.8%	80.5	104.6	145.9	280.6	462.5
					REEVES	COUNTY			
$ 726.	594	PECOS ISD	$ -93.0	-3.1%	$ 322.3	$ 558.4	$ 964.4	$ 2267.5	$ 4074.9
706.	533	BALMORHEA ISD	-1.2	-.4%	44.9	71.1	116.1	262.7	460.9
2546.	1133	TOYAH ISD	-98.2	-72.4%	-92.9	-89.8	-84.6	-67.6	-44.7
					REFUGIO	COUNTY			
$1090.	990	AUSTWELL-TIVOLI I	$ -153.6	-35.4%	$ -113.9	$ -91.3	$ -52.4	$ 74.3	$ 245.4
947.	911	WOODSBORO ISD	-196.6	-25.6%	-115.6	-69.5	9.7	267.9	616.6
1094.	991	REFUGIO ISD	-517.4	-35.6%	-384.7	-309.1	-179.3	243.8	815.4
					ROBERTS	COUNTY			
$1622.	1105	MIAMI ISD	$ -186.7	-56.6%	$ -166.4	$ -154.8	$ -134.9	$ -70.2	$ 17.3
					ROBERTSON	COUNTY			
$ 615.	289	BREMOND ISD	$ 31.4	14.5%	$ 66.7	$ 86.8	$ 121.3	$ 233.8	$ 385.7
641.	370	CALVERT ISD	34.4	9.7%	89.5	120.8	174.6	350.0	587.0
617.	301	FRANKLIN ISD	48.1	14.0%	103.6	135.2	189.5	366.4	605.3
535.	113	HEARNE ISD	269.8	31.6%	429.7	520.5	676.8	1186.0	1873.8
692.	507	MUMFORD ISD	1.4	1.6%	13.9	20.9	33.1	72.7	126.2
					ROCKWALL	COUNTY			
$ 650.	401	ROCKWALL ISD	$ 71.2	8.3%	$ 203.2	$ 278.2	$ 407.3	$ 827.8	$ 1395.9
578.	195	ROYSE CITY ISD	57.1	21.8%	102.5	128.3	172.6	317.2	512.4
					RUNNELS	COUNTY			
$ 644.	377	OLFEN CSD	$ 3.6	9.3%	$ 9.6	$ 13.0	$ 18.9	$ 38.0	$ 63.8
567.	171	MILES RHSD	38.3	24.2%	66.1	81.9	109.2	197.9	317.8
814.	772	BALLINGER ISD	-133.6	-13.6%	-12.7	56.0	174.3	559.6	1080.1
700.	522	WINTERS ISD	3.5	.5%	96.0	148.7	239.1	534.0	932.4
887.	848	WINGATE ISD	-10.1	-20.6%	-4.6	-1.4	4.0	21.6	45.5
					RUSK	COUNTY			
$ 668.	450	CONCORD RHSD	$ 5.9	5.3%	$ 22.4	$ 31.8	$ 48.0	$ 100.7	$ 171.9
731.	605	HENDERSON ISD	-82.7	-3.8%	217.5	388.2	681.6	1638.1	2930.1
709.	539	LANEVILLE ISD	-1.8	-.7%	33.9	54.2	89.1	202.9	356.6
1462.	1084	LEVERETTS CHAPEL I	-214.9	-51.8%	-186.6	-170.4	-142.7	-52.3	69.8
625.	324	MOUNT ENTERPRISE I	26.6	12.6%	60.2	79.4	112.3	219.6	364.5

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					RUSK	COUNTY			
$ 696.	515	OVERTON ISD	$ 3.5	1.1%	$ 48.0	$ 74.8	$ 119.2	$ 263.9	$ 459.5
714.	555	TATUM ISD	-6.1	-1.4%	55.1	89.2	149.7	348.6	607.9
861.	827	CARLISLE ISD	-45.6	-18.3%	-16.6	-.1	28.2	120.7	245.5
1213.	1029	WEST RUSK ISD	-442.0	-42.0%	-355.1	-305.8	-220.9	55.8	429.6
					SABINE	COUNTY			
$ 564.	162	HEMPHILL ISD	$ 145.8	24.9%	$ 249.8	$ 309.0	$ 410.7	$ 742.2	$ 1190.0
591.	223	WEST SABINE ISD	72.4	19.0%	136.7	173.3	236.1	441.0	717.8
					SAN AUGUSTIN	COUNTY			
$ 511.	80	SAN AUGUSTINE ISD	$ 279.4	37.9%	$ 423.8	$ 506.0	$ 647.2	$ 1107.5	$ 1729.3
525.	100	BROADDUS ISD	76.1	34.0%	118.8	143.0	184.7	320.5	504.0
					SAN JACINTO	COUNTY			
$ 795.	730	COLD SPNGS OAKHUR	$ -89.5	-11.5%	$ 8.6	$ 64.3	$ 160.2	$ 472.7	$ 894.9
772.	693	SHEPHERD ISD	-39.8	-8.8%	18.9	52.3	109.7	296.8	549.5
					SAN PATRICIO	COUNTY			
$ 564.	163	ARANSAS PASS ISD	$ 255.2	24.8%	$ 437.7	$ 541.5	$ 720.0	$ 1301.6	$ 2087.3
788.	722	GREGORY-PORTLAND I	-268.8	-10.7%	51.3	233.3	546.2	1566.0	2943.6
647.	391	INGLESIDE ISD	71.8	8.7%	198.7	270.9	394.9	799.3	1345.6
555.	147	MATHIS ISD	326.8	26.9%	545.7	670.2	884.2	1581.7	2523.9
710.	543	ODEM ISD	-5.4	-.8%	90.8	145.6	239.7	546.3	960.6
743.	630	SINTON ISD	-92.9	-5.2%	146.1	282.1	515.8	1277.5	2306.4
663.	439	TAFT ISD	79.6	6.1%	276.5	388.4	580.8	1208.0	2055.2
					SAN SABA	COUNTY			
$ 612.	273	CHEROKEE CSD	$ 13.0	15.1%	$ 27.2	$ 35.2	$ 49.1	$ 94.2	$ 155.1
728.	599	SAN SABA ISD	-19.8	-3.4%	61.2	107.3	186.4	444.5	793.0
891.	854	RICHLAND SPRINGS I	-33.7	-21.0%	-15.7	-5.4	12.2	69.5	147.0
					SCHLEICHER	COUNTY			
$1096.	992	SCHLEICHER ISD	$ -203.8	-35.8%	$ -151.8	$ -122.3	$ -71.4	$ 94.2	$ 318.0
					SCURRY	COUNTY			
$1887.	1122	FLUVANNA CSD	$ -77.9	-62.7%	$ -71.3	$ -67.5	$ -61.1	$ -40.1	$ -11.8
936.	906	HERMLEIGH ISD	-43.7	-24.8%	-24.8	-14.1	4.3	64.4	145.6
1009.	954	SNYDER ISD	-1089.7	-30.3%	-733.0	-530.2	-181.5	955.1	2490.4
1479.	1088	IRA ISD	-87.1	-52.4%	-75.8	-69.4	-58.5	-22.7	25.7
					SHACKELFORD	COUNTY			
$ 937.	907	ALBANY ISD	$ -122.7	-24.9%	$ -70.1	$ -40.2	$ 13.3	$ 179.0	$ 405.5
1118.	1002	MORAN ISD	-42.8	-37.1%	-32.5	-26.6	-16.5	16.4	60.8
					SHELBY	COUNTY			
$ 515.	87	STRONG CSD	$ 18.7	36.6%	$ 28.7	$ 34.3	$ 44.1	$ 75.7	$ 118.5

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					SHELBY	COUNTY			
$ 999.	947	EXCELSIOR CSD	$ -57.9	-29.6%	$ -38.3	$ -27.2	$ -8.0	$ 54.5	$ 138.9
567.	173	CENTER ISD	255.0	24.1%	641.2	547.2	729.3	1322.9	2124.7
585.	208	JOAQUIN ISD	59.1	20.3%	108.9	137.1	185.8	344.3	558.4
585.	207	SHELBYVILLE ISD	80.2	20.4%	147.5	185.7	251.5	465.8	755.4
529.	106	TENAHA ISD	80.0	33.0%	125.8	151.8	196.6	342.5	539.6
619.	305	TIMPSON ISD	[illegible]	13.7%	114.8	150.1	210.8	408.6	675.7
					SHERMAN	COUNTY			
$1456.	1082	TEXHOMA ISD	$ -80.9	-51.7%	$ -70.1	$ -64.0	$ -53.5	$ -19.3	$ 27.0
1080.	985	STRATFORD ISD	-287.1	-34.8%	-210.7	-167.3	-92.6	150.8	479.6
					SMITH	COUNTY			
$ 598.	231	ARP ISD	$ 54.0	17.7%	$ 105.0	$ 134.1	$ 184.0	$ 346.7	$ 566.5
640.	367	BULLARD ISD	23.7	9.9%	61.0	82.2	118.7	237.5	397.9
628.	335	LINDALE ISD	84.3	12.2%	194.8	257.6	365.7	717.8	1193.4
552.	144	TROUP ISD	115.4	27.6%	191.3	234.4	308.6	550.4	877.0
713.	553	TYLER ISD	-129.9	-1.2%	1373.0	2227.6	3696.8	8485.5	14954.3
683.	482	WHITEHOUSE ISD	22.6	3.1%	128.6	188.9	292.6	630.4	1086.7
586.	211	CHAPEL HILL ISD	237.8	20.0%	440.3	555.4	753.4	1398.5	2270.0
640.	366	WINONA ISD	38.8	10.1%	99.3	133.6	192.7	385.2	645.3
					SOMERVELL	COUNTY			
$ 606.	260	GLEN ROSE ISD	$ 49.2	16.2%	$ 99.4	$ 128.0	$ 177.0	$ 337.0	$ 553.1
					STARR	COUNTY			
$ 658.	425	RIO GRANDE CITY IS	$ 135.7	6.9%	$ 433.7	$ 603.2	$ 894.5	$ 1844.0	$ 3126.7
1676.	1112	SAN ISIDRO ISD	-390.9	-58.0%	-350.7	-327.9	-288.6	-160.5	12.5
476.	51	ROMA ISD	411.0	47.7%	591.7	694.5	871.2	1447.0	2224.8
					STEPHENS	COUNTY			
$ 679.	476	BRECKENRIDGE ISD	$ 37.2	3.6%	$ 188.6	$ 274.6	$ 422.6	$ 904.8	$ 1556.1
					STERLING	COUNTY			
$1008.	952	STERLING CITY ISD	$ -80.9	-30.1%	$ -54.3	$ -39.1	$ -13.1	$ 71.9	$ 186.6
					STONEWALL	COUNTY			
$1608.	1102	OLD GLORY RHSD	$ -57.7	-56.2%	$ -51.3	$ -47.7	$ -41.4	$ -21.1	$ 6.3
1044.	969	ASPERMONT ISD	-140.7	-32.6%	-99.3	-75.8	-35.3	96.7	274.9
					SUTTON	COUNTY			
$ 911.	880	SONORA ISD	$ -160.2	-22.7%	$ -82.9	$ -58.9	$ 36.6	$ 282.9	$ 615.5
					SWISHER	COUNTY			
$ 984.	935	HAPPY ISD	$ -106.6	-28.5%	$ -68.6	$ -47.0	$ -9.9	$ 111.2	$ 274.7
862.	829	TULIA ISD	-282.7	-18.4%	-104.3	-2.9	171.5	739.8	1507.5
812.	767	KRESS ISD	-65.2	-13.3%	-5.0	29.3	88.2	280.1	539.4

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					TARRANT	COUNTY			
$ 0.	1	WHEATLAND CSD	$ -16.0	-100.0%	$ -16.0	$ -16.0	$ -16.0	$ -16.0	$ -16.0
679.	472	ARLINGTON ISD	537.9	3.7%	2687.6	3909.9	6011.4	12860.9	22113.6
615.	290	BIRDVILLE ISD	1209.1	14.4%	2573.2	3348.8	4682.4	9028.8	14900.2
551.	142	EVERMAN ISD	449.8	27.7%	744.2	911.6	1199.4	2137.4	3404.5
688.	495	FORT WORTH ISD	1257.9	2.4%	8987.6	13381.7	20937.7	45564.9	78832.4
672.	453	GRAPEVINE ISD	80.1	4.8%	330.1	472.3	716.8	1513.6	2589.9
566.	168	KELLER ISD	152.6	24.4%	263.0	325.8	433.8	785.8	1261.2
545.	134	MANSFIELD ISD	390.0	29.2%	635.4	774.9	1015.8	1796.7	2852.8
533.	108	LAKE WORTH ISD	277.1	32.1%	438.9	530.9	689.1	1204.7	1901.2
635.	353	CROWLEY ISD	77.6	10.9%	189.5	253.2	362.6	719.3	1201.2
519.	91	KENNEDALE ISD	159.9	35.6%	246.4	295.7	380.3	656.1	1028.7
558.	150	AZLE ISD	391.1	26.1%	660.0	812.9	1075.7	1932.4	3089.7
672.	456	HURST-EULESS-BEDFO	497.7	4.7%	2081.2	2981.6	4529.7	9575.3	16391.1
529.	104	CASTLEBERRY ISD	673.6	33.1%	1058.2	1276.8	1652.8	2878.2	4533.6
934.	902	EAGLE MOUNTAIN-SAG	-484.1	-24.6%	-273.5	-153.8	52.1	723.0	1629.4
721.	575	CARROLL ISD	-10.5	-2.4%	51.2	86.2	146.5	342.9	608.3
533.	110	WHITE SETTLEMENT I	520.6	32.0%	826.0	999.7	1298.3	2271.4	3586.1
					TAYLOR	COUNTY			
$1005.	951	HAMBY CSD	$ -11.4	-30.0%	$ -7.6	$ -5.5	$ -1.8	$ 10.3	$ 26.5
839.	802	BUFFALO GAP CSD	-7.3	-16.1%	-1.9	1.2	6.4	23.6	46.8
723.	584	WYLIE CSD	-9.2	-2.7%	38.5	65.6	112.3	264.4	469.8
661.	430	BUTTERFIELD CSD	3.8	6.4%	12.8	17.9	26.6	55.1	93.7
720.	572	TYE CSD	-2.0	-2.3%	9.9	16.6	28.1	65.8	116.6
622.	314	ABILENE ISD	1492.5	13.2%	3316.2	4353.1	6135.8	11946.3	19795.7
723.	581	MERKEL ISD	-12.6	-2.6%	53.6	91.2	155.8	366.6	651.2
1304.	1063	TRENT ISD	-76.4	-46.0%	-63.7	-56.4	-44.0	-3.5	51.3
1150.	1018	JIM NED ISD	-157.1	-38.8%	-121.9	-101.9	-67.5	44.7	196.2
					TERRELL	COUNTY			
$1005.	950	TERRELL ISD	$ -131.1	-29.9%	$ -87.5	$ -62.7	$ -20.1	$ 118.7	$ 306.2
					TERRY	COUNTY			
$ 824.	783	BROWNFIELD ISD	$ -338.9	-14.6%	$ -56.5	$ 104.1	$ 380.2	$ 1280.0	$ 2495.6
798.	734	MEADOW ISD	-34.0	-11.8%	2.3	22.9	58.3	173.8	329.9
1193.	1027	UNION ISD	-64.7	-41.0%	-51.5	-44.0	-31.1	11.1	68.0
1224.	1034	WELLMAN ISD	-140.8	-42.5%	-113.8	-98.4	-71.9	14.3	130.7
					THROCKMORTON	COUNTY			
$1128.	1005	THROCKMORTON ISD	$ -114.7	-37.6%	$ -87.7	$ -72.3	$ -45.9	40.3	$ 156.6
1367.	1074	WOODSON ISD	-75.2	-48.5%	-63.9	-57.5	-46.4	-10.2	38.6

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					TITUS	COUNTY			
$ 581.	203	OLD UNION CSD	$ 5.8	21.1%	$ 10.5	$ 13.2	$ 17.8	$ 32.9	$ 53.3
543.	126	HARTS BLUFF CSD	17.2	29.5%	28.0	34.1	44.6	78.9	125.1
475.	47	CHAPEL HILL RHSD	24.1	48.2%	34.2	40.6	50.9	84.5	129.9
430.	16	ARGO CSD	19.6	63.8%	27.0	31.1	38.1	61.1	92.1
472.	44	WINFIELD CSD	19.9	49.1%	28.5	33.4	41.8	69.2	106.2
527.	102	COOKVILLE ISD	11.4	33.4%	17.8	21.5	27.7	48.3	76.0
712.	549	MOUNT PLEASANT ISD	-22.4	-1.1%	267.0	431.6	714.5	1636.6	2882.2
					TOM GREEN	COUNTY			
$ 735.	612	GRAPE CREEK -PULL$	-4.6	-4.2%	$ 10.1	$ 18.4	$ 32.7	$ 79.4	$ 142.4
978.	931	CARLSBAD CSD	-7.5	-28.0%	-4.7	-3.2	-.5	8.2	19.9
831.	792	VERIBEST - BYRD CS	-11.4	-15.3%	-2.5	2.7	11.4	40.1	78.8
958.	916	CHRISTOVAL ISD	-42.1	-26.5%	-25.6	-16.2	.0	52.8	124.1
651.	404	SAN ANGELO ISD	728.9	8.2%	2101.3	2881.6	4223.2	8595.9	14502.8
1080.	986	WATER VALLEY ISD	-41.2	-34.8%	-30.2	-24.0	-13.3	21.6	68.7
765.	679	WALL ISD	-30.2	-7.9%	19.5	47.8	96.4	254.8	468.8
					TRAVIS	COUNTY			
$1152.	1019	LAGO VISTA CSD	$ -12.5	-38.9%	$ -9.7	$ -8.1	$ -5.4	$ 3.5	$ 15.4
785.	719	AUSTIN ISD	-3991.3	-10.3%	925.6	3721.3	8528.0	24194.6	45357.7
543.	125	PFLUGERVILLE ISD	104.9	29.7%	170.0	207.1	270.8	478.4	758.8
647.	389	MANOR ISD	43.4	8.8%	119.3	162.5	236.8	478.9	806.0
1044.	970	EANES ISD	-371.0	-32.6%	-261.9	-199.9	-93.3	254.4	723.9
497.	61	DEL VALLE ISD	661.9	41.7%	981.3	1163.0	1475.2	2493.1	3868.0
					TRINITY	COUNTY			
$ 684.	484	GROVETON ISD	$ 12.5	3.0%	$ 73.7	$ 108.6	$ 168.5	$ 363.7	$ 627.4
690.	501	TRINITY ISD	10.5	2.0%	86.8	130.2	204.9	448.2	776.8
1052.	974	CENTERVILLE ISD	-36.2	-33.1%	-25.8	-19.9	-9.7	23.5	68.3
540.	120	APPLE SPRINGS ISD	43.0	30.4%	69.2	84.0	109.6	193.0	305.7
					TYLER	COUNTY			
$ 718.	564	COLMESNEIL ISD	$ -4.7	-2.0%	$ 28.2	$ 46.8	$ 79.0	$ 183.7	$ 325.2
707.	534	WOODVILLE ISD	-4.0	-.4%	148.0	234.5	383.1	867.5	1521.8
1030.	964	WARREN ISD	-239.6	-31.7%	-166.2	-124.4	-52.6	181.4	497.5
905.	870	SPURGER ISD	-49.9	-22.2%	-25.1	-10.9	13.3	92.4	199.2
906.	874	CHESTER ISD	-39.4	-22.3%	-19.9	-8.8	10.2	72.3	156.3
					UPSHUR	COUNTY			
$ 768.	682	BIG SANDY ISD	$ -21.3	-8.3%	$ 12.1	$ 31.0	$ 63.6	$ 169.9	$ 313.4
610.	268	GILMER ISD	184.7	15.4%	381.2	493.0	685.1	1311.4	2157.4
638.	364	ORE CITY ISD	37.2	10.3%	93.7	125.7	180.9	360.7	603.5

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STATE-LOCAL REV PER ADA	RANK		<-AVERAGE-> $703.91/ADA		AVG.+ $100 $ 803.91	C-BRAZORIA $ 860.77	TEXAS CITY $ 958.53	DEER PARK $1077.16	ANDREWS ISD $1707.58
					UPSHUR	COUNTY			
$ 615.	291	UNION HILL ISD	$ 25.4	14.4%	$ 54.2	$ 70.5	$ 98.6	$ 190.2	$ 313.9
687.	494	HARMONY ISD	4.7	2.4%	33.3	49.6	77.6	168.7	291.8
634.	349	NEW DIANA ISD	36.1	11.1%	87.5	116.7	166.9	330.5	551.5
771.	686	UNION GROVE ISD	-24.4	-8.7%	12.1	32.8	68.5	184.8	341.8
					UPTON	COUNTY			
$1149.	1017	MCCAMEY ISD	$ -359.3	-38.7%	$ -278.6	$ -232.7	$ -153.7	$ 103.5	$ 451.1
1476.	1086	RANKIN ISD	-364.2	-52.3%	-317.0	-290.2	-244.1	-93.8	109.3
					UVALDE	COUNTY			
$1108.	999	KNIPPA ISD	$ -50.2	-36.5%	$ -37.8	$ -30.7	$ -18.5	$ 21.1	$ 74.5
652.	410	SABINAL ISD	27.9	7.9%	81.7	112.4	165.0	336.7	568.6
658.	423	UVALDE ISD	155.3	7.0%	493.6	686.0	1016.7	2094.8	3551.0
846.	807	UTOPIA ISD	-19.3	-16.8%	-5.7	2.0	15.2	58.3	116.6
					VAL VERDE	COUNTY			
$1288.	1057	JUNO CSD	$ -3.7	-45.3%	$ -3.0	$ -2.7	$ -2.1	$ -.1	$ 2.6
1235.	1040	LANGTRY CSD	-7.9	-43.0%	-6.4	-5.5	-4.1	.6	7.0
546.	139	DEL RIO ISD	723.5	28.8%	1183.1	1444.4	1893.6	3357.9	5335.9
350.	3	SAN FELIPE ISD	807.0	101.3%	1034.9	1164.3	1386.9	2112.7	3093.0
848.	813	COMSTOCK ISD	-20.0	-17.0%	-6.1	1.8	15.3	59.6	119.3
					VAN ZANDT	COUNTY			
$ 328.	2	MYRTLE SPRINGS CSD	19.3	114.6%	$ 24.4	$ 27.3	$ 32.4	$ 48.7	$ 70.8
487.	55	CANTON ISD	250.5	44.5%	366.1	431.8	544.8	913.2	1410.9
788.	721	EDGEWOOD ISD	-45.1	-10.7%	8.6	39.2	91.7	262.9	494.1
614.	284	GRAND SALINE ISD	74.0	14.7%	156.2	203.0	283.4	545.4	899.3
698.	518	MARTINS MILL ISD	.4	.8%	8.1	12.5	20.0	44.5	77.5
957.	915	VAN ISD	-268.7	-26.5%	-162.7	-102.4	1.2	339.0	795.2
524.	98	WILLS POINT ISD	206.8	34.3%	321.9	387.3	499.9	866.7	1362.2
522.	95	FRUITVALE ISD	27.0	34.9%	41.9	50.4	64.9	112.4	176.4
					VICTORIA	COUNTY			
$ 775.	702	NURSERY CSD	$ -3.6	-9.1%	$ 1.5	$ 4.4	$ 9.4	$ 25.7	$ 47.7
463.	33	KEMPER CITY CSD	24.5	51.9%	34.6	40.4	50.4	82.7	126.5
994.	943	MCFADDIN CSD	-13.4	-29.2%	-8.8	-6.1	-1.6	13.0	32.8
749.	641	BLOOMINGTON ISD	-44.1	-6.0%	54.3	110.3	206.5	520.2	943.9
743.	629	VICTORIA ISD	-442.0	-5.2%	702.2	1352.8	2471.3	6117.1	11041.8
583.	205	MISSION VALLEY ISD	32.4	20.7%	59.2	74.4	100.7	186.1	301.5
					WALKER	COUNTY			
$ 700.	523	NEW WAVERLY ISD	$ 1.3	.5%	$ 37.7	$ 58.5	$ 94.1	$ 210.1	$ 366.9
679.	475	HUNTSVILLE ISD	83.1	3.6%	420.6	612.4	942.3	2017.5	3470.0

GAIN OR LOSS(-) IN $1,000 IF STATE-LOCAL REVENUE EQUALIZED AT VARIOUS LEVELS

STATE-LOCAL REV PER ADA	RANK		<-AVERAGE-> $703.91/ADA		AVG.+ $100 $ 803.91	C-BRAZORIA $ 860.77	TEXAS CITY $ 958.53	DEER PARK $1277.16	ANDREWS ISD $1707.58
					WALLER	COUNTY			
$ 728.	598	HEMPSTEAD ISD	$ -25.5	-3.3%	$ 81.1	$ 141.6	$ 245.8	$ 585.2	$ 1043.7
645.	382	WALLER ISD	71.4	9.2%	192.2	240.9	379.1	764.1	1284.2
1376.	1076	ROYAL ISD	-600.6	-48.8%	-511.2	-460.4	-373.0	-88.1	296.8
					WARD	COUNTY			
$ 903.	867	MONAHANS-WICKETT-W	-564.2	-22.1%	$ -281.2	$ -120.3	$ 156.3	$ 1057.9	$ 2275.8
1595.	1101	GRANDFALLS-ROYALTY	-183.4	-55.9%	-162.8	-151.1	-131.0	-65.5	23.1
					WASHINGTON	COUNTY			
$ 665.	443	BRENHAM ISD	$ 130.9	5.8%	$ 469.9	$ 662.7	$ 994.1	$ 2074.3	$ 3533.6
757.	661	BURTON ISD	-23.1	-7.0%	20.2	44.9	87.3	225.3	411.9
					WEBB	COUNTY			
$3251.	1141	AGUILARES CSD	$ -43.5	-78.3%	$ -41.8	$ -40.8	$ -39.2	$ -33.7	$ -26.4
885.	846	TORRECILLAS CSD	-6.0	-20.4%	-2.7	-.8	2.5	13.0	27.3
994.	942	BRUNI CSD	-38.9	-29.2%	-25.5	-17.8	-4.7	38.1	95.8
447.	24	LAREDO ISD	4565.5	57.6%	6339.9	7348.8	9083.4	14737.0	22374.1
977.	930	MIRANDO CITY ISD	-33.9	-28.0%	-21.5	-14.4	-2.3	37.2	90.6
646.	385	UNITED CONSOLIDATE	97.5	8.9%	266.2	362.2	527.2	1064.9	1791.3
					WHARTON	COUNTY			
$ 734.	610	BOLING ISD	$ -29.3	-4.1%	$ 68.6	$ 124.3	$ 220.0	$ 532.1	$ 953.6
736.	613	EAST BERNARD ISD	-19.9	-4.3%	42.9	78.6	140.0	340.2	610.5
817.	775	EL CAMPO ISD	-414.2	-13.8%	-46.4	162.7	522.3	1694.3	3277.4
864.	832	WHARTON ISD	-446.4	-18.5%	-167.0	-8.2	264.9	1155.0	2357.3
809.	759	LOUISE ISD	-55.6	-13.0%	-2.5	27.6	79.5	248.6	477.1
7303.	1148	PROVIDENT CITY ISD	-16.6	-80.4%	-16.3	-16.2	-15.9	-15.1	-14.0
868.	835	HUNGERFORD ISD	-78.2	-18.9%	-30.5	-3.4	43.2	195.2	400.5
					WHEELER	COUNTY			
$1139.	1014	LELA CSD	$ -20.2	-38.2%	$ -15.5	$ -12.9	$ -8.4	$ 6.4	$ 26.4
1453.	1080	MOBEETIE ISD	-62.0	-51.5%	-53.7	-49.0	-40.9	-14.5	21.1
806.	756	SHAMROCK ISD	-64.7	-12.7%	-1.2	34.9	96.9	299.2	572.4
[illegible]	933	WHEELER ISD	-92.9	-28.1%	-59.1	-39.9	-6.9	100.6	245.9
14[illegible]	1087	ALLISON ISD	-64.9	-52.4%	-56.5	-51.8	-43.6	-16.8	19.3
1339.	1071	KELTON ISD	-30.8	-47.4%	-26.0	-23.2	-18.5	-3.0	17.9
2118.	1127	BRISCOE ISD	-90.2	-66.8%	-83.8	-80.2	-73.9	-53.6	-26.2
					WICHITA	COUNTY			
$ 454.	29	BURKBURNETT ISD	$ 908.4	55.0%	$ 1272.0	$ 1478.8	$ 1834.4	$ 2993.1	$ 4558.5
769.	686	ELECTRA ISD	-56.2	-8.5%	30.1	79.2	163.7	438.9	810.6
606.	258	IOWA PARK ISD	213.5	16.2%	430.9	554.5	767.0	1459.7	2395.4
680.	477	WICHITA FALLS ISD	398.0	3.6%	2037.8	2970.2	4573.2	9798.0	16855.8

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					WICHITA	COUNTY			
$ 442.	21	CITY VIEW ISD	$ 235.4	59.2%	$ 325.4	$ 376.5	$ 464.4	$ 751.0	$ 1138.1
					WILBARGER	COUNTY			
$1282.	1052	HARROLD ISD	$ -52.0	-45.1%	$ -43.0	$ -37.9	$ -29.1	$ -.5	$ 38.2
647.	393	VERNON ISD	146.2	8.7%	404.9	552.0	805.0	1629.4	2743.1
889.	849	NORTHSIDE ISD	-28.1	-20.8%	-12.9	-4.3	10.	58.7	123.9
					WILLACY	COUNTY			
$ 616.	295	LASARA ISD	$ 21.4	14.3%	$ 45.9	$ 59.7	$ 83.6	$ 161.4	$ 266.5
623.	318	LYFORD ISD	118.7	13.0%	264.9	348.1	491.1	957.1	1586.7
575.	189	RAYMONDVILLE ISD	352.9	22.3%	627.5	783.6	1052.1	1927.1	3109.1
898.	864	SAN PERLITA ISD	-44.7	-21.6%	-21.7	-8.6	13.9	87.3	186.4
					WILLIAMSON	COUNTY			
$ 623.	320	COUPLAND CSD	$ 5.6	12.9%	$ 12.6	$ 16.5	$ 23.3	$ 45.5	$ 75.5
712.	552	JONAH CSD	-.3	-1.2%	3.5	5.7	9.5	21.9	38.5
539.	119	FLORENCE SD	67.0	30.5%	107.7	130.9	170.7	300.5	475.8
576.	191	GEORGETOWN ISD	205.2	22.2%	365.7	456.9	613.8	1125.2	1816.0
750.	647	GRANGER ISD	-17.9	-6.2%	20.6	42.6	80.3	203.2	369.3
641.	369	HUTTO ISD	15.5	9.8%	40.2	54.3	78.4	157.2	263.6
818.	777	JARRELL ISD	-19.8	-13.9%	-2.4	7.5	24.4	79.7	154.5
698.	519	LIBERTY HILL ISD	.9	.8%	18.3	28.1	45.1	100.3	174.8
651.	407	ROUND ROCK ISD	85.1	8.1%	246.2	337.7	495.2	1008.5	1701.8
612.	276	TAYLOR ISD	197.4	15.0%	412.9	535.5	746.2	1432.9	2360.5
639.	499	THRALL ISD	6.8	2.1%	52.6	78.6	123.4	269.4	466.6
662.	452	LEANDER ISD	43.0	6.4%	144.4	202.1	301.4	624.7	1061.5
					WILSON	COUNTY			
$ 596.	230	FLORESVILLE ISD	$ 178.6	18.1%	$ 343.8	$ 437.7	$ 599.3	$ 1125.7	$ 1836.9
535.	114	LA VERNIA ISD	61.2	31.5%	97.4	118.1	153.5	269.0	425.1
554.	146	POTH ISD	105.5	27.0%	176.0	216.2	285.2	510.0	813.7
571.	178	STOCKDALE ISD	71.4	23.3%	125.1	155.7	208.2	379.3	610.5
					WINKLER	COUNTY			
$1134.	1011	KERMIT ISD	$ -885.4	-38.0%	$ -679.7	$ -562.8	$ -361.7	$ 293.5	$ 1178.6
1637.	1108	WINK ISD	-395.5	-57.0%	-353.1	-329.0	-287.6	-152.5	30.0
					WISE	COUNTY			
$ 850.	818	ALVORD ISD	$ -36.0	-17.2%	$ -11.4	$ 2.6	$ 26.6	$ 105.0	$ 210.9
592.	225	BOYD ISD	58.1	19.0%	110.0	139.5	190.2	355.4	578.6
712.	550	BRIDGEPORT ISD	-9.4	-1.1%	111.8	180.7	299.2	685.5	1207.2
600.	240	CHICO ISD	40.9	17.3%	80.2	102.6	141.1	266.5	435.9
750.	646	DECATUR ISD	-48.6	-6.1%	56.9	116.8	219.9	555.8	1009.6

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					WISE	COUNTY			
$ 789.	724	PARADISE ISD	$ -21.6	-10.8%	$ 3.7	$ 18.2	$ 43.0	$ 123.8	$ 233.0
1098.	994	SLIDELL ISD	-49.1	-35.9%	-36.6	-29.5	-17.3	22.4	76.1
473.	45	NEWARK ISD	45.2	48.7%	60.3	75.9	95.0	157.4	241.7
					WOOD	COUNTY			
$1578.	1097	HAWKINS ISD	$ -446.3	-55.4%	$ -395.2	$ -366.2	$ -316.3	$ -153.6	$ 66.1
645.	383	MINEOLA ISD	68.8	9.1%	185.8	252.4	366.8	739.8	1243.6
894.	859	QUITMAN ISD	-132.2	-21.3%	-62.9	-23.4	44.4	265.5	564.2
722.	578	YANTIS ISD	-3.8	-2.5%	17.4	29.4	50.1	117.7	208.9
686.	488	ALBA-GOLDEN ISD	5.3	2.6%	4.6	51.3	80.0	173.6	300.1
651.	408	WINNSBORO ISD	50.1	8.1%	145.5	199.7	292.9	596.8	1007.3
					YOAKUM	COUNTY			
$1349.	1073	DENVER CITY ISD	$ -899.4	-47.8%	$ -759.9	$ -680.5	$ -544.2	$ -99.6	$ 500.8
1593.	1100	PLAINS ISD	-491.4	-55.8%	-436.2	-404.7	-350.7	-174.6	63.3
					YOUNG	COUNTY			
$ 691.	504	GRAHAM ISD	$ 26.1	1.9%	$ 228.3	$ 343.2	$ 540.9	$ 1185.0	$ 2055.1
1228.	1035	NEWCASTLE ISD	-78.1	-42.7%	-63.2	-54.7	-40.2	7.3	71.4
720.	569	OLNEY ISD	-12.3	-2.2%	65.9	110.4	186.9	436.3	773.1
					ZAPATA	COUNTY			
$ 629.	337	ZAPATA ISD	$ 90.4	12.0%	$ 210.2	$ 278.4	$ 395.5	$ 777.4	$ 1293.2
					ZAVALA	COUNTY			
$ 467.	36	CRYSTAL CITY ISD	$ 589.5	50.9%	$ 838.2	$ 979.7	$ 1222.8	$ 2015.3	$ 3085.9
697.	516	LA PRYOR ISD	2.2	1.0%	33.5	51.3	81.9	181.6	316.3
501.	69	BATESVILLE ISD	52.3	40.5%	78.1	92.8	118.0	200.2	311.3
					- - TOTALS (MILLIONS OF DOLLARS) - -				
		TOTAL-GAINS	$ 131.490		$ 306.396	$ 430.884	$ 654.888	$ 1425.535	$ 2486.480
		-LOSSES	-131.483		-58.776	-42.473	-24.411	-6.091	-1.265
		NET COST TO EQUALIZE	$ .008		$ 247.620	$ 388.412	$ 630.477	$ 1419.444	$ 2485.215

NO. OF DISTRICTS GAINING & LOSING IF STATE & LOCAL REVENUE EQUALIZED AT VARIOUS LEVELS

	<-AVERAGE-> $703.91/ADA	AVG.+ $100 $ 803.91	C-BRAZORIA $ 960.77	TEXAS CITY $ 958.53	DEER PARK $1277.16	ANDREWS ISD $1707.58
GAINS						
0.0 - 9.9%	162	147	113	78	27	21
10.0 - 19.9%	153	152	151	105	43	15
20.0 - 29.9%	91	147	130	120	44	11
30.0 - 39.9%	51	119	144	129	53	35
40.0 - 49.9%	31	70	106	120	63	19
50% & OVER	39	113	181	364	817	1012
TOTAL	527	748	825	916	1047	1113
LOSSES						
0.0 - 9.9%	182	107	88	61	29	8
10.0 - 19.9%	133	94	68	49	24	6
20.0 - 29.9%	108	66	53	48	19	3
30.0 - 39.9%	71	55	44	23	7	6
40.0 - 49.9%	55	30	36	21	7	5
50% & OVER	73	49	35	28	16	8
TOTAL	622	401	324	233	102	36

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P. H. ROBINSON, Chairman of Board, Houston Lighting & Power Company

FRED S. SCHWEND, President, Gulf Oil Company—U.S.

*G. S. SINES

W. DUKE WALSER, Senior Vice President, Tenneco Inc.

JAMES A. WILSON, Chairman of Board, United Gas, Inc.

JOHN H. WIMBERLY, Chairman of Board, Houston Natural Gas Corporation

BENJAMIN N. WOODSON, President, American General Insurance Company

LAREDO

J. C. MARTIN, JR., Rancher and Mayor of Laredo

LONGVIEW

H. H. IMRAY, Vice President, Texas Eastman Company

LUBBOCK

PARKER F. PROUTY, President & General Manager, Avalanche-Journal Publishing Company

LUFKIN

R. W. WORTHAM, JR., Chairman of Board & President, Southland Paper Mills, Inc.

MARSHALL

W. J. SEDBERRY, Vice President & Division Mgr., Southwestern Electric Power Co.

MIDLAND

*TOM SEALY, Attorney, Stubbeman, McRae, Sealy, Laughlin & Browder

MISSION

V. F. NEUHAUS, Owner, V. F. Neuhaus Properties

ODESSA

E. M. SCHUR, Chairman of Board, The First National Bank of Odessa

ORANGE

R. E. JACKSON, Sabine River Works Manager, E. I. DuPont de Nemours & Co.

PAMPA

E. L. GREEN, JR., Vice President, Cabot Corporation

POINT COMFORT

ERVIN L. WAHLSTEN, Operations Manager, Aluminum Company of America

SAN ANGELO

L. G. BECK, President, General Telephone Company of the Southwest

SAN ANTONIO

*WALTER N. CORRIGAN, President, The Sommers Drug Stores Company

BELTON KLEBERG JOHNSON, Director, King Ranch, Inc.

SAM JORRIE, Chairman of Board, Jorrie Furniture Company

ALBERT J. RANGE

FRED W. SHIELD, Independent Oil Operator

H. B. ZACHRY, Chairman of Board, H. B. Zachry Company

SILSBEE

R. M. BUCKLEY, President, Eastex Incorporated

TYLER

WATSON W. WISE, Investments

JOSEPH ZEPPA, President, Delta Drilling Company

VICTORIA

P. K. STUBBLEFIELD, President, Victoria Bank & Trust Company

WACO

WALTER G. LACY, JR., Chairman of Board, The Citizens National Bank of Waco

HARRY PROVENCE, Editor-In-Chief, News-Tribune

WICHITA FALLS

C. P. McGAHA, Chairman of Board, City National Bank in Wichita Falls

JOE B. WOLVERTON, President, The First Wichita National Bank

*These are Life Members of the Board, having served as League Chairmen. As such, they are ex officio members of the Executive Committee.

**Mr. Burger was elected a Life Member of the Board upon his retirement December 31, 1969, following 17 years as Executive Director of the Texas Research League.