

**Texas Education Agency**

**Manual for Districts Subject to Wealth Equalization**

**2007-2008 School Year**

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Texas Education Agency

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2007-2008 School Year

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## Notes on This Manual

Although this manual provides information to anyone with an interest in Chapter 41 of the Texas Education Code, it was designed primarily to be used by those school districts subject to the provisions of Chapter 41. Unless stated otherwise, the words *you* and *your* that appear throughout the manual refer to a Chapter 41 district.

The italicized terms in sections 1 through 5 of the manual are defined in the glossary in appendix F.

## Chapter 41 Calendar for School Year 2007–2008

<b>July 1, 2007</b>	Interim property values for tax year 2006 provided by Comptroller's Property Tax Division (CPTD)
<b>July 16, 2007</b>	Official notification to districts that are above the equalized wealth level for 2007–08 school year as determined from the 2006 property values provided by the CPTD
<b>September 4, 2007</b>	<b>Last date</b> to complete and return the <i>2007–08 Chapter 41 Choice Selection Form</i>
<b>September 5, 2007</b>	<b>Last date</b> for new Chapter 41 districts to call an election for voter approval to purchase attendance credits from the state (Option 3), to contract for the education of nonresident students (Option 4), or to consolidate tax bases with another district (Option 5)
<b>November 1, 2007</b>	<b>Early agreement credit deadline:</b> Chapter 41 districts seeking an early agreement credit for Option 3 in 2007–08 must submit signed, original Option 3 contracts. <b>Contracts must be postmarked by this deadline.</b>  <b>Letter of intent deadline:</b> All other Chapter 41 districts (those not exercising Option 3) must submit a “letter of intent” indicating the option(s) chosen to achieve wealth equalization for 2007–08. The letter of intent must be postmarked by this deadline. (Note: If a signed contract is submitted by this date, the letter of intent is not necessary).
<b>November 6, 2007</b>	<b>Last date</b> for new Chapter 41 districts to hold elections to obtain voter approval for Option(s) 3, 4, and/or 5
<b>November 21, 2007</b>	<b>Deadline for reporting election results</b> for Chapter 41 districts that held an election during the fall of 2007. Districts must notify the State Funding Division regarding the option(s) selected by voters by sending a certified copy of school board minutes showing a canvass of election results. <b>Certified copies must be postmarked by this deadline.</b>
<b>November 28, 2007</b>	Approximate date for preliminary 2007–08 <i>Cost of Options</i> reports to be sent to Chapter 41 districts
<b>November 30, 2007</b>	Date for commissioner's detachment of property from and/or consolidation of any Chapter 41 district that has not selected an option for the equalization of wealth
<b>December 15, 2007</b>	<b>Efficiency credit deadline</b> for Chapter 41 districts seeking an efficiency credit to submit their Option 4 original signed contracts. <b>Contracts must be postmarked by this deadline.</b>

- January 15, 2008**      **Contract deadline** for all other Chapter 41 contracts, including Option 3 contracts not seeking an early agreement credit and Option 4 contracts not seeking an efficiency credit. **Contracts must be postmarked by this deadline.**
- Supporting document deadline:** All 2007–08 worksheets, CAD forms, and *Partner and WADA Records* must be submitted. (Note: A partner should not be listed on the *Partner and WADA Record* unless a corresponding contract has been submitted.) **Documents must be postmarked by this deadline.**
- January 31, 2008**      Approximate date for revised *Cost of Options* report for 2007–08 to be sent to Chapter 41 districts
- February 15, 2008**      First payment for 2007–08 due from Chapter 41 districts to the state (Option 3) and/or to partner district(s) (Option 4)
- April 18, 2008**      Approximate date that districts tentatively identified as Chapter 41 for 2008–09 to be notified

## Section I: Background Information

This section provides background information about Chapter 41 of the Texas Education Code and how school districts are affected by this chapter.

### What is Chapter 41?

Chapter 41 of the Texas Education Code makes provisions for certain school districts to share their local tax revenue with other school districts. For the purposes of the school finance system in Texas, districts are designated as either property wealthy or property poor. The relative wealth of the school district is measured in terms of the taxable value of property that lies within the school district borders divided by the number of students in *weighted average daily attendance* (WADA). Chapter 41's provisions are sometimes referred to as the “share the wealth” or “Robin Hood” plan because districts that are deemed to be property wealthy are required to share their wealth with property-poor school districts. The funds that are distributed by the property-wealthy districts are “recaptured” by the school finance system to assist with the financing of public education in school districts that are property poor.

### How did Chapter 41 come about?

The current provisions found in Chapter 41 reflect a long history of school finance litigation that has focused on the equity of public education funding. The debate has long centered on disparities in educational resources between school districts. In 1971, *Rodriguez v. San Antonio Independent School District* focused attention on inequalities between rich and poor districts. The *Rodriguez* case initiated a series of efforts at school finance reform that has continued to influence the development of school finance policy in Texas.

During the 1980s, equity litigation was strongly pursued by a group of property-poor school districts, led by the Edgewood Independent School District, resulting in four major state supreme court decisions. The *Edgewood* litigation prompted a number of attempts by the state legislature to address the equity problem. These included Senate Bill 1019 in 1989, Senate Bill 1 in 1990, and Senate Bill 351 in 1991; all were overturned by the courts as unconstitutional. In 1993, the Texas Legislature passed Senate Bill 7, which was based on the premise of providing all school districts with “substantially equal access to similar revenue per student at similar tax effort.” Providing districts with this equal access was achieved through a system that provides a *guaranteed yield* on each penny of maintenance and operations (M&O) tax effort levied by property-poor districts and recaptures revenue on the tax collections of property-wealthy districts whose wealth per student exceeds the equalized wealth level. This system passed constitutional muster with the Texas Supreme Court, and its recapture provisions are found in the current version of Chapter 41, Texas Education Code.

### What is a Chapter 41 district?

A “Chapter 41 district” is a district that is subject to the provisions of Chapter 41 of the Texas Education Code. The determination that a school district is subject to these provisions is based on Section 41.002, Texas Education Code, which establishes three equalized wealth levels. These equalized wealth levels represent the maximum property tax base that a school district is allowed to retain at various levels of tax effort, as described in the following paragraphs. A school district for which the wealth level exceeds the lowest of the equalized wealth levels is subject to the provisions of Chapter 41. Before the beginning of each school year, the Texas Education Agency (TEA) notifies school districts that will be subject to these provisions.

## What is weighted average daily attendance (WADA)?

The term *weighted average daily attendance (WADA)* refers to a specialized calculation of the number of students that is used in calculations involving the Foundation School Program (FSP). In general, the number of WADA is calculated by summing the district's Tier I allotments, making some adjustments, and dividing that sum by the amount of the basic allotment. The calculation of WADA is described in Section 42.302(a), Education Code as follows:

Section 42.302 (a), Education Code: “. . . ‘WADA’ is the number of students in weighted average daily attendance, which is calculated by dividing the sum of the school district's allotments under Subchapters B and C, less any allotment to the district for transportation, any allotment under Section 42.158, and 50 percent of the adjustment under Section 42.102, by the basic allotment for the applicable year.”

In the context of Chapter 41, this calculation of WADA is referred to as *Chapter 42 WADA*. This calculation is modified for Chapter 41 purposes if a school district charges tuition to educate a nonresident student to produce the *Chapter 41 WADA*. In all other cases, Chapter 41 WADA is the same as Chapter 42 WADA.

Chapter 41 WADA = Chapter 42 WADA - WADA attributable to nonresident students

What is the first equalized wealth level?

The first equalized wealth level (EWL) is equal to the 88<sup>th</sup> percentile of school district property wealth per WADA across the state. This level applies to the tax effort that is equivalent to a school district's 2005 adopted maintenance and operations (M&O) tax rate multiplied by the state compression rate. In 2007–08, the state compression rate is 66.67%, and the first EWL is \$364,500 per WADA.

What is the second equalized wealth level?

The second EWL is determined by the funding provided to property-poor school districts for their tax effort that exceeds the 2005 compressed M&O tax rate. If the state's equalization program for property-poor school districts is funded to provide tax revenue equivalent to that raised by the Austin Independent School District on the first four pennies of tax effort that exceeds the 2005 compressed M&O tax rate, then property-wealthy school districts are allowed to retain all of the revenue on the equivalent tax effort. Beginning in 2008–09, districts will be able to retain their collections on the first six cents of tax effort that exceeds the 2005 compressed M&O tax rate.

What is the third equalized wealth level?

The third EWL is set in statute at \$319,500 per WADA, and it applies to any tax effort that exceeds the 2005 compressed M&O tax rate plus four cents, in 2007–08 (increasing to six cents beginning in 2008–09).

*Example:*

2005 M&O tax rate = \$1.50

2005 M&O compressed rate =  $\$1.50 \times 66.67\% = \$1.00$

2007 M&O tax rate = \$1.17

	<u>Tax effort</u>	<u>2007–08 Wealth per WADA</u>
1 <sup>st</sup> EWL	\$1.00	\$364,500
2 <sup>nd</sup> EWL	\$0.04	Unlimited <sup>1</sup>
3 <sup>rd</sup> EWL	\$0.13	\$319,500
Total tax effort	<u>\$1.17</u>	

Each year, the Texas Education Agency (TEA) notifies school districts in which property wealth per WADA meets or exceeds the EWL of \$319,500. However, the final determination of whether a school district will be required to make recapture payments is based on the district's tax effort and the extent to which the district's wealth per WADA exceeds the first EWL.

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<sup>1</sup> Requires legislature to fund guaranteed yield on equivalent tax rate at yield of Austin ISD.

## Section II: Administrative Procedures

This section discusses administrative procedures that districts subject to the provisions of Chapter 41 must follow. **Please see the calendar at the beginning of this manual for dates associated with these procedures.**

Unless otherwise noted, *you* and *your district* refer to a Chapter 41 district.

### What actions must our district take following the notification of its Chapter 41 status?

Once your school district is notified of its status as a district subject to the provisions of Chapter 41, it must select an option for paying recapture costs. Before 2006–07, school districts typically conducted elections to request voter authorization to exercise Option 3 or Option 4 or both options. Your district needs to conduct this type of election only once; if your district has conducted a Chapter 41 election in the past, it need not conduct additional elections upon subsequent notifications.

In 2006, the Texas Legislature authorized Chapter 41 districts to offset their costs for recapture against new state funding, *additional state aid for tax reduction (ASATR)*, which is provided for the purposes of property tax relief (see Section 42.2516, Education Code). Subsequently, the legislature passed additional provisions that allow a Chapter 41 district to forgo the requirement to conduct an election to authorize one or more options, if the ASATR for the school year exceeds the recapture costs for that same year (see Section 42.2516(i), Education Code). These provisions allow the district to offset its recapture costs against its ASATR funds. As a result, if your district is notified of its Chapter 41 status for the first time in the 2006–07 school year or later, it can take advantage of this offset provision without the need to conduct an election.

If your district does not qualify for the offset provision and has not previously received voter authorization to exercise an option, your district must conduct an election. Please see appendix E, on election procedures, for detailed information about the election process.

Your district must complete a *Chapter 41 Choice Selection Form* (see appendix C) each school year and submit that form to the State Funding Division at the TEA. Your district uses the form to indicate whether it is using the offset provision during the current school year.

### What procedures must our district follow in electing a particular option?

Your district must abide by all fiscal, procedural, and administrative requirements adopted by the commissioner. These requirements include the following:

- Your district must send its contract by **certified mail** to the address shown at the end of these requirements. Do not send your contract to the commissioner's office or any other address. Do not send your contract by fax.
- Send only **one original** of each contract. Do not send duplicates. The commissioner or his or her designee will accept and sign only one original of each contract.
- To the extent possible, submit multiple contracts (such as an Option 3 combined with the technology consortium form of Option 4) or arrangements with multiple partners **at the same time as one package**.

- Ensure that contracts, worksheets, and forms that correspond to the option(s) being exercised are **postmarked by the deadlines** specified in the calendar for the given year (see the calendar that appears at the beginning of this manual). Contract deadlines apply regardless of actions in previous years or continuing arrangements. The TEA encourages early submissions. Your district may resubmit worksheets and forms that include corrections or revisions, but do not send them by fax. Do not submit duplicate forms, by mail or by fax.
- Send all documents and correspondence pertaining to Chapter 41 to the following address. Note that this address does not include the name of the commissioner or any other specific individual.

Texas Education Agency  
Division of State Funding  
**ATTENTION: Chapter 41 Actions**  
1701 N. Congress Ave.  
Austin, TX 78701-1494

Please direct questions about Chapter 41 to the Chapter 41 program director in the TEA State Funding Division at (512) 463-9238.

## When does the TEA provide estimates of the cost of recapture?

NOTE: During any school year, cost estimates are based on preliminary data. The **final** cost of recapture cannot be known until all data values used in the calculations are final. (See “What is settle-up?” in this section.) For this reason, the TEA **strongly encourages your district to calculate its own estimates** periodically using the *Worksheet for Estimating the Cost of Buying WADA* and the companion worksheet, the *Worksheet for Calculating Chapter 41 WADA*, found in appendix B.

The TEA typically produces five estimates of the cost of recapture in five *Cost of Options* reports during the course of the school year. These reports are referred to as the *preliminary*, *payment*, *revised*, *near-final*, and *final* reports.

The TEA provides the *preliminary Cost of Options* report in the early fall of the applicable year. If no information is available about a district’s choice of options when this report is produced, the TEA assumes that Option 3 will be exercised. Because current-year data are not yet available, the TEA may use prior-year data or estimates of current-year data for estimating Chapter 41 WADA and recapture costs. These data include M&O collections, enrollment, and Chapter 42 WADA.

The TEA provides the *payment Cost of Options* report a couple of weeks before the first payment date in February. This version of the report should reflect your district’s choice of option(s) and updated district data for M&O collections, Chapter 41 WADA, and CAD costs.

The TEA may provide the *revised Cost of Options* report in the spring. It incorporates any corrections to district data and, if applicable, property values adjusted for declines using the comptroller’s preliminary values certified at the end of January. This version of the report incorporates current-year PEIMS data that are used to recompute Chapter 41 WADA and recapture costs.

The TEA provides the *near-final Cost of Options* report in the fall of the subsequent school year. For example, the agency will generate the 2007–08 *near-final Cost of Options* report in the fall of 2008. This report incorporates the final calculation of Chapter 41 WADA and any other corrections or updates that are necessary, including the final Available School Fund allocation used in the calculation of the hold harmless tax base.

The TEA provides the *final Cost of Options* report in April of the subsequent school year. For example, the agency will generate the 2007–08 *final Cost of Options* report in April 2009. This report incorporates any necessary corrections and your district’s final, audited amount for M&O tax collections.

## How does our district estimate the cost of buying WADA?

Use the worksheets in appendix B to develop your own estimates of your district's costs for recapture. This appendix includes the *Worksheet for Calculating Chapter 41 WADA* and the *Worksheet for Estimating the Cost of Buying WADA*. The Education Service Center in Region 13 also provides Excel templates that your district can use to develop estimates of recapture costs. The TEA strongly encourages your district to use these tools to develop local estimates of your costs for recapture throughout the year.

## How does our district make its Chapter 41 payments?

If your district is exercising Option 3 or a combination of Options 3 and 4, you must make payments to the state in seven equal monthly installments. Beginning in February of the applicable school year, payments are due by the fifteenth of each month (unless the fifteenth falls on a weekend or a banking holiday, in which case payment is due the next business day). The last payment is due on August 15. Your district must make payments electronically from your district's depository to the Comptroller's Treasury Operations Division. Provide the depository with the information that follows:

Routing Number:	114900164
Fed Account Name:	TX COMP AUSTIN
Account Number:	463600701
Account Name:	CPA/Texas Education Agency
Reference:	(i.e., - _____ ISD)
Attention:	TEA/Chapter 41

If your district is exercising Option 4, you must begin payments to your partner district(s) in February of each year. The payment schedule may be negotiated between you and your partner(s), so long as you make your last payment no later than August 15 of the same school year. Any differences between the estimated and actual costs for recapture will be handled in the settle-up process described in the following section.

State aid payment reductions to the partner districts that sell WADA to your district will begin in February of each year. The state aid payment reductions will occur with each payment received by the partner district in accordance with the FSP payment schedule.

## What is settle-up?

Settle-up is a process of reconciling your district's estimated costs of recapture with its actual costs of recapture.

There are two rounds of settle-up, each associated with a *Cost of Options* report (see "When does the TEA provide estimates of the cost of recapture?" in this section).

The first round of settle-up is associated with the near-final *Cost of Options* report. TEA generates this report in September, following the school year that has just ended. At this "near-final" stage of settle-up, all data elements except final, audited tax collections should be known.

The second round of settle-up is associated with the final *Cost of Options* report. TEA generates this report in April of the following school year. This report incorporates the audited tax collections and any other updates that are available.

#### For Districts Exercising Option 3 or Option 3 in Combination with the Technology Consortium Form of Option 4

If your district exercises Option 3 or Option 3 in combination with the technology consortium form of Option 4, each *Cost of Options* report will show your district's near-final or final Option 3 cost compared to the amount your district paid. If your district's near-final or final cost is more than the total amount paid, your district must pay the additional amount owed upon receipt of the report that shows the underpayment. Your district must make any payment owed electronically from your district's depository to the Comptroller's Treasury Operations Division according to the instructions detailed in the section titled "How does our district make its Chapter 41 payments?" If your district's near-final or final cost is less than the total amount paid, the TEA arranges for the overpayment to be refunded as soon as possible.

#### For Districts Exercising Option 4

If your district exercises Option 4, it is your district's responsibility to settle up with its partner(s). This settle-up process includes paying any amount due to your district's partner(s) and arranging for the payment of any amount due to your district from its partner(s). The near-final *Cost of Options* reports will compare the near-final number of WADA needed to the number of WADA purchased. The final *Cost of Options* reports will compare the final number of WADA needed to the number of WADA purchased. Your district must update the information about the number of WADA purchased from each partner by completing the appropriate form (the *Revised Purchase and Transfer Log for Settle-up* found in appendix C) following receipt of the near-final and final *Cost of Options* reports. Submitting this information enables the TEA to make the appropriate adjustment to each partner's state aid.

## Section III: Options for Reducing Wealth

This section discusses options for Chapter 41 districts to reduce property wealth per WADA.

Unless otherwise noted, *you* and *your district* refer to a Chapter 41 district.

### What options are available to reduce wealth?

Your district has five options available to reduce its property wealth per WADA. Your district may choose to —

- Option 1: Consolidate with another district
- Option 2: Detach property
- Option 3: Purchase attendance credits from the state
- Option 4: Contract to educate nonresident students from a partner district
- Option 5: Consolidate tax bases with another district

Your district may exercise these options singly or in combination. In the past, virtually all Chapter 41 districts have chosen Option 3 or Option 4, or a combination of these options. It is assumed that Chapter 41 districts will continue to use one or both of these options in the future, and the guidance in this manual is geared toward the administration of these two options. If your district considers any another option, consult the Chapter 41 program director in the TEA State Funding Division at (512) 463-9238.

Option 3 requires your district to reduce its wealth by sending money to the state. These funds are used to help finance the Foundation School Program (FSP) payments that are made to property-poor school districts.

Option 4 requires your district to reduce its wealth by agreeing to send money directly to one or more property-poor districts. The FSP payments from the state to the property-poor districts are reduced to reflect the receipt of this revenue from your district.

If your district is exercising a combination of Option 3 and Option 4, you must meet the requirements for each option.

### Which of these options require voter approval?

Options 3, 4, and 5 require voter approval. You can find information about election procedures in appendix E. Once authorized by voter approval, these options can be exercised at any time in the future.

### What special requirements apply in choosing Option 4?

If your district exercises Option 4 and receives any service or product from an entity that receives a portion of the gain from an Option 4 arrangement, you must pay the fair market value for the service or product. For the purposes of this requirement, fair market value is defined as the price that would be paid by any other party had the gain from the Option 4 arrangement not been applied to reduce the cost.

If your district exercises Option 4, you must disclose to the commissioner any other contractual or financial arrangement between your district and its partner(s) or between your district and any other entity that directly benefits from the distribution of the gain. Any business transaction between your district and other entities must be at a fair market price. Your district must be prepared to document that any product or service it provides as part of a financial arrangement with its partner(s) has an open marketplace that can establish a fair market price. For example, your district could document this by providing evidence of previous sales of the product or service to unrelated parties. Your district may not demand or negotiate a discounted purchase price from a partner district or other related entity for

products or services provided to your district that results in a lower price than would be paid by an unrelated party. Your district may not make an Option 4 partnership agreement subject to any separate financial agreement between the districts that is not contained in the Chapter 41 agreement.

### How does our district participate in an Option 4 technology consortium?

A technology consortium must be made up of at least three partner districts. Each partner district must be located, at least in part, in a county with a population of less than 40,000. Your district may be a member of the consortium, but it must pay full market value for all services received. The gain from the sale of WADA (for all partners combined) must be limited to 10 percent of your district's cost of buying WADA. Your district must exercise the technology consortium form of Option 4 in combination with Option 3 in order to preserve the "hold harmless" status of your district (discussed in section 4).

## Section IV: Options for Reducing Costs

This section discusses options for Chapter 41 districts to reduce recapture costs.

Unless otherwise noted, *you* and *your district* refer to a Chapter 41 district.

### What options are available to reduce recapture costs?

Several options are available to reduce recapture costs. Your district can take advantage of early agreement and efficiency credits, under certain conditions described below, as well as other methods of cost reduction.

### What credits are available to reduce costs?

#### For Districts Exercising Option 3

If your district is exercising Option 3, the purchase of attendance credits from the state, an *early agreement credit* is available. To qualify, your district must submit a signed Option 3 agreement to the State Funding Division at the TEA postmarked on or before the due date for early agreement credits. Typically, that deadline is September 1 of the applicable year. Check the current year Chapter 41 calendar for the appropriate deadline.

The credit amount is equal to the lesser of 1) 4 percent of the cost or 2) \$80 per credit purchased. In order to qualify for this credit, your district must exercise Option 3 or a combination of Options 3 and 4 that involves a technology consortium (see details on these types of arrangements in the following section, “For Districts Exercising Option 4”). If your district exercises a combination of Options 3 and 4 with a technology consortium, the credit applies only to the portion of the WADA purchased through Option 3. The early agreement credit is automatic if your district meets the deadline and all other requirements.

#### For Districts Exercising Option 4

If your district is exercising Option 4, the commissioner may grant your district an *efficiency credit* under certain circumstances. These circumstances pertain to your partner district's expenditure of funds for specifically approved programs. The credit amount is limited to the lesser of 1) 5 percent of the cost or 2) \$100 multiplied by your district's Chapter 41 WADA. The State Funding Division at the TEA will determine your district's eligibility for this credit by reviewing the district's contract(s).

The commissioner may grant your district an efficiency credit if one of the following conditions is met:

- 1) Your partner district agrees to use at least 50 percent of the gain from the sale of WADA for a 30-day **extended year program** for students in grades K–8 in accordance with Section 29.082, Education Code.
- 2) Your partner district agrees to use at least 50 percent of the gain from the sale of WADA for enhancement of an existing **alternative education program (AEP)** for behavior management in accordance with Section 37.008, Education Code. The funds used must be in excess of amounts expended for the basic operation of the program pursuant to Section 37.008(g), Education Code.
- 3) Your partner district agrees to use at least 50 percent of the gain from the sale of WADA for a **juvenile justice alternative education program (JJAEP)** for the school year in accordance with Section 37.011, Education Code. The expenditures for this program must be used to pay for additional costs not funded by member districts pursuant to Section 37.012, Education Code.

- 4) Your partner district agrees to use at least 50 percent of the gain from the sale of WADA for a **combined program** of at least two of three programs described earlier: extended year, AEP, and JJAEP.
- 5) Your partner district agrees to use some portion of the gain from the sale of WADA for **combined programs plus instructional technology**. Once at least 50 percent of the gain from the sale of WADA has been committed to a combination of the programs described in items (1) through (4), **all** of the remaining gain must be used for instructional technology.
- 6) Your partner district agrees to use **all** the gain from the sale of WADA for **instructional technology**. That technology may involve computer networking of instruction:
  - a) among or between its campuses and/or
  - b) from the district or its campuses to an education service center (ESC), other Internet service provider (ISP), or local telephone company point of presence (teleco POP).

Your partner district may also send a portion of the gain to the ESC, ISP, or teleco POP, as long as the funds are expended for connecting such services.

Your partner district may also send a portion of the gain to the ESC for instructional technology purposes that include:

- a) the expansion and/or upgrade of networks, labs, classroom applications, and related telecommunication systems;
- b) the integration of technology into the teaching/learning process;
- c) the acquisition and distribution of Internet services; or
- d) the implementation and/or expansion of distance learning or other innovative programs.

If your partner district expends any of the gain for instructional technology, your district **may not** obtain free or reduced-price instructional technology services from the service provider (i.e., you must pay full market value for the service). (Note that if your district exercises this option, the **executive director** of the service provider **must** sign the contract agreement.)

- 7) Your partner district agrees to use at least 50 percent of the gain from the sale of WADA for an **innovative education program**. Your partner district may not use the gain from the sale of WADA for general capital outlay unrelated to improving student performance.
- 8) Each of your partner districts agrees to use 100 percent of the gain from the sale of WADA to participate in a **technology consortium** in accordance with the provisions of Section 41.099, Education Code.

## Is our district eligible to receive a credit for tuition paid to another school district?

If your district pays tuition to another school district to educate a resident student, your district is eligible for a credit against the cost of recapture, as authorized in Section 41.124(a), Education Code. Your district must submit a list of the students being transferred and the amount of tuition being paid per student in order to receive this credit.

The credit is computed in terms of a reduction to the number of WADA that your district would have to purchase to equalize its wealth:

$$(\text{Total tuition paid}) / (\text{Cost per WADA}) = \text{Reduction to number of WADA for tuition paid}$$

## Is our district eligible to receive a county appraisal district cost reduction?

If your district exercises Option 3 or a combination of Options 3 and 4 related to the *appraisal costs* charged by county appraisal districts (CADs), your district is eligible for a cost reduction, as authorized in Section 41.097, Education Code. The reduction applies to appraisal costs **only** and not to costs that may be incurred for tax collections.

The cost reduction is based on your district's CAD cost and a percentage of your district's total maintenance and operations tax revenue:

$$\text{CAD cost} \times \{[\text{Option 3 portion of recapture}] / [\text{M\&O collections}]\} = \text{Cost reduction}$$

If your district is exercising Option 4, you and your partner district can negotiate a credit. Your partner district may agree to give your district the same level of discount as in Option 3 by agreeing to pay that portion of your district's CAD cost as part of the Option 4 agreement. If there are multiple partners involved, each partner may agree to pay a share proportional to the number of WADA being purchased from each partner.

## What is the Chapter 41 hold harmless provision?

The *Chapter 41 hold harmless provision* allows a district to retain more wealth than it would otherwise keep at the equalized wealth level. A district is eligible for this provision if the revenue per WADA generated by applying a \$1.50 rate to the tax base at the equalized wealth level is less than what the district's revenue per WADA was in 1992–93. This provision allows a district to keep a higher tax base, referred to as the hold harmless tax base, so that its 1992–93 revenue per WADA is maintained.

The Chapter 41 hold harmless tax base is adjusted to reflect an increase in the equalized wealth level and factors in a Chapter 41 district's actual M&O tax rate.

$$\text{AWPS} = \text{WPS} \times \{[(\text{EWL} / 280,000 - 1) \times \text{DTR} / 1.50] + 1\}$$

Where:

“AWPS” is the district's wealth per student (adjusted by the hold harmless provision);

“WPS” is the district's wealth per student determined under Section 41.002(e), Texas Education Code;

“EWL” is the equalized wealth level; and

“DTR” is the district's compressed maintenance and operation tax rate for the current school year.

## Is our district eligible for a hold harmless provision?

In order to be eligible for the hold harmless provision, your district must exercise Options 2 or 3, or Option 3 in combination with the technology consortium form of Option 4. If your district is exercising Option 3 in combination with the technology consortium form of Option 4, consult the Chapter 41 program director in the TEA State Funding Division at (512) 463-9238 for assistance with cost calculations (also, see section 2, on administrative procedures, for additional information).

## Section V: Taxation

This section discusses taxation as it relates to Chapter 41.

Unless otherwise noted, *you* and *your district* refer to a Chapter 41 district.

### How does our district set its tax rate?

Section 41.004(c), Texas Education Code, prohibits a Chapter 41 district from adopting a tax rate until the commissioner has certified that wealth reduction has been achieved. As a Chapter 41 district, you are required to submit a *letter of intent* before the adoption of your tax rate. This letter must state which options have been approved or are being considered, and that any necessary further action is planned and pending. After such a letter is received, the commissioner provides a letter authorizing your district to proceed with the adoption of a tax rate.

### What if our district experiences a decline in its tax base between the prior tax year and the current tax year?

If your district experiences a decline in its taxable property values between the prior tax year and the current tax year that exceeds 4 percent, the commissioner may adjust the taxable value for Chapter 41 calculations, as authorized by Sections 41.002(b) and 42.2521, Education Code, if funds are available. The amount of the adjustment depends on funds available, and decisions of the commissioner are final and may not be appealed.

For the 2007–08 school year, the TEA ultimately will determine if your district experienced at least a 4 percent decline in taxable value by comparing your district's property value for tax year 2006 to its property value for tax year 2007, as certified by the Comptroller's Property Tax Division (CPTD). For purposes of estimating recapture costs, the initial determination will be made by comparing the final, certified CPTD value for tax year 2006 to the property value for tax year 2007 as certified by the local CAD in February 2008. In each case, the comptroller's "T2" CPTD value will be used. A worksheet is available to determine an adjusted value, if applicable (see appendix B).

### What if our district offers an optional homestead exemption?

If your district offers an optional homestead exemption as authorized by Section 11.13(n), Tax Code, an adjustment to your district's taxable value **may** be granted **if** excess FSP funds are available. The adjustment, if granted, reduces your district's taxable value by no more than one-half the total dollar amount of optional exemption. The provisions related to this adjustment are found in Section 42.2522(a), Education Code.

## Appendix A: Applicable Statutes

### Texas Administrative Code, Chapter 62. Commissioner's Rules Concerning Equalized Wealth Level

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Statutory Authority: The provisions of this Chapter 62 issued under the Texas Education Code, §41.006, unless otherwise noted.

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#### §62.1071. Administration of Wealth Equalization.

(a) Identification. Identification of districts subject to the wealth equalization provisions of the Texas Education Code (TEC), Chapter 41, is based on estimates of weighted average daily attendance (WADA) available in July of each year. WADA is projected in accordance with TEC, Chapter 42, Subchapter F, and derived from student counts adopted by the legislature in the appropriation process under the provisions of TEC, §42.254.

(b) Alternative calculation of wealth per WADA. Districts subject to recapture in accordance with TEC, Chapter 41, may utilize an alternative method to calculate a wealth per weighted student for the purpose of determining the amount needed to equalize wealth.

(1) The optional alternative method will enable a qualifying district to retain a wealth per weighted student (WADA) after exercising an option pursuant to TEC, §41.003(2) or (3), that would achieve a Maintenance and Operations (M&O) revenue (state and local) level equal to the M&O revenue per WADA for the 1999–2000 school year, less the current year per capita distribution from the available school fund, other than amounts distributed under TEC, Chapter 31, for the technology allotment.

(2) The optional alternative method will compute M&O revenue (state and local) in the 1999–2000 school year and in the applicable year, excluding recapture amounts, any Public Education Grant and New Instructional Facilities Allotment state aid pursuant to TEC, §42.157 and §42.158.

(3) The optional alternative method will utilize a measure of WADA in the 1999–2000 school year and in the applicable year that excludes resident students that were not educated in the eligible district.

(4) The optional alternative method pertains only to districts that did not offer all grades from kindergarten to Grade 12 in the 1999–2000 school year and are imposing a current effective M&O tax rate equal to or greater than their 1999–2000 M&O tax rate.

(5) The commissioner of education will notify districts that qualify for the optional alternative method of calculating wealth per WADA for the purpose of determining the amount owed to equalize wealth when they are notified of their TEC, Chapter 41, status by July 15 of each year. The commissioner will also provide appropriate worksheets so that eligible districts can determine the financial impact of adopting the optional alternative method.

(6) Districts must inform the commissioner by September 1 of each applicable year of their decision whether to adopt the optional alternative method for calculating wealth per WADA for determining recapture costs. They must also complete and return to the Texas Education Agency (TEA) division responsible for state funding the worksheets provided by the commissioner and submit evidence that they will maintain or exceed their 1999–2000 M&O tax effort by letter attesting to their proposed tax rate, tax levy, and estimated M&O tax collections for the applicable year.

(7) The optional alternative method is in effect for the 2001–2002, 2002–2003, and 2003–2004 school years. This subsection, issued under TEC, §41.0021, 77th Texas Legislature, 2001, expires September 1, 2004.

(c) Actions to equalize wealth. The commissioner may require specific actions to ensure that the wealth of a district subject to the provisions of TEC, Chapter 41, is properly equalized.

(1) Districts subject to the provisions of TEC, Chapter 41, may consolidate with another district in accordance with TEC, Subchapter B (Option 1), detach territory in accordance with TEC, Subchapter C (Option 2), or consolidate tax bases with another district in accordance with TEC, Subchapter F (Option 5). These actions are not subject to change once approved by the commissioner and executed by the participants. The commissioner may require the exercise of other options in addition to options 1, 2, or 5 to ensure that wealth will be properly equalized.

(2) A student who transfers to and is educated tuition-free by a district subject to the provisions of TEC, Chapter 41, may be counted as WADA for the purpose of wealth equalization. No agreement with the home district is required, but the district must provide the commissioner with a written statement certifying that no tuition or other benefit has been received in exchange for the student's education. The number of transferring students is converted to a WADA count by multiplying it by the district's current WADA-to-enrollment ratio.

(3) A student who transfers as a Public Education Grant (PEG) student pursuant to TEC, Chapter 29, Subchapter G, to a district subject to the provisions of TEC, Chapter 41, may be counted under subsection (c)(2) of this section as WADA by the receiving district for the purposes of wealth equalization. No contract with the home district is required. The sending district may not count the student for state aid purposes.

(4) Regardless of any applicable credits, a district identified as subject to the provisions of TEC, Chapter 41, must exercise one or more of the available options to reduce wealth to ensure that wealth will be properly equalized.

(d) Costs to equalize wealth. For each year in which one or more options to equalize wealth is exercised, the commissioner determines the cost and the associated cycle.

(1) Districts purchasing attendance credits from the state in accordance with TEC, Chapter 41, Subchapter D (Option 3), may obtain a discount in the form of an early agreement credit in accordance with TEC, §41.098. The discount is limited to 4.0% of the computed cost of Option 3 before any discounts are applied or \$80 multiplied by the number of WADA purchased, whichever is less. To qualify, the district subject to the provisions of TEC, Chapter 41, must submit a signed Option 3 agreement to the TEA with a postmark on or before September 1 of the applicable year.

(2) Districts paying to educate nonresident students from a partner district in accordance with TEC, Chapter 41, Subchapter E (Option 4), may obtain a discount in the form of an efficiency credit in accordance with TEC, §41.121. The discount is limited to 5.0% of the computed cost of Option 4 before any discounts are applied or \$100 multiplied by the district's WADA for TEC, Chapter 41, whichever is less. Such discounts may be obtained for the following programs approved by the commissioner.

(A) The partner agrees to use at least 50% of the gain from the sale of WADA for a 30-day extended year program for all eligible kindergarten through Grade 8 students for the school year in accordance with TEC, §29.082.

(B) The partner agrees to use at least 50% of the gain from the sale of WADA for enhancement of an existing alternative education program for behavior management for

all eligible students for the school year in accordance with TEC, §37.008. The funds used must be in excess of amounts expended for the basic operation of the program pursuant to TEC, §37.008(g).

(C) The partner agrees to use at least 50% of the gain from the sale of WADA for a juvenile justice alternative education program for the school year in accordance with TEC, §37.011. The expenditures for this program must be used to pay for additional costs not funded by member districts pursuant to TEC, §37.012.

(D) The partner agrees to use at least 50% of the gain from the sale of WADA for a combined program of at least two of the following programs for the school year: extended year, alternative education (enhancement of), and juvenile justice alternative education. Each of the programs must meet the corresponding requirements described in subparagraphs (A)–(C) of this paragraph.

(E) The partner agrees to use at least some portion of the gain from the sale of WADA for combined programs plus any remaining funds for instructional technology. Any of the three following programs apply, singly or in any combination, for the school year: extended year, alternative education, and juvenile justice alternative education. Each of the programs must meet the corresponding requirements described in subparagraphs (A)–(D) of this paragraph. In addition to the funds committed to any one or combination of the programs described in subparagraphs (A)–(D), all of the remaining gain must be used for instructional technology.

(F) The partner agrees to use all of the gain from the sale of WADA for instructional technology. That technology may involve computer networking of instruction among or between its campuses and/or from the district or its campuses to an education service center (ESC), other Internet service provider (ISP), or local telephone company point of presence (teleco POP). A portion of the gain may be sent to the ESC, ISP, or teleco POP, as long as the funds are expended for connecting such services. A portion of the gain may be sent to the ESC for instructional technology purposes that include the services described in clauses (i)–(iv) of this subparagraph. If any of the gain is expended in this manner, the district subject to the provisions of TEC, Chapter 41, may not obtain free or reduced-price instructional technology services from the service provider. Annual charges to the district subject to the provisions of TEC, Chapter 41, must be equal to at least the amount paid by the partner to the service provider for the year for equivalent services. If this option is exercised, the executive director of the entity must sign the contract agreement. Instructional technology purposes for which a portion of the gain may be sent to the ESC include:

- (i) the expansion and/or upgrade of networks, labs, classroom applications, and related telecommunications systems;
- (ii) the integration of technology into the teaching/learning process;
- (iii) the acquisition and distribution of Internet services; or
- (iv) the implementation and/or expansion of distance learning or other innovative programs.

(G) The partner agrees to use at least 50% of the gain from the sale of WADA for an innovative education program. The gain on the sale of WADA may not be used for general capital outlay unrelated to improving student performance. The commissioner retains full discretion to approve or reject the proposed educational program for this purpose.

(H) Each partner agrees to use 100% of the gain from the sale of WADA to participate in a technology consortium in accordance with the provisions of TEC, §41.099. At least three partner districts must be members of the consortium. The district subject to the provisions of TEC, Chapter 41, may be a member of the consortium but must pay at market value for all services received. Market value is determined by the consortium, subject to review by the TEA division responsible for financial audits and the requirements of paragraph (3) of this subsection. Partner districts must reside, at least in part, in a county or counties with a population of less than 40,000. The technology consortium form of Option 4 must be combined with Option 3, the purchase of attendance credits from the state, in order to enable the district subject to the provisions of TEC, Chapter 41, to retain its "hold harmless" status. The gain resulting from the sale of WADA (for all partners combined) must be limited to 10% of the cost of buying WADA of the district subject to the provisions of TEC, Chapter 41.

(3) To the extent that a district subject to the provisions of TEC, Chapter 41, exercising Option 4 receives any service or product from an entity that receives a portion of the gain from an Option 4 arrangement, the price paid for the service or product must be at fair market value. For the purposes of this requirement, fair market value is defined as the price that would be paid by any other party had the gain from the Option 4 arrangement not been applied to reduce the cost.

(4) Each district subject to the provisions of TEC, Chapter 41, that exercises Option 4 must disclose to the commissioner any other contractual or financial arrangement between the district and its partner(s) or between the district and any other entity that directly benefits from the distribution of the gain. Any business transaction between the district subject to the provisions of TEC, Chapter 41, and other entities must be at a fair market price. A district subject to the provisions of TEC, Chapter 41, must be prepared to document that any product or service it provides as part of a financial arrangement with its partners has an open marketplace that can establish a fair market price, for example, through previous sales of the product or service to unrelated parties. A district subject to the provisions of TEC, Chapter 41, may not demand or negotiate a discounted purchase price from a partner district or other related entity for products or services provided to the district subject to the provisions of TEC, Chapter 41, that results in a lower price than would be paid by an unrelated party. A district subject to the provisions of TEC, Chapter 41, may not make an Option 4 partnership agreement subject to any separate financial agreement between the districts that is not contained in the TEC, Chapter 41, agreement.

(5) For Options 3 and 4, the projected cost estimate provided by the commissioner to the district by February of the year serves as the basis for initial payments made to the state and/or partner(s). For Option 4, payments to the partner(s) must be made between February and August of the year but otherwise may adhere to a mutually acceptable schedule.

(6) Unless a school district adopts the alternative method for calculating wealth per WADA in accordance with subsection (b) of this section, a school district subject to the provisions of wealth equalization that pays tuition to another district to educate its students may apply the cost of the tuition toward the cost of the option chosen to reduce wealth. The credit amount per student cannot be greater than the district's cost per WADA. Written documentation must be provided to the commissioner to verify the total tuition paid and the amount per student. The maximum tuition amount that may be charged by the receiving district and the state aid reduction as a result of the tuition charge is described in §61.1012 of this title (relating to Contracts and Tuition for Education Outside District).

(7) For each school district subject to the provisions of wealth equalization, transitional state aid for professional staff salaries is computed in accordance with §105.1012 of this title (relating to Additional State Aid for Professional Staff Salaries). Any amount earned by a district is deducted as a credit against the amount owed to equalize wealth. If a credit exceeds an amount owed, the

difference is paid to the district. An initial payment will be made as soon as the TEA has estimated an assistance amount. A final settle-up will be made during September of the following year.

(8) Initially, the cost to equalize wealth is projected by the commissioner based on estimates of the district's WADA for TEC, Chapter 41, and expected tax collections. For districts exercising Option 3 or 4, the cost estimate may be updated by the commissioner periodically throughout the year.

(9) For Options 3 and 4, the projected cost estimate provided by the commissioner to the district by February of the year serves as the basis for initial payments made to the state and/or partner(s). For Option 4, payments to the partner(s) must be made between February and August of the year but otherwise may adhere to a mutually acceptable schedule.

(10) For Options 3 and 4, the final cost to equalize wealth is determined by the commissioner when audited tax collections and data elements for the calculation of WADA for TEC, Chapter 41, are final and available, after the close of business for the school year. The calculation of WADA for TEC, Chapter 41, incorporates final values for WADA for TEC, Chapter 42, and, when applicable, current-year data for the number of student transfers. The final WADA for TEC, Chapter 42, is based, in part, on attendance data submitted at year-end through the Public Education Information Management System (PEIMS). When applicable, student transfer data are obtained from the PEIMS fall submission. When applicable, final values for WADA for TEC, Chapter 42, and current-year fall PEIMS data for enrollment are used in the WADA-to-enrollment ratio that is applied to the number of transfers to calculate a corresponding WADA.

(11) When final costs for the fiscal year are determined for Options 3 and 4, the payments are compared to the final cost. Districts that have not sufficiently reduced wealth must remedy the shortfall in accordance with the directives of the commissioner before the end of that fiscal year. Districts that have overpaid in the process of reducing their wealth level will receive either appropriate refunds from the state and/or partner district(s) or credits against future costs.

(12) For those districts authorized to retain a tax base per student greater than the equalized wealth level as provided by TEC, §41.002(e), in the 2003–2004 school year, the resulting tax base per weighted student that the district is allowed to retain shall be the greater of two amounts. The first amount shall be the tax base per weighted student necessary to produce the M&O tax revenue per weighted student to which the district had access in 1992–1993 after the 1992–1993 M&O tax revenue is reduced by the 2003–2004 distributions from the available school fund. The second amount shall be the tax base per weighted student necessary to produce the M&O tax revenue per weighted student to which the district had access in 1992–1993, less the amount of tax base per student that would be necessary in 2003–2004 to produce the 2003–2004 distribution from the available school fund at a tax rate of \$1.50. In the 2004–2005 and subsequent school years, the amount of tax base per weighted student that a district is allowed to retain under TEC, §41.002(e), shall be the tax base per weighted student necessary to produce the M&O tax revenue per weighted student to which the district had access in 1992–1993, less the amount of tax base per student that would be necessary in the current school year to produce the current year's distribution from the available school fund at a tax rate of \$1.50.

(e) Administrative requirements. Districts taking action to equalize wealth must abide by all fiscal, procedural, and administrative requirements.

(1) Unless other definitive action (such as submission of a contract) has already been taken by a district subject to the provisions of TEC, Chapter 41, the district must inform the TEA in writing of intended actions to equalize wealth. A "letter of intent" must be postmarked (or have some other postal carrier verification of date mailed) by September 1 of the applicable year.

- (2) Pursuant to TEC, Chapter 41, Subchapters D and E, any contract submitted for Option 3 or 4 must be submitted to the TEA by certified mail through the U.S. Postal Service or other common postal carrier.
  - (3) Option 3 contracts must be postmarked by September 1 of each year in order to qualify for the early agreement credit. Option 4 and Option 3 contracts not incorporating efficiency credits or early agreement credits must be postmarked by November 15. Option 4 contracts seeking efficiency credits must be postmarked by December 20.
  - (4) All contractual arrangements must be approved yearly by the commissioner, regardless of continuing or long-term arrangements between contracting parties.
  - (5) Contracts and forms submitted to the TEA that require signatures must be originals.
  - (6) All written correspondence pertaining to TEC, Chapter 41, including contracts and data forms, must be sent to the TEA division responsible for state funding.
- (f) Noncompliance. Noncompliance with the requirements of wealth equalization is determined by the commissioner and may result in corrective action, including detachment and annexation or consolidation in accordance with TEC, Chapter 41, Subchapters G or H, by the commissioner.
- (1) Refusal by a district subject to the provisions of TEC, Chapter 41, to declare an intent to exercise an option to equalize wealth, to take action to equalize wealth, or to comply with the terms of a contractual agreement will result in corrective action by the commissioner in accordance with TEC, Chapter 41, Subchapters G and H, to consolidate or to detach and annex property. Any such action taken after November 8 of a school year will take effect in the subsequent school year.
  - (2) Noncompliance with requirements other than those listed in subsection (f)(1) of this section may result in loss of an efficiency credit for Option 4, the early agreement credit for Option 3, or in a financial audit.
- (g) Excellence exemption. An excellence exemption pursuant to the provisions of TEC, §39.112, does not apply to options for or requirements of wealth equalization.
- (h) Property value decline. If a district subject to the provisions of wealth equalization experiences a property value decline, exceeding 4.0%, from the prior tax year and funds made available by the legislature to compensate for such a decline are insufficient, the district's taxable value for the prior tax year will be adjusted so that the allocation of the shortfall is shared among all districts participating in this appropriation in accordance with TEC, §42.252. The adjustment will be sufficient to exhaust the district's share of the amount appropriated.
- (1) The cost of recognizing the applicable property value decline is computed as the difference in the cost of equalizing wealth using the property value for the prior tax year and the cost of equalizing wealth using the property value for the current tax year using the same (current year) tax collection amount. This difference is then adjusted for the percent of decline not recognized in accordance with TEC, §42.252.
  - (2) If the cost of recognizing the applicable amount of property value decline exceeds the amount appropriated, each district with a decline in value will have its value adjusted in proportion to its share of the total property value decline.

**Statutory Authority:** The provisions of this §62.1071 issued under the Texas Education Code, §41.006.

*Source: The provisions of this §62.1071 adopted to be effective June 11, 1998, 23 TexReg 5964; amended to be effective January 2, 2000, 24 TexReg 11751; amended to be effective December 2, 2001, 26 TexReg 9620; amended to be effective September 1, 2002, 27 TexReg 7802; amended to be effective May 9, 2004, 29 TexReg 4150.*

## Texas Education Code, Chapter 41. Equalized Wealth Level

### SUBCHAPTER A. GENERAL PROVISIONS

Sec. 41.001. DEFINITIONS. In this chapter:

- (1) "Equalized wealth level" means the wealth per student provided by Section 41.002.
- (2) "Wealth per student" means the taxable value of property, as determined under Subchapter M, Chapter 403, Government Code, divided by the number of students in weighted average daily attendance.
- (3) "Weighted average daily attendance" has the meaning assigned by Section 42.302.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 1999, 76th Leg., ch. 396, Sec. 1.01, eff. Sept. 1, 1999.

Sec. 41.002. EQUALIZED WEALTH LEVEL. (a) A school district may not have a wealth per student that exceeds:

- (1) the wealth per student that generates the amount of maintenance and operations tax revenue per weighted student available to a district at the 88th percentile in wealth per student, for the district's maintenance and operations tax effort equal to or less than the rate equal to the product of the state compression percentage, as determined under Section 42.2516, multiplied by the maintenance and operations tax rate adopted by the district for the 2005 tax year;
- (2) the wealth per student that generates the amount of maintenance and operations tax revenue per weighted student available to the Austin Independent School District, as determined by the commissioner in cooperation with the Legislative Budget Board, for the first six cents by which the district's maintenance and operations tax rate exceeds the rate equal to the product of the state compression percentage, as determined under Section 42.2516, multiplied by the maintenance and operations tax rate adopted by the district for the 2005 tax year, subject to Section 41.093(b-1); or
- (3) \$319,500, for the district's maintenance and operations tax effort that exceeds the first six cents by which the district's maintenance and operations tax effort exceeds the rate equal to the product of the state compression percentage, as determined under Section 42.2516, multiplied by the maintenance and operations tax rate adopted by the district for the 2005 tax year.

Text of subsec. (a-1) effective until September 1, 2008

(a-1) Subsection (a) applies beginning with the 2008–2009 school year. For the 2006–2007 and 2007–2008 school years, a school district may not have a wealth per student that exceeds the wealth per student specified by Subsection (a), except that:

- (1) Subsection (a)(2) applies only to the first four cents by which the district's maintenance and operations tax rate exceeds the rate equal to the product of the state compression percentage, as determined under Section 42.2516, multiplied by the maintenance and operations tax rate adopted by the district for the 2005 tax year, subject to Section 41.093(b-1); and
- (2) Subsection (a)(3) applies to the district's maintenance and operations tax effort that exceeds the first four cents by which the district's maintenance and operations tax effort exceeds the rate described by Subdivision (1).

Text of subsec. (a-2) effective until September 1, 2008

(a-2) Subsection (a-1) and this subsection expire September 1, 2008.

(b) For purposes of this chapter, the commissioner shall adjust, in accordance with Section 42.2521, the taxable values of a school district that, due to factors beyond the control of the board of trustees, experiences a rapid decline in the tax base used in calculating taxable values.

(c) Repealed by Acts 1999, 76th Leg., ch. 396, Sec. 3.01(a), eff. Sept. 1, 1999.

(d) Expired.

(e) Notwithstanding Subsection (a), and except as provided by Subsection (g), in accordance with a determination of the commissioner, the wealth per student that a school district may have after exercising an option under Section 41.003(2) or (3) may not be less than the amount needed to maintain state and local revenue in an amount equal to state and local revenue per weighted student for maintenance and operation of the district for the 1992–1993 school year less the district's current year distribution per weighted student from the available school fund, other than amounts distributed under Chapter 31, if the district imposes an effective tax rate for maintenance and operation of the district equal to the greater of the district's current tax rate or \$1.50 on the \$100 valuation of taxable property.

(f) For purposes of Subsection (e), a school district's effective tax rate is determined by dividing the total amount of taxes collected by the district for the applicable school year less any amounts paid into a tax increment fund under Chapter 311, Tax Code, by the quotient of the district's taxable value of property, as determined under Subchapter M, Chapter 403, Government Code, divided by 100.

(g) The wealth per student that a district may have under Subsection (e) is adjusted as follows:

$$AWPS = WPS \times (((EWL/280,000 - 1) \times DTR/1.5) + 1)$$

where:

"AWPS" is the district's wealth per student;

"WPS" is the district's wealth per student determined under Subsection (e);

"EWL" is the equalized wealth level; and

"DTR" is the district's adopted maintenance and operations tax rate for the current school year.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 1997, 75th Leg., ch. 1071, Sec. 7, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 396, Sec. 1.02, 3.01(a), eff. Sept. 1, 1999; Acts 2001, 77th Leg., ch. 1187, Sec. 2.02, eff. Sept. 1, 2001; Acts 2001, 77th Leg., ch. 1187, Sec. 2.03, eff. Sept. 1, 2002; Acts 2006, 79th Leg., 3rd C.S., ch. 5, Sec. 1.01, eff. May 26, 2006.

Sec. 41.003. OPTIONS TO ACHIEVE EQUALIZED WEALTH LEVEL. A district with a wealth per student that exceeds the equalized wealth level may take any combination of the following actions to achieve the equalized wealth level:

- (1) consolidation with another district as provided by Subchapter B;
- (2) detachment of territory as provided by Subchapter C;
- (3) purchase of average daily attendance credit as provided by Subchapter D;
- (4) education of nonresident students as provided by Subchapter E; or
- (5) tax base consolidation with another district as provided by Subchapter F.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 1999, 76th Leg., ch. 396, Sec. 1.03, eff. Sept. 1, 1999.

Sec. 41.0031. INCLUSION OF ATTENDANCE CREDITS AND NONRESIDENTS IN WEIGHTED AVERAGE DAILY ATTENDANCE. In determining whether a school district has a wealth per student less than or equal to the equalized wealth level, the commissioner shall use:

- (1) the district's final weighted average daily attendance; and
- (2) the number of attendance credits a district purchases under Subchapter D or the number of nonresident students a district educates under Subchapter E for a school year.

Added by Acts 1999, 76th Leg., ch. 396, Sec. 1.04, eff. Sept. 1, 1999.

Sec. 41.004. ANNUAL REVIEW OF PROPERTY WEALTH. (a) Not later than July 15 of each year, using the estimate of enrollment under Section 42.254, the commissioner shall review the wealth per student of school districts in the state and shall notify:

- (1) each district with wealth per student exceeding the equalized wealth level;
- (2) each district to which the commissioner proposes to annex property detached from a district notified under Subdivision (1), if necessary, under Subchapter G; and
- (3) each district to which the commissioner proposes to consolidate a district notified under Subdivision (1), if necessary, under Subchapter H.

(b) If, before the dates provided by this subsection, a district notified under Subsection (a)(1) has not successfully exercised one or more options under Section 41.003 that reduce the district's wealth per student to a level equal to or less than the equalized wealth level, the commissioner shall order the detachment of property from that district as provided by Subchapter G. If that detachment will not reduce the district's wealth per student to a level equal to or less than the equalized wealth level, the commissioner may not detach property under Subchapter G but shall order the consolidation of the district with one or more other districts as provided by Subchapter H. An agreement under Section 41.003(1) or (2) must be executed not later than September 1 immediately following the notice under Subsection (a). An election for an option under Section 41.003(3), (4), or (5) must be ordered before September 1 immediately following the notice under Subsection (a).

(c) A district notified under Subsection (a) may not adopt a tax rate for the tax year in which the district receives the notice until the commissioner certifies that the district has achieved the equalized wealth level.

(d) A detachment and annexation or consolidation under this chapter:

- (1) is effective for Foundation School Program funding purposes for the school year that begins in the calendar year in which the detachment and annexation or consolidation is agreed to or ordered; and
- (2) applies to the ad valorem taxation of property beginning with the tax year in which the agreement or order is effective.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 1999, 76th Leg., ch. 396, Sec. 1.05, eff. Sept. 1, 1999.

Sec. 41.0041. EFFECT OF ADDITIONAL STATE AID FOR TAX REDUCTION, as added by House Bill 3226, 80th Texas Legislature, 2007. (a) Notwithstanding any other provision of this chapter, if a school district's wealth per student exceeds the equalized wealth level for the first time in the 2006-2007 or a later school year, the commissioner may consider the district to have reduced its wealth per student to the equalized wealth level for any school year as provided by this section.

(b) When the commissioner initially identifies a school district under Section 41.004 as having a wealth per student for a school year that exceeds the equalized wealth level, the commissioner shall estimate:

(1) the amount of state revenue to which the district is entitled under Section 42.2516 for that school year; and

(2) the cost to the district to purchase attendance credits under Subchapter D in an amount sufficient to reduce the district's wealth per student to the equalized wealth level for that school year.

(c) If the commissioner determines that the amount described by Subsection (b)(1) exceeds the amount described by Subsection (b)(2), the commissioner shall notify the district of the commissioner's determination. In lieu of exercising an option described by Section 41.003, the district's board of trustees may authorize the commissioner to withhold from the state revenue to which the district is entitled under Section 42.2516 an amount equal to the amount described by Subsection (b)(2).

(d) In calculating the amount of state revenue to be withheld from a school district under this section, the commissioner shall calculate the cost for the district to reduce the district's wealth per student to the equalized wealth level using the final attendance and tax rate data for the school year and shall award the district any available credit or discount under Subchapter D as if the district had exercised the option under Section 41.003(3) in a timely manner. If the final amount calculated for the cost for the district to reduce the district's wealth per student to the equalized wealth level for a school year exceeds the amount of state revenue to which the district is entitled under Section 42.2516 for that year:

(1) the commissioner shall:

(A) withhold the entire amount of state revenue to which the district is entitled under Section 42.2516 for that year; and

(B) withhold the additional amount of the cost for the district to reduce the district's wealth per student to the equalized wealth level for that year from the state revenue to which the district is entitled under Section 42.2516 for a subsequent school year; and

(2) the district is not required to take any further action to reduce its wealth per student for that year.

(e) An action by the board of trustees of a school district authorizing the commissioner to withhold state revenue from the district under this section is valid without voter authorization.

Sec. 41.005. COMPTROLLER AND APPRAISAL DISTRICT COOPERATION. The chief appraiser of each appraisal district and the comptroller shall cooperate with the commissioner and school districts in implementing this chapter.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.006. RULES. (a) The commissioner may adopt rules necessary for the implementation of this chapter. The rules may provide for the commissioner to make necessary adjustments to the provisions of Chapter 42, including providing for the commissioner to make an adjustment in the funding element established by Section 42.302, at the earliest date practicable, to the amount the commissioner believes, taking into consideration options exercised by school districts under this chapter and estimates of student enrollments, will match appropriation levels.

(b) As necessary for the effective and efficient administration of this chapter, the commissioner may modify effective dates and time periods for actions described by this chapter.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 1997, 75th Leg., ch. 1071, Sec. 8, eff. Sept. 1, 1997.

Sec. 41.007. COMMISSIONER TO APPROVE SUBSEQUENT BOUNDARY CHANGES. A school district that is involved in an action under this chapter that results in boundary changes to the district or in the consolidation of tax bases is subject to consolidation, detachment, or annexation under Chapter 13 only if the commissioner certifies that the change under Chapter 13 will not result in a district with a wealth per student that exceeds the equalized wealth level.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.008. HOMESTEAD EXEMPTIONS. (a) The governing board of a school district that results from consolidation under this chapter, including a consolidated taxing district under Subchapter F, for the tax year in which the consolidation occurs may determine whether to adopt a homestead exemption provided by Section 11.13, Tax Code, and may set the amount of the exemption, if adopted, at any time before the school district adopts a tax rate for that tax year. This section applies only to an exemption that the governing board of a school district is authorized to adopt or change in amount under Section 11.13, Tax Code.

(b) This section prevails over any inconsistent provision of Section 11.13, Tax Code, or other law.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.009. TAX ABATEMENTS. (a) A tax abatement agreement executed by a school district that is involved in consolidation or in detachment and annexation of territory under this chapter is not affected and applies to the taxation of the property covered by the agreement as if executed by the district within which the property is included.

(b) The commissioner shall determine the wealth per student of a school district under this chapter as if any tax abatement agreement executed by a school district on or after May 31, 1993, had not been executed.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.010. TAX INCREMENT OBLIGATIONS. The payment of tax increments under Chapter 311, Tax Code, is not affected by the consolidation of territory or tax bases or by annexation under this chapter. In each tax year a school district paying a tax increment from taxes on property over which the district has assumed taxing power is entitled to retain the same percentage of the tax increment from that property that the district in which the property was located before the consolidation or annexation could have retained for the respective tax year.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.011. CONTINGENCY. (a) If any of the options described by Section 41.003 as applied to a school district are held invalid by a final decision of a court of competent jurisdiction, a school district is entitled to exercise any of the remaining valid options in accordance with a schedule approved by the commissioner.

(b) If a final order of a court of competent jurisdiction should hold each of the options provided by Section 41.003 invalid, the commissioner shall act under Subchapter G or H to achieve the equalized wealth level only after notice and hearing is afforded to each school district affected by the order. The commissioner shall adopt a plan that least disrupts the affected school districts. If because the exigency to adopt a plan prevents the commissioner from giving a reasonable time for notice and hearing, the commissioner shall timely give notice to and hold a hearing for the affected school districts, but in no event less than 30 days from time of notice to the date of hearing.

(c) If a final order of a court of competent jurisdiction should hold an option provided by Section 41.003 invalid and order a refund to a district of any amounts paid by a district choosing that option, the amount shall be refunded but held in reserve and not expended by the district until released by order of the commissioner. The commissioner shall order the release immediately on the commissioner's determination that, through one of the means provided by law, the district has achieved the equalized wealth level. The amount released shall be deducted from any state aid payable to the district according to a schedule adopted by the commissioner.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.012. DATE OF ELECTIONS. An election under this chapter for voter approval of an agreement entered by the board of trustees shall be held on a Tuesday or Saturday not more than 45 days after the date of the agreement. Section 41.001, Election Code, does not apply to the election.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.013. PROCEDURE. (a) Except as provided by Subchapter G, a decision of the commissioner under this chapter is appealable under Section 7.057.

(b) Any order of the commissioner issued under this chapter shall be given immediate effect and may not be stayed or enjoined pending any appeal.

(c) Chapter 2001, Government Code, does not apply to a decision of the commissioner under this chapter.

(d) On the request of the commissioner, the secretary of state shall publish any rules adopted under this chapter in the Texas Register and the Texas Administrative Code.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

#### SUBCHAPTER B. CONSOLIDATION BY AGREEMENT

Sec. 41.031. AGREEMENT. The governing boards of any two or more school districts may consolidate the districts by agreement in accordance with this subchapter to establish a consolidated district with a wealth per student equal to or less than the equalized wealth level. The agreement is not effective unless the commissioner certifies that the consolidated district, as a result of actions taken under this chapter, will have a wealth per student equal to or less than the equalized wealth level.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.032. **GOVERNING LAW.** Except to the extent modified by the terms of the agreement, the consolidated district is governed by the applicable provisions of Subchapter D, Chapter 13, other than a provision requiring consolidating districts to be contiguous. The agreement may not be inconsistent with the requirements of this subchapter.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.033. **GOVERNANCE PLAN.** (a) The agreement among the consolidating districts may include a governance plan designed to preserve community-based and site-based decision making within the consolidated district, including the delegation of specific powers of the governing board of the district other than the power to levy taxes, including a provision authorized by Section 13.158(b).

(b) The governance plan may provide for a transitional board of trustees during the first year after consolidation, but beginning with the next year the board of trustees must be elected from within the boundaries of the consolidated district. If the consolidating districts elect trustees from single-member districts, the consolidated district must adopt a plan to elect its board of trustees from single-member districts.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 2003, 78th Leg., ch. 201, Sec. 29, eff. Sept. 1, 2003.

Sec. 41.034. **INCENTIVE AID.** (a) For the first and second school years after creation of a consolidated district under this subchapter, the commissioner shall adjust allotments to the consolidated district to the extent necessary to preserve the effects of an adjustment under Section 42.102, 42.103, or 42.105 to which either of the consolidating districts would have been entitled but for the consolidation.

(b) Except as provided by Subsection (c), a district receiving incentive aid payments under this section is not entitled to incentive aid under Subchapter G, Chapter 13.

(c) Four or more districts that consolidate into one district under this subchapter within a period of one year may elect to receive incentive aid under this section or to receive incentive aid for not more than five years under Subchapter G, Chapter 13. Incentive aid under this subsection may not provide the consolidated district with more revenue in state and local funds than the district would receive at the equalized wealth level.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

#### SUBCHAPTER C. DETACHMENT AND ANNEXATION BY AGREEMENT

Sec. 41.061. **AGREEMENT.** (a) By agreement of the governing boards of two school districts, territory may be detached from one of the districts and annexed to the other district if, after the action:

(1) the wealth per student of the district from which territory is detached is equal to or less than the equalized wealth level; and

(2) the wealth per student of the district to which territory is annexed is not greater than the greatest level for which funds are provided under Subchapter F, Chapter 42.

(b) The agreement is not effective unless the commissioner certifies that, after all actions taken under this chapter, the wealth per student of each district involved will be equal to or less than the applicable level permitted by Subsection (a).

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.062. **GOVERNING LAW.** Except to the extent of any conflict with this chapter and except for any requirement that detached property must be annexed to a school district that is contiguous to the detached territory, the annexation and detachment is governed by Chapter 13.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.063. **ALLOCATION OF APPRAISED VALUE OF DIVIDED UNIT.** If portions of a parcel or other item of property are located in different school districts as a result of a detachment and annexation under this subchapter, the parcel or other item of property shall be appraised for taxation as a unit, and the agreement shall allocate the taxable value of the property between the districts.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.064. **ALLOCATION OF INDEBTEDNESS.** The annexation agreement may allocate to the receiving district any portion of the indebtedness of the district from which the territory is detached, and the receiving district assumes and is liable for the allocated indebtedness.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.065. **NOTICE.** As soon as practicable after the agreement is executed, the districts involved shall notify each affected property owner and the appraisal district in which the affected property is located.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

#### SUBCHAPTER D. PURCHASE OF ATTENDANCE CREDIT

Sec. 41.091. **AGREEMENT.** A school district with a wealth per student that exceeds the equalized wealth level may execute an agreement with the commissioner to purchase attendance credits in an amount sufficient, in combination with any other actions taken under this chapter, to reduce the district's wealth per student to a level that is equal to or less than the equalized wealth level.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.092. **CREDIT.** (a) For each credit purchased, the weighted average daily attendance of the purchasing school district is increased by one student in weighted average daily attendance for purposes of determining whether the district exceeds the equalized wealth level.

(b) A credit is not used in determining a school district's scholastic population, average daily attendance, or weighted average daily attendance for purposes of Chapter 42 or 43.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.093. **COST.** (a) Subject to Subsection (b-1), the cost of each credit is an amount equal to the greater of:

- (1) the amount of the district's maintenance and operations tax revenue per student in weighted average daily attendance for the school year for which the contract is executed; or
- (2) the amount of the statewide district average of maintenance and operations tax revenue per student in weighted average daily attendance for the school year preceding the school year for which the contract is executed.

(b) For purposes of this section, a school district's maintenance and operations tax revenue does not include any amounts paid into a tax increment fund under Chapter 311, Tax Code.

(b-1) If the guaranteed level of state and local funds per weighted student per cent of tax effort under Section 42.302(a-1)(2) for which state funds are appropriated for a school year is an amount at least equal to the amount of revenue per weighted student per cent of tax effort available to the Austin Independent School District, as determined by the commissioner in cooperation with the Legislative Budget Board, the commissioner, in computing the amounts described by Subsections (a)(1) and (2) and determining the cost of an attendance credit, shall exclude maintenance and operations tax revenue resulting from the first six cents by which a district's maintenance and operations tax rate exceeds the rate equal to the product of the state compression percentage, as determined under Section 42.2516, multiplied by the maintenance and operations tax rate adopted by the district for the 2005 tax year.

Text of subsec. (b-2) effective until September 1, 2008

(b-2) Subsection (b-1) applies beginning with the 2008–2009 school year. For the 2006–2007 and 2007–2008 school years, the commissioner shall compute the amounts described by Subsections (a)(1) and (2) and determine the cost of an attendance credit as specified by Subsection (b-1), except the commissioner shall exclude maintenance and operations tax revenue resulting from the first four cents by which a district's maintenance and operations tax rate exceeds the rate equal to the product of the state compression percentage, as determined under Section 42.2516, multiplied by the maintenance and operations tax rate adopted by the district for the 2005 tax year. This subsection expires September 1, 2008.

(c) The cost of an attendance credit for a school district is computed using the final tax collections of the district.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 1997, 75th Leg., ch. 592, Sec. 1.02, eff. Sept. 1, 1997; Acts 1997, 75th Leg., ch. 1071, Sec. 9, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 396, Sec. 1.06, eff. Sept. 1, 1999; Acts 2006, 79th Leg., 3rd C.S., ch. 5, Sec. 1.02, eff. May 26, 2006.

Sec. 41.094. PAYMENT. (a) A school district shall pay for credits purchased in equal monthly payments as determined by the commissioner beginning February 15 and ending August 15 of the school year for which the agreement is in effect.

(a-1) Expired.

(b) Receipts shall be deposited in the state treasury and may be used only for foundation school program purposes.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.095. DURATION. An agreement under this section is valid for one school year and, subject to Section 41.096, may be renewed annually.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.096. VOTER APPROVAL. (a) After first executing an agreement under this section, the board of trustees shall order and conduct an election, in the manner provided by Sections 13.003(d)–(g), to obtain voter approval of the agreement.

(b) The ballot shall be printed to permit voting for or against the proposition: "Authorizing the board of trustees of \_\_\_\_\_ School District to purchase attendance credits from the state with local tax revenues."

(c) The proposition is approved if the proposition receives a favorable vote of a majority of the votes cast. If the proposition is approved, the agreement executed by the board is ratified, and the board has continuing authority to execute agreements under this subchapter on behalf of the district without further voter approval.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.097. CREDIT FOR APPRAISAL COSTS. (a) The total amount required under Section 41.093 for a district to purchase attendance credits under this subchapter for any school year is reduced by an amount equal to the product of the district's costs under Section 6.06, Tax Code, for the central appraisal district in which it participates multiplied by a percentage that is computed by dividing the total amount required under Section 41.093 by the total amount of taxes imposed in the district for that year less any amounts paid into a tax increment fund under Chapter 311, Tax Code.

(b) A school district is entitled to a reduction under Subsection (a) beginning with the 1996–1997 school year. For that school year, the reduction to which a district is entitled is the sum of the amounts computed under Subsection (a) for the 1993–1994, 1994–1995, 1995–1996, and 1996–1997 school years. If that amount exceeds the total amount required under Section 41.093 for the 1996–1997 school year, the difference is carried forward and the total amount required under Section 41.093 is reduced each subsequent school year until the total amount of the credit has been applied to such reductions.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 1997, 75th Leg., ch. 1071, Sec. 10, eff. Sept. 1, 1997.

Sec. 41.098. EARLY AGREEMENT CREDIT. A district that submits a signed agreement under this subchapter to the commissioner before September 1 of the school year for which the agreement is made may reduce the total amount required to be paid for attendance credits under Section 41.093 by the lesser of four percent or \$80 per credit purchased.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.099. LIMITATION. (a) Sections 41.002(e), 41.094, 41.097, and 41.098 apply only to a district that:

- (1) executes an agreement to purchase all attendance credits necessary to reduce the district's wealth per student to the equalized wealth level;
- (2) executes an agreement to purchase attendance credits and an agreement under Subchapter E to contract for the education of nonresident students who transfer to and are educated in the district but who are not charged tuition; or
- (3) executes an agreement under Subchapter E to contract for the education of nonresident students:
  - (A) to an extent that does not provide more than 10 percent of the reduction in wealth per student required for the district to achieve a wealth per student that is equal to or less than the equalized wealth level; and
  - (B) under which all revenue paid by the district to other districts, in excess of the reduction in state aid that results from counting the weighted average daily attendance of the students served in the contracting district, is required to be used for funding a consortium of at least three districts in a county with a population of less than 40,000 that is formed to support a technology initiative.

(b) A district that executes an agreement under Subsection (a)(3) must pay full market value for any good or service the district obtains through the consortium.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 1997, 75th Leg., ch. 1071, Sec. 11, eff. Sept. 1, 1997.

#### SUBCHAPTER E. EDUCATION OF NONRESIDENT STUDENTS

Sec. 41.121. AGREEMENT. The board of trustees of a district with a wealth per student that exceeds the equalized wealth level may execute an agreement to educate the students of another district in a number that, when the weighted average daily attendance of the students served is added to the weighted average daily attendance of the contracting district, is sufficient, in combination with any other actions taken under this chapter, to reduce the district's wealth per student to a level that is equal to or less than the equalized wealth level. The agreement is not effective unless the commissioner certifies that the transfer of weighted average daily attendance will not result in any of the contracting districts' wealth per student being greater than the equalized wealth level and that the agreement requires an expenditure per student in weighted average daily attendance that is at least equal to the amount per student in weighted average daily attendance required under Section 41.093, unless it is determined by the commissioner that a quality educational program can be delivered at a lesser amount. The commissioner may approve a special financial arrangement between districts if that arrangement serves the best educational interests of the state.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.122. VOTER APPROVAL. (a) After first executing an agreement under this subchapter other than an agreement under Section 41.125, the board of trustees of the district that will be educating nonresident students shall order and conduct an election, in the manner provided by Sections 13.003(d)–(g), to obtain voter approval of the agreement.

(b) The ballot shall be printed to permit voting for or against the proposition: "Authorizing the board of trustees of \_\_\_\_\_ School District to educate students of other school districts with local tax revenues."

(c) The proposition is approved if the proposition receives a favorable vote of a majority of the votes cast. If the proposition is approved, the agreement executed by the board is ratified, and the board has continuing authority to execute agreements under this subchapter on behalf of the district without further voter approval.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 2003, 78th Leg., ch. 61, Sec. 5, eff. Sept. 1, 2003.

Sec. 41.123. WADA COUNT. For purposes of Chapter 42, students served under an agreement under this subchapter are counted only in the weighted average daily attendance of the district providing the services, except that students served under an agreement authorized by Section 41.125 are counted in a manner determined by the commissioner.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 2003, 78th Leg., ch. 61, Sec. 6, eff. Sept. 1, 2003.

Sec. 41.124. TRANSFERS. (a) The board of trustees of a school district with a wealth per student that exceeds the equalized wealth level may reduce the district's wealth per student by serving nonresident students who transfer to the district and are educated by the district but who are not charged tuition. A district that exercises the option under this subsection is not required to execute an agreement with the school district in which a transferring student resides and must certify to the commissioner that the district has not charged or received tuition for the transferring students.

(b) A school district with a wealth per student that exceeds the equalized wealth level that pays tuition to another school district for the education of students that reside in the district may apply the amount of tuition paid toward the cost of the option chosen by the district to reduce its wealth per student. The amount applied under this subsection may not exceed the amount determined under Section 41.093 as the cost of an attendance credit for the district. The commissioner may require any reports necessary to document the tuition payments.

(c) A school district that receives tuition for a student from a school district with a wealth per student that exceeds the equalized wealth level may not claim attendance for that student for purposes of Chapters 42 and 46 and the technology allotment under Section 31.021(b)(2).

Added by Acts 1999, 76th Leg., ch. 396, Sec. 1.07, eff. Sept. 1, 1999.

Sec. 41.125. CAREER AND TECHNOLOGY EDUCATION PROGRAMS. (a) The board of trustees of a school district with a wealth per student that exceeds the equalized wealth level may reduce the district's wealth per student by executing an agreement to provide students of one or more other districts with career and technology education through a program designated as an area program for career and technology education.

(b) The agreement is not effective unless the commissioner certifies that:

(1) implementation of the agreement will not result in any of the affected districts' wealth per student being greater than the equalized wealth level; and

(2) the agreement requires the district with a wealth per student that exceeds the equalized wealth level to make expenditures benefiting students from other districts in an amount at least equal to the amount that would be required for the district to purchase the number of attendance credits under Subchapter D necessary, in combination with any other actions taken under this chapter other than an action under this section, to reduce the district's wealth per student to a level that is equal to or less than the equalized wealth level.

Added by Acts 2003, 78th Leg., ch. 61, Sec. 7, eff. Sept. 1, 2003.

#### SUBCHAPTER F. TAX BASE CONSOLIDATION

Sec. 41.151. AGREEMENT. The board of trustees of two or more school districts may execute an agreement to conduct an election on the creation of a consolidated taxing district for the maintenance and operation of the component school districts. The agreement is subject to approval by the commissioner. The agreement is not effective unless the commissioner certifies that the consolidated taxing district will have a wealth per student equal to or less than the equalized wealth level after all actions taken under this chapter.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.152. DATE OF ELECTION. Any agreement under this subchapter must provide for the ordering of an election to be held on the same date in each district.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.153. PROPOSITION. (a) The ballot shall be printed to permit voting for or against the proposition: "Creation of a consolidated taxing district composed of \_\_\_\_\_ school districts, and authorizing the levy, assessment, and collection of annual ad valorem taxes for the maintenance of the public free schools within that taxing district at a rate not to exceed \$ \_\_\_\_\_ on the \$100 valuation of taxable property."

(b) The rate to be included in the proposition shall be provided by the agreement among the districts but may not exceed the maximum rate provided by law for independent school districts.  
Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.154. APPROVAL. The proposition is approved only if the proposition receives a favorable vote of the majority of the votes cast within each participating school district.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.155. CONSOLIDATED TAXING DISTRICT. A consolidated taxing district is a school district established for the limited purpose of exercising the taxing power authorized by Section 3, Article VII, Texas Constitution, and distributing the revenue to its component school districts.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.156. GOVERNANCE. (a) The consolidated taxing district is governed by the boards of the component school districts acting jointly.

(b) Any action taken by the joint board must receive a favorable vote of a majority of each component district's board of trustees.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.157. MAINTENANCE TAX. (a) The joint board shall levy a maintenance tax for the benefit of the component school districts not later than September 1 of each year or as soon thereafter as practicable.

(b) Each component district shall bear a share of the costs of assessing and collecting taxes in proportion to the component district's share of weighted average daily attendance in the consolidated taxing district.

(c) A component district may not levy an ad valorem tax for the maintenance and operation of the schools.

(d) Notwithstanding Section 45.003, the consolidated taxing district may levy, assess, and collect a maintenance tax for the benefit of the component districts at a rate that exceeds \$1.50 per \$100 valuation of taxable property to the extent necessary to pay contracted obligations on the lease purchase of permanent improvements to real property entered into on or before May 12, 1993. The proposition to impose taxes at the necessary rate must be submitted to the voters in the manner provided by Section 45.003.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.158. REVENUE DISTRIBUTION. The consolidated taxing district shall distribute maintenance tax revenue to the component districts on the basis of the number of students in weighted average daily attendance in the component districts.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.159. TAXES OF COMPONENT DISTRICTS. (a) The governing board of a component school district of a consolidated taxing district that has consolidated for maintenance and operation purposes only may issue bonds and levy, pledge, and collect ad valorem taxes within that component district sufficient to pay the principal of and interest on those bonds as provided by Chapter 45.

(b) A component district levying an ad valorem tax under this section or Section 41.160(b)(1) is entitled to the guaranteed yield provided by Subchapter F, Chapter 42, for that portion of its tax rate that, when added to the maintenance tax levied by the consolidated taxing unit, does not exceed the limitation provided by Section 42.303.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.160. OPTIONAL TOTAL TAX BASE CONSOLIDATION. (a) An agreement executed under Section 41.151 may provide for total tax base consolidation instead of consolidation for maintenance and operation purposes only.

(b) Under an agreement providing for total tax base consolidation:

(1) the component districts may not levy maintenance or bond taxes, except to the extent necessary to retire bonds and other obligations issued before the effective date of the consolidation;

(2) the joint board may issue bonds and levy, pledge, and collect ad valorem taxes sufficient to pay the principal of and interest on those bonds, and issue refunding bonds, as provided by Chapter 45 for independent school districts; and

(3) to the end of the ballot proposition required under Section 41.153(a) shall be added ", and further to create a consolidated tax base for the repayment of all bonded indebtedness issued by the joint board of the taxing district after the effective date of the consolidation and to authorize the joint board to levy, pledge, and collect ad valorem taxes at a rate sufficient to pay the principal of and interest on those bonds."

(c) Under an agreement providing for total tax base consolidation:

(1) the component districts may provide for the consolidated taxing district to assume all of the indebtedness of all component districts; and

(2) to the end of the ballot proposition required by Section 41.153(a) shall be added ", and further to create a consolidated tax base for the repayment of all bonded indebtedness issued by the joint board of the taxing district or previously issued by the component school districts and to authorize the joint board to levy, pledge, and collect ad valorem taxes at a rate sufficient to pay the principal of and interest on those bonds."

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

#### SUBCHAPTER G. DETACHMENT AND ANNEXATION BY COMMISSIONER

Sec. 41.201. DEFINITION. In this subchapter, "mineral property" means a real property mineral interest that has been severed from the surface estate by a mineral lease creating a determinable fee or by a conveyance that creates an interest taxable separately from the surface estate. A mineral property includes each royalty interest, working interest, or other undivided interest in the mineral property.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.202. DETERMINATION OF TAXABLE VALUE. (a) For purposes of this subchapter, the taxable value of an individual parcel or other item of property and the total taxable value of property in a school district resulting from the detachment of property from or annexation of property to that district is determined by applying the appraisal ratio for the appropriate category of property determined under Subchapter M, Chapter 403, Government Code, for the preceding tax year to the taxable value of the detached or annexed property determined under Title 1, Tax Code, for the preceding tax year.

(b) For purposes of this subchapter, the taxable value of all or a portion of a parcel or item of real property includes the taxable value of personal property having taxable situs at the same location as the real property.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.203. PROPERTY SUBJECT TO DETACHMENT AND ANNEXATION. (a) Only the following property may be detached and annexed under this subchapter:

- (1) a mineral property;
- (2) real property used in the operation of a public utility, including a pipeline, pipeline gathering system, or railroad or other rail system; and
- (3) real property used primarily for industrial or other commercial purposes, other than property used primarily for agriculture or for residential purposes.

(b) If a final judgment of a court determines that a mineral interest may not be annexed and detached as provided by this subchapter without an attendant annexation and detachment of the surface estate or any other interest in the same land, the detachment and annexation of a mineral interest under this subchapter includes the surface estate and each other interest in the land covered by the mineral interest.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.204. TAXATION OF PERSONAL PROPERTY. Personal property having a taxable situs at the same location as real property detached and annexed under this subchapter is taxable by the school district to which the real property is annexed.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.205. DETACHMENT OF PROPERTY. (a) The commissioner shall detach property under this section from each school district from which the commissioner is required under Section 41.004 to detach property under this subchapter.

(b) The commissioner shall detach from each school district covered by Subsection (a) one or more whole parcels or items of property in descending order of the taxable value of each parcel or item, beginning with the parcel or item having the greatest taxable value, until the school district's wealth per student is equal to or less than the equalized wealth level, except as otherwise provided by Subsection (c).

(c) If the detachment of whole parcels or items of property, as provided by Subsection (a) would result in a district's wealth per student that is less than the equalized wealth level by more than \$10,000, the commissioner may not detach the last parcel or item of property and shall detach the next one or more parcels or items of property in descending order of taxable value that would result in the school district having a wealth per student that is equal to or less than the equalized wealth level by not more than \$10,000.

(d) Notwithstanding Subsections (a), (b), and (c), the commissioner may detach only a portion of a parcel or item of property if:

- (1) it is not possible to reduce the district's wealth per student to a level that is equal to or less than the equalized wealth level under this subchapter unless some or all of the parcel or item of property is detached and the detachment of the whole parcel or item would result in the district from which it is detached having a wealth per student that is less than the equalized wealth level by more than \$10,000; or

(2) the commissioner determines that a partial detachment of that parcel or item of property is preferable to the detachment of one or more other parcels or items having a lower taxable value in order to minimize the number of parcels or items of property to be detached consistent with the purposes of this chapter.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.206. ANNEXATION OF PROPERTY. (a) The commissioner shall annex property detached under Section 41.205 to school districts eligible for annexation in accordance with this section. A school district is eligible for annexation of property to it under this subchapter only if, before any detachments or annexations are made in a year, the district's wealth per student is less than the greatest level for which funds are provided under Subchapter F, Chapter 42.

(b) Property may be annexed to a school district without regard to whether the property is contiguous to other property in that district.

(c) The commissioner shall annex property detached from school districts beginning with the property detached from the school district with the greatest wealth per student before detachment, and continuing with the property detached from each other school district in descending order of the district's wealth per student before detachment.

(d) The commissioner shall annex the parcels or items of property detached from a school district to other school districts that are eligible for annexation of property in descending order of the taxable value of each parcel or item according to the following priorities:

(1) first, to the eligible school districts assigned to the same county as the school district from which the property is detached whose total adopted tax rate for the preceding tax year does not exceed by more than \$0.15 the total tax rate adopted for that year by the school district from which the property is detached;

(2) second, to the eligible school districts served by the same regional education service center as the district from which the property is detached whose total adopted tax rate for the preceding tax year does not exceed by more than \$0.10 the total tax rate adopted for that year by the school district from which the property is detached; and

(3) third, to other eligible school districts whose total adopted tax rate for the preceding tax year does not exceed by more than \$0.05 the total tax rate adopted for that year by the school district from which the property is detached.

(e) If the districts identified by Subsection (d) for a school district are insufficient to annex all the property detached from the school district, the commissioner shall increase, for purposes of this section, all the maximum difference in tax rates allowed under Subsection (d) in increments of \$0.01 until the districts are identified that are sufficient to annex all the property detached from the district.

(f) If only one school district is eligible to annex property detached from a school district within a priority group established by Subsections (d) and (e), the commissioner shall annex property to that district until it reaches a wealth per student equal as nearly as possible to the greatest level for which funds are provided under Subchapter F, Chapter 42, by annexing whole parcels or items of property. Any remaining detached property shall be annexed to eligible school districts in the next priority group as provided by this section.

(g) If more than one school district is eligible to annex property detached from a school district within a priority group established by Subsections (d) and (e), the commissioner shall first annex property to the district within the priority group to which could be annexed the most taxable value of property without increasing its wealth per student above the greatest level for which funds are provided under Subchapter F, Chapter 42, until that district reaches a wealth per student equal as nearly as possible to the greatest level for which funds are provided under Subchapter F, Chapter 42, by annexing whole parcels or items of property. Then any additional detached property shall be annexed in the same manner to other eligible school districts in the same priority group in descending order of capacity to receive taxable value of annexed property without increasing the district's wealth per student above the greatest level for which funds are provided under Subchapter F, Chapter 42. If every school district in a priority group reaches a wealth per student equal to the greatest level for which funds are provided under Subchapter F, Chapter 42, as nearly as possible, the remaining detached property shall be annexed to school districts in the next priority group in the manner provided by this section.

(h) For purposes of this section, a portion of a parcel or item of property detached in that subdivided form from a school district is treated as a whole parcel or item of property.

(i) The commissioner may order the annexation of a portion of a parcel or item of property, including a portion of property treated as a whole parcel or item under Subsection (h), if:

(1) the annexation of the whole parcel or item would result in the district eligible to receive it in the appropriate priority order provided by this section having a wealth per student greater than \$10,000 more than the greatest level for which funds are provided under Subchapter F, Chapter 42; or

(2) the commissioner determines that annexation of portions of the parcel or item would reduce disparities in district wealth per student more efficiently than would be possible if the parcel or item were annexed as a whole.

(j) The commissioner may modify the priorities established by this section as the commissioner considers reasonable to minimize or reduce the number of school districts to which the property detached from a school district is annexed, to minimize or reduce the geographic dispersal of property in a school district, to minimize or reduce disparities in school district wealth per student that would otherwise result, or to minimize or reduce any administrative burden or expense.

(k) For purposes of this section, a school district is assigned to a county if the school district is assigned to that county in the 1992–1993 Texas School Directory published by the Central Education Agency.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.207. LIMITATIONS ON DETACHMENT AND ANNEXATION. The commissioner may detach and annex property under this subchapter only if:

(1) the property is not exempt from ad valorem taxation under Section 11.20 or 11.21, Tax Code; and

(2) the property does not contain a building or structure owned by the United States, this state, or a political subdivision of this state that is exempt from ad valorem taxation under law.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.208. ORDERS AND NOTICE. (a) The commissioner shall order any detachments and annexations of property under this subchapter not later than November 8 of each year.

(b) As soon as practicable after issuing the order under Subsection (a), the commissioner shall notify each affected school district and the appraisal district in which the affected property is located of the determination.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.209. TREATMENT OF SUBDIVIDED PROPERTY. (a) If the commissioner orders the detachment or annexation of a portion of a parcel or item of property under this subchapter, the order shall specify the portion of the taxable value of the property to be detached or annexed and may, but need not, describe the specific area of the parcel or item to be detached or annexed.

(b) If an order for the detachment or annexation of a portion of a parcel or item of property does not describe the specific area of the parcel or item to be detached or annexed, the commissioner, as soon as practicable after issuing the order, shall determine the specific area to be detached or annexed and shall certify that determination to the appraisal district for the county in which the property is located.

(c) If portions of a parcel or item of property are located in two or more school districts as the result of a detachment or annexation, the parcel or item shall be appraised for taxation as a unit, and the commissioner shall determine the portion of the taxable value of the property that is located in each of those school districts based on the square footage of the property, or any other reasonable method adopted by the commissioner.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.210. DUTIES OF CHIEF APPRAISER. (a) The chief appraiser of each appraisal district shall cooperate with the commissioner in administering this subchapter. The commissioner may require the chief appraiser to submit any reports or provide any information available to the chief appraiser in the form and at the times required by the commissioner.

(b) As soon as practicable after the detachment and annexation of property, the chief appraiser of the appraisal district for the school district from which the property is detached shall send a written notice of the detachment and annexation to the owner of any property taxable in a different school district as a result of the detachment and annexation. The notice must include the name of the school district by which the property is taxable after the detachment and annexation.

(c) The commissioner may reimburse an appraisal district for any costs incurred in administering this subchapter and may condition the reimbursement or the amount of the reimbursement on the timely submission of reports or information required by the commissioner or the satisfactory performance of any other action required or requested by the commissioner.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.211. STUDENT ATTENDANCE. A student who is a resident of real property detached from a school district may choose to attend school in that district or in the district to which the property is annexed. For purposes of determining average daily attendance under Section 42.005, the student shall be counted in the district to which the property is annexed. If the student chooses to attend school in the district from which the property is detached, the state shall withhold any foundation school funds from the district to which the property is annexed and shall allocate to the district in which the student is attending school those funds and the amount of funds equal to the difference between the state funds the district is receiving for the student and the district's cost in educating the student.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.212. BOND TAXES. Property detached from a school district is released from the obligation for any tax to pay principal and interest on bonds authorized by the district before detachment. The property is subject to any tax to pay principal or interest on bonds authorized by the district to which the property is annexed whether authorized before or after annexation.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.213. DETERMINATION BY COMMISSIONER FINAL. A decision or determination of the commissioner under this subchapter is final and not appealable.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

#### SUBCHAPTER H. CONSOLIDATION BY COMMISSIONER

Sec. 41.251. COMMISSIONER ORDER. If the commissioner is required under Section 41.004 to order the consolidation of districts, the consolidation is governed by this subchapter. The commissioner's order shall be effective on a date determined by the commissioner, but not later than the earliest practicable date after November 8.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.252. SELECTION CRITERIA. (a) In selecting the districts to be consolidated with a district that has a property wealth greater than the equalized wealth level, the commissioner shall select one or more districts with a wealth per student that, when consolidated, will result in a consolidated district with a wealth per student equal to or less than the equalized wealth level. In achieving that result, the commissioner shall give priority to school districts in the following order:

- (1) first, to the contiguous district that has the lowest wealth per student and is located in the same county;
- (2) second, to the district that has the lowest wealth per student and is located in the same county;
- (3) third, to a contiguous district with a property wealth below the equalized wealth level that has requested the commissioner that it be considered in a consolidation plan;
- (4) fourth, to include as few districts as possible that fall below the equalized wealth level within the consolidation order that have not requested the commissioner to be included;
- (5) fifth, to the district that has the lowest wealth per student and is located in the same regional education service center area; and
- (6) sixth, to a district that has a tax rate similar to that of the district that has a property wealth greater than the equalized wealth level.

(b) The commissioner may not select a district that has been created as a result of consolidation by agreement under Subchapter B to be consolidated under this subchapter with a district that has a property wealth greater than the equalized wealth level.

(c) In applying the selection criteria specified by Subsection (a), if more than two districts are to be consolidated, the commissioner shall select the third and each subsequent district to be consolidated by treating the district that has a property wealth greater than the equalized wealth level and the district or districts previously selected for consolidation as one district.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.253. GOVERNANCE. (a) Until the initial trustees elected as provided by Subsection (b) have qualified and taken office, a district consolidated under this subchapter is governed by a transitional board of trustees consisting of the board of trustees of the district having the greatest student membership on the last day of the school year preceding the consolidation plus one member of the board of trustees of each other consolidating district selected by that board.

(b) The transitional board of trustees shall divide the consolidated district into nine single-member trustee districts in accordance with the procedures provided by Section 11.052. The transitional board shall order an election for the initial board of trustees to be held on the first May uniform election date after the effective date of a consolidation order.

(c) Members of the board of trustees of a consolidated district serve staggered terms of office for four years.

(d) Section 13.156 applies to districts consolidated under this subchapter.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 2001, 77th Leg., ch. 340, Sec. 3, eff. Sept. 1, 2001; Acts 2005, 79th Leg., ch. 471, Sec. 4, eff. Oct. 1, 2005.

Sec. 41.254. DISSOLUTION OF CONSOLIDATED DISTRICT. (a) If the legislature abolishes ad valorem taxes for public school maintenance and operations and adopts another method of funding public education, the board of trustees of a consolidated district created under this subchapter may dissolve the consolidated district, provided that the dissolution is approved by a majority of those voters residing within the district participating in an election called for the purpose of approving the dissolution of the consolidated school district.

(b) If a consolidated district is dissolved, each of the former districts is restored as a separate district and is classified as an independent district.

(c) Title to real property of the consolidated district is allocated to the restored district in which the property is located. Title to proportionate shares of the fund balances and personal property of the consolidated district, as determined by Subsection (e), are allocated to each restored district.

(d) Each of the restored districts assumes and is liable for:

(1) indebtedness of the consolidated district that relates to real property allocated to the district; and

(2) a proportionate share, as determined by Subsection (e), of indebtedness of the consolidated district that does not relate to real property.

(e) A restored district's proportionate share of fund balances, personal property, or indebtedness is equal to the proportion that the number of students in average daily attendance in the restored district bears to the number of students in average daily attendance in the consolidated district.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.255. FUND BALANCES. Fund balances of a school district consolidated under this subchapter may be used only for the benefit of the schools within the district that generated the funds.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

Sec. 41.256. EMPLOYMENT CONTRACTS. A consolidated district created under this subchapter shall honor an employment contract entered into by a consolidating district.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

**Sec. 41.257. APPLICATION OF SMALL AND SPARSE ADJUSTMENTS AND TRANSPORTATION ALLOTMENT.** The budget of the consolidated district must apply the benefit of the adjustment or allotment to the schools of the consolidating district to which Section 42.103, 42.105, or 42.155 would have applied in the event that the consolidated district still qualifies as a small or sparse district.

Added by Acts 1995, 74th Leg., ch. 260, § 1, eff. May 30, 1995.

## Appendix B: Worksheets

This appendix includes the following worksheets and supplemental information:

- **Worksheet for Calculating Chapter 41 WADA**—use this worksheet and the *Worksheet for Estimating the Cost of Buying WADA* to estimate the cost of Option 3 or 4 to your district.
- **Worksheet for Estimating the Cost of Buying WADA**—use this worksheet and the *Worksheet for Calculating Chapter 41 WADA* to estimate the cost of Option 3 or 4 to your district.
- **Worksheet for Determining Adjusted 2006 CPTD Value**—use this worksheet to derive an adjusted 2006 CPTD value if your district experiences a decline in value in excess of 4 percent from tax year 2006 to tax year 2007.
- **Worksheet for Chapter 41 Partners**—partners of your district use this worksheet to find a preliminary estimate of the maximum number of WADA that they can “sell,” as well as the financial benefit of the sale.
- **Optional Start-up Worksheet**—use this optional worksheet to find a preliminary estimate of your district’s recapture costs. Please note, however, that the estimate produced with this worksheet does not take into account any potential discounts, credits, or other reductions. Also, it does not produce an appropriate cost estimate if your district qualifies for the hold harmless tax base.
- Supplementary information for the worksheets or options

Please see the calendar at the beginning of this manual for deadlines associated with these worksheets.

## Worksheet for Calculating Chapter 41 WADA

Use this worksheet and the one that immediately follows it (the *Worksheet for Estimating the Cost of Buying WADA*) to estimate the cost of Option 3 or 4 to your district. Complete this worksheet first, since its result is used in the *Worksheet for Estimating the Cost of Buying WADA*.

Electronic versions of this worksheet and the *Worksheet for Estimating the Cost of Buying WADA* are available as a part of the state aid template produced by the Education Service Center in Region XIII. For the *Worksheet for Calculating Chapter 41 WADA*, see the worksheet labeled “Ch41 Calc Data” in the state aid template. For the *Worksheet for Estimating the Cost of Buying WADA*, see the worksheet labeled “Option Costs” in the state aid template. The state aid template is available online at <http://www.tea.state.tx.us/school.finance/funding/>. To access the template, click on the *2007–2008 School Year* link under *Summary of Finances Worksheets*. When you are brought to the Region XIII Education Service Center Statewide School Finance page, click on the *state aid template for 2007–08 and 2008–09* link.

Complete this worksheet and the *Worksheet for Estimating the Cost of Buying WADA* (or the equivalent worksheets in the state aid template) to plan and budget appropriately. Your district must also submit copies of these worksheets to the Texas Education Agency (TEA) (see the calendar at the beginning of the manual for the deadline date). If your district submits both worksheets in a timely manner, the agency will use the data items from the worksheets (see the table following this paragraph) in the **preliminary Cost of Options Report**. Because district data is usually more current than the agency’s, submitting the worksheets as soon as possible will help ensure your district gets the most accurate cost estimate possible.

Worksheet	Information Extracted for Preliminary Cost of Options Report
<i>Worksheet for Calculating Chapter 41 WADA</i>	Chapter 41 WADA
<i>Worksheet for Estimating the Cost of Buying WADA</i>	M&O tax collections

### Instructions for Completing the *Worksheet for Calculating Chapter 41 WADA*:

Use this worksheet to estimate the WADA of your district (commonly referred to as Chapter 41 WADA). You can also use this worksheet to convert the number of students who are being charged tuition into a WADA count (line 6). Use the results of this worksheet in the *Worksheet for Estimating the Cost of Buying WADA*.

This worksheet requires the entry of your district’s current-year Chapter 42 WADA, the number of nonresident students being charged tuition, and your district’s enrollment (lines 1, 2, and 3, respectively). However, since current-year enrollment data are not known until after PEIMS fall submission data become available in the spring, the TEA will use prior-year enrollment data in its initial estimates of WADA for a school year. Enrollment data for the current year will ultimately replace prior-year enrollment data. Use your district’s best estimates of current-year data on lines 1, 2, and 3.

### Line 1

Line 1 requires the entry of **Chapter 42** WADA (the WADA of the students your district is educating, regardless of where each student lives) for the current year. This WADA calculation involves the Foundation School Program funding formulas found in Texas Education Code, Chapter 42. If your district is educating nonresident students and charging them tuition, this WADA count will **not** be the same as your district’s **Chapter 41** WADA. Your district can find an estimate of **Chapter 42** WADA for the 2007–2008 school year in the 2007–2008 *Summary of Finances* generated in July 2007. Alternatively, your district can use the 2007–2008 *Worksheet for Estimating Foundation School Program Aid* to derive an estimate of Chapter

42 WADA using your own student-count projections. If your district's student-count projections are different from TEA's and you believe yours to be more valid, use the second approach.

The FSP worksheet is available online at <http://www.tea.state.tx.us/school.finance/funding/>. To access the template, click on the *2007–2008 School Year* link under *Summary of Finances Worksheets*. When you are brought to the Region XIII Education Service Center Statewide School Finance page, click on the *2007–08* link in the sentence that reads, “Manual worksheets that contain the state aid calculations for 2007–08 and 2008–09 are now available for download.”

#### Line 2

Line 2 requires the entry of the number of nonresident students being charged tuition. As stated previously, your district cannot claim WADA credit for nonresident students being charged tuition.

**Worksheet for Calculating Chapter 41 WADA  
2007–2008 School Year**

**Data Entry:**

<b>Line #</b>	<b>Data Element Needed</b>	<b>Data Value</b>
1	2007–2008 Chapter 42 WADA (Use the figure from the latest 2007–2008 <i>Summary of Finances</i> , or the figure obtained using the 2007–2008 automated template or the 2007–2008 <i>Worksheet for Estimating Foundation School Program Aid</i> using your most current pupil projections.)	
2	2007–2008 nonresident students who are charged tuition	
3*	2007–2008 enrollment	

\*Use the best estimates available for 2007–2008 on lines 1, 2 and 3. The TEA will use 2006–2007 data on line 3 until 2007–2008 data are available.

**Calculation of Chapter 41 WADA:**

<b>Line #</b>	<b>Calculation</b>	<b>Formula</b>	<b>Result</b>
4	Nonresident students being charged tuition	From line 2	
5	Chapter 42 WADA-to-enrollment ratio	Line 1 / line 3	
6	WADA of students being charged tuition	Line 4 x line 5	
<b>Chapter 41 WADA:</b>			
7	2007–2008 Chapter 41 WADA	Line 1 – line 6	

## Worksheet for Estimating the Cost of Buying WADA

Use this worksheet and the one that precedes it to estimate the cost of Option 3 or 4 to your district. Complete this worksheet after the *Worksheet for Calculating Chapter 41 WADA*, since the result from that worksheet is used in this one.

Electronic versions of this worksheet and the *Worksheet for Calculating Chapter 41 WADA* are available as a part of the state aid template produced by the Education Service Center in Region XIII. For the *Worksheet for Calculating Chapter 41 WADA*, see the worksheet labeled “Ch41 Calc Data” in the state aid template. For the *Worksheet for Estimating the Cost of Buying WADA*, see the worksheet labeled “Option Costs” in the state aid template. The state aid template is available online at <http://www.tea.state.tx.us/school.finance/funding/>. To access the template, click on the *2007–2008 School Year* link under *Summary of Finances Worksheets*. When you are brought to the Region XIII Education Service Center Statewide School Finance page, click on the *state aid template for 2007–08 and 2008–09* link.

Complete the *Worksheet for Calculating Chapter 41 WADA* and the *Worksheet for Estimating the Cost of Buying WADA* (or the equivalent worksheets in the state aid template) to plan and budget appropriately. Your district must also submit copies of these worksheets to the TEA (see the calendar at the beginning of the manual for the deadline date). If your district submits both worksheets in a timely manner, the agency will use the data items from the worksheets (see the table following this paragraph) in the **preliminary** *Cost of Options Report*. Because district data is usually more current than the agency’s, submitting the worksheets as soon as possible will help ensure your district gets the most accurate cost estimate possible.

Worksheet	Information Extracted for Preliminary Cost of Options Report
<i>Worksheet for Calculating Chapter 41 WADA</i>	Chapter 41 WADA
<i>Worksheet for Estimating the Cost of Buying WADA</i>	M&O tax collections

### Instructions for Completing the *Worksheet for Estimating the Cost of Buying WADA*:

Use this worksheet to estimate the cost of Option 3 and/or Option 4. Please note that the cost of buying WADA is not final until the data values used in the worksheet are final.

#### Lines 1-4

This worksheet requires data from the 1992–93 school year: M&O tax collections (line 1), the CED distribution (line 2), Chapter 36 WADA (line 3), and the comptroller's certified 1991 property value (line 4) are all used to determine whether your district qualifies for the “hold harmless” provision (see “What is the Chapter 41 hold harmless provision?” in section 1). You can find these figures in the “School Year 1992–93 Data Needed for Chapter 41 Cost Calculations” section of this appendix.

#### Lines 5 and 7

Use your district’s best estimate of current-year M&O tax collections (line 5), which include delinquent taxes, but not penalties and interest. On line 7, use the Chapter 41 WADA figure from the *Worksheet for Calculating Chapter 41 WADA*.

**Line 8**

Use the final prior-year CPTD value, as certified by the comptroller on July 1, for your district's property value (line 8). For the 2007–2008 school year, if your district's property value for tax year 2007 declined by more than 4 percent, an adjusted property value for tax year 2006 may be used. A worksheet for determining the adjusted property value for tax year 2006, if applicable, appears after this worksheet. As noted on that worksheet, the adjustment is contingent on excess funds being available.

If your district is completing this worksheet before the final value is certified, the preliminary value certified by the comptroller may be used as a "placeholder." Unless your district engages in the appeals process, the preliminary value is usually the same as the final value ultimately certified by the comptroller. Direct any questions about the prior year CPTD value to the reporting section of the Comptroller's Property Tax Division at 1-800-252-9121.

**Lines 14-16**

With one exception, the hold harmless tax base provision (lines 14 through 16) applies only to Option 3 and Option 2 (detachment of property). The exception is Option 3 exercised in combination with the technology consortium form of Option 4. If your district is exercising this combined option, the hold harmless provision applies, provided that all programmatic requirements pertaining to this combined option are met.

**Lines 36-38**

Entries and calculations pertaining to potential cost discounts begin on line 36 with the early agreement credit for Option 3 and the efficiency credit for Option 4. Incorporate these discounts into cost calculations if the discounts have been, or most likely will be, granted. With one exception, the early agreement credit applies only to Option 3, and the efficiency credit applies only to Option 4. The exception is Option 3 exercised in combination with the technology consortium form of Option 4. If your district exercises this combined option, the early agreement credit, if approved, applies to the Option 3 portion of the arrangement (the number of WADA being bought from the state), and the efficiency credit, if granted, applies to the Option 4 portion (the number of WADA being bought from the partners). If your district is exercising this combined option, consult the Chapter 41 program director in the TEA State Funding Division at (512) 463-9238 for assistance with cost calculations.

**Line 43**

Line 43 refers to a one-time allowable reduction in cost for unused (credited) historical CAD expenses for the years 1993–94, 1994–95, 1995–96, and 1996–97. This credit is applicable only if your district is exercising Option 3 or the combination of Option 3 and the consortium form of Option 4. If your district had a credit balance in the prior year because of "unexpended" historical CAD costs, the credit balance will be carried forward to reduce Option 3 costs in future years, until the credit has been exhausted. If your district is one of the few that have a historical CAD cost credit balance remaining from the prior year, you will be notified. If your district does have a balance remaining, enter the appropriate amount on line 43 for Option 3. If your district is exercising the qualifying option(s) and has never before claimed credit for historical CAD costs for the four applicable years, consult the Chapter 41 program director in the TEA State Funding Division at (512) 463-9238 for assistance in getting this credit.

**Line 44**

Enter the estimated final cost to your district on line 44. This figure is the net of all potential cost reductions. If the result on line 44 is a negative number, your district's final cost is zero.

**Please keep in mind that this is a worksheet for *estimating* the recapture cost. The final cost cannot be determined until all data values are final.**

**Worksheet for Estimating the Cost of Buying WADA  
2007–2008 School Year**

**District Name:** \_\_\_\_\_

**County-District No:** \_\_\_\_\_

**Data Entry:**

<b>Line No.</b>	<b>Data Element Needed</b>	<b>Data Value</b>
1	1992–93 M&O tax collections	
2	1992–93 CED distribution	
3	1992–93 Chapter 36 WADA	
4	1991 CPTD property value	
5	2007–2008 M&O collections	
6	2007–2008 Adopted M&O tax rate	
7	2007–2008 Chapter 41 WADA (from Line 7 of <i>Worksheet for Calculating Chapter 41 WADA</i> )	
8	2006 CPTD property value (as adjusted for declines and/or optional homestead exemptions, if applicable, and if excess funds available)	
9	2007–2008 Available School Fund amount	
10	2007–2008 number of resident students being educated by another district for which Chapter 41 district is paying tuition	
11	2007–2008 tuition amount paid per student for each resident student being educated by another district. <b>Note:</b> The tuition amount per student cannot exceed the cost per WADA calculated on line 31.	
12	2007–2008 county appraisal district (CAD) cost	
13	2007–2008 New Instructional Facilities Allotment (NIFA)	

**Calculations:**

<b>Line No.</b>	<b>Calculation</b>	<b>Formula</b>	<b>Result</b>
<b>Hold Harmless Tax Rate:</b>			
14	1992–93 total M&O tax revenue	Line 1 + line 2	
15	WADA ratio (2007–2008 to 1992–1993)	Line 7 / line 3	
16	1992–1993 total M&O tax revenue adjusted for WADA change	Line 14 x line 15	
17	1992–1993 adjusted M&O revenue less 2007–2008 Available School Fund	Line 16 – line 9	
18	1992–93 effective M&O tax rate	(Line 1 / line 4) + .0082 [CED rate]	
19	2007–2008 hold harmless effective tax rate	Larger of line 18 or .015	
<b>Tax Base at Equalized Level:</b>			
20	2007–2008 tax base at equalized level	Line 7 x \$319,500	
<b>Tax Base at Hold Harmless Level (applicable only to Option 3 and Option 3 + technology consortium):</b>			
21	1992–1993 hold harmless tax base	Line 17 / line 19	
22	Hold harmless tax base per WADA	Line 21* {.30178571* [line 6/ 1.17]} + 1	
23	Adjusted hold harmless tax base per WADA	Line 22 x {[.14107143 x (line 6 / 1.33)] + 1}	
24	Adjusted tax base retained at hold harmless level	Line 23 x line 7	
25	2007–2008 tax base retained	Larger of line 20 or line 24	

Option 3				Option 4		
Line No.	Calculation	Formula	Result	Calculation	Formula	Result
<b>Tax Base Reduction:</b>						
26	N/A	N/A	N/A	Equalized tax base retained	Line 20	
27	Excess tax base	Line 8 – line 25		Excess tax base	Line 8 – line 26 (if < 0, use 0)	
28	Proportional tax base reduction	Line 27 / line 8		Proportional tax base reduction	Line 27 / line 8	
<b>WADA to Purchase and WADA Cost:</b>						
29	Cost before any discounts	Line 28 x line 5		Cost before any discounts	Line 28 x line 5	
30	WADA needed to equalize wealth	Line 27 / line 23 (if line 23 < 319,500, divide by 319,500)		WADA needed to equalize wealth	Line 27 / 319,500	
31	Cost per WADA	Line 29 / line 30		Cost per WADA	Line 29 / line 30	
32	WADA credit for tuition paid	(Line 10 x line 11) / line 31		WADA credit for tuition paid	(Line 10 x line 11) / line 31	
33	WADA credit for New Instructional Facilities Allotment (NIFA)	Line 13 / line 31		WADA credit for New Instructional Facilities Allotment (NIFA)	Line 13 / line 31	
34	WADA needed to be purchased	Line 30 – line 32 – line 33		WADA needed to be purchased	Line 30 – line 32 – line 33	
35	Adjusted cost after WADA credit and before any discounts	Line 34 x line 31		Adjusted cost after WADA credit and before any discounts	Line 34 x line 31	
<b>Early Agreement Credit (applicable to Option 3 only):</b>				<b>Efficiency Credit (applicable to Option 4 only):</b>		
36	4 percent of Option 3 cost	Line 29 x .04		5 percent of Option 4 cost	Line 29 x .05	
37	\$80 for each Option 3 WADA needed to equalize wealth	Line 30 x 80		\$100 for each Chapter 41 WADA	Line 7 x 100	
38	Early agreement credit amount	Smaller of line 36 or 37, or 0 if not applicable		Efficiency credit amount	Smaller of line 36 or 37, or 0 if not applicable	

<b>Credit for CAD Costs (applicable to Options 3 and 4):</b>						
39	Estimated CAD appraisal cost	Line 12		N/A	N/A	
40	Option 3 cost before any discounts	Line 29		N/A	N/A	
41	M&O tax collections	Line 5		N/A	N/A	
42	CAD reduction amount	Line 39 x (line 40 / line 41)		CAD reduction amount	Enter share being paid by partner(s). Cannot be greater than line 42 under Option 3.	
43	Unused historical CAD credit	Enter "carryover" amount, if any		N/A	N/A	N/A
<b>Final Cost of Option (A NEGATIVE RESULT IN THE LINE BELOW INDICATES A 0 [ZERO] COST.):</b>						
44	Final cost net of all discounts	Line 35 – line 38 – line 42 – line 43		Final cost net of all adjustments	Line 35 – line 38 – line 42	

## Worksheet for Determining Adjusted 2006 CPTD Value

Use this worksheet to derive an adjusted 2006 CPTD value if your district experiences a decline in value in excess of 4 percent from tax year 2006 to tax year 2007.

**Worksheet for Determining Adjusted  
2006 CPTD Property Value**

1. 2006 CPTD property value (“T2”) \_\_\_\_\_
2. 2007 estimated CPTD property value (“T2”) \_\_\_\_\_  
**Use an estimate of what the comptroller  
will certify as your district’s “T2” property value  
for tax year 2007.**
3. Property value loss (Line 1 – line 2) \_\_\_\_\_  
**If negative, there is no loss. Use the value  
on line 1 as your district’s 2006 CPTD value.**
4. Percentage loss (Line 3 / line 1) \_\_\_\_\_  
**If less than 0.04, there is no adjustment.  
Use the value on line 1 as your district’s 2006  
CPTD value.**
5. Percentage adjustment (Line 4 – 0.04) \_\_\_\_\_
6. Adjustment for decline in excess of 4 percent  
(Line 1 x line 5) \_\_\_\_\_
7. 2006 CPTD property value adjusted for decline  
(Line 1 – line 6) \_\_\_\_\_  
**Your district may use this value as its  
adjusted 2006 CPTD value.**

## Worksheet for Chapter 41 Partners

The following worksheet is for **partners** of your district. It provides a **preliminary** estimate of the maximum number of WADA (weighted average daily attendance) that a partner district can "sell," as well as the financial benefit of the sale. **The benefit of selling WADA will not be final until the data values used for both your district (the Chapter 41 district) and your partners' districts are final.**

Instructions for Completing the *Worksheet for Chapter 41 Partners*:

In these instructions, *you* and *your district* refer to the partner district that is completing the worksheet.

Generally, at the time that this worksheet is completed, data values for the upcoming school year, such as state aid earned, WADA, total tax revenue, and the amount to be distributed from the Foundation School Fund, are not yet known. You can find forecasts of these data elements in the TEA's July 2007 *Summary of Finances*. Alternatively, you can develop your own forecast by completing the state aid template, which calculates state aid pursuant to Chapter 42, Texas Education Code. If your district's most recent pupil forecasts are different from TEA's and you believe yours to be more accurate, use the second approach, since it will likely result in a more accurate "benefit" estimate.

The state aid template is available online at <http://www.tea.state.tx.us/school.finance/funding/>. To access the template, click on the *2007–2008 School Year* link under *Summary of Finances Worksheets*. When you are brought to the Region XIII Education Service Center Statewide School Finance page, click on the *state aid template for 2007–08 and 2008–09* link.

### Line 1

Use the final 2006 tax year value ("T2") certified by the comptroller on line 1. If that value is not yet known, you can use the preliminary value as a "placeholder." Please direct questions about this value to the Comptroller's Property Tax Division at 1-800-252-9121.

### Line 2

Line 2 requires an estimate of your district's Chapter 42 WADA. You can find this figure on the FSP worksheet (7a, step 3) or in the *2007–2008 Summary of Finances*.

### Line 6

The **purchasing Chapter 41 district** determines the selling price per WADA (line 6). It is an amount calculated according to law, and the Chapter 41 district you are partnered with should supply this amount to you. The Chapter 41 district can potentially qualify for several cost discounts, which has the effect of reducing your district's gain (profit) per WADA. **Discuss any potential discounts with the Chapter 41 district your district is partnered with.**

### Line 11

Use line 11 to compute an initial estimate of the number of WADA available to sell. If the result is negative, your district cannot sell WADA, and the result should be set to zero.

**Worksheet for Chapter 41 Partners  
2007–2008 School Year**

**Partner District Name:** \_\_\_\_\_

<b>Data Entry:</b>	<b>Line No.</b>	<b>Data Element Needed</b>	<b>Data Value</b>
	1	2006 CPTD value ("T2") (Value used in #3.I on FSP worksheet <sup>1</sup> )	
	2	2007–2008 estimated WADA (#7a, step 3 on FSP worksheet)	
	3	2007–2008 estimated state aid earned (#8 on FSP worksheet)	
	4	2007–2008 total taxes collected, capped at DTR limit (M&OTAXCOLL used in #7b, step 3 on FSP worksheet)	
	5	2007–2008 allocation from Foundation School Fund (#10c on FSP worksheet)	
	6	Selling price per WADA (Get from the Chapter 41 district; consider discounts.)	

**Calculations:**

<b>Line No.</b>	<b>Calculation</b>	<b>Formula</b>	<b>Result</b>
7	Minimum WADA to be below equalized level	Line 1 / 319,500	
8	WADA potentially available to sell	Line 2 – line 7 (cannot be less than zero)	
9	Total revenue	Line 3 + line 4	
10	Revenue per WADA	Line 9 / line 2	
11	WADA available to sell	The lesser of line 8 or (line 5 / line 10)	
12	Gain per WADA sold	Line 6 – line 10	

<sup>1</sup> 2007–2008 *Worksheet for Estimating Foundation School Program Aid*

## Optional Start-up Worksheet

The worksheet that follows is optional. If your district has never before been impacted by Chapter 41, you may find the worksheet useful for providing a simplified explanation of the financial impact of the wealth-reduction statutes to board members and others. **This optional worksheet does not produce an appropriate cost estimate for those Chapter 41 districts that qualify for the “hold harmless” tax base.**

The cost estimate produced by this worksheet should be considered **preliminary**, as the estimate does not take into account any potential discounts, credits, or other reductions available to Chapter 41 districts. **Also, until the data entered into this worksheet or other worksheets are final, costs are not final.**

You need only three variables to complete the worksheet: Chapter 41 WADA for line 1, the final 2006 tax year value (“T2”) certified by the comptroller (adjusted for 4 percent decline, if applicable) for line 2, and an estimate of M&O tax collections for the current year for line 8 (this estimate should include delinquent taxes, but not penalties and interest). Use the same values on this optional worksheet as were used on the *Worksheet for Estimating the Cost of Buying WADA*.

**Optional Start-up Worksheet**

- 1. 2007–2008 Chapter 41 WADA \_\_\_\_\_
- 2. 2006 CPTD value (“T2”) \_\_\_\_\_
- 3. 2007–2008 wealth per WADA cutoff  
(Statutory limit for Chapter 41 status) \_\_\_\_\_ \$319,500
- 4. 2007–2008 wealth per WADA  
(Line 2 / line 1) \_\_\_\_\_
- 5. 2007–2008 wealth the district may keep  
(Line 1 x line 3) \_\_\_\_\_
- 6. 2007–2008 excess wealth  
(Line 2 – line 5) \_\_\_\_\_
- 7. 2007–2008 percent of excess wealth \_\_\_\_\_ %  
(Line 6 / line 2)
- 8. 2007–2008 estimated M&O tax collections \_\_\_\_\_
- 9. 2007–2008 amount owed (Recapture amount)  
(This is the amount that is owed to the state if Option 3  
is chosen or to a partner district if Option 4 is chosen)  
(Line 8 x line 7) \_\_\_\_\_

**NOTE: The cost estimate produced by this worksheet is preliminary, as it does not take into account potential discounts or credits available to Chapter 41 districts. Also, until the data entry values are final, costs are not final.**

## Supplementary Information for the Worksheets or Options

This section provides supplementary information for using the worksheets or selecting options. It includes —

- Instructions for downloading worksheets from the Texas Education Agency (TEA) Web site
- A list of Texas counties and their populations (U.S. Census Bureau, Census 2000)

Use this information to help determine which counties might be eligible for the special case of Option 4, the technology consortium.

- A list of 1992–93 school year information, by county

Use the information in this list to make Chapter 41 cost calculations.

- A list of districts by region and county

Use the information in this list to help determine potential partner districts for Option 4 arrangements.

### Downloading Worksheets from the TEA’s Web Site

Electronic versions of several of the worksheets in this section are available as a part of the state aid template produced by the Education Service Center in Region XIII. To access this template, follow these steps:

1. Open your computer’s Internet browser (e.g., Microsoft Internet Explorer).
2. In the address window, type <http://www.tea.state.tx.us/>, and press ENTER. The browser takes you to the home page of the Texas Education Agency Web site. Alternatively, to skip steps 3 through 5, you can type <http://www.tea.state.tx.us/school.finance/funding/index.html> in the address window, and you will be taken directly to the State Funding Worksheets page of the TEA Web site.
3. Find *Finance* in the topics listed on the left side of the page, and click its link.
4. Find *School Finance* in the topics listed in the center of the page, and click its link.
5. Find *Foundation School Program* in the topics listed in the center of the page. Then find the *State Funding Worksheets* link that appears in the list under it, and click the link.
6. Click on the *2007–2008 School Year* link under *Summary of Finances Worksheets*. When you are brought to the Region XIII Education Service Center Statewide School Finance page, click on the *state aid template for 2007–08 and 2008–09* link. The **File Download** dialog box appears, asking whether you would like to open or save the file. Save the file in the location of your choice on your computer.

## Census 2000 Data by County

The following is a list of Texas counties and their populations (U.S. Census Bureau, Census 2000). Your district can use this information to help determine which counties might be eligible for the special case of Option 4, the technology consortium.

**Census 2000**

**Source: U.S. Census Bureau**

<b>County Populations Ordered Alphabetically by County Name</b>			<b>County Populations Ordered by County Population</b>	
<b>County</b>	<b>Population</b>		<b>County</b>	<b>Population</b>
Anderson	55,109		Loving County	67
Andrews	13,004		King County	356
Angelina	80,130		Kenedy County	414
Aransas	22,497		Borden	729
Archer	8,854		McMullen	851
Armstrong	2,148		Kent	859
Atascosa	38,628		Roberts	887
Austin	23,590		Terrell	1,081
Bailey	6,594		Sterling	1,393
Bandera	17,645		Glasscock	1,406
Bastrop	57,733		Motley	1,426
Baylor	4,093		Foard	1,622
Bee	32,359		Stonewall	1,693
Bell	237,974		Irion	1,771
Bexar	1,392,931		Briscoe	1,790
Blanco	8,418		Throckmorton	1,850
Borden	729		Cottle	1,904
Bosque	17,204		Armstrong	2,148
Bowie	89,306		Edwards	2,162
Brazoria	241,767		Oldham	2,185
Brazos	152,415		Jeff Davis	2,207
Brewster	8,866		Menard	2,360
Briscoe	1,790		Dickens	2,762
Brooks	7,976		Schleicher	2,935
Brown	37,674		Culberson	2,975
Burleson	16,470		Real	3,047
Burnet	34,147		Lipscomb	3,057
Caldwell	32,194		Sherman	3,186
Calhoun	20,647		Collingsworth	3,206
Callahan	12,905		Shackelford	3,302
Cameron	335,227		Reagan	3,326
Camp	11,549		Hudspeth	3,344
Carson	6,516		Hemphill	3,351
Cass	30,438		Kinney	3,379
Castro	8,285		Upton	3,404
Chambers	26,031		Cochran	3,730
Cherokee	46,659		Mason	3,738
Childress	7,688		Hall	3,782
Clay	11,006		Donley	3,828
Cochran	3,730		Coke	3,864
Coke	3,864		Concho	3,966
Coleman	9,235		Crane	3,996

<b>County Populations Ordered Alphabetically by County Name</b>		<b>County Populations Ordered by County Population</b>	
<b>County</b>	<b>Population</b>	<b>County</b>	<b>Population</b>
Collin	491,675	Sutton	4,077
Collingsworth	3,206	Baylor	4,093
Colorado	20,390	Crockett	4,099
Comal	78,021	Knox	4,253
Comanche	14,026	Fisher	4,344
Concho	3,966	Kimble	4,468
Cooke	36,363	Hardeman	4,724
Coryell	74,978	Martin	4,746
Cottle	1,904	Garza	4,872
Crane	3,996	Mills	5,151
Crockett	4,099	Jim Hogg	5,281
Crosby	7,072	Wheeler	5,284
Culberson	2,975	Delta	5,327
Dallam	6,222	Hansford	5,369
Dallas	2,218,899	Hartley	5,537
Dawson	14,985	La Salle	5,866
Deaf Smith	18,561	Haskell	6,093
Delta	5,327	San Saba	6,186
Denton	432,976	Dallam	6,222
DeWitt	20,013	Carson	6,516
Dickens	2,762	Lynn	6,550
Dimmit	10,248	Bailey	6,594
Donley	3,828	Somervell	6,809
Duval	13,120	Goliad	6,928
Eastland	18,297	Crosby	7,072
Ector	121,123	Winkler	7,173
Edwards	2,162	Presidio	7,304
Ellis	111,360	Yoakum	7,322
El Paso	679,622	Childress	7,688
Erath	33,001	Floyd	7,771
Falls	18,576	Refugio	7,828
Fannin	31,242	Brooks	7,976
Fayette	21,804	McCulloch	8,205
Fisher	4,344	Hamilton	8,229
Floyd	7,771	Castro	8,285
Foard	1,622	Swisher	8,378
Fort Bend	354,452	Blanco	8,418
Franklin	9,458	Jack	8,763
Freestone	17,867	Archer	8,854
Frio	16,252	Brewster	8,866
Gaines	14,467	San Augustine	8,946
Galveston	250,158	Ochiltree	9,006
Garza	4,872	Rains	9,139
Gillespie	20,814	Coleman	9,235
Glasscock	1,406	Franklin	9,458
Goliad	6,928	Stephens	9,674
Gonzales	18,628	Mitchell	9,698
Gray	22,744	Parmer	10,016
Grayson	110,595	Dimmit	10,248
Gregg	111,379	Sabine	10,469
Grimes	23,552	Ward	10,909

<b>County Populations Ordered Alphabetically by County Name</b>		<b>County Populations Ordered by County Population</b>	
<b>County</b>	<b>Population</b>	<b>County</b>	<b>Population</b>
Guadalupe	89,023	Marion	10,941
Hale	36,602	Clay	11,006
Hall	3,782	Runnels	11,495
Hamilton	8,229	Camp	11,549
Hansford	5,369	Zavala	11,600
Hardeman	4,724	Zapata	12,182
Hardin	48,073	Live Oak	12,309
Harris	3,400,578	Terry	12,761
Harrison	62,110	Callahan	12,905
Hartley	5,537	Madison	12,940
Haskell	6,093	Andrews	13,004
Hays	97,589	Morris	13,048
Hemphill	3,351	Duval	13,120
Henderson	73,277	Reeves	13,137
Hidalgo	569,463	Trinity	13,779
Hill	32,321	Comanche	14,026
Hockley	22,716	Red River	14,314
Hood	41,100	Jackson	14,391
Hopkins	31,960	Gaines	14,467
Houston	23,185	Wilbarger	14,676
Howard	33,627	Lamb	14,709
Hudspeth	3,344	Dawson	14,985
Hunt	76,596	Newton	15,072
Hutchinson	23,857	Leon	15,335
Irion	1,771	Karnes	15,446
Jack	8,763	Lee	15,657
Jackson	14,391	Nolan	15,802
Jasper	35,604	Robertson	16,000
Jeff Davis	2,207	Frio	16,252
Jefferson	252,051	Scurry	16,361
Jim Hogg	5,281	Burleson	16,470
Jim Wells	39,326	Pecos	16,809
Johnson	126,811	Llano	17,044
Jones	20,785	Bosque	17,204
Karnes	15,446	Bandera	17,645
Kaufman	71,313	Lampasas	17,762
Kendall	23,743	Freestone	17,867
Kenedy	414	Young	17,943
Kent	859	Eastland	18,297
Kerr	43,653	Deaf Smith	18,561
Kimble	4,468	Falls	18,576
King	356	Gonzales	18,628
Kinney	3,379	Montague	19,117
Kleberg	31,549	Lavaca	19,210
Knox	4,253	DeWitt	20,013
Lamar	48,499	Willacy	20,082
Lamb	14,709	Moore	20,121
Lampasas	17,762	Colorado	20,390
La Salle	5,866	Calhoun	20,647
Lavaca	19,210	Jones	20,785
Lee	15,657	Gillespie	20,814

<b>County Populations Ordered Alphabetically by County Name</b>		<b>County Populations Ordered by County Population</b>	
<b>County</b>	<b>Population</b>	<b>County</b>	<b>Population</b>
Leon	15,335	Tyler	20,871
Liberty	70,154	Fayette	21,804
Limestone	22,051	Limestone	22,051
Lipscomb	3,057	San Jacinto	22,246
Live Oak	12,309	Aransas	22,497
Llano	17,044	Hockley	22,716
Loving	67	Gray	22,744
Lubbock	242,628	Panola	22,756
Lynn	6,550	Houston	23,185
McCulloch	8,205	Grimes	23,552
McLennan	213,517	Austin	23,590
McMullen	851	Kendall	23,743
Madison	12,940	Hutchinson	23,857
Marion	10,941	Milam	24,238
Martin	4,746	Shelby	25,224
Mason	3,738	Uvalde	25,926
Matagorda	37,957	Chambers	26,031
Maverick	47,297	Palo Pinto	27,026
Medina	39,304	Titus	28,118
Menard	2,360	Washington	30,373
Midland	116,009	Cass	30,438
Milam	24,238	Fannin	31,242
Mills	5,151	Kleberg	31,549
Mitchell	9,698	Hopkins	31,960
Montague	19,117	Caldwell	32,194
Montgomery	293,768	Hill	32,321
Moore	20,121	Bee	32,359
Morris	13,048	Wilson	32,408
Motley	1,426	Waller	32,663
Nacogdoches	59,203	Erath	33,001
Navarro	45,124	Howard	33,627
Newton	15,072	Burnet	34,147
Nolan	15,802	Upshur	35,291
Nueces	313,645	Jasper	35,604
Ochiltree	9,006	Cooke	36,363
Oldham	2,185	Hale	36,602
Orange	84,966	Wood	36,752
Palo Pinto	27,026	Brown	37,674
Panola	22,756	Matagorda	37,957
Parker	88,495	Atascosa	38,628
Parmer	10,016	Medina	39,304
Pecos	16,809	Jim Wells	39,326
Polk	41,133	Hood	41,100
Potter	113,546	Polk	41,133
Presidio	7,304	Wharton	41,188
Rains	9,139	Rockwall	43,080
Randall	104,312	Kerr	43,653
Reagan	3,326	Val Verde	44,856
Real	3,047	Navarro	45,124
Red River	14,314	Cherokee	46,659
Reeves	13,137	Maverick	47,297

<b>County Populations Ordered Alphabetically by County Name</b>		<b>County Populations Ordered by County Population</b>	
<b>County</b>	<b>Population</b>	<b>County</b>	<b>Population</b>
Refugio	7,828	Rusk	47,372
Roberts	887	Hardin	48,073
Robertson	16,000	Van Zandt	48,140
Rockwall	43,080	Lamar	48,499
Runnels	11,495	Wise	48,793
Rusk	47,372	Starr	53,597
Sabine	10,469	Anderson	55,109
San Augustine	8,946	Bastrop	57,733
San Jacinto	22,246	Nacogdoches	59,203
San Patricio	67,138	Walker	61,758
San Saba	6,186	Harrison	62,110
Schleicher	2,935	San Patricio	67,138
Scurry	16,361	Liberty	70,154
Shackelford	3,302	Kaufman	71,313
Shelby	25,224	Henderson	73,277
Sherman	3,186	Coryell	74,978
Smith	174,706	Hunt	76,596
Somervell	6,809	Comal	78,021
Starr	53,597	Angelina	80,130
Stephens	9,674	Victoria	84,088
Sterling	1,393	Orange	84,966
Stonewall	1,693	Parker	88,495
Sutton	4,077	Guadalupe	89,023
Swisher	8,378	Bowie	89,306
Tarrant	1,446,219	Hays	97,589
Taylor	126,555	Tom Green	104,010
Terrell	1,081	Randall	104,312
Terry	12,761	Grayson	110,595
Throckmorton	1,850	Ellis	111,360
Titus	28,118	Gregg	111,379
Tom Green	104,010	Potter	113,546
Travis	812,280	Midland	116,009
Trinity	13,779	Ector	121,123
Tyler	20,871	Taylor	126,555
Upshur	35,291	Johnson	126,811
Upton	3,404	Wichita	131,664
Uvalde	25,926	Brazos	152,415
Val Verde	44,856	Smith	174,706
Van Zandt	48,140	Webb	193,117
Victoria	84,088	McLennan	213,517
Walker	61,758	Bell	237,974
Waller	32,663	Brazoria	241,767
Ward	10,909	Lubbock	242,628
Washington	30,373	Williamson	249,967
Webb	193,117	Galveston	250,158
Wharton	41,188	Jefferson	252,051
Wheeler	5,284	Montgomery	293,768
Wichita	131,664	Nueces	313,645
Wilbarger	14,676	Cameron	335,227
Willacy	20,082	Fort Bend	354,452
Williamson	249,967	Denton	432,976

<b>County Populations Ordered Alphabetically by County Name</b>		<b>County Populations Ordered by County Population</b>	
<b>County</b>	<b>Population</b>	<b>County</b>	<b>Population</b>
Wilson	32,408	Collin	491,675
Winkler	7,173	Hidalgo	569,463
Wise	48,793	El Paso	679,622
Wood	36,752	Travis	812,280
Yoakum	7,322	Bexar	1,392,931
Young	17,943	Tarrant	1,446,219
Zapata	12,182	Dallas	2,218,899
Zavala	11,600	Harris	3,400,578
Texas	20,851,820	Texas	20,851,820

## School Year 1992-93 Data Needed for Chapter 41 Cost Calculations

The following is a list of 1992–1993 school year information, by county. Your district can use the information in this list to make Chapter 41 cost calculations.

Texas Education Agency					
1992–93 District Data Needed For Chapter 41 Cost Calculations					
CDN	District Name	Property value, certified 1991	CED revenue 1992–93	M&O taxes 1992–93	Chapter 36 WADA 1992–93
001902	Cayuga ISD	138,548,925	2,031,699	523,485	772.3
001903	Elkhart ISD	91,256,419	3,363,444	145,548	1,389.08
001904	Frankston ISD	119,950,882	2,429,539	110,285	1,039.53
001906	Neches ISD	50,010,452	1,046,929	285,789	366.56
001907	Palestine ISD	506,317,449	10,376,192	1,147,058	4,569.85
001908	Westwood ISD	150,501,397	4,649,031	353,383	1,991.63
001909	Slocum ISD	46,328,181	1,276,628	109,127	509.09
002901	Andrews ISD	2,443,154,790	9,529,806	7,635,731	4,038.68
003902	Hudson ISD	119,592,505	4,960,910	29,543	2,056.70
003903	Lufkin ISD	1,237,723,238	21,557,261	2,089,729	9,279.22
003904	Huntington ISD	86,666,680	4,172,951	194,913	1,769.13
003905	Diboll ISD	197,330,448	5,520,547	225,669	2,328.23
003906	Zavalla ISD	44,886,961	1,380,841	91,608	577.73
003907	Central ISD	83,970,359	3,849,597	161,279	1,650.14
004901	Aransas County ISD	685,116,099	8,198,175	3,746,173	3,497.94
005901	Archer City ISD	106,197,288	2,256,559	118,510	983.85
005902	Holliday ISD	117,564,134	2,716,411	138,627	1,143.07
005903	Megargel ISD	29,642,757	324,702	158,134	186.2
005904	Windthorst ISD	28,164,036	1,069,636	100,995	360.55
006902	Claude ISD	67,530,478	1,614,999	121,135	657.7
007901	Charlotte ISD	49,443,123	1,913,357	15,847	804.58
007902	Jourdanton ISD	346,160,531	3,740,632	1,226,436	1,578.07
007904	Lytle ISD	57,872,664	3,369,065	87,942	1,422.78
007905	Pleasanton ISD	274,832,068	9,090,378	1,016,762	3,837.07
007906	Poteet ISD	76,189,899	4,602,699	230,555	1,954.17
008901	Bellville ISD	280,399,539	5,124,471	796,345	2,006.47
008902	Sealy ISD	266,878,041	5,547,623	50,773	2,308.12
008903	Wallis-Orchard ISD	152,566,756	2,887,134	805,029	1,193.80
009901	Muleshoe ISD	168,064,658	4,752,922	746,753	2,005.13
009903	Three Way ISD	32,357,092	687,872	257,406	275.05
010901	Medina ISD	71,552,683	1,859,120	46,624	739.4
010902	Bandera ISD	381,703,882	4,793,224	909,558	1,972.04
011901	Bastrop ISD	480,015,341	12,966,144	846,360	5,301.18
011902	Elgin ISD	198,885,631	6,451,849	383,939	2,632.68
011904	Smithville ISD	170,337,859	4,584,911	181,010	1,953.17
011905	Mcdade ISD	17,451,169	351,412	120,069	244.89
012901	Seymour ISD	126,663,159	3,125,918	199,984	1,309.41
013901	Beeville ISD	279,077,463	11,450,318	464,436	4,955.54
013902	Pawnee ISD	51,967,132	561,877	210,040	225.51
013903	Pettus ISD	81,776,786	1,666,803	241,214	700.02

Texas Education Agency					
1992–93 District Data Needed For Chapter 41 Cost Calculations					
CDN	District Name	Property value, certified 1991	CED revenue 1992–93	M&O taxes 1992–93	Chapter 36 WADA 1992–93
013905	Skidmore-Tynan ISD	69,994,773	2,264,033	84,069	912.18
014901	Academy ISD	58,743,329	2,871,777	0	1,151.22
014902	Bartlett ISD	41,627,573	1,655,725	6,779	729
014903	Belton ISD	437,617,182	14,930,729	0	6,355.29
014905	Holland ISD	33,507,316	1,603,694	0	680.74
014906	Killeen ISD	1,389,123,004	67,104,287	17,493	28,336.51
014907	Rogers ISD	63,522,642	2,744,758	102,989	1,098.04
014908	Salado ISD	103,701,932	2,003,145	226,446	880.92
014909	Temple ISD	1,336,988,952	21,737,092	5,663,644	9,476.52
014910	Troy ISD	85,290,159	3,356,165	0	1,438.77
015901	Alamo Heights ISD	1,467,461,958	9,825,807	5,987,479	4,117.24
015904	Harlandale ISD	718,173,727	44,070,528	552,449	18,804.33
015905	Edgewood ISD	511,386,411	44,260,935	1,804,068	18,764.33
015906	Randolph Field ISD	0	3,389,627	0	1,362.88
015907	San Antonio ISD	6,019,043,328	177,866,907	22,539,495	75,627.17
015908	South San Antonio ISD	524,734,203	30,639,460	1,122,014	12,924.43
015909	Somerset ISD	94,013,110	5,869,803	58,144	2,420.71
015910	North East ISD	8,925,745,764	116,008,487	36,017,353	49,293.43
015911	East Central ISD	606,775,004	17,502,573	663,461	7,319.39
015912	Southwest ISD	335,942,778	24,645,080	82,698	10,343.24
015913	Lackland ISD	0	2,898,917	0	1,195.72
015914	Ft Sam Houston ISD	0	4,161,383	0	1,465.50
015915	Northside ISD	8,089,541,309	149,749,897	12,731,335	62,550.74
015916	Judson ISD	1,842,532,448	37,314,966	1,393,275	15,808.60
015917	Southside ISD	128,189,504	9,036,160	0	3,731.14
016901	Johnson City ISD	111,448,582	2,133,267	95,640	880.3
016902	Blanco ISD	109,479,320	2,769,597	4,335	1,142.75
017901	Borden County ISD	348,343,768	818,087	1,586,291	277.68
018901	Clifton ISD	163,379,051	3,500,706	184,807	1,431.93
018902	Meridian ISD	53,520,793	1,742,678	88,418	711.36
018903	Morgan ISD	33,096,390	570,414	105,992	287.35
018904	Valley Mills ISD	74,433,656	1,709,513	18,963	761.25
018905	Walnut Springs ISD	21,533,943	764,382	0	325.65
018906	Iredell ISD	21,372,130	565,973	99,837	287.46
018907	Kopperl ISD	35,100,364	915,851	136,263	394.9
018908	Cranfills Gap ISD	24,779,171	595,885	93,448	242.06
019000	Bowie County	0	1,062,189	0	0
019901	Dekalb ISD	77,687,500	3,271,874	122,420	1,357.65
019902	Hooks ISD	60,168,664	3,461,499	186,105	1,346.50
019903	Maud ISD	18,068,014	1,418,583	30,229	654.72
019905	New Boston ISD	129,987,142	4,401,713	51,951	1,877.23
019906	Redwater ISD	59,030,597	3,007,974	13,117	1,219.04
019907	Texarkana ISD	892,806,398	14,527,948	1,750,768	6,387.90
019908	Liberty-Eylau ISD	246,415,648	7,405,142	219,708	3,303.05
019909	Simms ISD	40,055,991	1,734,277	90,290	763.07

Texas Education Agency					
1992–93 District Data Needed For Chapter 41 Cost Calculations					
CDN	District Name	Property value, certified 1991	CED revenue 1992–93	M&O taxes 1992–93	Chapter 36 WADA 1992–93
019910	Malta ISD	6,817,054	305,742	17,358	214.56
019911	Red Lick ISD	32,963,671	950,606	30,785	482.31
019912	Pleasant Grove ISD	230,797,216	4,607,565	184,397	2,049.91
019913	Hubbard ISD	7,484,569	276,805	23,709	156.61
019914	Leary ISD	10,316,415	382,311	41,270	288.85
020901	Alvin ISD	1,070,825,746	27,593,361	2,121,383	11,258.35
020902	Angleton ISD	1,545,666,972	16,562,385	3,667,716	6,878.03
020904	Danbury ISD	64,988,501	2,009,072	256,260	830.43
020905	Brazosport ISD	4,161,293,319	33,274,683	11,737,735	13,936.11
020906	Sweeny ISD	852,560,200	5,835,681	3,179,151	2,392.91
020907	Columbia-Brazoria ISD	544,455,784	9,610,774	1,851,812	3,983.26
020908	Pearland ISD	996,743,995	19,995,945	2,129,617	8,284.81
020910	Damon ISD	33,147,963	589,374	98,970	356.78
021901	College Station ISD	1,256,466,289	14,515,795	5,654,772	6,235.78
021902	Bryan ISD	1,513,596,334	33,428,924	3,613,117	14,091.25
022004	Terlingua Csd	27,276,571	374,017	62,127	165.97
022901	Alpine ISD	148,818,989	3,933,600	287,244	1,625.30
022902	Marathon ISD	28,339,033	570,793	106,524	242.72
022903	San Vicente ISD	5,146,777	319,587	555	124.77
023902	Silverton ISD	47,110,623	1,063,978	90,623	449.84
024901	Brooks ISD	354,681,739	5,897,214	1,017,233	2,425.80
025901	Bangs ISD	103,296,150	2,938,976	243,922	1,374.43
025902	Brownwood ISD	501,389,860	10,561,633	1,506,355	4,576.12
025904	Blanket ISD	13,297,295	744,257	29,672	354.6
025905	May ISD	45,651,955	920,813	166,408	406.48
025906	Zephyr ISD	11,524,844	631,772	28,120	249.89
025908	Brookesmith ISD	16,162,098	598,595	69,355	242.82
025909	Early ISD	87,954,004	3,357,428	138,986	1,255.37
026901	Caldwell ISD	333,585,927	4,975,743	1,028,022	2,066.74
026902	Somerville ISD	148,885,801	2,586,251	439,680	1,091.45
026903	Snook ISD	111,565,426	1,816,351	556,766	763.55
027903	Burnet CISD	355,398,836	6,321,027	1,022,909	2,669.34
027904	Marble Falls ISD	523,865,020	6,994,048	1,434,573	2,869.72
028902	Lockhart ISD	262,451,482	10,253,632	62,450	4,244.93
028903	Luling ISD	118,717,896	4,206,920	32,827	1,729.67
028906	Prairie Lea ISD	30,760,907	758,976	144,602	350.53
029901	Calhoun Co ISD	1,641,078,677	11,649,071	6,328,074	4,896.79
030901	Cross Plains ISD	70,199,646	1,893,591	22,109	765.09
030902	Clyde CISD	121,814,533	4,467,532	192,392	1,933.71
030903	Baird ISD	61,691,345	1,979,954	83,263	822.5
030906	Eula ISD	63,547,956	1,831,375	177,606	765.57
031901	Brownsville ISD	1,702,240,885	121,834,715	1,693,392	50,016.30
031903	Harlingen CISD	1,203,690,585	44,811,671	725,381	18,705.11
031905	La Feria ISD	104,640,899	7,150,361	0	2,971.38
031906	Los Fresnos CISD	280,784,495	15,551,114	143,244	6,294.73

Texas Education Agency					
1992–93 District Data Needed For Chapter 41 Cost Calculations					
CDN	District Name	Property value, certified 1991	CED revenue 1992–93	M&O taxes 1992–93	Chapter 36 WADA 1992–93
031909	Point Isabel ISD	849,419,677	6,420,495	496,644	2,731.95
031911	Rio Hondo ISD	81,431,553	5,754,596	195,184	2,347.38
031912	San Benito CISD	309,485,652	23,637,886	1,244	9,699.76
031913	Santa Maria ISD	15,884,367	1,892,691	78,541	850.02
031914	Santa Rosa ISD	28,643,427	3,997,767	92,084	1,675.65
031916	South Texas ISD	0	6,069,767	4,631,285	2,262.07
032902	Pittsburg ISD	282,278,765	5,801,764	622,564	2,448.48
033901	Groom ISD	49,521,753	848,467	198,632	343.67
033902	Panhandle ISD	280,499,416	2,855,860	967,104	1,206.65
033904	White Deer ISD	202,446,540	1,579,005	834,333	682.47
034901	Atlanta ISD	236,585,567	6,105,919	578,629	2,666.11
034902	Avinger ISD	19,105,034	720,158	38,609	308.1
034903	Hughes Springs ISD	144,114,276	2,982,552	220,236	1,279.11
034905	Linden-Kildare CISD	109,822,534	3,819,320	148,145	1,601.74
034906	Mcleod ISD	23,476,699	967,738	39,695	398.47
034907	Queen City ISD	301,280,857	3,665,958	659,051	1,427.52
034908	Marietta ISD	10,682,825	290,087	26,797	271.29
034909	Bloomburg ISD	14,577,730	796,196	0	362.96
035901	Dimmitt ISD	193,889,518	4,748,368	681,341	2,067.19
035902	Hart ISD	47,348,106	1,960,846	49,920	839.38
035903	Nazareth ISD	17,145,321	907,491	101,040	331.37
036901	Anahuac ISD	309,614,868	4,504,168	1,317,317	1,872.37
036902	Barbers Hill ISD	1,541,436,839	5,097,093	5,182,564	2,011.44
036903	East Chambers ISD	161,167,192	3,110,043	760,315	1,315.06
037901	Alto ISD	64,001,939	2,296,554	185,874	1,007.88
037904	Jacksonville ISD	447,238,020	11,526,227	1,112,494	4,904.49
037907	Rusk ISD	151,061,062	4,877,528	140,369	2,019.55
037908	New Summerfield ISD	18,968,727	1,071,494	5,298	461.82
037909	Wells ISD	20,601,066	1,138,423	23,597	485.42
038901	Childress ISD	96,500,443	4,260,384	267,835	1,787.24
039901	Byers ISD	13,559,339	557,018	0	268.06
039902	Henrietta ISD	129,639,545	3,375,106	140,366	1,450.35
039903	Petrolia ISD	37,470,634	1,642,371	3,424	609.86
039904	Bellevue ISD	23,440,617	714,951	61,485	245.06
039905	Midway ISD	53,329,995	702,018	211,120	299.79
040901	Morton ISD	58,638,669	2,672,209	170,512	1,144.47
040902	Whiteface CISD	632,078,251	1,535,222	1,597,067	537.05
040903	Bledsoe ISD	52,571,695	160,518	296,180	58.88
041901	Bronte ISD	42,063,287	1,451,750	238,867	535.74
041902	Robert Lee ISD	132,487,225	1,493,630	354,245	598.81
042901	Coleman ISD	74,114,429	3,458,337	0	1,558.09
042903	Santa Anna ISD	36,460,980	1,404,069	82,628	607.15
042905	Panther Creek CISD	40,650,715	1,182,404	30,295	419.65
042906	Novice ISD	29,937,891	586,839	126,614	170.34
043901	Allen ISD	735,888,952	14,486,240	519,208	5,748.82

Texas Education Agency					
1992–93 District Data Needed For Chapter 41 Cost Calculations					
CDN	District Name	Property value, certified 1991	CED revenue 1992–93	M&O taxes 1992–93	Chapter 36 WADA 1992–93
043902	Anna ISD	58,126,254	2,444,136	86,036	998.13
043903	Celina ISD	91,252,962	2,443,367	188,566	1,030.10
043904	Farmersville ISD	110,370,395	3,083,610	152,782	1,331.86
043905	Frisco ISD	353,788,610	4,510,547	1,080,423	1,923.24
043907	Mckinney ISD	1,103,608,518	15,306,473	3,848,068	6,357.33
043908	Melissa ISD	56,898,008	961,878	265,496	576.23
043910	Plano ISD	10,954,270,318	83,008,623	46,048,437	35,265.42
043911	Princeton ISD	127,913,294	4,871,505	71,931	2,004.85
043912	Prosper ISD	102,770,793	2,038,513	131,400	866.17
043914	Wylie ISD	470,934,103	7,419,055	897,025	3,137.60
043917	Blue Ridge ISD	42,867,236	1,495,718	164,926	641.25
043918	Community ISD	76,349,955	2,771,032	117,923	1,163.17
043919	Lovejoy ISD	186,182,509	1,490,540	851,612	1,203.51
044902	Wellington ISD	51,536,074	2,958,024	12,075	1,210.13
044904	Samnorwood ISD	29,264,921	664,858	69,340	157.35
045902	Columbus ISD	280,661,018	4,780,306	357,191	2,060.92
045903	Rice CISD	295,403,409	4,843,301	707,220	1,991.53
045905	Weimar ISD	105,496,002	2,003,615	100,817	844.06
046901	New Braunfels ISD	737,277,168	14,155,118	1,465,035	6,081.20
046902	Comal ISD	1,656,586,283	18,512,358	6,364,680	7,655.17
047901	Comanche ISD	134,416,892	3,875,147	0	1,689.78
047902	De Leon ISD	90,831,349	2,449,514	103,886	1,054.54
047903	Gustine ISD	20,766,026	706,896	85,359	299.76
047905	Sidney ISD	12,420,956	564,958	30,312	227.21
048901	Eden CISD	123,638,188	1,811,648	254,862	747.21
048903	Paint Rock ISD	30,630,708	762,212	90,221	276.43
049901	Gainesville ISD	303,949,182	7,438,768	1,489,889	3,414.91
049902	Muenster ISD	85,306,617	1,375,468	68,434	511.75
049903	Valley View ISD	46,661,312	2,008,892	0	775.17
049905	Callisburg ISD	122,356,914	2,876,463	630,015	1,171.67
049906	Era ISD	34,644,934	1,300,758	98,052	506.37
049907	Lindsay ISD	51,121,565	1,481,165	81,351	432.8
049908	Walnut Bend ISD	21,040,775	258,777	45,502	92.93
049909	Sivells Bend ISD	29,783,777	335,448	43,839	224.19
050901	Evant ISD	29,933,963	1,059,999	40,009	412.72
050902	Gatesville ISD	202,769,222	5,839,323	456,019	2,521.81
050904	Oglesby ISD	14,021,154	574,341	20,101	252.51
050909	Jonesboro ISD	23,259,722	914,168	42,730	325.62
050910	Copperas Cove ISD	403,231,225	18,145,734	1,160,649	7,422.48
051901	Paducah ISD	65,893,060	1,913,902	19,005	770.43
052901	Crane ISD	1,165,505,626	3,835,670	4,915,084	1,609.89
053001	Crockett Co Ccsd	544,270,659	3,382,916	769,121	1,441.45
054901	Crosbyton ISD	63,244,693	2,541,530	201,406	1,067.12
054902	Lorenzo ISD	68,125,280	1,970,228	144,379	831.77
054903	Ralls ISD	72,689,543	2,626,217	141,458	1,091.53

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055901	Culberson County ISD	367,915,105	3,151,943	791,674	1,315.03
056901	Dalhart ISD	202,660,840	4,444,413	20,726	1,854.28
056902	Texline ISD	45,147,072	798,537	146,701	312.05
057903	Carrollton-Farmers Branch ISD	7,462,785,448	46,513,607	22,563,591	19,724.28
057904	Cedar Hill ISD	852,870,830	12,113,450	2,236,450	5,274.66
057905	Dallas ISD	41,330,652,324	386,855,829	117,664,387	163,908.06
057906	De Soto ISD	1,080,408,507	16,279,146	2,285,083	7,037.26
057907	Duncanville ISD	2,064,821,788	26,068,550	6,023,278	11,114.26
057909	Garland ISD	6,263,307,316	104,452,396	7,290,390	43,916.49
057910	Grand Prairie ISD	2,252,434,566	45,138,102	2,951,950	19,182.23
057911	Highland Park ISD	3,633,130,182	10,678,308	12,045,245	4,629.88
057912	Irving ISD	6,301,018,134	65,015,660	15,862,939	27,770.42
057913	Lancaster ISD	720,995,366	10,311,944	1,383,683	4,496.73
057914	Mesquite ISD	3,410,153,082	68,581,479	0	29,254.21
057916	Richardson ISD	11,351,545,374	84,493,156	42,999,082	36,330.19
057919	Sunnyvale ISD	184,959,495	1,108,739	558,369	639.61
057920	Wilmer-Hutchins ISD	388,389,876	11,057,060	1,582,885	4,623.63
057922	Coppell ISD	1,888,361,123	10,815,351	6,202,354	4,597.99
058902	Dawson ISD	236,018,956	683,603	517,588	230.34
058905	Klondike ISD	202,734,718	1,033,305	705,140	381.87
058906	Lamesa ISD	273,454,678	8,149,494	770,094	3,516.11
058909	Sands ISD	84,669,572	800,053	183,938	286.07
059901	Hereford ISD	429,614,801	12,531,302	1,298,699	5,386.22
059902	Walcott ISD	25,924,547	480,512	44,030	143.62
060902	Cooper ISD	68,286,401	2,763,801	161,474	1,185.52
060914	Fannindel ISD	22,875,180	1,200,294	2,294	492.53
061501	Univ Of North Texas	0	1,090,191	0	474.15
061901	Denton ISD	2,242,103,646	29,904,013	7,523,388	12,405.01
061902	Lewisville ISD	4,347,145,101	59,438,607	8,302,442	25,035.87
061903	Pilot Point ISD	130,198,333	2,845,926	443,649	1,197.37
061905	Krum ISD	78,179,861	2,754,878	0	1,159.83
061906	Ponder ISD	48,614,520	1,389,534	13,529	573.19
061907	Aubrey ISD	88,369,396	2,538,125	45,834	1,065.39
061908	Sanger ISD	154,817,393	4,291,517	0	1,817.74
061910	Argyle ISD	158,522,582	1,830,649	760,096	858.62
061911	Northwest ISD	604,993,424	10,020,125	2,643,176	4,118.62
061912	Lake Dallas ISD	280,964,945	4,751,305	630,007	2,044.99
061914	Little Elm ISD	104,174,429	3,452,500	213,716	1,438.28
062901	Cuero ISD	153,473,782	5,719,338	451,041	2,235.54
062902	Nordheim ISD	35,157,098	498,001	190,340	231.08
062903	Yoakum ISD	181,664,331	4,806,535	408,035	1,930.78
062904	Yorktown ISD	79,918,685	2,628,887	204,055	1,076.85
062905	Westhoff ISD	9,883,667	323,567	10,253	169.1
062906	Meyersville ISD	53,590,410	572,430	228,291	314.25
063903	Spur ISD	63,577,611	1,730,495	203,594	736.93

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063906	Patton Springs ISD	19,522,457	732,468	90,074	284.43
064901	Asherton ISD	17,368,425	1,684,462	33,503	721.36
064903	Carrizo Springs CISD	278,447,755	7,323,148	291,053	3,023.73
065901	Clarendon ISD	69,384,496	2,002,740	125,229	841.57
065902	Hedley ISD	17,457,508	559,349	41,420	257.38
066005	Ramirez Csd	20,901,540	177,472	119,306	153.9
066901	Benavides ISD	184,230,219	2,646,508	1,483,000	1,023.00
066902	San Diego ISD	137,315,712	4,917,749	671,330	2,081.39
066903	Freer ISD	272,945,023	3,560,496	1,924,285	1,495.74
067902	Cisco ISD	98,327,832	3,130,220	220,197	1,358.58
067903	Eastland ISD	162,452,567	3,641,684	221,649	1,583.22
067904	Gorman ISD	36,081,435	1,343,664	31,330	495.46
067907	Ranger ISD	64,442,042	2,222,120	49,513	936.07
067908	Rising Star ISD	25,231,904	869,724	71,965	372.21
068901	Ector County ISD	4,693,420,845	74,593,423	15,323,641	31,038.86
069901	Rocksprings ISD	102,729,157	2,111,238	11,353	861.95
069902	Nueces Canyon CISD	78,405,888	1,499,395	57,750	615.54
070901	Avalon ISD	15,180,609	802,678	39,965	346.23
070903	Ennis ISD	579,362,408	12,229,531	913,220	5,112.91
070905	Ferris ISD	122,062,885	4,357,792	61,952	1,840.09
070907	Italy ISD	40,249,790	2,193,257	42,281	910.71
070908	Midlothian ISD	687,420,049	7,830,134	2,793,267	3,230.26
070909	Milford ISD	22,054,347	932,672	0	399.11
070910	Palmer ISD	73,240,464	2,621,727	27,206	1,120.87
070911	Red Oak ISD	372,984,446	8,388,294	704,703	3,534.06
070912	Waxahachie ISD	775,822,351	13,241,430	1,149,014	5,585.36
070915	Maypearl ISD	44,709,394	1,923,323	0	787.34
071901	Clint ISD	213,634,968	13,842,012	3,230	5,718.85
071902	El Paso ISD	7,000,757,136	177,253,831	10,132,325	74,847.52
071903	Fabens ISD	80,630,164	7,485,231	6,738	3,160.03
071904	San Elizario ISD	41,579,040	7,351,548	0	3,061.05
071905	Ysleta ISD	3,854,316,813	140,060,798	3,472,597	59,473.82
071906	Anthony ISD	81,888,772	2,549,650	138,317	1,081.23
071907	Canutillo ISD	260,758,797	11,461,717	122,781	4,695.97
071908	Tornillo ISD	22,152,597	1,824,509	0	752.3
071909	Socorro ISD	959,473,598	47,450,624	602,950	19,669.77
072901	Three Way ISD	12,748,640	161,403	22,640	107.55
072902	Dublin ISD	110,507,132	3,624,742	5,576	1,586.21
072903	Stephenville ISD	460,078,646	7,719,195	1,490,180	3,230.30
072904	Bluff Dale ISD	16,831,293	289,796	16,052	191.11
072908	Huckabay ISD	37,246,743	698,733	145,209	300.68
072909	Lingleville ISD	31,278,939	791,453	130,401	328.68
072910	Morgan Mill ISD	24,975,013	301,130	6,518	194.1
073901	Chilton ISD	26,674,640	1,347,179	91,196	584.99
073903	Marlin ISD	152,877,346	5,660,300	344,240	2,371.46

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073904	Westphalia ISD	8,299,608	360,975	17,612	111.73
073905	Rosebud-Lott ISD	83,142,980	3,582,115	150,740	1,553.56
074903	Bonham ISD	234,434,794	5,085,710	369,530	2,239.73
074904	Dodd City ISD	11,346,341	841,208	13,374	277.17
074905	Ector ISD	10,869,640	633,614	0	260.84
074907	Honey Grove ISD	69,575,019	2,334,017	140,306	943.51
074909	Leonard ISD	48,357,072	2,392,039	6,281	913.99
074911	Savoy ISD	73,996,411	967,220	257,407	401.91
074912	Trenton ISD	31,801,275	1,220,812	0	512.88
074917	Sam Rayburn ISD	30,452,837	1,186,707	4,689	511.5
075901	Flatonia ISD	99,005,686	1,731,031	171,793	722.53
075902	La Grange ISD	408,542,329	5,245,316	1,616,039	2,214.97
075903	Schulenburg ISD	120,684,867	2,514,717	115,630	1,033.85
075906	Fayetteville ISD	44,368,711	772,119	176,308	305.06
075908	Round Top-Carmine ISD	144,888,134	818,739	346,771	330.54
076903	Roby CISD	67,552,947	1,419,842	212,418	569.77
076904	Rotan ISD	71,235,933	2,109,976	354,892	880.73
077901	Floydada ISD	115,285,907	4,229,047	198,138	1,782.24
077902	Lockney ISD	68,945,898	2,879,028	210,684	1,194.43
078901	Crowell ISD	60,667,635	1,802,064	6,205	726.38
079901	Lamar CISD	2,544,041,365	38,339,023	13,711,335	15,643.11
079906	Needville ISD	197,755,138	5,630,938	100,764	2,235.04
079907	Fort Bend ISD	5,725,291,924	103,020,735	12,456,880	42,953.91
079908	Kendleton ISD	17,857,809	522,683	118,894	324.22
079910	Stafford Msd	655,145,179	4,824,891	1,475,284	1,989.91
080901	Mount Vernon ISD	290,351,874	3,833,481	410,094	1,656.92
081902	Fairfield ISD	536,298,051	4,549,718	919,201	1,902.27
081904	Teague ISD	380,294,864	3,235,404	829,371	1,350.06
081905	Wortham ISD	47,245,617	1,441,691	91,674	571.94
081906	Dew ISD	27,975,404	242,631	109,899	171.75
082902	Dilley ISD	222,131,902	3,639,354	152,364	1,545.00
082903	Pearsall ISD	269,345,343	7,019,342	400,668	3,022.50
083901	Seagraves ISD	128,006,282	2,771,967	161,759	1,170.57
083902	Loop ISD	302,151,921	565,575	910,830	242.76
083903	Seminole ISD	3,513,141,454	6,438,445	6,590,227	2,494.09
084901	Dickinson ISD	1,058,880,039	15,235,134	6,397,215	6,349.73
084902	Galveston ISD	2,200,339,956	29,443,627	10,790,350	12,359.89
084903	High Island ISD	69,178,176	1,151,091	356,061	269.1
084904	La Marque ISD	1,226,486,564	12,888,095	6,867,293	5,494.94
084906	Texas City ISD	2,818,421,929	15,881,944	9,366,681	6,709.96
084908	Hitchcock ISD	179,796,960	4,294,848	540,055	1,780.54
084909	Santa Fe ISD	413,243,927	11,017,253	655,550	4,509.77
084910	Clear Creek ISD	6,435,702,225	60,035,110	22,938,534	25,161.95
084911	Friendswood ISD	646,665,707	9,539,449	3,658,542	3,947.28
084912	Moody ISD	0	480,145	0	203.89

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085902	Post ISD	403,106,664	3,605,449	1,861,894	1,551.93
085903	Southland ISD	36,025,724	789,978	146,465	140.58
086024	Doss Ccsd	9,264,190	102,813	21,525	48.64
086901	Fredericksburg ISD	471,731,276	6,906,197	2,250,097	2,931.12
086902	Harper ISD	70,878,387	1,216,658	223,401	482.58
087901	Glasscock County ISD	336,225,484	1,794,100	931,941	671.86
088902	Goliad ISD	401,520,956	4,400,587	945,546	1,759.63
089901	Gonzales ISD	271,235,758	7,363,115	945,191	3,173.24
089903	Nixon-Smiley CISD	98,649,957	3,670,918	106,330	1,535.63
089905	Waelder ISD	35,009,836	902,145	149,986	391.13
090901	Alanreed ISD	23,188,084	50,769	77,198	26.25
090902	Lefors ISD	101,405,838	515,473	448,968	209.48
090903	Mclean ISD	55,660,682	788,352	254,644	301.4
090904	Pampa ISD	758,602,914	10,512,069	3,675,734	4,530.28
090905	Grandview-Hopkins ISD	80,544,098	119,831	326,633	61.65
091901	Bells ISD	43,569,610	2,245,673	12,602	857.58
091902	Collinsville ISD	34,887,773	1,336,056	29,007	514.83
091903	Denison ISD	613,841,494	12,246,210	1,556,080	5,305.46
091905	Howe ISD	73,322,686	2,776,975	0	1,148.04
091906	Sherman ISD	1,151,481,002	15,586,340	3,129,942	6,743.81
091907	Tioga ISD	18,022,748	483,688	23,137	229.79
091908	Van Alstyne ISD	76,603,510	2,643,737	22,544	1,096.24
091909	Whitesboro ISD	166,414,845	3,679,815	335,607	1,585.14
091910	Whitewright ISD	56,631,284	2,052,097	23,806	901.31
091913	Pottsboro ISD	223,170,818	3,390,093	304,077	1,408.34
091914	S And S CISD	125,579,157	2,493,122	274,177	1,000.96
091917	Gunter ISD	27,120,242	1,447,957	0	593.88
091918	Tom Bean ISD	53,198,409	2,268,608	0	935.04
092901	Gladewater ISD	481,351,927	6,666,424	1,300,107	2,818.55
092902	Kilgore ISD	566,537,857	9,758,778	1,048,046	4,143.73
092903	Longview ISD	1,557,044,786	22,991,400	3,883,372	9,815.63
092904	Pine Tree ISD	1,378,756,549	12,488,560	3,964,168	5,418.34
092906	Sabine ISD	199,879,299	3,811,290	602,707	1,548.12
092907	Spring Hill ISD	354,976,612	3,877,637	1,093,377	1,731.95
092908	White Oak ISD	784,724,484	3,491,172	1,952,642	1,527.85
093901	Anderson-Shiro CISD	115,502,904	1,665,169	184,885	654.31
093903	Iola ISD	56,053,801	1,532,178	15,601	585.28
093904	Navasota ISD	333,203,394	8,223,034	545,083	3,466.41
093905	Richards ISD	26,479,877	569,086	91,250	270.58
094901	Seguin ISD	784,465,591	19,721,413	2,228,360	8,462.94
094902	Schertz-Cibolo-U City ISD	499,296,530	12,305,669	1,173,873	5,213.82
094903	Navarro ISD	112,953,371	1,944,027	333,562	772.99
094904	Marion ISD	92,754,458	3,165,124	140,962	1,300.89
095901	Abernathy ISD	220,275,863	3,061,892	683,451	1,170.75
095902	Cotton Center ISD	31,895,174	678,222	96,692	258.31

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095903	Hale Center ISD	57,351,917	2,512,078	160,735	1,079.91
095904	Petersburg ISD	40,107,853	1,727,581	163,426	714.69
095905	Plainview ISD	637,965,316	16,616,246	1,672,175	7,088.53
096904	Memphis ISD	63,217,657	2,270,285	100,869	1,041.48
096905	Turkey-Quitaque ISD	34,606,703	1,307,804	48,560	527.46
096908	Lakeview ISD	15,793,907	541,929	22,498	194.66
097902	Hamilton ISD	123,311,881	3,008,337	58,542	1,296.22
097903	Hico ISD	44,785,381	1,915,150	65,885	719.19
098901	Gruver ISD	232,163,856	2,059,144	495,562	843.47
098903	Pringle-Morse CISD	98,099,866	412,336	335,359	147.47
098904	Spearman ISD	259,968,190	2,792,885	534,136	1,165.54
099902	Chillicothe ISD	97,979,770	982,685	210,319	446.95
099903	Quanah ISD	146,160,938	3,235,972	316,877	1,390.21
100903	Kountze ISD	124,958,075	3,993,356	85,443	1,679.17
100904	Silsbee ISD	307,688,358	10,430,013	800,518	4,416.26
100905	Hardin-Jefferson ISD	279,820,206	5,953,970	923,877	2,429.89
100907	Lumberton ISD	185,568,203	6,863,774	488,523	2,884.62
100908	West Hardin County CISD	101,128,329	2,380,560	517,337	998.84
101902	Aldine ISD	5,944,045,002	117,321,541	22,452,453	48,165.79
101903	Alief ISD	5,136,115,984	88,504,537	22,937,723	36,678.90
101905	Channelview ISD	986,557,749	15,054,896	3,561,540	6,301.67
101906	Crosby ISD	496,586,776	10,441,230	1,330,074	4,267.57
101907	Cypress-Fairbanks ISD	8,776,227,790	118,930,897	43,148,686	49,500.76
101908	Deer Park ISD	5,671,945,194	27,169,337	17,733,284	11,426.54
101909	North Forest ISD	673,966,807	36,222,062	2,081,708	15,319.63
101910	Galena Park ISD	2,171,404,662	43,156,742	6,824,451	18,083.31
101911	Goose Creek ISD	4,816,764,713	47,491,873	23,350,869	19,706.39
101912	Houston ISD	47,350,142,901	578,617,240	159,980,884	238,949.75
101913	Humble ISD	3,112,455,268	54,087,196	12,708,031	22,607.36
101914	Katy ISD	4,068,963,129	54,053,554	19,525,385	22,656.41
101915	Klein ISD	3,661,683,365	72,691,204	14,410,911	30,390.82
101916	La Porte ISD	2,950,398,018	19,417,505	14,927,545	8,212.01
101917	Pasadena ISD	5,277,490,229	106,025,508	18,345,113	44,718.58
101919	Spring ISD	3,205,414,849	50,124,796	18,736,935	20,934.30
101920	Spring Branch ISD	8,425,709,245	73,982,388	42,721,088	30,862.09
101921	Tomball ISD	1,528,041,262	13,780,497	6,173,947	5,596.93
101924	Sheldon ISD	1,503,188,464	11,225,403	4,844,480	4,633.25
101925	Huffman ISD	200,344,294	5,484,686	1,057,401	2,240.58
102901	Karnack ISD	73,630,928	1,737,567	107,193	750.71
102902	Marshall ISD	1,048,587,247	17,407,803	1,664,664	7,426.56
102903	Waskom ISD	157,005,199	2,611,214	414,545	1,089.19
102904	Hallsville ISD	1,022,448,393	8,421,511	3,644,685	3,536.18
102905	Harleton ISD	64,680,646	1,824,085	241,741	758.87
102906	Elysian Fields ISD	194,309,125	3,105,117	131,022	1,309.37
103901	Channing ISD	75,441,711	680,283	159,966	273.67

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103902	Hartley ISD	38,992,863	589,643	216,794	241.67
104901	Haskell CISD	87,203,983	2,958,013	271,700	1,324.99
104902	Rochester ISD	34,809,223	715,487	121,450	306.86
104903	Rule ISD	29,076,454	709,032	89,884	322.77
104907	Paint Creek ISD	38,419,607	635,217	109,097	135.13
105902	San Marcos CISD	822,227,254	17,750,187	2,420,777	7,498.79
105904	Dripping Springs ISD	281,890,545	5,411,708	706,015	2,182.35
105905	Wimberley ISD	279,022,770	3,488,602	1,046,947	1,446.19
105906	Hays CISD	426,174,028	13,148,701	0	5,317.54
106901	Canadian ISD	578,777,790	2,911,127	2,310,311	1,189.10
107901	Athens ISD	523,095,099	8,736,632	926,363	3,903.50
107902	Brownsboro ISD	314,802,866	6,280,339	526,570	2,555.85
107904	Cross Roads ISD	117,619,991	1,833,351	240,697	713.05
107905	Eustace ISD	187,131,049	3,724,266	445,054	1,530.45
107906	Malakoff ISD	279,022,964	3,524,413	430,200	1,585.90
107907	Trinidad ISD	36,730,672	852,060	166,292	342.56
107908	Murchison ISD	23,199,738	517,393	80,842	260
107910	La Poynor ISD	175,539,061	1,600,662	524,288	629.17
108902	Donna ISD	286,646,633	27,448,748	391,077	11,274.43
108903	Edcouch-Elsa ISD	89,088,878	13,545,341	30,231	5,429.11
108904	Edinburg CISD	1,275,964,849	54,489,003	1,511,080	22,213.12
108905	Hidalgo ISD	115,053,583	8,110,036	17,849	3,337.23
108906	McAllen ISD	2,165,328,704	64,787,871	2,487,299	27,170.03
108907	Mercedes ISD	130,707,523	15,179,849	452,555	6,299.04
108908	Mission CISD	418,553,436	33,180,988	951,203	13,741.38
108909	Pharr-San Juan-Alamo ISD	812,455,123	59,526,723	539,738	24,497.00
108910	Progreso ISD	35,708,458	5,377,183	0	2,198.39
108911	Sharyland ISD	230,334,167	9,687,885	350,245	3,891.12
108912	La Joya ISD	529,978,946	36,593,434	0	14,722.08
108913	Weslaco ISD	529,285,497	40,043,369	83,169	16,396.39
108914	La Villa ISD	44,591,825	3,034,478	76,650	1,258.02
108915	Monte Alto ISD	32,009,370	2,004,596	15,791	1,101.06
108916	Valley View ISD	54,383,922	5,147,473	58,399	2,119.04
109901	Abbott ISD	21,777,011	1,018,265	71,627	255.75
109902	Bynum ISD	22,541,839	652,184	77,632	317.83
109903	Covington ISD	17,972,013	994,034	10,048	381.68
109904	Hillsboro ISD	217,625,090	4,680,544	264,233	2,110.69
109905	Hubbard ISD	34,321,582	1,849,281	75,401	693.79
109907	Itasca ISD	51,483,356	1,948,187	61,440	876
109908	Malone ISD	12,112,670	336,611	35,581	198.44
109910	Mount Calm ISD	12,689,610	329,387	8,988	213.35
109911	Whitney ISD	129,141,283	3,668,691	119,639	1,489.92
109912	Aquilla ISD	21,152,102	620,432	88,772	283.38
109913	Blum ISD	33,032,098	1,066,485	66,708	472.37
109914	Penelope ISD	10,633,512	542,688	33,032	194.79

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110901	Anton ISD	46,263,405	1,332,441	109,454	560.71
110902	Levelland ISD	1,136,684,238	10,672,166	3,880,822	4,638.34
110905	Ropes ISD	39,761,521	1,053,326	150,688	472.6
110906	Smyer ISD	91,529,031	1,171,099	369,801	476.08
110907	Sundown ISD	859,622,353	2,003,770	4,111,717	818.96
110908	Whitharral ISD	31,169,520	801,018	130,543	258.11
111901	Granbury ISD	937,864,049	14,139,043	1,185,383	5,886.68
111902	Lipan ISD	29,923,916	849,999	158,407	342.09
111903	Tolar ISD	35,636,867	1,272,610	82,676	499.39
112901	Sulphur Springs ISD	605,043,636	10,720,949	1,052,223	4,609.97
112905	Cumby ISD	28,221,374	857,312	81,751	391.59
112906	North Hopkins ISD	48,586,486	1,282,845	7,268	503.27
112907	Miller Grove ISD	25,746,926	709,128	84,308	280.7
112908	Como-Pickton ISD	76,965,379	2,110,646	161,762	865.8
112909	Saltillo ISD	19,992,380	744,192	25,086	318.45
112910	Sulphur Bluff ISD	30,429,344	866,077	351	350.34
113901	Crockett ISD	211,943,634	5,242,743	221,729	2,252.81
113902	Grapeland ISD	138,765,590	2,766,893	262,679	1,149.64
113903	Lovelady ISD	114,556,519	1,933,323	11,907	765.77
113905	Latexo ISD	75,841,572	1,478,999	22,380	660.78
113906	Kennard ISD	56,238,005	1,782,011	42,422	720.8
114901	Big Spring ISD	662,130,212	11,916,459	3,083,843	5,284.15
114902	Coahoma ISD	193,763,572	3,113,774	608,165	1,270.97
114904	Forsan ISD	340,360,555	1,980,716	794,800	697.53
115002	Allamore ISD	19,563,644	34,376	90,172	13.81
115901	Ft Hancock ISD	70,062,601	1,797,095	137,381	723.91
115902	Sierra Blanca ISD	31,684,277	699,808	208,930	283.85
115903	Dell City ISD	36,418,479	1,080,008	115,417	399.92
115904	Allamore ISD	19,563,644	34,376	90,172	13.81
116901	Caddo Mills ISD	71,446,644	2,357,328	146,709	990.33
116902	Celeste ISD	30,109,495	1,470,766	0	609.18
116903	Commerce ISD	191,712,002	4,606,448	20,809	1,938.73
116905	Greenville ISD	793,380,847	14,276,688	1,840,231	6,136.33
116906	Lone Oak ISD	48,369,625	1,960,182	603	797.66
116908	Quinlan ISD	233,246,784	6,503,035	451,457	2,881.62
116909	Wolfe City ISD	45,915,419	1,826,725	58,303	787.45
116910	Campbell ISD	27,170,090	1,199,047	31,898	530.92
116915	Bland ISD	29,840,974	1,374,388	54,622	581.86
116916	Boles ISD	5,496,156	1,286,906	20,122	211.39
117901	Borger ISD	414,733,912	8,582,271	1,761,280	3,734.66
117903	Sanford ISD	144,130,565	3,694,515	361,883	1,583.14
117904	Plemons-Stinnett-Phillips CISD	690,635,754	3,141,160	2,262,833	1,250.19
117907	Spring Creek ISD	30,662,055	244,789	144,741	83.74
118902	Irion Co ISD	255,942,255	1,442,987	918,246	604.26
119901	Bryson ISD	62,050,492	869,745	257,967	379.01

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119902	Jacksboro ISD	225,598,839	3,560,131	776,083	1,444.50
119903	Perrin-Whitt CISD	53,655,854	1,271,466	234,561	489.9
120901	Edna ISD	212,092,470	4,859,982	722,252	2,070.30
120902	Ganado ISD	89,550,052	2,335,449	185,390	974.78
120905	Industrial ISD	186,984,128	3,109,433	448,396	1,259.41
121902	Brookeland ISD	80,349,330	951,073	321,452	354.07
121903	Buna ISD	155,810,633	4,573,249	353,465	1,880.97
121904	Jasper ISD	300,431,673	9,424,779	1,059,880	3,975.83
121905	Kirbyville ISD	112,677,965	4,601,473	229,758	1,838.22
121906	Evadale ISD	339,344,792	1,390,398	1,312,063	524.29
122901	Ft Davis ISD	78,389,482	1,934,771	88,889	824.12
122902	Valentine ISD	21,606,253	561,931	24,791	196.69
123905	Nederland ISD	759,282,610	13,553,757	4,043,420	5,817.16
123907	Port Arthur ISD	2,721,854,092	33,615,751	13,044,858	14,149.42
123908	Port Neches-Groves ISD	1,187,183,072	13,614,738	5,347,619	5,825.14
123910	Beaumont ISD	4,816,460,704	57,848,344	20,503,088	24,101.50
123913	Sabine Pass ISD	311,364,499	860,193	1,031,146	349.84
123914	Hamshire-Fannett ISD	358,589,077	5,056,933	1,669,401	2,038.69
124901	Jim Hogg County ISD	216,638,199	4,388,523	924,109	1,835.89
125901	Alice ISD	411,546,065	16,842,412	1,286,493	7,205.58
125902	Ben Bolt-Palito Blanco ISD	60,594,770	1,680,489	237,295	696.68
125903	Orange Grove ISD	71,421,672	3,993,506	190,797	1,660.05
125905	Premont ISD	146,946,641	3,181,336	876,699	1,354.26
125906	La Gloria ISD	37,728,603	280,666	202,827	103.02
126901	Alvarado ISD	204,926,010	6,244,142	298,472	2,638.80
126902	Burleson ISD	749,973,561	14,529,487	1,730,824	6,211.96
126903	Cleburne ISD	776,054,787	15,396,075	1,467,175	6,588.84
126904	Grandview ISD	78,066,020	2,911,670	152,461	1,068.30
126905	Joshua ISD	318,218,330	8,843,956	201,821	3,718.01
126906	Keene ISD	68,148,609	3,160,047	19,307	1,310.59
126907	Rio Vista ISD	48,553,912	2,636,406	0	1,016.70
126908	Venus ISD	59,364,662	3,432,252	207,022	1,410.31
126911	Godley ISD	55,813,682	2,375,985	135,114	984
127901	Anson ISD	63,388,714	2,775,868	164,990	1,198.27
127903	Hamlin ISD	94,587,618	2,511,666	70,416	1,074.18
127904	Hawley ISD	40,830,873	2,227,439	105,811	895.12
127905	Lueders-Avoca ISD	29,553,297	794,026	149,807	333.68
127906	Stamford ISD	65,920,554	2,853,080	67,356	1,242.39
128901	Karnes City ISD	141,713,495	3,686,235	68,548	1,545.83
128902	Kenedy ISD	98,810,293	3,658,806	0	1,527.78
128903	Runge ISD	31,758,982	1,286,161	170,027	573.35
128904	Falls City ISD	44,086,344	1,103,369	153,539	445.11
129901	Crandall ISD	102,119,174	3,822,240	2,312	1,601.63
129902	Forney ISD	228,892,740	4,364,401	8,121	1,881.54
129903	Kaufman ISD	260,360,439	7,585,003	0	3,200.71

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129904	Kemp ISD	131,754,408	4,247,081	90,412	1,734.70
129905	Mabank ISD	349,031,016	7,354,522	615,492	3,061.80
129906	Terrell ISD	468,816,260	11,272,541	403,924	4,761.08
129910	Scurry-Rosser ISD	62,555,413	2,390,220	0	999.31
130901	Boerne ISD	607,266,090	8,964,643	965,795	3,722.24
130902	Comfort ISD	135,473,260	3,147,006	20,142	1,329.12
131001	Kenedy County Wide Csd	245,765,979	255,831	751,817	311.29
132902	Jayton-Girard ISD	878,446,646	804,643	1,218,857	306.24
133901	Center Point ISD	48,212,392	1,735,588	45,642	725.85
133902	Hunt ISD	82,816,199	416,261	409,058	317.45
133903	Kerrville ISD	782,416,129	11,378,286	1,251,808	4,929.01
133904	Ingram ISD	133,445,638	4,386,590	360,813	1,671.50
133905	Divide ISD	16,311,697	47,577	75,689	25.18
134901	Junction ISD	91,815,322	2,953,960	169,971	1,221.69
135001	Guthrie Csd	492,054,151	658,181	1,021,933	198.52
136901	Brackett ISD	82,065,579	2,588,592	95,687	1,059.20
137901	Kingsville ISD	489,343,175	14,058,484	1,335,131	5,969.92
137902	Ricardo ISD	48,763,423	2,083,553	256,921	1,130.70
137903	Riviera ISD	82,394,120	2,103,431	469,028	649.63
137904	Santa Gertrudis ISD	174,817,600	357,233	736,815	143.74
137905	Laureles ISD	115,361,555	30,446	401,201	38.99
138901	Goree ISD	10,518,242	592,403	44,728	247.44
138902	Knox City-O'brien ISD	61,893,309	1,621,268	251,126	684.09
138903	Munday ISD	26,246,105	1,692,148	27,538	692.36
138904	Benjamin ISD	26,873,625	436,040	82,501	160.28
139905	Chisum ISD	214,182,194	2,597,190	93,337	819.2
139908	Roxton ISD	20,890,755	754,031	32,317	328.87
139909	Paris ISD	473,708,227	10,686,617	535,195	4,790.40
139911	North Lamar ISD	425,987,837	7,378,195	629,209	3,131.43
139912	Prairiland ISD	80,422,998	3,247,119	163,915	1,388.89
140901	Amherst ISD	26,912,424	829,310	80,427	371.48
140904	Littlefield ISD	159,918,836	4,451,675	537,565	1,989.57
140905	Olton ISD	77,495,840	2,592,391	305,207	1,116.65
140906	Spade ISD	13,166,748	539,360	62,932	152.05
140907	Springlake-Earth ISD	62,993,631	1,837,897	230,992	781.35
140908	Sudan ISD	532,038,705	1,375,336	1,579,236	519.12
141901	Lampasas ISD	243,354,256	7,147,824	786,189	3,250.16
141902	Lometa ISD	25,010,624	1,323,874	13,250	529.53
142901	Cotulla ISD	160,322,404	4,601,360	261,874	1,901.00
143901	Hallettsville ISD	247,974,601	3,728,490	117,852	1,465.15
143902	Moulton ISD	36,607,936	1,206,646	90,410	506.02
143903	Shiner ISD	73,541,986	1,950,530	205,595	817.44
143904	Vysehrad ISD	36,063,330	317,939	21,250	219.9
143905	Sweet Home ISD	15,962,677	298,148	19,999	226.84
143906	Ezzell ISD	50,140,654	344,495	40,444	188.72

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144901	Giddings ISD	281,958,469	4,891,480	648,168	2,035.41
144902	Lexington ISD	77,061,634	2,886,514	44,888	1,190.37
144903	Dime Box ISD	72,142,539	827,726	98,135	329.74
145901	Buffalo ISD	93,755,244	2,511,931	89,864	1,067.80
145902	Centerville ISD	362,100,095	2,360,318	872,804	910.92
145906	Normangee ISD	108,967,900	1,608,138	276,706	664.58
145907	Oakwood ISD	80,414,933	1,232,021	144,558	505.22
145911	Leon ISD	364,902,994	2,391,142	288,850	1,010.28
146901	Cleveland ISD	299,242,408	8,036,318	1,043,759	3,351.02
146902	Dayton ISD	380,608,221	9,353,474	315,026	3,846.07
146903	Devers ISD	102,834,898	390,571	570,682	240.08
146904	Hardin ISD	116,588,972	3,567,911	671,392	1,474.38
146905	Hull-Daisetta ISD	137,743,685	2,932,125	480,651	1,152.16
146906	Liberty ISD	346,587,264	6,560,942	946,759	2,710.13
146907	Tarkington ISD	165,326,422	4,379,217	282,514	1,783.16
147901	Coolidge ISD	21,460,433	913,905	9,523	415.17
147902	Groesbeck ISD	1,127,023,221	4,745,688	4,295,603	1,920.31
147903	Mexia ISD	185,528,169	6,281,137	191,463	2,719.51
148901	Booker ISD	150,187,348	1,425,441	278,941	589.3
148902	Follett ISD	80,732,630	620,347	477,637	220.62
148903	Higgins ISD	47,677,328	514,448	287,295	215.99
148905	Darrouzett ISD	78,930,972	297,759	481,715	183.78
149901	George West ISD	307,314,393	4,242,042	1,105,872	1,821.73
149902	Three Rivers ISD	271,009,440	2,988,275	941,572	1,222.34
150901	Llano ISD	683,404,510	4,279,715	808,796	1,817.10
152901	Lubbock ISD	4,272,749,623	84,493,258	16,544,611	36,324.37
152902	New Deal ISD	74,296,326	2,265,451	282,044	983.04
152903	Slaton ISD	158,547,886	5,101,962	399,831	2,271.14
152906	Lubbock-Cooper ISD	150,899,462	4,605,675	142,286	1,947.95
152907	Frenship ISD	425,550,830	12,269,424	25,146	5,139.45
152908	Roosevelt ISD	101,206,733	4,219,109	468,558	1,681.12
152909	Shallowater ISD	64,253,068	3,160,383	0	1,301.04
152910	Idalou ISD	90,255,062	2,835,303	90,780	1,219.56
153903	O'donnell ISD	60,413,047	1,921,483	58,043	782.1
153904	Tahoka ISD	69,787,637	2,818,200	98,233	1,196.19
153905	New Home ISD	26,176,465	826,176	136,808	300
153907	Wilson ISD	39,069,033	856,486	179,074	379.21
154901	Madisonville CISD	226,715,071	5,090,341	418,571	2,157.53
154903	North Zulch ISD	47,744,882	913,189	171,151	346.96
155901	Jefferson ISD	283,650,758	5,279,696	35,334	2,208.67
156902	Stanton ISD	167,935,161	3,196,402	704,660	1,345.88
156905	Grady ISD	211,481,140	868,029	674,270	314.09
157901	Mason ISD	107,103,591	2,620,669	118,197	1,057.50
158901	Bay City ISD	748,675,210	12,747,810	1,220,698	5,349.20
158902	Tidehaven ISD	218,702,564	3,665,699	297,605	1,510.94

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158904	Matagorda ISD	65,997,238	360,495	243,419	250.2
158905	Palacios ISD	2,813,259,306	4,761,581	3,298,140	1,960.98
158906	Van Vleck ISD	219,908,681	3,817,531	464,092	1,555.59
159901	Eagle Pass ISD	557,626,710	33,315,345	850,673	13,899.09
160901	Brady ISD	145,057,148	4,531,652	50,184	2,072.77
160904	Rochelle ISD	23,179,147	967,986	24,437	298.35
160905	Lohn ISD	13,058,078	572,603	26,140	167.62
161000	Mclennan County	0	1,682,789	0	0
161901	Crawford ISD	37,393,879	1,450,204	29,507	483.81
161903	Midway ISD	963,803,773	12,985,591	2,784,647	5,763.19
161906	La Vega ISD	207,475,593	6,350,654	98,704	2,727.71
161907	Lorena ISD	90,851,198	3,311,662	25,793	1,453.16
161908	Mart ISD	47,761,135	2,207,626	63,688	900.07
161909	Mcgregor ISD	90,247,487	3,411,781	0	1,500.64
161910	Moody ISD	52,299,068	2,395,118	22,395	1,025.95
161912	Riesel ISD	53,306,153	1,510,944	60,423	602.98
161914	Waco ISD	1,915,599,445	41,990,392	9,162,081	17,908.41
161916	West ISD	129,477,202	4,087,957	80,801	1,768.94
161918	Axtell ISD	39,173,799	4,289,071	100,100	1,462.75
161919	Bruceville-Eddy ISD	47,248,545	2,375,829	481	1,038.34
161920	China Spring ISD	90,397,163	3,006,126	67,945	1,346.26
161921	Connally ISD	179,280,258	6,191,042	84,033	2,632.92
161922	Robinson ISD	145,066,099	4,774,255	184,810	2,023.38
161923	Bosqueville ISD	41,949,908	1,140,128	153,914	380.4
161924	Hallsburg ISD	83,081,627	439,721	217,248	323.46
161925	Gholson ISD	13,881,106	605,487	23,042	349.06
162904	Mcmullen County ISD	373,909,329	804,965	1,073,067	296.41
163901	Devine ISD	134,939,976	4,588,500	206,560	1,931.19
163902	D'hanis ISD	38,705,465	1,077,205	2,377	460.91
163903	Natalia ISD	45,419,346	3,000,960	50,192	1,278.07
163904	Hondo ISD	174,431,183	5,346,733	291,271	2,244.91
163908	Medina Valley ISD	245,475,455	5,623,814	447,472	2,311.00
164901	Menard ISD	75,563,394	1,862,515	292,310	763.56
165901	Midland ISD	3,490,156,662	57,953,599	11,213,576	24,409.38
165902	Greenwood ISD	185,125,075	3,817,313	715,434	1,585.71
166901	Cameron ISD	160,564,885	5,127,883	366,540	2,200.99
166902	Gause ISD	13,407,807	396,319	25,114	207.98
166903	Milano ISD	36,111,764	1,312,527	127,966	474.83
166904	Rockdale ISD	622,201,945	5,289,984	1,275,174	2,256.69
166905	Thorndale ISD	46,934,776	1,358,478	42,882	576.95
166907	Buckholts ISD	14,172,503	648,408	13,540	234.33
167901	Goldthwaite ISD	58,181,338	2,620,681	0	1,082.54
167902	Mullin ISD	23,223,099	739,606	52,442	365.56
167903	Star ISD	11,654,147	642,380	37,538	254.02
167904	Priddy ISD	9,022,389	684,446	18,300	236.62

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168901	Colorado ISD	300,213,948	4,394,754	1,136,921	1,878.43
168902	Loraine ISD	23,930,105	819,234	68,421	394.02
168903	Westbrook ISD	177,538,470	546,232	1,008,659	192.63
169901	Bowie ISD	202,631,545	4,963,886	275,294	2,151.13
169902	Nocona ISD	83,784,271	2,665,783	174,037	1,164.01
169906	Gold Burg ISD	22,883,211	596,105	75,660	281.73
169908	Montague ISD	9,685,439	341,112	21,027	156.05
169909	Prairie Valley ISD	31,812,935	599,035	101,626	186.19
169910	Forestburg ISD	16,541,543	592,890	65,445	244.7
169911	Saint Jo ISD	53,963,242	1,212,732	149,147	515.79
170902	Conroe ISD	3,995,691,164	69,906,371	19,971,389	28,574.34
170903	Montgomery ISD	609,617,338	6,043,017	3,682,795	2,384.96
170904	Willis ISD	510,883,422	9,088,602	1,470,119	3,678.28
170906	Magnolia ISD	430,789,035	10,526,077	397,690	4,203.30
170907	Splendora ISD	121,565,739	6,305,898	0	2,622.26
170908	New Caney ISD	524,903,307	14,447,089	1,889,051	5,844.72
171901	Dumas ISD	1,157,095,395	9,714,972	3,224,913	4,192.55
171902	Sunray ISD	184,924,650	1,868,922	845,268	803.8
172902	Daingerfield-Lone Star ISD	665,015,929	5,386,091	3,186,454	2,279.52
172905	Pewitt ISD	102,552,800	3,343,393	192,653	1,302.16
173901	Motley County ISD	55,056,403	1,239,974	9,988	488.62
174901	Chireno ISD	20,588,194	1,011,882	56,905	455.38
174902	Cushing ISD	159,652,072	1,621,229	597,062	687.8
174903	Garrison ISD	65,147,421	2,533,252	178,932	950.69
174904	Nacogdoches ISD	850,604,470	16,327,932	2,161,882	6,958.67
174906	Woden ISD	38,203,517	2,553,838	46,449	890.58
174908	Central Heights ISD	35,402,784	1,925,186	17,877	715.33
174909	Martinsville ISD	17,431,387	881,550	52,443	303.77
174910	Etoile ISD	22,051,264	599,204	45,090	291.25
174911	Douglass ISD	34,374,367	961,029	0	355.03
175902	Blooming Grove ISD	50,502,219	2,351,579	2,442	890.03
175903	Corsicana ISD	686,705,610	12,377,695	1,775,521	5,449.69
175904	Dawson ISD	40,510,064	1,639,680	0	693.19
175905	Frost ISD	24,723,528	1,283,602	27,006	504.24
175907	Kerens ISD	78,420,693	2,591,067	5,164	1,091.09
175910	Mildred ISD	106,897,354	1,304,923	518,034	442.61
175911	Rice ISD	30,243,878	859,663	50,622	469.09
176901	Burkeville ISD	64,307,587	2,103,451	43,750	869.55
176902	Newton ISD	135,947,396	5,276,584	399,412	2,198.12
176903	Deweyville ISD	105,825,093	2,390,303	533,218	1,068.95
177901	Roscoe ISD	43,822,092	1,623,670	142,161	683.01
177902	Sweetwater ISD	305,444,809	7,854,074	740,634	3,451.91
177903	Blackwell CISD	87,310,462	788,366	450,262	336.66
177905	Highland ISD	44,286,780	619,584	317,533	142.59
178901	Agua Dulce ISD	76,789,801	1,375,797	317,350	567.96

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178902	Bishop CISD	552,673,442	4,400,909	1,339,529	1,805.43
178903	Calallen ISD	819,712,297	11,968,761	2,248,506	5,091.35
178904	Corpus Christi ISD	5,535,406,531	116,362,770	14,220,074	49,842.90
178905	Driscoll ISD	96,326,985	823,865	309,458	413.61
178906	London ISD	41,075,069	536,081	256,431	121.06
178908	Port Aransas ISD	348,789,017	1,501,927	1,072,009	647.17
178909	Robstown ISD	187,125,280	12,814,817	0	5,399.38
178912	Tuloso-Midway ISD	1,125,972,460	7,520,178	4,548,698	3,100.29
178913	Banquete ISD	138,693,904	2,793,521	474,385	1,156.06
178914	Flour Bluff ISD	706,389,903	13,949,599	2,511,886	5,886.73
178915	West Oso ISD	226,559,447	5,657,983	967,363	2,396.18
179901	Perryton ISD	416,695,021	5,179,891	1,747,191	2,185.21
180901	Boys Ranch ISD	0	1,767,999	0	755.98
180902	Vega ISD	44,700,707	1,378,967	212,297	466.12
180903	Adrian ISD	27,137,144	672,182	82,335	211.89
180904	Wildorado ISD	13,287,223	240,710	95,509	148.32
181901	Bridge City ISD	437,856,487	7,236,133	2,093,458	3,090.35
181905	Orangefield ISD	157,744,495	4,485,301	449,648	1,830.31
181906	West Orange-Cove CISD	1,373,978,114	10,197,068	6,703,706	4,379.29
181907	Vidor ISD	506,476,610	15,628,240	1,317,672	6,550.87
181908	Lit Cypress-Mrceville ISD	434,266,079	9,316,449	1,443,309	3,848.96
182901	Gordon ISD	38,468,523	781,875	173,313	274.38
182902	Graford ISD	124,357,588	1,294,144	591,010	491.6
182903	Mineral Wells ISD	339,938,094	9,201,244	741,776	3,982.79
182904	Santo ISD	85,550,057	1,268,872	280,243	578.34
182905	Strawn ISD	28,461,435	682,174	126,192	299.05
182906	Palo Pinto ISD	69,480,117	253,060	82,396	152.6
183901	Beckville ISD	255,996,995	1,683,301	596,267	780.98
183902	Carthage ISD	1,138,295,124	9,112,942	3,833,612	3,730.57
183904	Gary ISD	58,002,076	885,476	144,580	400.11
184901	Poolville ISD	37,600,884	1,054,910	102,748	452.08
184902	Springtown ISD	196,827,291	6,990,853	184,784	2,892.18
184903	Weatherford ISD	724,573,221	14,919,953	419,064	6,365.48
184904	Millsap ISD	63,946,582	2,151,205	81,986	884.36
184907	Aledo ISD	266,585,078	5,050,101	646,425	2,046.72
184908	Peaster ISD	41,868,440	1,946,522	51,235	696.51
184909	Brock ISD	49,520,938	1,521,083	94,039	575.42
184911	Garner ISD	46,935,174	687,638	126,925	303.91
185901	Bovina ISD	46,915,849	2,035,172	75,758	879.42
185902	Farwell ISD	67,430,521	1,853,041	262,194	777.38
185903	Friena ISD	153,902,849	4,131,284	26,954	1,756.42
185904	Lazbuddie ISD	44,513,635	963,376	114,401	356.62
186901	Buena Vista ISD	141,218,190	726,409	509,308	250.88
186902	Ft Stockton ISD	1,425,250,759	8,721,840	5,945,093	3,634.74
186903	Iraan-Sheffield ISD	1,635,508,501	2,166,717	2,166,598	880.9

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187901	Big Sandy ISD	62,115,640	1,464,673	3,619	625.52
187903	Goodrich ISD	72,078,165	1,103,843	247,328	462.73
187904	Corrigan-Camden ISD	158,008,872	3,959,505	87,588	1,624.85
187906	Leggett ISD	40,447,375	821,917	202,510	325.81
187907	Livingston ISD	440,733,740	9,567,378	895,450	3,876.40
187910	Onalaska ISD	148,976,595	1,665,495	442,323	898.23
188901	Amarillo ISD	3,581,764,637	72,021,839	7,244,955	30,916.17
188902	River Road ISD	118,687,357	3,506,188	346,419	1,479.91
188903	Highland Park ISD	679,735,276	2,217,113	1,451,112	887.49
188904	Bushland ISD	320,295,290	1,331,285	698,773	731.52
189901	Marfa ISD	78,992,216	1,934,502	167,842	847.96
189902	Presidio ISD	61,265,677	4,071,659	3,556	1,684.63
190903	Rains ISD	221,012,177	3,877,681	425,488	1,633.20
191901	Canyon ISD	785,171,459	15,492,853	724,561	6,610.45
192901	Reagan County ISD	394,987,929	4,186,474	1,404,710	1,806.93
193902	Leakey ISD	85,932,391	1,113,305	44,666	457.3
194902	Avery ISD	22,757,062	1,268,386	14,343	499.47
194903	Talco-Bogata CISD	110,681,891	2,337,304	163,990	980.59
194904	Clarksville ISD	137,865,537	4,783,374	330,603	2,048.42
194905	Detroit ISD	30,169,151	1,475,140	38,213	617.84
195901	Pecos-Barstow-Toyah ISD	512,331,388	9,604,815	1,890,777	4,086.45
195902	Balmorhea ISD	21,796,870	1,197,246	34,112	373.26
196901	Austwell-Tivoli ISD	189,769,978	717,970	752,430	293.39
196902	Woodsboro ISD	89,025,591	2,053,206	462,612	869.54
196903	Refugio ISD	451,408,400	2,934,096	1,417,646	1,247.73
197902	Miami ISD	215,291,740	881,991	458,394	352.91
198901	Bremond ISD	623,963,224	1,166,063	1,478,650	459.92
198902	Calvert ISD	45,382,608	1,359,903	242,390	596.19
198903	Franklin ISD	229,619,715	2,978,790	490,710	1,230.93
198905	Hearne ISD	146,656,524	4,848,774	585,897	2,053.52
198906	Mumford ISD	11,561,346	348,518	20,598	161.24
199901	Rockwall ISD	1,077,190,337	12,776,367	2,137,880	5,311.24
199902	Royse City ISD	116,276,453	4,140,352	0	1,689.65
200901	Ballinger ISD	126,085,075	4,109,432	5,228	1,776.30
200902	Miles ISD	29,710,412	1,572,716	0	543.06
200904	Winters ISD	111,832,235	3,309,049	38,037	1,413.32
200906	Olfen ISD	2,940,662	323,299	5,969	51.45
201902	Henderson ISD	523,557,424	10,154,694	1,142,158	4,405.84
201903	Laneville ISD	29,915,715	1,463,621	0	644.43
201904	Leveretts Chapel ISD	34,361,368	616,823	280,522	255.55
201907	Mount Enterprise ISD	25,520,616	1,290,600	33,308	488.76
201908	Overton ISD	34,741,568	1,449,608	121,271	563.37
201910	Tatum ISD	750,020,440	3,549,056	1,135,415	1,433.99
201913	Carlisle ISD	42,338,683	1,386,275	153,122	538.77
201914	West Rusk ISD	319,558,103	3,575,918	2,055,512	1,501.65

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202903	Hemphill ISD	146,259,825	3,080,387	520,611	1,280.76
202905	West Sabine ISD	54,758,230	2,163,276	152,065	903.37
203901	San Augustine ISD	87,348,505	3,976,036	136,167	1,678.78
203902	Broadus ISD	52,209,111	1,472,755	83,840	609.16
204901	Coldspring-Oakhurst CISD	380,498,057	5,096,219	1,351,385	2,091.98
204904	Shepherd ISD	126,483,422	4,564,685	196,307	1,889.21
205901	Aransas Pass ISD	198,963,778	5,824,994	381,014	2,502.67
205902	Gregory-Portland ISD	521,219,462	10,185,436	1,572,032	4,439.95
205903	Ingleside ISD	492,306,146	4,337,680	2,143,034	1,772.41
205904	Mathis ISD	138,596,515	6,236,028	457,922	2,643.29
205905	Odem-Edroy ISD	93,060,407	3,793,590	214,391	1,607.35
205906	Sinton ISD	196,984,258	6,157,116	837,682	2,608.20
205907	Taft ISD	157,005,209	4,516,976	713,960	1,932.43
206901	San Saba ISD	96,482,675	2,912,130	232,893	1,230.04
206902	Richland Springs ISD	27,737,732	747,447	78,579	308.53
206903	Cherokee ISD	19,960,752	667,689	53,824	261.4
207901	Schleicher ISD	193,121,396	2,834,027	507,214	1,178.14
208901	Hermleigh ISD	27,684,402	786,442	153,386	332.88
208902	Snyder ISD	731,572,850	9,522,241	2,934,028	4,083.79
208903	Ira ISD	118,791,802	770,878	537,233	253.87
209901	Albany ISD	109,611,281	2,129,317	187,116	891.59
209902	Moran ISD	25,535,177	563,102	149,734	233.68
210901	Center ISD	168,873,870	6,460,875	165,187	2,684.90
210902	Joaquin ISD	61,935,463	2,201,421	135,901	942.7
210903	Shelbyville ISD	48,527,020	2,666,837	87,716	1,106.50
210904	Tenaha ISD	22,326,561	1,404,993	81,017	682.36
210905	Timpson ISD	45,671,098	2,477,255	139	968.65
210906	Excelsior ISD	5,847,946	349,331	26,650	166.15
211901	Texhoma ISD	114,512,519	290,943	106,951	114.15
211902	Stratford ISD	240,431,113	2,073,457	586,659	828.15
212901	Arp ISD	99,669,019	2,438,201	0	1,102.71
212902	Bullard ISD	158,250,983	2,953,773	112,957	1,226.75
212903	Lindale ISD	262,673,703	5,931,004	0	2,444.64
212904	Troup ISD	91,955,101	2,729,605	8,569	1,160.47
212905	Tyler ISD	3,078,024,362	43,605,797	7,996,752	18,812.94
212906	Whitehouse ISD	396,443,595	8,521,182	333,327	3,644.02
212909	Chapel Hill ISD	377,363,139	8,739,804	62,571	3,662.52
212910	Winona ISD	158,109,054	2,560,802	182,204	1,029.12
213901	Glen Rose ISD	6,885,019,427	3,744,526	8,589,456	1,555.70
214901	Rio Grande City ISD	399,471,812	23,623,601	1,197,775	9,682.36
214902	San Isidro ISD	140,325,468	1,402,649	632,405	517.09
214903	Roma ISD	165,533,480	17,127,465	108,586	7,022.78
215901	Breckenridge ISD	453,116,318	5,026,676	1,801,658	2,140.95
216901	Sterling City ISD	361,919,809	1,585,480	778,030	656.47
217901	Aspermont ISD	234,545,550	1,646,135	770,781	673.32

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218901	Sonora ISD	408,403,721	3,504,762	1,095,493	1,465.82
219901	Happy ISD	38,564,975	1,191,051	105,048	460.5
219903	Tulia ISD	126,833,946	4,668,431	390,587	1,944.77
219905	Kress ISD	42,314,156	1,269,456	146,996	534.37
220901	Arlington ISD	11,145,768,393	120,224,003	23,976,651	51,033.97
220902	Birdville ISD	3,453,491,991	51,286,397	9,658,647	21,762.20
220904	Everman ISD	518,570,491	8,705,060	1,634,642	3,686.29
220905	Fort Worth ISD	12,701,251,056	205,954,659	37,511,311	86,691.18
220906	Grapevine-Colleyville ISD	3,615,945,336	26,394,237	6,885,776	11,161.20
220907	Keller ISD	1,389,094,752	23,442,762	705,765	9,905.96
220908	Mansfield ISD	1,438,324,131	23,001,183	1,412,494	9,459.46
220910	Lake Worth ISD	237,756,390	4,440,251	221,096	1,863.85
220912	Crowley ISD	1,324,315,997	16,374,750	2,463,252	6,752.13
220914	Kennedale ISD	341,190,791	5,102,244	1,561,365	2,119.69
220915	Azle ISD	559,332,015	13,998,681	0	5,876.02
220916	Hurst-Euless-Bedford ISD	4,639,269,247	47,299,387	16,042,235	20,240.46
220917	Castleberry ISD	325,817,260	7,983,943	522,796	3,371.05
220918	Eagle Mt-Saginaw ISD	1,088,280,377	12,447,466	2,989,824	5,221.34
220919	Carroll ISD	837,019,969	6,067,868	3,366,665	2,525.28
220920	White Settlement ISD	632,212,264	10,704,203	1,469,950	4,577.93
221901	Abilene ISD	1,951,498,523	55,239,554	5,405,394	23,640.23
221904	Merkel ISD	102,372,416	4,340,141	345,951	1,833.03
221905	Trent ISD	33,371,934	693,940	232,905	248.33
221911	Jim Ned CISD	87,993,331	2,893,159	174,160	1,118.56
221912	Wylie ISD	293,103,514	5,352,082	610,739	2,289.34
222901	Terrell County ISD	147,385,072	1,372,381	393,879	546.72
223901	Brownfield ISD	565,138,740	7,151,910	1,642,513	3,164.31
223902	Meadow ISD	55,021,097	1,035,504	125,199	389.3
223903	Union ISD	46,551,004	552,842	317,065	150.29
223904	Wellman ISD	133,587,389	620,837	477,028	207.79
224901	Throckmorton ISD	84,611,087	1,093,125	8,210	473.71
224902	Woodson ISD	27,130,655	631,381	92,456	236.55
225902	Mount Pleasant ISD	794,266,031	11,447,891	1,887,755	4,810.54
225905	Winfield ISD	79,978,250	390,724	123,832	183.69
225906	Chapel Hill ISD	31,805,034	1,090,691	50,778	499.43
225907	Harts Bluff ISD	39,871,386	1,301,923	76,634	552.17
226901	Christoval ISD	65,213,342	1,238,733	102,513	499.78
226903	San Angelo ISD	1,868,145,204	44,550,282	3,573,760	19,147.64
226905	Water Valley ISD	61,769,300	1,503,735	103,098	559.76
226906	Wall ISD	103,197,518	3,153,540	49,975	1,191.34
226907	Grape Creek-Pulliam ISD	80,883,423	2,370,293	177,756	1,374.66
226908	Veribest ISD	49,444,652	545,414	124,715	311.97
227901	Austin ISD	16,517,525,236	195,434,372	67,682,077	82,684.88
227904	Pflugerville ISD	915,264,293	20,098,471	0	8,401.52
227907	Manor ISD	405,189,225	5,044,625	1,523,594	2,069.66

Texas Education Agency					
1992–93 District Data Needed For Chapter 41 Cost Calculations					
CDN	District Name	Property value, certified 1991	CED revenue 1992–93	M&O taxes 1992–93	Chapter 36 WADA 1992–93
227909	Eanes ISD	1,804,437,963	15,220,266	10,858,341	6,354.30
227910	Del Valle ISD	731,931,577	14,494,806	1,891,464	5,931.97
227912	Lago Vista ISD	245,341,709	1,817,443	760,465	765.12
227913	Lake Travis ISD	758,073,253	5,657,555	2,553,918	2,293.65
228901	Groveton ISD	105,474,461	3,101,089	7,634	1,303.51
228903	Trinity ISD	183,229,934	3,803,902	18,357	1,607.66
228904	Centerville ISD	13,966,780	865,599	5,773	370.74
228905	Apple Springs ISD	19,035,971	930,220	50,534	334.81
229901	Colmesneil ISD	56,525,780	1,494,708	236,434	616.38
229903	Woodville ISD	202,525,814	5,074,899	590,199	2,012.85
229904	Warren ISD	135,336,211	2,953,871	708,758	1,249.36
229905	Spurger ISD	31,851,090	1,404,634	30,315	617.75
229906	Chester ISD	35,580,752	862,630	116,795	400.66
230901	Big Sandy ISD	85,048,625	2,324,236	263,568	980.63
230902	Gilmer ISD	278,606,835	6,209,900	295,466	2,782.81
230903	Ore City ISD	62,478,240	2,674,082	233,198	1,135.27
230904	Union Hill ISD	33,188,062	1,137,596	1,332	497.16
230905	Harmony ISD	108,460,819	2,595,015	152,072	1,018.07
230906	New Diana ISD	42,319,663	2,626,455	41,170	1,018.88
230908	Union Grove ISD	86,207,647	2,091,833	242,458	788.03
231901	Mccamey ISD	352,647,406	2,832,321	1,316,524	1,172.38
231902	Rankin ISD	299,766,142	1,676,154	1,186,291	628.88
232901	Knippa ISD	17,679,322	816,317	37,944	281.19
232902	Sabinal ISD	64,762,254	2,018,634	34,122	876.81
232903	Uvalde CISD	388,052,680	14,557,486	13,057	6,089.01
232904	Utopia ISD	64,384,826	714,171	105,737	283.01
233901	San Felipe-Del Rio CISD	563,768,201	28,567,066	1,644,563	11,948.05
233903	Comstock ISD	61,059,757	720,480	114,003	263.14
234902	Canton ISD	201,551,646	4,335,639	176,205	1,878.02
234903	Edgewood ISD	116,143,120	2,334,692	179,485	975.64
234904	Grand Saline ISD	106,061,954	3,069,769	26,249	1,325.81
234905	Martins Mill ISD	32,499,032	1,212,911	47,086	438.69
234906	Van ISD	301,238,215	4,852,342	1,215,730	2,039.53
234907	Wills Point ISD	196,683,871	6,264,073	224,367	2,703.53
234909	Fruitvale ISD	36,458,064	1,026,771	136,025	456.91
235901	Bloomington ISD	79,440,687	3,055,296	366,489	1,283.81
235902	Victoria ISD	2,364,422,849	38,367,430	5,702,670	16,393.72
235903	McFaddin ISD	25,079,760	41,106	55,651	18.75
235904	Nursery ISD	33,519,031	315,665	104,889	270.47
236901	New Waverly ISD	83,374,276	2,901,646	201,289	1,196.17
236902	Huntsville ISD	690,980,226	17,805,541	1,902,617	7,489.32
237902	Hempstead ISD	157,325,371	3,906,153	408,698	1,623.94
237904	Waller ISD	385,032,873	7,800,905	1,899,872	3,164.18
237905	Royal ISD	221,077,138	4,136,031	475,063	1,702.11
238902	Monahans-Wickett-Pyote ISD	900,862,047	7,239,863	3,849,711	3,116.12

Texas Education Agency					
1992–93 District Data Needed For Chapter 41 Cost Calculations					
CDN	District Name	Property value, certified 1991	CED revenue 1992–93	M&O taxes 1992–93	Chapter 36 WADA 1992–93
238904	Grandfalls-Royalty ISD	83,506,818	746,387	506,284	303.26
239901	Brenham ISD	701,339,595	14,198,096	1,052,489	5,833.69
239903	Burton ISD	101,040,009	1,714,434	167,215	733.37
240901	Laredo ISD	1,064,949,834	74,860,123	457,065	31,709.41
240902	Mirando City ISD	36,648,448	591,416	326,209	243.83
240903	United ISD	1,754,546,557	44,754,642	1,804,294	18,192.01
240904	Webb CISD	416,039,394	1,456,171	3,020,890	556.13
241901	Boling ISD	175,659,159	2,885,641	676,537	1,215.80
241902	East Bernard ISD	126,097,226	2,719,467	367,131	1,159.48
241903	El Campo ISD	668,015,365	9,957,803	1,394,761	4,173.81
241904	Wharton ISD	429,853,814	8,176,829	1,748,383	3,369.11
241906	Louise ISD	91,812,977	1,727,702	219,078	745.2
242902	Shamrock ISD	74,248,839	1,793,757	216,268	891.9
242903	Wheeler ISD	115,140,885	1,508,412	311,217	626.23
242904	Allison ISD	194,821,879	267,981	613,027	105.58
242905	Kelton ISD	96,998,265	278,784	369,317	98.5
242906	Fort Elliott CISD	190,287,692	605,399	747,898	243.3
243901	Burkburnett ISD	425,664,651	8,660,463	678,310	3,741.28
243902	Electra ISD	100,437,242	2,269,596	213,724	970.19
243903	Iowa Park CISD	265,159,097	5,162,917	429,013	2,136.24
243905	Wichita Falls ISD	2,092,161,559	42,056,821	4,981,294	17,950.43
243906	City View ISD	88,919,484	2,271,603	194,618	1,252.38
244901	Harrold ISD	26,874,834	585,699	93,073	91.38
244903	Vernon ISD	676,795,396	7,728,029	1,192,696	3,461.80
244905	Northside ISD	12,983,781	523,960	47,664	86.11
245901	Lasara ISD	24,979,428	1,161,497	42,462	614.12
245902	Lyford ISD	145,078,669	5,563,565	264,389	2,212.66
245903	Raymondville ISD	150,831,617	8,898,543	439,363	3,647.29
245904	San Perlita ISD	59,724,287	1,357,250	81,661	542.67
246902	Florence ISD	48,583,643	2,272,974	36,917	875.5
246904	Georgetown ISD	681,532,257	14,414,703	1,747,322	6,090.11
246905	Granger ISD	39,371,306	1,218,872	52,433	502.65
246906	Hutto ISD	66,954,601	2,111,771	235,586	837.96
246907	Jarrell ISD	32,322,518	1,567,371	156,831	638.82
246908	Liberty Hill ISD	95,757,225	3,721,888	183,428	1,553.18
246909	Round Rock ISD	3,097,311,693	57,736,183	12,992,040	24,421.14
246911	Taylor ISD	250,284,174	7,371,958	758,121	3,156.53
246912	Thrall ISD	51,359,466	1,790,864	55,685	652.78
246913	Leander ISD	1,098,941,496	18,082,919	3,269,958	7,448.00
246914	Coupland ISD	18,561,485	387,037	149,901	209.6
247901	Floresville ISD	242,518,678	7,671,588	682,513	3,262.59
247903	La Vernia ISD	109,368,870	4,256,715	111,709	1,726.04
247904	Poth ISD	72,090,322	2,403,304	102,289	992.57
247906	Stockdale ISD	71,855,250	2,340,302	92,219	942.43
248901	Kermit ISD	377,516,858	5,214,972	834,758	2,258.14

Texas Education Agency					
1992–93 District Data Needed For Chapter 41 Cost Calculations					
CDN	District Name	Property value, certified 1991	CED revenue 1992–93	M&O taxes 1992–93	Chapter 36 WADA 1992–93
248902	Wink-Loving ISD	445,727,302	1,543,119	2,260,386	582.95
249901	Alvord ISD	55,339,443	1,519,630	224,367	661.62
249902	Boyd ISD	121,284,731	3,260,385	289,666	1,363.88
249903	Bridgeport ISD	307,481,396	4,739,507	537,743	2,015.56
249904	Chico ISD	134,229,603	2,042,073	202,114	820.21
249905	Decatur ISD	285,097,120	4,733,647	1,517,971	1,935.70
249906	Paradise ISD	110,486,927	2,101,177	261,268	896.28
249908	Slidell ISD	28,732,533	859,671	136,632	362.8
250902	Hawkins ISD	530,818,058	2,682,840	1,887,192	1,155.54
250903	Mineola ISD	260,196,472	4,506,280	277,999	1,929.21
250904	Quitman ISD	281,739,460	3,865,590	615,058	1,549.55
250905	Yantis ISD	75,418,096	1,147,645	192,482	479.3
250906	Alba-Golden ISD	69,038,284	2,012,970	119,580	829.74
250907	Winnsboro ISD	174,644,651	3,883,529	0	1,668.77
251901	Denver City ISD	2,012,148,981	5,362,796	5,151,413	2,030.63
251902	Plains ISD	791,629,153	2,253,690	1,660,252	963.35
252901	Graham ISD	370,363,540	6,845,509	1,356,375	2,942.33
252902	Newcastle ISD	41,788,026	598,082	241,384	245.18
252903	Olney ISD	86,830,921	2,802,534	168,413	1,143.85
253901	Zapata County ISD	850,632,146	8,244,404	3,510,178	3,413.63
254901	Crystal City ISD	208,720,652	6,341,419	415,024	2,715.25
254902	La Pryor ISD	29,282,045	2,330,224	39,481	964.43

## List of Districts by Region (Possible Partner Districts for Option 4 Arrangements)

The following is a list of districts by region and county. Your district can use the information in this list to help determine potential partner districts for Option 4 arrangements.

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
01	031	Cameron County	031901	BROWNSVILLE ISD
01	031	Cameron County	031903	HARLINGEN CISD
01	031	Cameron County	031905	LA FERIA ISD
01	031	Cameron County	031906	LOS FRESNOS CISD
01	031	Cameron County	031909	POINT ISABEL ISD
01	031	Cameron County	031911	RIO HONDO ISD
01	031	Cameron County	031912	SAN BENITO CISD
01	031	Cameron County	031913	SANTA MARIA ISD
01	031	Cameron County	031914	SANTA ROSA ISD
01	108	Hidalgo County	108902	DONNA ISD
01	108	Hidalgo County	108903	EDCOUCH-ELSA ISD
01	108	Hidalgo County	108904	EDINBURG CISD
01	108	Hidalgo County	108905	HIDALGO ISD
01	108	Hidalgo County	108906	MCALLEN ISD
01	108	Hidalgo County	108907	MERCEDES ISD
01	108	Hidalgo County	108908	MISSION CISD
01	108	Hidalgo County	108909	PHARR-SAN JUAN-ALAMO ISD
01	108	Hidalgo County	108910	PROGRESO ISD
01	108	Hidalgo County	108911	SHARYLAND ISD
01	108	Hidalgo County	108912	LA JOYA ISD
01	108	Hidalgo County	108913	WESLACO ISD
01	108	Hidalgo County	108914	LA VILLA ISD
01	108	Hidalgo County	108915	MONTE ALTO ISD
01	108	Hidalgo County	108916	VALLEY VIEW ISD
01	124	Jim Hogg County	124901	JIM HOGG COUNTY ISD
01	214	Starr County	214901	RIO GRANDE CITY CISD
01	214	Starr County	214902	SAN ISIDRO ISD
01	214	Starr County	214903	ROMA ISD
01	240	Webb County	240901	LAREDO ISD
01	240	Webb County	240903	UNITED ISD
01	240	Webb County	240904	WEBB CISD
01	245	Willacy County	245901	LASARA ISD
01	245	Willacy County	245902	LYFORD CISD
01	245	Willacy County	245903	RAYMONDVILLE ISD
01	245	Willacy County	245904	SAN PERLITA ISD
01	253	Zapata County	253901	ZAPATA COUNTY ISD
02	004	Aransas County	004901	ARANSAS COUNTY ISD
02	013	Bee County	013901	BEEVILLE ISD
02	013	Bee County	013902	PAWNEE ISD
02	013	Bee County	013903	PETTUS ISD
02	013	Bee County	013905	SKIDMORE-TYNAN ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
02	024	Brooks County	024901	BROOKS COUNTY ISD
02	066	Duval County	066005	RAMIREZ CSD
02	066	Duval County	066901	BENAVIDES ISD
02	066	Duval County	066902	SAN DIEGO ISD
02	066	Duval County	066903	FREER ISD
02	125	Jim Wells County	125901	ALICE ISD
02	125	Jim Wells County	125902	BEN BOLT-PALITO BLANCO ISD
02	125	Jim Wells County	125903	ORANGE GROVE ISD
02	125	Jim Wells County	125905	PREMONT ISD
02	125	Jim Wells County	125906	LA GLORIA ISD
02	131	Kenedy County	131001	KENEDY COUNTY WIDE CSD
02	137	Kleberg County	137901	KINGSVILLE ISD
02	137	Kleberg County	137902	RICARDO ISD
02	137	Kleberg County	137903	RIVIERA ISD
02	137	Kleberg County	137904	SANTA GERTRUDIS ISD
02	149	Live Oak County	149901	GEORGE WEST ISD
02	149	Live Oak County	149902	THREE RIVERS ISD
02	162	Mcmullen County	162904	MCMULLEN COUNTY ISD
02	178	Nueces County	178901	AGUA DULCE ISD
02	178	Nueces County	178902	BISHOP CISD
02	178	Nueces County	178903	CALALLEN ISD
02	178	Nueces County	178904	CORPUS CHRISTI ISD
02	178	Nueces County	178905	DRISCOLL ISD
02	178	Nueces County	178906	LONDON ISD
02	178	Nueces County	178908	PORT ARANSAS ISD
02	178	Nueces County	178909	ROBSTOWN ISD
02	178	Nueces County	178912	TULOSO-MIDWAY ISD
02	178	Nueces County	178913	BANQUETE ISD
02	178	Nueces County	178914	FLOUR BLUFF ISD
02	178	Nueces County	178915	WEST OSO ISD
02	205	San Patricio County	205901	ARANSAS PASS ISD
02	205	San Patricio County	205902	GREGORY-PORTLAND ISD
02	205	San Patricio County	205903	INGLESIDE ISD
02	205	San Patricio County	205904	MATHIS ISD
02	205	San Patricio County	205905	ODEM-EDROY ISD
02	205	San Patricio County	205906	SINTON ISD
02	205	San Patricio County	205907	TAFT ISD
03	029	Calhoun County	029901	CALHOUN COUNTY ISD
03	045	Colorado County	045902	COLUMBUS ISD
03	045	Colorado County	045903	RICE CISD
03	045	Colorado County	045905	WEIMAR ISD
03	062	Dewitt County	062901	CUERO ISD
03	062	Dewitt County	062902	NORDHEIM ISD
03	062	Dewitt County	062903	YOAKUM ISD
03	062	Dewitt County	062904	YORKTOWN ISD

<b>Texas Education Agency Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
03	062	Dewitt County	062905	WESTHOFF ISD
03	062	Dewitt County	062906	MEYERSVILLE ISD
03	088	Goliad County	088902	GOLIAD ISD
03	120	Jackson County	120901	EDNA ISD
03	120	Jackson County	120902	GANADO ISD
03	120	Jackson County	120905	INDUSTRIAL ISD
03	128	Karnes County	128901	KARNES CITY ISD
03	128	Karnes County	128902	KENEDY ISD
03	128	Karnes County	128903	RUNGE ISD
03	128	Karnes County	128904	FALLS CITY ISD
03	143	Lavaca County	143901	HALLETTSVILLE ISD
03	143	Lavaca County	143902	MOULTON ISD
03	143	Lavaca County	143903	SHINER ISD
03	143	Lavaca County	143904	VYSEHRAD ISD
03	143	Lavaca County	143905	SWEET HOME ISD
03	143	Lavaca County	143906	EZZELL ISD
03	158	Matagorda County	158901	BAY CITY ISD
03	158	Matagorda County	158902	TIDEHAVEN ISD
03	158	Matagorda County	158904	MATAGORDA ISD
03	158	Matagorda County	158905	PALACIOS ISD
03	158	Matagorda County	158906	VAN VLECK ISD
03	196	Refugio County	196901	AUSTWELL-TIVOLI ISD
03	196	Refugio County	196902	WOODSBORO ISD
03	196	Refugio County	196903	REFUGIO ISD
03	235	Victoria County	235901	BLOOMINGTON ISD
03	235	Victoria County	235902	VICTORIA ISD
03	235	Victoria County	235904	NURSERY ISD
03	241	Wharton County	241901	BOLING ISD
03	241	Wharton County	241902	EAST BERNARD ISD
03	241	Wharton County	241903	EL CAMPO ISD
03	241	Wharton County	241904	WHARTON ISD
03	241	Wharton County	241906	LOUISE ISD
04	020	Brazoria County	020901	ALVIN ISD
04	020	Brazoria County	020902	ANGLETON ISD
04	020	Brazoria County	020904	DANBURY ISD
04	020	Brazoria County	020905	BRAZOSPORT ISD
04	020	Brazoria County	020906	SWEENY ISD
04	020	Brazoria County	020907	COLUMBIA-BRAZORIA ISD
04	020	Brazoria County	020908	PEARLAND ISD
04	020	Brazoria County	020910	DAMON ISD
04	036	Chambers County	036901	ANAHUAC ISD
04	036	Chambers County	036902	BARBERS HILL ISD
04	036	Chambers County	036903	EAST CHAMBERS ISD
04	079	Fort Bend County	079901	LAMAR CISD
04	079	Fort Bend County	079906	NEEDVILLE ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
04	079	Fort Bend County	079907	FORT BEND ISD
04	079	Fort Bend County	079908	KENDLETON ISD
04	079	Fort Bend County	079910	STAFFORD MSD
04	084	Galveston County	084901	DICKINSON ISD
04	084	Galveston County	084902	GALVESTON ISD
04	084	Galveston County	084904	LA MARQUE ISD
04	084	Galveston County	084906	TEXAS CITY ISD
04	084	Galveston County	084908	HITCHCOCK ISD
04	084	Galveston County	084909	SANTA FE ISD
04	084	Galveston County	084910	CLEAR CREEK ISD
04	084	Galveston County	084911	FRIENDSWOOD ISD
04	101	Harris County	101902	ALDINE ISD
04	101	Harris County	101903	ALIEF ISD
04	101	Harris County	101905	CHANNELVIEW ISD
04	101	Harris County	101906	CROSBY ISD
04	101	Harris County	101907	CYPRESS-FAIRBANKS ISD
04	101	Harris County	101908	DEER PARK ISD
04	101	Harris County	101909	NORTH FOREST ISD
04	101	Harris County	101910	GALENA PARK ISD
04	101	Harris County	101911	GOOSE CREEK CISD
04	101	Harris County	101912	HOUSTON ISD
04	101	Harris County	101913	HUMBLE ISD
04	101	Harris County	101914	KATY ISD
04	101	Harris County	101915	KLEIN ISD
04	101	Harris County	101916	LA PORTE ISD
04	101	Harris County	101917	PASADENA ISD
04	101	Harris County	101919	SPRING ISD
04	101	Harris County	101920	SPRING BRANCH ISD
04	101	Harris County	101921	TOMBALL ISD
04	101	Harris County	101924	SHELDON ISD
04	101	Harris County	101925	HUFFMAN ISD
04	146	Liberty County	146901	CLEVELAND ISD
04	146	Liberty County	146902	DAYTON ISD
04	146	Liberty County	146903	DEVERS ISD
04	146	Liberty County	146904	HARDIN ISD
04	146	Liberty County	146905	HULL-DAISETTA ISD
04	146	Liberty County	146906	LIBERTY ISD
04	146	Liberty County	146907	TARKINGTON ISD
04	237	Waller County	237902	HEMPSTEAD ISD
04	237	Waller County	237904	WALLER ISD
04	237	Waller County	237905	ROYAL ISD
05	084	Galveston County	084903	HIGH ISLAND ISD
05	100	Hardin County	100903	KOUNTZE ISD
05	100	Hardin County	100904	SILSBEE ISD
05	100	Hardin County	100905	HARDIN-JEFFERSON ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
05	100	Hardin County	100907	LUMBERTON ISD
05	100	Hardin County	100908	WEST HARDIN COUNTY CISD
05	121	Jasper County	121902	BROOKELAND ISD
05	121	Jasper County	121903	BUNA ISD
05	121	Jasper County	121904	JASPER ISD
05	121	Jasper County	121905	KIRBYVILLE CISD
05	121	Jasper County	121906	EVADALE ISD
05	123	Jefferson County	123905	NEDERLAND ISD
05	123	Jefferson County	123907	PORT ARTHUR ISD
05	123	Jefferson County	123908	PORT NECHES-GROVES ISD
05	123	Jefferson County	123910	BEAUMONT ISD
05	123	Jefferson County	123913	SABINE PASS ISD
05	123	Jefferson County	123914	HAMSHIRE-FANNETT ISD
05	176	Newton County	176901	BURKEVILLE ISD
05	176	Newton County	176902	NEWTON ISD
05	176	Newton County	176903	DEWEYVILLE ISD
05	181	Orange County	181901	BRIDGE CITY ISD
05	181	Orange County	181905	ORANGEFIELD ISD
05	181	Orange County	181906	WEST ORANGE-COVE CISD
05	181	Orange County	181907	VIDOR ISD
05	181	Orange County	181908	LITTLE CYPRESS-MAURICEVILLE CI
05	229	Tyler County	229901	COLMESNEIL ISD
05	229	Tyler County	229903	WOODVILLE ISD
05	229	Tyler County	229904	WARREN ISD
05	229	Tyler County	229905	SPURGER ISD
05	229	Tyler County	229906	CHESTER ISD
06	008	Austin County	008901	BELLVILLE ISD
06	008	Austin County	008902	SEALY ISD
06	008	Austin County	008903	BRAZOS ISD
06	021	Brazos County	021901	COLLEGE STATION ISD
06	021	Brazos County	021902	BRYAN ISD
06	026	Burleson County	026901	CALDWELL ISD
06	026	Burleson County	026902	SOMERVILLE ISD
06	026	Burleson County	026903	SNOOK ISD
06	093	Grimes County	093901	ANDERSON-SHIRO CISD
06	093	Grimes County	093903	IOLA ISD
06	093	Grimes County	093904	NAVASOTA ISD
06	093	Grimes County	093905	RICHARDS ISD
06	113	Houston County	113901	CROCKETT ISD
06	113	Houston County	113902	GRAPELAND ISD
06	113	Houston County	113903	LOVELADY ISD
06	113	Houston County	113905	LATEXO ISD
06	113	Houston County	113906	KENNARD ISD
06	145	Leon County	145901	BUFFALO ISD
06	145	Leon County	145902	CENTERVILLE ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
06	145	Leon County	145906	NORMANGEE ISD
06	145	Leon County	145907	OAKWOOD ISD
06	145	Leon County	145911	LEON ISD
06	154	Madison County	154901	MADISONVILLE CISD
06	154	Madison County	154903	NORTH ZULCH ISD
06	166	Milam County	166901	CAMERON ISD
06	166	Milam County	166902	GAUSE ISD
06	166	Milam County	166903	MILANO ISD
06	166	Milam County	166904	ROCKDALE ISD
06	166	Milam County	166907	BUCKHOLTS ISD
06	170	Montgomery County	170902	CONROE ISD
06	170	Montgomery County	170903	MONTGOMERY ISD
06	170	Montgomery County	170904	WILLIS ISD
06	170	Montgomery County	170906	MAGNOLIA ISD
06	170	Montgomery County	170907	SPLENDORA ISD
06	170	Montgomery County	170908	NEW CANEY ISD
06	187	Polk County	187901	BIG SANDY ISD
06	187	Polk County	187903	GOODRICH ISD
06	187	Polk County	187904	CORRIGAN-CAMDEN ISD
06	187	Polk County	187906	LEGGETT ISD
06	187	Polk County	187907	LIVINGSTON ISD
06	187	Polk County	187910	ONALASKA ISD
06	198	Robertson County	198901	BREMOND ISD
06	198	Robertson County	198902	CALVERT ISD
06	198	Robertson County	198903	FRANKLIN ISD
06	198	Robertson County	198905	HEARNE ISD
06	198	Robertson County	198906	MUMFORD ISD
06	204	San Jacinto County	204901	COLDSPRING-OAKHURST CISD
06	204	San Jacinto County	204904	SHEPHERD ISD
06	228	Trinity County	228901	GROVETON ISD
06	228	Trinity County	228903	TRINITY ISD
06	228	Trinity County	228904	CENTERVILLE ISD
06	228	Trinity County	228905	APPLE SPRINGS ISD
06	236	Walker County	236901	NEW WAVERLY ISD
06	236	Walker County	236902	HUNTSVILLE ISD
06	239	Washington County	239901	BRENHAM ISD
06	239	Washington County	239903	BURTON ISD
07	001	Anderson County	001902	CAYUGA ISD
07	001	Anderson County	001903	ELKHART ISD
07	001	Anderson County	001904	FRANKSTON ISD
07	001	Anderson County	001906	NECHES ISD
07	001	Anderson County	001907	PALESTINE ISD
07	001	Anderson County	001908	WESTWOOD ISD
07	001	Anderson County	001909	SLOCUM ISD
07	003	Angelina County	003902	HUDSON ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
07	003	Angelina County	003903	LUFKIN ISD
07	003	Angelina County	003904	HUNTINGTON ISD
07	003	Angelina County	003905	DIBOLL ISD
07	003	Angelina County	003906	ZAVALLA ISD
07	003	Angelina County	003907	CENTRAL ISD
07	037	Cherokee County	037901	ALTO ISD
07	037	Cherokee County	037904	JACKSONVILLE ISD
07	037	Cherokee County	037907	RUSK ISD
07	037	Cherokee County	037908	NEW SUMMERFIELD ISD
07	037	Cherokee County	037909	WELLS ISD
07	092	Gregg County	092901	GLADEWATER ISD
07	092	Gregg County	092902	KILGORE ISD
07	092	Gregg County	092903	LONGVIEW ISD
07	092	Gregg County	092904	PINE TREE ISD
07	092	Gregg County	092906	SABINE ISD
07	092	Gregg County	092907	SPRING HILL ISD
07	092	Gregg County	092908	WHITE OAK ISD
07	102	Harrison County	102901	KARNACK ISD
07	102	Harrison County	102902	MARSHALL ISD
07	102	Harrison County	102903	WASKOM ISD
07	102	Harrison County	102904	HALLSVILLE ISD
07	102	Harrison County	102905	HARLETON ISD
07	102	Harrison County	102906	ELYSIAN FIELDS ISD
07	107	Henderson County	107901	ATHENS ISD
07	107	Henderson County	107902	BROWNSBORO ISD
07	107	Henderson County	107904	CROSS ROADS ISD
07	107	Henderson County	107905	EUSTACE ISD
07	107	Henderson County	107906	MALAKOFF ISD
07	107	Henderson County	107907	TRINIDAD ISD
07	107	Henderson County	107908	MURCHISON ISD
07	107	Henderson County	107910	LAPOYNOR ISD
07	174	Nacogdoches County	174901	CHIRENO ISD
07	174	Nacogdoches County	174902	CUSHING ISD
07	174	Nacogdoches County	174903	GARRISON ISD
07	174	Nacogdoches County	174904	NACOGDOCHES ISD
07	174	Nacogdoches County	174906	WODEN ISD
07	174	Nacogdoches County	174908	CENTRAL HEIGHTS ISD
07	174	Nacogdoches County	174909	MARTINSVILLE ISD
07	174	Nacogdoches County	174910	ETOILE ISD
07	174	Nacogdoches County	174911	DOUGLASS ISD
07	183	Panola County	183901	BECKVILLE ISD
07	183	Panola County	183902	CARTHAGE ISD
07	183	Panola County	183904	GARY ISD
07	190	Rains County	190903	RAINS ISD
07	201	Rusk County	201902	HENDERSON ISD

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<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
07	201	Rusk County	201903	LANEVILLE ISD
07	201	Rusk County	201904	LEVERETTS CHAPEL ISD
07	201	Rusk County	201907	MOUNT ENTERPRISE ISD
07	201	Rusk County	201908	OVERTON ISD
07	201	Rusk County	201910	TATUM ISD
07	201	Rusk County	201913	CARLISLE ISD
07	201	Rusk County	201914	WEST RUSK ISD
07	202	Sabine County	202903	HEMPHILL ISD
07	202	Sabine County	202905	WEST SABINE ISD
07	203	San Augustine County	203901	SAN AUGUSTINE ISD
07	203	San Augustine County	203902	BROADDUS ISD
07	210	Shelby County	210901	CENTER ISD
07	210	Shelby County	210902	JOAQUIN ISD
07	210	Shelby County	210903	SHELBYVILLE ISD
07	210	Shelby County	210904	TENAHA ISD
07	210	Shelby County	210905	TIMPSON ISD
07	210	Shelby County	210906	EXCELSIOR ISD
07	212	Smith County	212901	ARP ISD
07	212	Smith County	212902	BULLARD ISD
07	212	Smith County	212903	LINDALE ISD
07	212	Smith County	212904	TROUP ISD
07	212	Smith County	212905	TYLER ISD
07	212	Smith County	212906	WHITEHOUSE ISD
07	212	Smith County	212909	CHAPEL HILL ISD
07	212	Smith County	212910	WINONA ISD
07	230	Upshur County	230901	BIG SANDY ISD
07	230	Upshur County	230902	GILMER ISD
07	230	Upshur County	230903	ORE CITY ISD
07	230	Upshur County	230904	UNION HILL ISD
07	230	Upshur County	230905	HARMONY ISD
07	230	Upshur County	230906	NEW DIANA ISD
07	230	Upshur County	230908	UNION GROVE ISD
07	234	Van Zandt County	234903	EDGEWOOD ISD
07	234	Van Zandt County	234904	GRAND SALINE ISD
07	234	Van Zandt County	234905	MARTINS MILL ISD
07	234	Van Zandt County	234906	VAN ISD
07	234	Van Zandt County	234909	FRUITVALE ISD
07	250	Wood County	250902	HAWKINS ISD
07	250	Wood County	250903	MINEOLA ISD
07	250	Wood County	250904	QUITMAN ISD
07	250	Wood County	250905	YANTIS ISD
07	250	Wood County	250906	ALBA-GOLDEN ISD
07	250	Wood County	250907	WINNSBORO ISD
08	019	Bowie County	019901	DEKALB ISD
08	019	Bowie County	019902	HOOKS ISD

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<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
08	019	Bowie County	019903	MAUD ISD
08	019	Bowie County	019905	NEW BOSTON ISD
08	019	Bowie County	019906	REDWATER ISD
08	019	Bowie County	019907	TEXARKANA ISD
08	019	Bowie County	019908	LIBERTY-EYLAU ISD
08	019	Bowie County	019909	SIMMS ISD
08	019	Bowie County	019910	MALTA ISD
08	019	Bowie County	019911	RED LICK ISD
08	019	Bowie County	019912	PLEASANT GROVE ISD
08	019	Bowie County	019913	HUBBARD ISD
08	019	Bowie County	019914	LEARY ISD
08	032	Camp County	032902	PITTSBURG ISD
08	034	Cass County	034901	ATLANTA ISD
08	034	Cass County	034902	AVINGER ISD
08	034	Cass County	034903	HUGHES SPRINGS ISD
08	034	Cass County	034905	LINDEN-KILDARE CISD
08	034	Cass County	034906	MCLEOD ISD
08	034	Cass County	034907	QUEEN CITY ISD
08	034	Cass County	034908	MARIETTA ISD
08	034	Cass County	034909	BLOOMBURG ISD
08	060	Delta County	060902	COOPER ISD
08	060	Delta County	060914	FANNINDEL ISD
08	080	Franklin County	080901	MOUNT VERNON ISD
08	112	Hopkins County	112901	SULPHUR SPRINGS ISD
08	112	Hopkins County	112905	CUMBY ISD
08	112	Hopkins County	112906	NORTH HOPKINS ISD
08	112	Hopkins County	112907	MILLER GROVE ISD
08	112	Hopkins County	112908	COMO-PICKTON CISD
08	112	Hopkins County	112909	SALTILLO ISD
08	112	Hopkins County	112910	SULPHUR BLUFF ISD
08	139	Lamar County	139905	CHISUM ISD
08	139	Lamar County	139908	ROXTON ISD
08	139	Lamar County	139909	PARIS ISD
08	139	Lamar County	139911	NORTH LAMAR ISD
08	139	Lamar County	139912	PRAIRILAND ISD
08	155	Marion County	155901	JEFFERSON ISD
08	172	Morris County	172902	DAINGERFIELD-LONE STAR ISD
08	172	Morris County	172905	PEWITT CISD
08	194	Red River County	194902	AVERY ISD
08	194	Red River County	194903	RIVERCREST ISD
08	194	Red River County	194904	CLARKSVILLE ISD
08	194	Red River County	194905	DETROIT ISD
08	225	Titus County	225902	MOUNT PLEASANT ISD
08	225	Titus County	225905	WINFIELD ISD
08	225	Titus County	225906	CHAPEL HILL ISD

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<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
08	225	Titus County	225907	HARTS BLUFF ISD
09	005	Archer County	005901	ARCHER CITY ISD
09	005	Archer County	005902	HOLLIDAY ISD
09	005	Archer County	005903	MEGARGEL ISD
09	005	Archer County	005904	WINDTHORST ISD
09	012	Baylor County	012901	SEYMOUR ISD
09	039	Clay County	039901	BYERS ISD
09	039	Clay County	039902	HENRIETTA ISD
09	039	Clay County	039903	PETROLIA ISD
09	039	Clay County	039904	BELLEVUE ISD
09	039	Clay County	039905	MIDWAY ISD
09	078	Foard County	078901	CROWELL ISD
09	099	Hardeman County	099902	CHILLICOTHE ISD
09	099	Hardeman County	099903	QUANAHA ISD
09	119	Jack County	119901	BRYSON ISD
09	119	Jack County	119902	JACKSBORO ISD
09	119	Jack County	119903	PERRIN-WHITT CISD
09	138	Knox County	138902	KNOX CITY-O'BRIEN CISD
09	138	Knox County	138903	MUNDAY CISD
09	138	Knox County	138904	BENJAMIN ISD
09	169	Montague County	169901	BOWIE ISD
09	169	Montague County	169902	NOCONA ISD
09	169	Montague County	169906	GOLD BURG ISD
09	169	Montague County	169908	MONTAGUE ISD
09	169	Montague County	169909	PRAIRIE VALLEY ISD
09	169	Montague County	169910	FORESTBURG ISD
09	169	Montague County	169911	SAINT JO ISD
09	224	Throckmorton County	224901	THROCKMORTON ISD
09	224	Throckmorton County	224902	WOODSON ISD
09	243	Wichita County	243901	BURKBURNETT ISD
09	243	Wichita County	243902	ELECTRA ISD
09	243	Wichita County	243903	IOWA PARK CISD
09	243	Wichita County	243905	WICHITA FALLS ISD
09	243	Wichita County	243906	CITY VIEW ISD
09	244	Wilbarger County	244901	HARROLD ISD
09	244	Wilbarger County	244903	VERNON ISD
09	244	Wilbarger County	244905	NORTHSIDE ISD
09	252	Young County	252901	GRAHAM ISD
09	252	Young County	252902	NEWCASTLE ISD
09	252	Young County	252903	OLNEY ISD
10	043	Collin County	043901	ALLEN ISD
10	043	Collin County	043902	ANNA ISD
10	043	Collin County	043903	CELINA ISD
10	043	Collin County	043904	FARMERSVILLE ISD
10	043	Collin County	043905	FRISCO ISD

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<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
10	043	Collin County	043907	MCKINNEY ISD
10	043	Collin County	043908	MELISSA ISD
10	043	Collin County	043910	PLANO ISD
10	043	Collin County	043911	PRINCETON ISD
10	043	Collin County	043912	PROSPER ISD
10	043	Collin County	043914	WYLIE ISD
10	043	Collin County	043917	BLUE RIDGE ISD
10	043	Collin County	043918	COMMUNITY ISD
10	043	Collin County	043919	LOVEJOY ISD
10	057	Dallas County	057903	CARROLLTON-FARMERS BRANCH ISD
10	057	Dallas County	057904	CEDAR HILL ISD
10	057	Dallas County	057905	DALLAS ISD
10	057	Dallas County	057906	DESOTO ISD
10	057	Dallas County	057907	DUNCANVILLE ISD
10	057	Dallas County	057909	GARLAND ISD
10	057	Dallas County	057910	GRAND PRAIRIE ISD
10	057	Dallas County	057911	HIGHLAND PARK ISD
10	057	Dallas County	057912	IRVING ISD
10	057	Dallas County	057913	LANCASTER ISD
10	057	Dallas County	057914	MESQUITE ISD
10	057	Dallas County	057916	RICHARDSON ISD
10	057	Dallas County	057919	SUNNYVALE ISD
10	057	Dallas County	057920	WILMER-HUTCHINS ISD
10	057	Dallas County	057922	COPPELL ISD
10	070	Ellis County	070901	AVALON ISD
10	070	Ellis County	070903	ENNIS ISD
10	070	Ellis County	070905	FERRIS ISD
10	070	Ellis County	070907	ITALY ISD
10	070	Ellis County	070908	MIDLOTHIAN ISD
10	070	Ellis County	070909	MILFORD ISD
10	070	Ellis County	070910	PALMER ISD
10	070	Ellis County	070911	RED OAK ISD
10	070	Ellis County	070912	WAXAHACHIE ISD
10	070	Ellis County	070915	MAYPEARL ISD
10	074	Fannin County	074903	BONHAM ISD
10	074	Fannin County	074904	DODD CITY ISD
10	074	Fannin County	074905	ECTOR ISD
10	074	Fannin County	074907	HONEY GROVE ISD
10	074	Fannin County	074909	LEONARD ISD
10	074	Fannin County	074911	SAVOY ISD
10	074	Fannin County	074912	TRENTON ISD
10	074	Fannin County	074917	SAM RAYBURN ISD
10	091	Grayson County	091901	BELLS ISD
10	091	Grayson County	091902	COLLINSVILLE ISD
10	091	Grayson County	091903	DENISON ISD

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<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
10	091	Grayson County	091905	HOWE ISD
10	091	Grayson County	091906	SHERMAN ISD
10	091	Grayson County	091907	TIOGA ISD
10	091	Grayson County	091908	VAN ALSTYNE ISD
10	091	Grayson County	091909	WHITESBORO ISD
10	091	Grayson County	091910	WHITEWRIGHT ISD
10	091	Grayson County	091913	POTTSBORO ISD
10	091	Grayson County	091914	S AND S CISD
10	091	Grayson County	091917	GUNTER ISD
10	091	Grayson County	091918	TOM BEAN ISD
10	116	Hunt County	116901	CADDO MILLS ISD
10	116	Hunt County	116902	CELESTE ISD
10	116	Hunt County	116903	COMMERCE ISD
10	116	Hunt County	116905	GREENVILLE ISD
10	116	Hunt County	116906	LONE OAK ISD
10	116	Hunt County	116908	QUINLAN ISD
10	116	Hunt County	116909	WOLFE CITY ISD
10	116	Hunt County	116910	CAMPBELL ISD
10	116	Hunt County	116915	BLAND ISD
10	116	Hunt County	116916	BOLES ISD
10	129	Kaufman County	129901	CRANDALL ISD
10	129	Kaufman County	129902	FORNEY ISD
10	129	Kaufman County	129903	KAUFMAN ISD
10	129	Kaufman County	129904	KEMP ISD
10	129	Kaufman County	129905	MABANK ISD
10	129	Kaufman County	129906	TERRELL ISD
10	129	Kaufman County	129910	SCURRY-ROSSER ISD
10	199	Rockwall County	199901	ROCKWALL ISD
10	199	Rockwall County	199902	ROYSE CITY ISD
10	234	Van Zandt County	234902	CANTON ISD
10	234	Van Zandt County	234907	WILLS POINT ISD
11	049	Cooke County	049901	GAINESVILLE ISD
11	049	Cooke County	049902	MUENSTER ISD
11	049	Cooke County	049903	VALLEY VIEW ISD
11	049	Cooke County	049905	CALLISBURG ISD
11	049	Cooke County	049906	ERA ISD
11	049	Cooke County	049907	LINDSAY ISD
11	049	Cooke County	049908	WALNUT BEND ISD
11	049	Cooke County	049909	SIVELLS BEND ISD
11	061	Denton County	061901	DENTON ISD
11	061	Denton County	061902	LEWISVILLE ISD
11	061	Denton County	061903	PILOT POINT ISD
11	061	Denton County	061905	KRUM ISD
11	061	Denton County	061906	PONDER ISD
11	061	Denton County	061907	AUBREY ISD

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<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
11	061	Denton County	061908	SANGER ISD
11	061	Denton County	061910	ARGYLE ISD
11	061	Denton County	061911	NORTHWEST ISD
11	061	Denton County	061912	LAKE DALLAS ISD
11	061	Denton County	061914	LITTLE ELM ISD
11	072	Erath County	072901	THREE WAY ISD
11	072	Erath County	072902	DUBLIN ISD
11	072	Erath County	072903	STEPHENVILLE
11	072	Erath County	072904	BLUFF DALE ISD
11	072	Erath County	072908	HUCKABAY ISD
11	072	Erath County	072909	LINGLEVILLE ISD
11	072	Erath County	072910	MORGAN MILL ISD
11	111	Hood County	111901	GRANBURY ISD
11	111	Hood County	111902	LIPAN ISD
11	111	Hood County	111903	TOLAR ISD
11	126	Johnson County	126901	ALVARADO ISD
11	126	Johnson County	126902	BURLESON ISD
11	126	Johnson County	126903	CLEBURNE ISD
11	126	Johnson County	126904	GRANDVIEW ISD
11	126	Johnson County	126905	JOSHUA ISD
11	126	Johnson County	126906	KEENE ISD
11	126	Johnson County	126907	RIO VISTA ISD
11	126	Johnson County	126908	VENUS ISD
11	126	Johnson County	126911	GODLEY ISD
11	182	Palo Pinto County	182901	GORDON ISD
11	182	Palo Pinto County	182902	GRAFORD ISD
11	182	Palo Pinto County	182903	MINERAL WELLS ISD
11	182	Palo Pinto County	182904	SANTO ISD
11	182	Palo Pinto County	182905	STRAWN ISD
11	182	Palo Pinto County	182906	PALO PINTO ISD
11	184	Parker County	184901	POOLVILLE ISD
11	184	Parker County	184902	SPRINGTOWN ISD
11	184	Parker County	184903	WEATHERFORD ISD
11	184	Parker County	184904	MILLSAP ISD
11	184	Parker County	184907	ALEDO ISD
11	184	Parker County	184908	PEASTER ISD
11	184	Parker County	184909	BROCK ISD
11	184	Parker County	184911	GARNER ISD
11	213	Somervell County	213901	GLEN ROSE ISD
11	220	Tarrant County	220901	ARLINGTON ISD
11	220	Tarrant County	220902	BIRDVILLE ISD
11	220	Tarrant County	220904	EVERMAN ISD
11	220	Tarrant County	220905	FORT WORTH ISD
11	220	Tarrant County	220906	GRAPEVINE-COLLEYVILLE ISD
11	220	Tarrant County	220907	KELLER ISD

<b>Texas Education Agency Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
11	220	Tarrant County	220908	MANSFIELD ISD
11	220	Tarrant County	220910	LAKE WORTH ISD
11	220	Tarrant County	220912	CROWLEY ISD
11	220	Tarrant County	220914	KENNEDALE ISD
11	220	Tarrant County	220915	AZLE ISD
11	220	Tarrant County	220916	HURST-EULESS-BEDFORD ISD
11	220	Tarrant County	220917	CASTLEBERRY ISD
11	220	Tarrant County	220918	EAGLE MT-SAGINAW ISD
11	220	Tarrant County	220919	CARROLL ISD
11	220	Tarrant County	220920	WHITE SETTLEMENT ISD
11	249	Wise County	249901	ALVORD ISD
11	249	Wise County	249902	BOYD ISD
11	249	Wise County	249903	BRIDGEPORT ISD
11	249	Wise County	249904	CHICO ISD
11	249	Wise County	249905	DECATUR ISD
11	249	Wise County	249906	PARADISE ISD
11	249	Wise County	249908	SLIDELL ISD
12	014	Bell County	014901	ACADEMY ISD
12	014	Bell County	014902	BARTLETT ISD
12	014	Bell County	014903	BELTON ISD
12	014	Bell County	014905	HOLLAND ISD
12	014	Bell County	014906	KILLEEN ISD
12	014	Bell County	014907	ROGERS ISD
12	014	Bell County	014908	SALADO ISD
12	014	Bell County	014909	TEMPLE ISD
12	014	Bell County	014910	TROY ISD
12	018	Bosque County	018901	CLIFTON ISD
12	018	Bosque County	018902	MERIDIAN ISD
12	018	Bosque County	018903	MORGAN ISD
12	018	Bosque County	018904	VALLEY MILLS ISD
12	018	Bosque County	018905	WALNUT SPRINGS ISD
12	018	Bosque County	018906	IREDELL ISD
12	018	Bosque County	018907	KOPPERL ISD
12	018	Bosque County	018908	CRANFILLS GAP ISD
12	050	Coryell County	050901	EVANT ISD
12	050	Coryell County	050902	GATESVILLE ISD
12	050	Coryell County	050904	OGLESBY ISD
12	050	Coryell County	050909	JONESBORO ISD
12	050	Coryell County	050910	COPPERAS COVE ISD
12	073	Falls County	073901	CHILTON ISD
12	073	Falls County	073903	MARLIN ISD
12	073	Falls County	073904	WESTPHALIA ISD
12	073	Falls County	073905	ROSEBUD-LOTT ISD
12	081	Freestone County	081902	FAIRFIELD ISD
12	081	Freestone County	081904	TEAGUE ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
12	081	Freestone County	081905	WORTHAM ISD
12	081	Freestone County	081906	DEW ISD
12	097	Hamilton County	097902	HAMILTON ISD
12	097	Hamilton County	097903	HICO ISD
12	109	Hill County	109901	ABBOTT ISD
12	109	Hill County	109902	BYNUM ISD
12	109	Hill County	109903	COVINGTON ISD
12	109	Hill County	109904	HILLSBORO ISD
12	109	Hill County	109905	HUBBARD ISD
12	109	Hill County	109907	ITASCA ISD
12	109	Hill County	109908	MALONE ISD
12	109	Hill County	109910	MOUNT CALM ISD
12	109	Hill County	109911	WHITNEY ISD
12	109	Hill County	109912	AQUILLA ISD
12	109	Hill County	109913	BLUM ISD
12	109	Hill County	109914	PENELOPE ISD
12	141	Lampasas County	141901	LAMPASAS ISD
12	141	Lampasas County	141902	LOMETA ISD
12	147	Limestone County	147901	COOLIDGE ISD
12	147	Limestone County	147902	GROESBECK ISD
12	147	Limestone County	147903	MEXIA ISD
12	161	Mclennan County	161901	CRAWFORD ISD
12	161	Mclennan County	161903	MIDWAY ISD
12	161	Mclennan County	161906	LA VEGA ISD
12	161	Mclennan County	161907	LORENA ISD
12	161	Mclennan County	161908	MART ISD
12	161	Mclennan County	161909	MCGREGOR ISD
12	161	Mclennan County	161910	MOODY ISD
12	161	Mclennan County	161912	RIESEL ISD
12	161	Mclennan County	161914	WACO ISD
12	161	Mclennan County	161916	WEST ISD
12	161	Mclennan County	161918	AXTELL ISD
12	161	Mclennan County	161919	BRUCEVILLE-EDDY ISD
12	161	Mclennan County	161920	CHINA SPRING ISD
12	161	Mclennan County	161921	CONNALLY ISD
12	161	Mclennan County	161922	ROBINSON ISD
12	161	Mclennan County	161923	BOSQUEVILLE ISD
12	161	Mclennan County	161924	HALLSBURG ISD
12	161	Mclennan County	161925	GHOLSON ISD
12	167	Mills County	167901	GOLDTHWAITE ISD
12	167	Mills County	167902	MULLIN ISD
12	167	Mills County	167903	STAR ISD
12	167	Mills County	167904	PRIDY ISD
12	175	Navarro County	175902	BLOOMING GROVE ISD
12	175	Navarro County	175903	CORSICANA ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
12	175	Navarro County	175904	DAWSON ISD
12	175	Navarro County	175905	FROST ISD
12	175	Navarro County	175907	KERENS ISD
12	175	Navarro County	175910	MILDRED ISD
12	175	Navarro County	175911	RICE ISD
13	011	Bastrop County	011901	BASTROP ISD
13	011	Bastrop County	011902	ELGIN ISD
13	011	Bastrop County	011904	SMITHVILLE ISD
13	011	Bastrop County	011905	MCDADE ISD
13	016	Blanco County	016901	JOHNSON CITY ISD
13	016	Blanco County	016902	BLANCO ISD
13	027	Burnet County	027903	BURNET CISD
13	027	Burnet County	027904	MARBLE FALLS ISD
13	028	Caldwell County	028902	LOCKHART ISD
13	028	Caldwell County	028903	LULING ISD
13	028	Caldwell County	028906	PRAIRIE LEA ISD
13	046	Comal County	046901	NEW BRAUNFELS ISD
13	046	Comal County	046902	COMAL ISD
13	075	Fayette County	075901	FLATONIA ISD
13	075	Fayette County	075902	LA GRANGE ISD
13	075	Fayette County	075903	SCHULENBURG ISD
13	075	Fayette County	075906	FAYETTEVILLE ISD
13	075	Fayette County	075908	ROUND TOP-CARMINE ISD
13	086	Gillespie County	086024	DOSS CONSOLIDATED CSD
13	086	Gillespie County	086901	FREDERICKSBURG ISD
13	086	Gillespie County	086902	HARPER ISD
13	089	Gonzales County	089901	GONZALES ISD
13	089	Gonzales County	089903	NIXON-SMILEY CISD
13	089	Gonzales County	089905	WAELEDER ISD
13	094	Guadalupe County	094901	SEGUIN ISD
13	094	Guadalupe County	094902	SCHERTZ-CIBOLO-U CITY ISD
13	094	Guadalupe County	094903	NAVARRO ISD
13	094	Guadalupe County	094904	MARION ISD
13	105	Hays County	105902	SAN MARCOS CISD
13	105	Hays County	105904	DRIPPING SPRINGS ISD
13	105	Hays County	105905	WIMBERLEY ISD
13	105	Hays County	105906	HAYS CISD
13	130	Kendall County	130902	COMFORT ISD
13	144	Lee County	144901	GIDDINGS ISD
13	144	Lee County	144902	LEXINGTON ISD
13	144	Lee County	144903	DIME BOX ISD
13	150	Llano County	150901	LLANO ISD
13	166	Milam County	166905	THORNDALE ISD
13	227	Travis County	227901	AUSTIN ISD
13	227	Travis County	227904	PFLUGERVILLE ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
13	227	Travis County	227907	MANOR ISD
13	227	Travis County	227909	EANES ISD
13	227	Travis County	227910	DEL VALLE ISD
13	227	Travis County	227912	LAGO VISTA ISD
13	227	Travis County	227913	LAKE TRAVIS ISD
13	246	Williamson County	246902	FLORENCE ISD
13	246	Williamson County	246904	GEORGETOWN ISD
13	246	Williamson County	246905	GRANGER ISD
13	246	Williamson County	246906	HUTTO ISD
13	246	Williamson County	246907	JARRELL ISD
13	246	Williamson County	246908	LIBERTY HILL ISD
13	246	Williamson County	246909	ROUND ROCK ISD
13	246	Williamson County	246911	TAYLOR ISD
13	246	Williamson County	246912	THRALL ISD
13	246	Williamson County	246913	LEANDER ISD
13	246	Williamson County	246914	COUPLAND ISD
14	030	Callahan County	030901	CROSS PLAINS ISD
14	030	Callahan County	030902	CLYDE CISD
14	030	Callahan County	030903	BAIRD ISD
14	030	Callahan County	030906	EULA ISD
14	047	Comanche County	047901	COMANCHE ISD
14	047	Comanche County	047902	DE LEON ISD
14	047	Comanche County	047903	GUSTINE ISD
14	047	Comanche County	047905	SIDNEY ISD
14	067	Eastland County	067902	CISCO ISD
14	067	Eastland County	067903	EASTLAND ISD
14	067	Eastland County	067904	GORMAN ISD
14	067	Eastland County	067907	RANGER ISD
14	067	Eastland County	067908	RISING STAR ISD
14	076	Fisher County	076903	ROBY CISD
14	076	Fisher County	076904	ROTAN ISD
14	104	Haskell County	104901	HASKELL CISD
14	104	Haskell County	104903	RULE ISD
14	104	Haskell County	104907	PAINT CREEK ISD
14	127	Jones County	127901	ANSON ISD
14	127	Jones County	127903	HAMLIN ISD
14	127	Jones County	127904	HAWLEY ISD
14	127	Jones County	127905	LUEDERS-AVOCA ISD
14	127	Jones County	127906	STAMFORD ISD
14	168	Mitchell County	168901	COLORADO ISD
14	168	Mitchell County	168902	LORAIN ISD
14	168	Mitchell County	168903	WESTBROOK ISD
14	177	Nolan County	177901	ROSCOE ISD
14	177	Nolan County	177902	SWEETWATER ISD
14	177	Nolan County	177903	BLACKWELL CISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
14	177	Nolan County	177905	HIGHLAND ISD
14	208	Scurry County	208901	HERMLEIGH ISD
14	208	Scurry County	208902	SNYDER ISD
14	208	Scurry County	208903	IRA ISD
14	209	Shackelford County	209901	ALBANY ISD
14	209	Shackelford County	209902	MORAN ISD
14	215	Stephens County	215901	BRECKENRIDGE ISD
14	217	Stonewall County	217901	ASPERMONT ISD
14	221	Taylor County	221901	ABILENE ISD
14	221	Taylor County	221904	MERKEL ISD
14	221	Taylor County	221905	TRENT ISD
14	221	Taylor County	221911	JIM NED CISD
14	221	Taylor County	221912	WYLIE ISD
15	025	Brown County	025901	BANGS ISD
15	025	Brown County	025902	BROWNWOOD ISD
15	025	Brown County	025904	BLANKET ISD
15	025	Brown County	025905	MAY ISD
15	025	Brown County	025906	ZEPHYR ISD
15	025	Brown County	025908	BROOKESMITH ISD
15	025	Brown County	025909	EARLY ISD
15	041	Coke County	041901	BRONTE ISD
15	041	Coke County	041902	ROBERT LEE ISD
15	042	Coleman County	042901	COLEMAN ISD
15	042	Coleman County	042903	SANTA ANNA ISD
15	042	Coleman County	042905	PANTHER CREEK CISD
15	042	Coleman County	042906	NOVICE ISD
15	048	Concho County	048901	EDEN CISD
15	048	Concho County	048903	PAINT ROCK ISD
15	053	Crockett County	053001	CROCKETT COUNTY CONSOLIDATED C
15	069	Edwards County	069901	ROCKSPRINGS ISD
15	069	Edwards County	069902	NUECES CANYON CISD
15	118	Irion County	118902	IRION COUNTY ISD
15	134	Kimble County	134901	JUNCTION ISD
15	157	Mason County	157901	MASON ISD
15	160	Mcculloch County	160901	BRADY ISD
15	160	Mcculloch County	160904	ROCHELLE ISD
15	160	Mcculloch County	160905	LOHN ISD
15	164	Menard County	164901	MENARD ISD
15	200	Runnels County	200901	BALLINGER ISD
15	200	Runnels County	200902	MILES ISD
15	200	Runnels County	200904	WINTERS ISD
15	200	Runnels County	200906	OLFEN ISD
15	206	San Saba County	206901	SAN SABA ISD
15	206	San Saba County	206902	RICHLAND SPRINGS ISD
15	206	San Saba County	206903	CHEROKEE ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
15	207	Schleicher County	207901	SCHLEICHER ISD
15	216	Sterling County	216901	STERLING CITY ISD
15	218	Sutton County	218901	SONORA ISD
15	226	Tom Green County	226901	CHRISTOVAL ISD
15	226	Tom Green County	226903	SAN ANGELO ISD
15	226	Tom Green County	226905	WATER VALLEY ISD
15	226	Tom Green County	226906	WALL ISD
15	226	Tom Green County	226907	GRAPE CREEK ISD
15	226	Tom Green County	226908	VERIBEST ISD
15	233	Val Verde County	233901	SAN FELIPE-DEL RIO CISD
15	233	Val Verde County	233903	COMSTOCK ISD
16	006	Armstrong County	006902	CLAUDE ISD
16	023	Briscoe County	023902	SILVERTON ISD
16	033	Carson County	033901	GROOM ISD
16	033	Carson County	033902	PANHANDLE ISD
16	033	Carson County	033904	WHITE DEER ISD
16	035	Castro County	035901	DIMMITT ISD
16	035	Castro County	035902	HART ISD
16	035	Castro County	035903	NAZARETH ISD
16	038	Childress County	038901	CHILDRESS ISD
16	044	Collingsworth County	044902	WELLINGTON ISD
16	044	Collingsworth County	044904	SAMNORWOOD ISD
16	056	Dallam County	056901	DALHART ISD
16	056	Dallam County	056902	TEXLINE ISD
16	059	Deaf Smith County	059901	HEREFORD ISD
16	059	Deaf Smith County	059902	WALCOTT ISD
16	065	Donley County	065901	CLARENDON ISD
16	065	Donley County	065902	HEDLEY ISD
16	090	Gray County	090902	LEFORS ISD
16	090	Gray County	090903	MCLEAN ISD
16	090	Gray County	090904	PAMPA ISD
16	090	Gray County	090905	GRANDVIEW-HOPKINS ISD
16	096	Hall County	096904	MEMPHIS ISD
16	096	Hall County	096905	TURKEY-QUITAQUE ISD
16	098	Hansford County	098901	GRUVER ISD
16	098	Hansford County	098903	PRINGLE-MORSE CISD
16	098	Hansford County	098904	SPEARMAN ISD
16	103	Hartley County	103901	CHANNING ISD
16	103	Hartley County	103902	HARTLEY ISD
16	106	Hemphill County	106901	CANADIAN ISD
16	117	Hutchinson County	117901	BORGER ISD
16	117	Hutchinson County	117903	SANFORD-FRITCH ISD
16	117	Hutchinson County	117904	PLEMONS-STINNETT-PHILLIPS CISD
16	117	Hutchinson County	117907	SPRING CREEK ISD
16	148	Lipscomb County	148901	BOOKER ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
16	148	Lipscomb County	148902	FOLLETT ISD
16	148	Lipscomb County	148903	HIGGINS ISD
16	148	Lipscomb County	148905	DARROUZETT ISD
16	171	Moore County	171901	DUMAS ISD
16	171	Moore County	171902	SUNRAY ISD
16	179	Ochiltree County	179901	PERRYTON ISD
16	180	Oldham County	180902	VEGA ISD
16	180	Oldham County	180903	ADRIAN ISD
16	180	Oldham County	180904	WILDORADO ISD
16	185	Parmer County	185901	BOVINA ISD
16	185	Parmer County	185902	FARWELL ISD
16	185	Parmer County	185903	FRIONA ISD
16	185	Parmer County	185904	LAZBUDDIE ISD
16	188	Potter County	188901	AMARILLO ISD
16	188	Potter County	188902	RIVER ROAD ISD
16	188	Potter County	188903	HIGHLAND PARK ISD
16	188	Potter County	188904	BUSHLAND ISD
16	191	Randall County	191901	CANYON ISD
16	197	Roberts County	197902	MIAMI ISD
16	211	Sherman County	211901	TEXHOMA ISD
16	211	Sherman County	211902	STRATFORD ISD
16	219	Swisher County	219901	HAPPY ISD
16	219	Swisher County	219903	TULIA ISD
16	219	Swisher County	219905	KRESS ISD
16	242	Wheeler County	242902	SHAMROCK ISD
16	242	Wheeler County	242903	WHEELER ISD
16	242	Wheeler County	242905	KELTON ISD
16	242	Wheeler County	242906	FORT ELLIOTT CISD
17	009	Bailey County	009901	MULESHOE ISD
17	017	Borden County	017901	BORDEN COUNTY ISD
17	040	Cochran County	040901	MORTON ISD
17	040	Cochran County	040902	WHITEFACE CISD
17	051	Cottle County	051901	PADUCAH ISD
17	054	Crosby County	054901	CROSBYTON CISD
17	054	Crosby County	054902	LORENZO ISD
17	054	Crosby County	054903	RALLS ISD
17	058	Dawson County	058902	DAWSON ISD
17	058	Dawson County	058905	KLONDIKE ISD
17	058	Dawson County	058906	LAMESA ISD
17	058	Dawson County	058909	SANDS CISD
17	063	Dickens County	063903	SPUR ISD
17	063	Dickens County	063906	PATTON SPRINGS ISD
17	077	Floyd County	077901	FLOYDADA ISD
17	077	Floyd County	077902	LOCKNEY ISD
17	083	Gaines County	083901	SEAGRAVES ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
17	083	Gaines County	083902	LOOP ISD
17	083	Gaines County	083903	SEMINOLE ISD
17	085	Garza County	085902	POST ISD
17	085	Garza County	085903	SOUTHLAND ISD
17	095	Hale County	095901	ABERNATHY ISD
17	095	Hale County	095902	COTTON CENTER ISD
17	095	Hale County	095903	HALE CENTER ISD
17	095	Hale County	095904	PETERSBURG ISD
17	095	Hale County	095905	PLAINVIEW ISD
17	110	Hockley County	110901	ANTON ISD
17	110	Hockley County	110902	LEVELLAND ISD
17	110	Hockley County	110905	ROPES ISD
17	110	Hockley County	110906	SMYER ISD
17	110	Hockley County	110907	SUNDOWN ISD
17	110	Hockley County	110908	WHITHARRAL ISD
17	132	Kent County	132902	JAYTON-GIRARD ISD
17	135	King County	135001	GUTHRIE CSD
17	140	Lamb County	140901	AMHERST ISD
17	140	Lamb County	140904	LITTLEFIELD ISD
17	140	Lamb County	140905	OLTON ISD
17	140	Lamb County	140906	SPADE ISD
17	140	Lamb County	140907	SPRINGLAKE-EARTH ISD
17	140	Lamb County	140908	SUDAN ISD
17	152	Lubbock County	152901	LUBBOCK ISD
17	152	Lubbock County	152902	NEW DEAL ISD
17	152	Lubbock County	152903	SLATON ISD
17	152	Lubbock County	152906	LUBBOCK-COOPER ISD
17	152	Lubbock County	152907	FRENSHIP ISD
17	152	Lubbock County	152908	ROOSEVELT ISD
17	152	Lubbock County	152909	SHALLOWATER ISD
17	152	Lubbock County	152910	IDALOU ISD
17	153	Lynn County	153903	O'DONNELL ISD
17	153	Lynn County	153904	TAHOKA ISD
17	153	Lynn County	153905	NEW HOME ISD
17	153	Lynn County	153907	WILSON ISD
17	173	Motley County	173901	MOTLEY COUNTY ISD
17	223	Terry County	223901	BROWNFIELD ISD
17	223	Terry County	223902	MEADOW ISD
17	223	Terry County	223904	WELLMAN-UNION CISD
17	251	Yoakum County	251901	DENVER CITY ISD
17	251	Yoakum County	251902	PLAINS ISD
18	002	Andrews County	002901	ANDREWS ISD
18	022	Brewster County	022004	TERLINGUA CSD
18	022	Brewster County	022901	ALPINE ISD
18	022	Brewster County	022902	MARATHON ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
18	022	Brewster County	022903	SAN VICENTE ISD
18	052	Crane County	052901	CRANE ISD
18	055	Culberson County	055901	CULBERSON COUNTY-ALLAMOORE ISD
18	068	Ector County	068901	ECTOR COUNTY ISD
18	087	Glasscock County	087901	GLASSCOCK COUNTY ISD
18	114	Howard County	114901	BIG SPRING ISD
18	114	Howard County	114902	COAHOMA ISD
18	114	Howard County	114904	FORSAN ISD
18	122	Jeff Davis County	122901	FT DAVIS ISD
18	122	Jeff Davis County	122902	VALENTINE ISD
18	156	Martin County	156902	STANTON ISD
18	156	Martin County	156905	GRADY ISD
18	165	Midland County	165901	MIDLAND ISD
18	165	Midland County	165902	GREENWOOD ISD
18	186	Pecos County	186901	BUENA VISTA ISD
18	186	Pecos County	186902	FT STOCKTON ISD
18	186	Pecos County	186903	IRAAN-SHEFFIELD ISD
18	189	Presidio County	189901	MARFA ISD
18	189	Presidio County	189902	PRESIDIO ISD
18	192	Reagan County	192901	REAGAN COUNTY ISD
18	195	Reeves County	195901	PECOS-BARSTOW-TOYAH ISD
18	195	Reeves County	195902	BALMORHEA ISD
18	222	Terrell County	222901	TERRELL COUNTY ISD
18	231	Upton County	231901	MCCAMEY ISD
18	231	Upton County	231902	RANKIN ISD
18	238	Ward County	238902	MONAHANS-WICKETT-PYOTE ISD
18	238	Ward County	238904	GRANDFALLS-ROYALTY ISD
18	248	Winkler County	248901	KERMIT ISD
18	248	Winkler County	248902	WINK-LOVING ISD
19	071	El Paso County	071901	CLINT ISD
19	071	El Paso County	071902	EL PASO ISD
19	071	El Paso County	071903	FABENS ISD
19	071	El Paso County	071904	SAN ELIZARIO ISD
19	071	El Paso County	071905	YSLETA ISD
19	071	El Paso County	071906	ANTHONY ISD
19	071	El Paso County	071907	CANUTILLO ISD
19	071	El Paso County	071908	TORNILLO ISD
19	071	El Paso County	071909	SOCORRO ISD
19	115	Hudspeth County	115901	FT HANCOCK ISD
19	115	Hudspeth County	115902	SIERRA BLANCA ISD
19	115	Hudspeth County	115903	DELL CITY ISD
20	007	Atascosa County	007901	CHARLOTTE ISD
20	007	Atascosa County	007902	JOURDANTON ISD
20	007	Atascosa County	007904	LYTLE ISD
20	007	Atascosa County	007905	PLEASANTON ISD

<b>Texas Education Agency</b>				
<b>Districts Listed by Region</b>				
<b>Region</b>	<b>Cnty</b>	<b>County Name</b>	<b>CDN</b>	<b>District</b>
20	007	Atascosa County	007906	POTEET ISD
20	010	Bandera County	010901	MEDINA ISD
20	010	Bandera County	010902	BANDERA ISD
20	015	Bexar County	015901	ALAMO HEIGHTS ISD
20	015	Bexar County	015904	HARLANDALE ISD
20	015	Bexar County	015905	EDGEWOOD ISD
20	015	Bexar County	015907	SAN ANTONIO ISD
20	015	Bexar County	015908	SOUTH SAN ANTONIO ISD
20	015	Bexar County	015909	SOMERSET ISD
20	015	Bexar County	015910	NORTH EAST ISD
20	015	Bexar County	015911	EAST CENTRAL ISD
20	015	Bexar County	015912	SOUTHWEST ISD
20	015	Bexar County	015915	NORTHSIDE ISD
20	015	Bexar County	015916	JUDSON ISD
20	015	Bexar County	015917	SOUTHSIDE ISD
20	064	Dimmit County	064903	CARRIZO SPRINGS CISD
20	082	Frio County	082902	DILLEY ISD
20	082	Frio County	082903	PEARSALL ISD
20	130	Kendall County	130901	BOERNE ISD
20	133	Kerr County	133901	CENTER POINT ISD
20	133	Kerr County	133902	HUNT ISD
20	133	Kerr County	133903	KERRVILLE ISD
20	133	Kerr County	133904	INGRAM ISD
20	133	Kerr County	133905	DIVIDE ISD
20	136	Kinney County	136901	BRACKETT ISD
20	142	La Salle County	142901	COTULLA ISD
20	159	Maverick County	159901	EAGLE PASS ISD
20	163	Medina County	163901	DEVINE ISD
20	163	Medina County	163902	D'HANIS ISD
20	163	Medina County	163903	NATALIA ISD
20	163	Medina County	163904	HONDO ISD
20	163	Medina County	163908	MEDINA VALLEY ISD
20	193	Real County	193902	LEAKEY ISD
20	232	Uvalde County	232901	KNIPPA ISD
20	232	Uvalde County	232902	SABINAL ISD
20	232	Uvalde County	232903	UVALDE CISD
20	232	Uvalde County	232904	UTOPIA ISD
20	247	Wilson County	247901	FLORESVILLE ISD
20	247	Wilson County	247903	LA VERNIA ISD
20	247	Wilson County	247904	POTH ISD
20	247	Wilson County	247906	STOCKDALE ISD
20	254	Zavala County	254901	CRYSTAL CITY ISD
20	254	Zavala County	254902	LA PRYOR ISD

## Appendix C: Required Forms

This appendix includes the following forms. Your district should submit only those forms applicable to the option(s) it is exercising.

- **2007–08 Chapter 41 Choice Selection Form**—used to indicate whether your district is using the offset provision during the current school year
- **CAD Costs Paid by Chapter 41 District**—applicable to Option 3 only and required in order for your district to receive credit for these costs
- **Estimated Property Value for Tax Year 2007**—used to calculate a preliminary adjusted property value for tax year 2006 if the property value for tax year 2007 is at least 4 percent lower than the property value for tax year 2006
- **CAD Costs Paid by Option 4 Partner**—applicable to Option 4 only and required in order for your partner district to obtain credit for these costs
- **Partner and WADA Record**—applicable to and required of your district if it has an Option 4 contract (even if the number of WADA purchased is incorporated into the contract)

Do not submit the *Partner and WADA Record* form until all partnering arrangements for the purchase of WADA have been completed. All partner districts listed on this form should have a contract with your district. **All partners should be listed on one form.**

- **Revised Purchase and Transfer Log for Settle-up**—applicable and required if your district revised its original submission of the number of WADA purchased for Option 4

NOTE: If the figure entered on the *Partner and WADA Record* form for the number of WADA purchased changes during any given year, this figure must be adjusted. To adjust the figure, submit the *Revised Purchase and Transfer Log for Settle-up* form to the TEA at settle-up time. If there has been no change to the original figure, it is not necessary to submit a *Revised Purchase and Transfer Log for Settle-up* form. If your district does submit this form, be sure to list all Option 4 partners on one form, even if the figures for some remain unchanged. The form should reflect all current purchases.

Please see the calendar at the beginning of this manual for deadlines associated with these forms.

## 2007-08 Chapter 41 Choice Selection Form

Use this form to indicate whether your district is using the offset provision during the current school year.

**2007–08 Chapter 41 Choice Selection Form**

County-District Number: \_\_\_\_\_ District Name: \_\_\_\_\_

Is 2007–08 the first year your district has been designated as subject to the provisions of

Chapter 41? (Circle one):      Yes      No

Estimated ASATR                      \$ \_\_\_\_\_

Estimated Cost of Options            \$ \_\_\_\_\_

Difference                                \$ \_\_\_\_\_

If ASATR > Cost of Options, your district may choose to offset recapture costs by the ASATR. Check only one of the following two choices:

**Choice 1** – Reduce ASATR by the amount owed for recapture.  
With this option, the estimated recapture amount will be withheld from the state aid payments for ASATR that are scheduled for September and October. \_\_\_\_\_

**Choice 2** – Receive ASATR entitlement; pay recapture separately.  
With this option, your district will receive state aid payments for ASATR in September and October. Your district will make recapture payments February–August. \_\_\_\_\_

(NOTE: Exercising Choice 1 does not change the spending requirements for the high school allotment funds in accordance with §61.1093 and §61.1095, Texas Administrative Code.)

Superintendent name (printed or typed): \_\_\_\_\_

Superintendent signature: \_\_\_\_\_

Date of signature: \_\_\_\_\_

**Please return this form by mail or by fax *no later than 5:00 p.m. Tuesday, September 4, 2007*, to the following address:**

Texas Education Agency  
Division of State Funding, 6-115C  
**ATTENTION: Chapter 41 Actions**  
1701 N. Congress Ave.  
Austin, TX 78701-1494  
(512) 463-9238  
(512) 305-9165

## **CAD Costs Paid by Chapter 41 District**

This form is applicable to Option 3 only and is required in order for your district to receive credit for CAD costs.

**CAD Costs Paid by Chapter 41 District**

**Chapter 41 School District Name:** \_\_\_\_\_

**School District’s County-District Number:** \_\_\_\_\_

**School Year Applicable:** \_\_\_\_\_

This form is to record county appraisal district (CAD) estimated costs for the current school year for the designated Chapter 41 school district. It should be completed by the **chief appraiser** and returned to the address shown below.

School Year Applicable	Estimated CAD Cost

<p>I, _____ (<i>type or print name</i>), <b>Chief Appraiser</b> of                  _____ (<i>type or print county</i>) County Appraisal District,                  do hereby certify that the costs listed above are correct.</p> <p>_____ (Signature)                      _____ (Date)</p>
---

**Please return by required date to the following address:**

Texas Education Agency  
 Division of State Funding, 6-115C  
**ATTENTION: Chapter 41 Actions**  
 1701 N. Congress Ave.  
 Austin, TX 78701-1494  
 (512) 463-9238  
 (512) 305-9165

## Estimated Property Value for Tax Year 2007

Use this form to calculate a preliminary adjusted property value for tax year 2006 if the property value for tax year 2007 is at least 4 percent lower than the property value for tax year 2006.

**Estimated Property Value for Tax Year 2007**

**Chapter 41 School District Name:** \_\_\_\_\_

**School District’s County-District Number:** \_\_\_\_\_

This form is used for reporting an estimate of the Chapter 41 district’s property value for tax year 2007 (“T2”). This value will be used to initially determine whether the district had a property value decline in excess of 4 percent between tax year 2006 and tax year 2007. It should be completed by the **chief appraiser** and returned to the address shown below. **The final determination will be made by comparing the comptroller’s certified values for tax years 2006 and 2007.**

Tax Year	Estimated Taxable Value
<b>2007 (the value that is estimated to be the comptroller’s “T2” value)</b>	

If the district does not grant an optional homestead exemption, the “T4” value will be the same as the “T2” value.

I, \_\_\_\_\_ (type or print name), **Chief Appraiser** of  
 \_\_\_\_\_ (type or print county) County Appraisal District,  
 do hereby certify that the taxable value listed above has been certified to the Chapter 41 district  
 indicated above.  
 \_\_\_\_\_ (Signature) \_\_\_\_\_ (Date)

**Please return to the following address:**

Texas Education Agency  
 Division of State Funding, 6-115C  
**ATTENTION: Chapter 41 Actions**  
 1701 N. Congress Ave.  
 Austin, TX 78701-1494  
 (512) 463-9238  
 (512) 305-9165

## **CAD Costs Paid by Option 4 Partner**

This form is applicable to Option 4 only and is required in order for your partner district to obtain credit for these costs.

**CAD Costs Paid by Option 4 Partner**

**Chapter 41 District Name:** \_\_\_\_\_  
**County-District Number:** \_\_\_\_\_

**Partner District Name:** \_\_\_\_\_  
**County-District Number:** \_\_\_\_\_

**School Year Applicable:** \_\_\_\_\_

This form is for the **superintendent of the partner district** to certify county appraisal district (CAD) appraisal costs for the current school year paid by the partner on behalf of a Chapter 41 district. The cost to the partner district should be proportional to the funds sent to the partner by the Chapter 41 district for the purchase of weighted ADA (WADA), computed as follows:

$$\text{CAD share paid by partner} = \text{Ch41 CAD cost} \times (\text{Option 4 WADA purchase cost} / \text{Ch41 M\&O collections})$$

If the Chapter 41 district has multiple partners, **each partner should complete a separate form.**

School Year Applicable	Estimated CAD Cost Paid by Option 4 Partner

I, \_\_\_\_\_ (type or print name), **Superintendent** of  
 \_\_\_\_\_ (type or print district name) School District,  
 the partner of the Chapter 41 district shown above, do hereby certify that the costs listed above are correct.

\_\_\_\_\_ (Signature) \_\_\_\_\_ (Date)

**Please return by required date to the following address:**

Texas Education Agency  
 Division of State Funding, 6-115C  
**ATTENTION: Chapter 41 Actions**  
 1701 N. Congress Ave.  
 Austin, TX 78701-1494  
 (512) 463-9238  
 (512) 305-9165

## Partner and WADA Record

This form is applicable to and required of your district if it has an Option 4 contract (even if the number of WADA purchased is incorporated into the contract).

Do not submit this form until all partnering arrangements for the purchase of WADA have been completed. All partner districts listed on this form should have a contract with your district. **All partners should be listed on one form.**

NOTE: If the figure entered on the *Partner and WADA Record* form for the number of WADA purchased changes during the year, this figure must be adjusted. To adjust the figure, submit the *Revised Purchase and Transfer Log for Settle-up* form to the TEA. If there has been no change to the original figure, it is not necessary to submit a *Revised Purchase and Transfer Log for Settle-up* form. If your district does submit this form, be sure to list all Option 4 partners on one form, even if the figures for some remain unchanged. The form should reflect all current purchases.

**Partner and WADA Record  
Option 4 Agreements**

**Chapter 41 District:** \_\_\_\_\_ **County-Dist. No.:** \_\_\_\_\_

**School Year for Which Data Are Applicable:** \_\_\_\_\_

**Option 4:** If the Chapter 41 district has a signed Option 4 agreement to purchase WADA from a partner district, the information below is required. Indicate if the partner is a member of the technology consortium form of Option 4.

Partner CD No.	Partner District Name	Technology Consortium (Y or N)	No. WADA Purchased
<b>Total WADA Purchased</b>			

\_\_\_\_\_  
Typed Name of Superintendent

\_\_\_\_\_  
Signature of Superintendent

\_\_\_\_\_  
Date

**Please return to the following address:**

Texas Education Agency  
Division of State Funding, 6-115C  
**ATTENTION: Chapter 41 Actions**  
1701 N. Congress Ave.  
Austin, TX 78701-1494  
(512) 463-9238  
(512) 305-9165

## Revised Purchase and Transfer Log for Settle-up

This form is applicable and required if your district revised its original submission of the number of WADA purchased for Option 4.

NOTE: If the figure entered on the *Partner and WADA Record* form for the number of WADA purchased changes during any given year, this figure must be adjusted. To adjust the figure, submit the *Revised Purchase and Transfer Log for Settle-up* form to the TEA at settle-up time. If there has been no change to the original figure, it is not necessary to submit a *Revised Purchase and Transfer Log for Settle-up* form. If your district does submit this form, be sure to list all Option 4 partners on one form, even if the figures for some remain unchanged. The form should reflect all current purchases.

**Revised Purchase and Transfer Log for Settle-up**

**Chapter 41 District:** \_\_\_\_\_ **County-Dist. No.:** \_\_\_\_\_

**School Year for Which Data Are Applicable:** \_\_\_\_\_

**Option 4:** If the number of WADA purchased has changed from the number originally submitted on the *Partner and WADA Record*, complete the following:

Partner(s) Selling WADA	CD No.	Revised No. of WADA Bought from Partner
	<b>Sum</b>	

\_\_\_\_\_  
Typed Name of Superintendent

\_\_\_\_\_  
Signature of Superintendent

\_\_\_\_\_  
Date

**Please return to the following address:**

Texas Education Agency  
Division of State Funding, 6-115C  
**ATTENTION: Chapter 41 Actions**  
1701 N. Congress Ave.  
Austin, TX 78701-1494  
(512) 463-9238  
(512) 305-9165

## Appendix D: Sample Contracts

This appendix includes the following sample contracts and optional contract language:

- Agreement for the Purchase of Attendance Credits
- Agreement for the Education of Nonresident Students
- Optional language to be inserted in the Agreement for the Education of Nonresident Students

Please note that the sample contracts require the entry of the school year to which they apply.

## Agreement for the Purchase of Attendance Credits

This agreement is entered into pursuant to Subchapters A and D, Chapter 41, Education Code, and rules adopted by the commissioner of education as authorized by Section 41.006, Education Code. The purpose of this agreement is to enable the district to reduce its wealth per weighted student to a level that is not greater than the equalized wealth level as determined by the commissioner of education in accordance with Section 41.002, Education Code.

The school year to which this agreement applies is \_\_\_\_\_ (the "school year").

The agreement is for \_\_\_\_\_ School District ("the district"), with a county-district number of \_\_\_\_\_, to purchase attendance credits from the state for the school year.

This agreement is subject to the approval of the voters of the district as provided by Section 41.096, Education Code. The board of trustees of the district agrees to submit to the commissioner of education, upon request, a certified copy of the board minutes showing the canvass of the election.

Initial payments will be based on the commissioner's estimate of the cost of each credit using the district's projected maintenance and operations tax revenue and the estimated number of weighted students in average daily attendance for the school year (Section 41.093, Education Code). The district agrees to make the payments in accordance with the schedule specified in Section 41.094, Education Code.

The actual cost of each credit will be determined by the commissioner in accordance with Section 41.093, Education Code, when final data are available for the school year on the district's maintenance and operations tax revenue and the number of weighted students in average daily attendance. If that amount is less than the amount paid by the district through August 15 of the school year, the difference will be refunded. If that amount is greater than the amount paid, the district shall remit an amount equal to the difference for deposit in the state treasury to be used for the Foundation School Program.

The cost of purchased attendance credits will be reduced for county appraisal district (CAD) costs. The reduction will be computed in accordance with Section 41.097, Education Code. If the reduction exceeds the cost for the school year, the difference will be carried forward and applied to each subsequent year's cost until the total amount of the reduction has been exhausted.

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Signature of President, Board of Trustees  
Date:

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Signature of Secretary, Board of Trustees  
Date:

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Signature of Superintendent

---

Typed Name of Superintendent  
Date:

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Signature of Robert Scott, Commissioner of Education  
or Designee  
Date:

## Agreement for the Education of Nonresident Students

This agreement is entered into pursuant to Subchapters A, D, and E, Chapter 41, Education Code, and rules adopted by the commissioner of education as authorized by Section 41.006, Education Code. The purpose of this agreement is to enable the district to reduce its wealth per weighted student to a level not greater than the equalized wealth level for the school year in accordance with Section 41.002, Education Code.

The school year to which this agreement applies is \_\_\_\_\_ (the "school year").

The agreement is for \_\_\_\_\_ Independent School District ("the district") to educate nonresident students for the school year from \_\_\_\_\_ Independent School District ("the partner"). The district agrees to contract for the education of nonresident students by purchasing an estimated \_\_\_\_\_ nonresident weighted students (WADA) from the partner for the school year.

The estimated cost of the purchase will be determined by the commissioner in accordance with the provisions of Section 41.093, Education Code, using the district's projected maintenance and operations tax revenue and the estimated number of weighted students in average daily attendance for the school year. The actual cost will be determined by the commissioner when final data are available on the district's maintenance and operations tax revenue and the WADA count for the school year. The cost and number of contracted WADA in this agreement is subject to change according to the determinations of the commissioner so that the wealth per WADA of the district can be properly adjusted. The initial payment will be made no later than a date in February specified by the commissioner and the last no later than August 15 of the school year. The payment schedule will be negotiated by the two parties.

The partner will remain accountable for the educational performance of the students whose education is paid for by the district. For each WADA purchased by the district, state aid to the partner will be reduced by an amount equal to its state and local revenues per WADA for tiers 1 and 2 for the school year. Any excess state allocations to the partner will be immediately refunded to the state if the excess cannot be recovered by reduced foundation school program payments. WADA purchased pursuant to this agreement are deducted from the partner's total WADA count in determining the partner's wealth per WADA for Chapter 41 purposes.

*[OPTIONAL: Insert here optional language on CAD costs and/or efficiency credits, if applicable.]*

This agreement is in effect for one year and becomes null and void at the close of the school year. This agreement is subject to the approval of the voters of the district as provided by Section 41.122, Education Code. The board of trustees of the district agrees to submit to the commissioner of education, upon request, a certified copy of the board minutes showing the canvass of the election.

**THE DISTRICT**

**THE PARTNER**

ISD \_\_\_\_\_

ISD \_\_\_\_\_

County-District No. \_\_\_\_\_

County-District No. \_\_\_\_\_

\_\_\_\_\_  
Signature of President, Board of Trustees  
Date:

\_\_\_\_\_  
Signature of President, Board of Trustees  
Date:

\_\_\_\_\_  
Signature of Secretary, Board of Trustees  
Date:

\_\_\_\_\_  
Signature of Secretary, Board of Trustees  
Date:

\_\_\_\_\_  
Signature of Superintendent

\_\_\_\_\_  
Signature of Superintendent

\_\_\_\_\_  
Typed Name of Superintendent  
Date:

\_\_\_\_\_  
Typed Name of Superintendent  
Date:

\_\_\_\_\_  
Signature of Robert Scott,  
Commissioner of Education,  
or Designee  
Date:

\_\_\_\_\_  
**IF APPLICABLE:** Signature of Director,  
Education Service Center, Region \_\_\_\_

\_\_\_\_\_  
**IF APPLICABLE:** Typed Name of Director  
Date:

## Optional Language to Be Inserted in the Agreement for the Education of Nonresident Students

### **Optional Language on CAD Costs**

The partner agrees to pay a prorated share of county appraisal district (CAD) costs incurred by the district as a result of funds raised by the district that are distributed to the partner. The share will be based on actual WADA purchased from the partner applied as a percentage to the total applicable CAD costs for the applicable year.

### **Optional Language for an Efficiency Credit**

#### Extended Year Programs

The partner agrees to use at least 50 percent of the gain from the sale of WADA for a 30-day extended year program for all eligible grade K-8 students for the school year in accordance with Section 29.082, Education Code.

#### Alternative Education Programs

The partner agrees to use at least 50 percent of the gain from the sale of WADA for the enhancement of an existing alternative education program for behavior management for all eligible students for the school year in accordance with Section 37.008, Education Code. The funds used must be in excess of amounts expended for the basic operation of the program pursuant to Section 37.008(g), Education Code.

#### Juvenile Justice Alternative Education Programs

The partner agrees to use at least 50 percent of the gain from the sale of WADA for a juvenile justice alternative education program for the school year in accordance with Section 37.011, Education Code. The expenditures for this program will be used to pay for additional costs not funded by member districts pursuant to Section 37.012, Education Code.

#### Combination Programs

The partner agrees to use at least 50 percent of the gain from the sale of WADA for a combined program of at least two of the following three programs for the school year: extended year, alternative education, and juvenile justice alternative education. The extended year program will be for at least 30 days, for all eligible grade K-8 students in accordance with Section 29.082, Education Code. The alternative education program funds will be used for enhancement of an existing behavior management program for all eligible students in accordance with Section 37.008, Education Code. The funds used will be in excess of amounts expended for the basic operation of the program pursuant to Section 37.008(g), Education Code. The juvenile justice alternative education program will be operated in accordance with Section 37.011, Education Code, and funds will be used to pay for additional costs not funded by member districts pursuant to Section 37.012, Education Code.

#### Combined Programs Plus Technology

The partner agrees to use at least some portion of the gain from the sale of WADA for any of the three following programs, singly or in any combination, for the school year: extended year, alternative education, and juvenile justice alternative education. The extended year program will be for at least 30 days, for all eligible grade K-8 students in accordance with Section 29.082, Education Code. The alternative education program funds will be used for enhancement of an existing behavior management program for all eligible students in accordance with Section 37.008, Education Code. The funds used will be in excess of amounts

expended for the basic operation of the program pursuant to Section 37.008(g), Education Code. The juvenile justice alternative education program will be operated in accordance with Section 37.011, Education Code, and funds will be used to pay for additional costs not funded by member districts pursuant to Section 37.012, Education Code. In addition to the funds committed to any one or combination of the programs described above, all of the remaining gain will be used for instructional technology.

Technology\*\*

The partner agrees to use all of the gain from the sale of WADA for instructional technology. That technology may involve computer networking of instruction (1) among or between its campuses and/or (2) from the district or its campuses to an education service center (ESC), other Internet service provider (ISP), or local telephone company point of presence (teleco POP). A portion of the gain may also be sent to the ESC, ISP, or teleco POP, as long as the funds are expended for connecting such services. A portion of the gain will be sent to \_\_\_\_\_ for instructional technology purposes that include (1) the expansion and/or upgrade of networks, labs, classroom applications, and related telecommunication systems, (2) the integration of technology into the teaching/learning process, (3) the acquisition and distribution of Internet services, or (4) the implementation and/or expansion of distance learning or other innovative programs. If any of the gain is expended for instructional technology, the Chapter 41 district will not obtain free or reduced-price instructional technology services from the service provider (i.e., will pay full market value for the service).

Ad Hoc Programs

The partner agrees to use at least 50 percent of the gain from the sale of WADA for a \_\_\_\_\_ education program as approved by the commissioner of education for the school year. The gain from the sale of WADA will not be used for general capital outlay unrelated to improving student performance.

**\*\* If this provision is included in the contract, the director of the applicable service provider must sign the contract.**

Technology Consortium

The partner agrees to use 100 percent of the gain from the sale of WADA to participate in a technology consortium in accordance with the provisions of Section 41.099, Education Code. At least three partners will be members of the consortium. If the Chapter 41 district is also a member of the consortium, it will pay at market value for all services received. Market value will be determined by the consortium. The gain resulting from the transaction (for all partners combined) will be limited to 10 percent of the district's cost of buying WADA. Partners reside, at least in part, in a county with a population of less than 40,000. The county of less than 40,000 wherein the partner at least partially resides is shown below.

PARTNER NAME	COUNTY-DISTRICT NO.	COUNTY OF LESS THAN 40,000
_____	_____	_____
_____	_____	_____
_____	_____	_____

## Appendix E: Election Procedures

This section provides election information for districts considering one or more of the three following options for wealth reduction:

- Option 3: Purchase of attendance credits from the state
- Option 4: Contracting to educate nonresident students from a partner district
- Option 5: Consolidation of tax bases

Each of these options requires voter approval.

So far, virtually all Chapter 41 districts have chosen Option 3 or 4 or both simultaneously. Therefore, it is assumed that all or most districts will use one or both of these options in the future. **If your district is considering any other option besides 3 or 4, please consult the Chapter 41 program director in the State Funding Division at (512) 463-9238.**

### Materials in This Appendix

This appendix includes the following materials, which may be helpful to you if your district is new to Chapter 41 status or is considering an election for an option not yet approved:

- Note on Submission to the U.S. Department of Justice
- Sample ballot proposition language

Please direct questions about election procedures or preclearance submissions to the Elections Division of the Office of the Secretary of State at 1-800-252-8683. **Please also contact this division for a calendar for special elections pertaining to Chapter 41.**

## Note on Submission to the U.S. Department of Justice

The Voting Rights Act of 1965 requires that any change in any "standard, practice, or procedure with respect to voting" be submitted to the U.S. Department of Justice for preclearance. Changes in election precincts, polling places, and various other actions require preclearance.

The attorney general of the U.S. Department of Justice has 60 days in which to review a submitted change affecting voting, before the end of which one of three actions will be taken: 1) preclearance will be granted, 2) an objection will be interposed, or 3) more information will be requested. The governing authority of a political subdivision conducting an election should review actions since the last election to see if any changes must be submitted for preclearance. If you have not yet reviewed the changes, do this as soon as possible. For changes that need to be implemented before the end of the 60-day review period, the Department of Justice may be able to grant your submission expedited consideration. To request expedited consideration, you should state why it is needed and the date by which a determination is required. Rules for submissions under Section 5, Voting Rights Act, are contained in 28 C.F.R. §§ 51.20–51.28 (2002).

Send your submissions to the following address:

**For All U.S. Postal Service Mail,  
Including Certified Mail and Express Mail:**  
Chief, Voting Section  
Civil Rights Division  
Room 7254-NWB  
Department of Justice  
950 Pennsylvania Ave., N.W.  
Washington, DC 20530

**For All Overnight Express Services, Such as  
Airborne, DHL, Federal Express, or UPS**  
Chief, Voting Section  
Civil Rights Division  
Room 7254-NWB  
Department of Justice  
1800 G Street, N.W.  
Washington, DC 20006

You must clearly mark the envelope and first page of any submission as follows: SUBMISSION UNDER SECTION 5, VOTING RIGHTS ACT.

You may call the U.S. Department of Justice's toll-free number at 1-800-253-3931 or its direct number at (202) 514-8690. The department's fax numbers are (202) 307-3961 and (202) 616-9514.

## Submissions Q & A

**Q:** What exactly is a submission?

**A:** Put simply, a submission is an application to the United States Justice Department for approval of any change in election standards, practices, or procedures that could affect voters. The Justice Department's mission is to determine that any election changes you make will not adversely impact or otherwise discriminate against minority voters in your election. As a result of past discriminatory election practices, Texas is one of 9 states (7 other states are partially covered by this requirement) that are required under the federal Voting Rights Act of 1965 to submit any changes in election procedures to the Justice Department for review. If you make any changes to your election procedure and you fail to file a submission on those changes before the election, the Justice Department has the authority to declare your election invalid.

- Q: Do I have to send a submission before every election?
- A: Not necessarily. For example, if you are holding your annual officeholder election, and none of your early voting or election day polling places are changing, and this is the identical election that was previously precleared for this uniform date at some time in the past, then you are not required to send a submission. Some political subdivisions have precleared a "high turnout" and a "low turnout" plan. They can use one for their officeholder elections and the other for a bond or other special election where there may be fewer voters.
- Q: I am a new city secretary and can't find any evidence that our city has ever prepared a submission on any of our past elections. Am I in big trouble?
- A: Not necessarily. The best action to take in this situation is to simply inform the Justice Department as soon as you discover the oversight. They are frequently quite sympathetic and even helpful. Send them a letter advising them of the situation. If necessary, request copies of past submissions they may have that could serve as a guide for you in preparing your submission. Be sure to reference the "inadvertent oversight" or "clerical error"—or whatever may be the case—in the city's failure to file any past submissions.
- Q: We had to call a special election to fill a vacancy. There wasn't enough time to send the submission 60 days before election day and get the preclearance before we held the election. We called your office, and you said to go ahead and send the submission, even though we would not get preclearance before the election. Now I am confused. Wouldn't the "pre" in "preclearance" imply that it must be obtained **beforehand** in order for our election to be legal?
- A: In a perfect election world, submissions would always be sent to the Justice Department more than 60 days before the election. Federal law gives the Justice Department 60 days to respond to your submission, and ideally you would receive your preclearance before early voting starts, or at least by election day. Nevertheless, there are situations in which you simply do not have 60 days to work with. You must still, however, send in a submission if ANY changes have been made that would affect your voting procedures, such as holding a special election or making changes to polling locations. It would be much worse not to send a submission at all. Explain the situation in your submission, and request expedited consideration. You may get preclearance before the election, or you may receive a "retroactive" preclearance after the election is held. On the other hand, if you are changing the whole architectural framework of your system (for example, going from an at-large system to single-member districts), you will want to have such a change precleared **well in advance** of your next election, before implementing the change.
- Q: Our school district is holding a joint election with our city and our hospital district. Do we each have to prepare a separate submission, or can we simply submit one?
- A: If you are holding a joint election, you can prepare one combined submission for all parties to the joint election. Each political subdivision should sign the combined submission. Because the Justice Department favors those election changes that provide more convenience for voters, convenience would definitely be a factor that you would want to emphasize in your reason for holding your elections together. Remember that while the Justice Department approves of reasons for changes that increase voting opportunities for all segments of the population, the department is less concerned with reasons that may mean more to you, such as cost savings.
- Q: Our water district has been ordered by a state district court to make certain changes to our election procedures. Since we are under a court order, do we still have to prepare a submission?
- A: Yes, a federal court has held (in *United States v. Louisville Municipal Separate School District Board of Trustees*, 557 F. Supp. 1168 (N.D. Miss. 1983)) that you must still obtain preclearance before making certain changes in election procedures, regardless of the fact that these changes

were mandated by *state* court order. For example, if a city were ordered by state district court to hold another election following an election contest, the date of the second election would still require preclearance, even though the election was required by court order. The only type of court order that is generally not subject to preclearance is a *federal* court order granting the relief sought by a plaintiff under the Voting Rights Act.

Q: We are holding a special election on the February uniform election date in order to fill a vacancy on our Board. We are not making any changes to our polling places. Do we still have to prepare a submission?

A: Yes. Even though you are holding the election on a uniform date, it is not your regular officeholder election. Any special election is considered a change in election procedure that would be subject to preclearance. A nondiscretionary election that you might be forced to hold, like a tax rollback election, would also be subject to preclearance.

Q: Can you provide us with a general rule for how our submissions will be viewed by the Justice Department?

A: When preparing your submissions, keep in mind the reason you are required to send them. The Justice Department is protecting the voting rights of minority voters. This is the filter through which they view each submission. They will most likely favor a submission increasing the number of election day voting locations, so a proposal to significantly *reduce* your number of locations may prompt a request for more information. It is critical to provide a full explanation for any changes you propose that may appear to limit voting.

## Sample Ballot Proposition Language

This section provides sample ballot proposition language your district can use if it is conducting an election to obtain voter approval for exercising Option 3, 4, or 5.

**BALLOT PROPOSITIONS**

No. 0000

Special Election (Elección Especial)

\_\_\_\_\_ School District (Distrito Escolar De \_\_\_\_\_)

Date (Fecha): \_\_\_\_\_, 2007

**OFFICIAL BALLOT (BOLETA OFICIAL)**

**INSTRUCTION NOTE: (NOTA DE INSTRUCCION:)**

Place an “X” in the square beside the statement indicating the way you wish to vote. (Marque con una “X” el cuadro a la izquierda de la frase que indica la manera en que usted quiere votar.)

<input type="checkbox"/> FOR (A FAVOR DE)		Authorizing the board of trustees of _____ School District to purchase attendance credits from the state with local tax revenues.
	}	
<input type="checkbox"/> AGAINST (EN CONTRA DE)		Autorizando a la junta directiva del Distrito Escolar de _____ para adquirir créditos de asistencia estatales con ingresos de impuestos locales.

**BALLOT PROPOSITIONS**

No. 0000

Special Election (Elección Especial)

School District (Distrito Escolar De \_\_\_\_\_)

Date (Fecha): \_\_\_\_\_, 2007

**OFFICIAL BALLOT (BOLETA OFICIAL)**

**INSTRUCTION NOTE: (NOTA DE INSTRUCCION:)**

Place an “X” in the square beside the statement indicating the way you wish to vote. (Marque con una “X” el cuadro a la izquierda de la frase que indica la manera en que usted quiere votar.)

<input type="checkbox"/> FOR (A FAVOR DE)		Authorizing the board of trustees of _____ School District to educate students of other school districts with local tax revenues.
	}	
<input type="checkbox"/> AGAINST (EN CONTRA DE)		Autorizando a la junta directiva del Distrito Escolar de _____ para educar estudiantes de otros distritos escolares con ingresos de impuestos locales.

BALLOT PROPOSITIONS

No. 0000

Special Election (Elección Especial)

School District (Distrito Escolar De \_\_\_\_\_)

Date (Fecha): \_\_\_\_\_, 2007

OFFICIAL BALLOT (BOLETA OFICIAL)

INSTRUCTION NOTE: (NOTA DE INSTRUCCION:)

Place an “X” in the square beside the statement indicating the way you wish to vote. (Marque con una “X” el cuadro a la izquierda de la frase que indica la manera en que usted quiere votar.)

<input type="checkbox"/> FOR (A FAVOR DE)		Creation of a consolidated taxing district composed of the territory of _____ school districts, and authorizing the levy, assessment, and collection of annual ad valorem taxes for the maintenance of the public free schools within that taxing district at a rate not to exceed \$ _____ on \$100 valuation of taxable property
	}	
<input type="checkbox"/> AGAINST (EN CONTRA DE)		Creación de un distrito impositivo consolidado compuesto del territorio de _____ distritos escolares, y autorización a ejecución, tasación, y cobro de impuestos ad valorem anuales para el mantenimiento de escuelas públicas dentro de este distrito impositivo sin sobrepasar a una contribución de \$ _____ por \$100 de valoración de propiedad imponible

## Appendix F: Glossary

**additional state aid for tax reduction (ASATR):** state aid that is the difference between a district's revenue target and its state and local tax revenue for a given school year, if the state and local tax revenue is less than the revenue target. This state aid is added to a district's total Foundation School Program funds.

**appraisal costs:** costs associated with the operation of county appraisal districts that school districts must pay. Chapter 41 districts are eligible for a credit for these costs.

**average daily attendance (ADA):** the number of students in average daily attendance, which is found by dividing the sum of the attendance accounts for all the instructional days in a school year by the number of instructional days

**Chapter 41 hold harmless provision:** Chapter 41 provision that allows certain eligible districts to keep more wealth than they would otherwise keep at the equalized wealth level

**Chapter 41 WADA:** a modified calculation of Chapter 42 WADA that is made when a school district charges tuition to educate a nonresident student. Chapter 41 WADA is the sum of Chapter 42 WADA and WADA attributable to nonresident students.

**Chapter 42 WADA:** the weighted average daily attendance arrived at by summing a district's Tier I allotments, making certain adjustments, and dividing that sum by the amount of the basic allotment

**county appraisal district (CAD):** an entity that regularly makes a record of and assigns a value to all property within a county. After compiling this information, a CAD passes it on to a taxing entity.

**early agreement credit:** a credit available to a Chapter 41 district that is exercising Option 3 or a combination of Options 3 and 4 that involves a technology consortium. To qualify, a district must submit a signed Option 3 agreement to the TEA with a postmark on or before September 1 of the applicable year. The credit amount is equal to the lesser of 1) 4 percent of the cost or 2) \$80 per credit purchased.

**efficiency credit:** a credit available to a Chapter 41 district that exercises Option 4 and whose partner district(s) expend funds for specifically approved programs. The credit amount is limited to the lesser of 5 percent of the cost or \$100 multiplied by a district's Chapter 41 WADA.

**equalized wealth level:** the wealth per student that a district may not exceed, or the maximum property tax base that a school district is allowed to retain at a certain level of tax effort

**guaranteed yield:** a specified amount that a school district, no matter what its property wealth, is guaranteed per weighted student for each cent of tax effort over that required for the district's local fund assignment. The guaranteed yield is made up of both state and local funds.

**letter of intent:** a letter from a Chapter 41 district to the TEA stating which options for reducing wealth have been approved or are being considered, and that any necessary further action is planned and pending. A Chapter 41 district must submit this letter before it adopts a tax rate.

**property-wealthy district:** a district whose wealth per student exceeds \$364,500 or greater, otherwise known as a Chapter 41 district

**wealth per student:** the taxable value of a district's property divided by the number of students in weighted average daily attendance. For Chapter 41 purposes, the calculation of wealth per student is the ratio of a district's tax base to its Chapter 41 WADA.

**weighted average daily attendance (WADA):** an adjusted count of the number of students in average daily attendance that gives greater weight to students who fall under certain categories, such as students who are enrolled in a gifted and talented program, and thus cost more to educate.

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