EQUALITY AND INEQUALITY IN TEXAS SCHOOL FINANCE

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THE SUPREME COURT'S RULING

In the case of *Edgewood* v. *Kirby,* the Texas Supreme Court declared the system of educational finance in Texas unconstitutional. The issue was the considerable disparity in taxable property values among Texas school districts, ranging from $20,000 per student in the poorest school district to $14,000,000 per student in the wealthiest school district in 1985-86.[1] Because of these disparities, school districts which made the same tax effort (expressed as a tax rate) have access to widely different amounts of money. In the poorest school districts, $1.00 of tax per $100 of property would generate $200 per student. The same tax rate in the wealthiest school district would generate $14,000 per student.

Because local property taxes are a source of about 50 percent of the funds spent on public education in Texas, the court found that the current system of reliance on local property taxes led to substantial inequality in access to resources among school districts. Despite the fact that there is considerable redistribution of state funds to offset inequalities at the local level, the court ruled that this system violates the following provision of the state constitution:

> A general diffusion of knowledge being essential to the preservation of the liberties and rights of the people, it shall be the duty of the Legislature of the State to establish and make suitable provision for the support and maintenance of an efficient system of public free schools.[2]

What System of Finance Would Satisfy the Court's Ruling? Both in the Trial Court and in the Supreme Court, the rulings were goal-oriented rather than method-oriented. Both opinions stated what the end result should be, but neither specify how to achieve that result. The Trial Court ruled that:

> "A constitutional system must provide each school district the *same ability* as every other district to obtain, by state legislative appropriation or by local taxation, or both, funds for educational expenditures, including facilities and equipment ..."[3]

The Supreme Court ruled that:

> "There must be a direct and close correlation between a district's tax effort and the educational response available to it; in other words, districts must have *substantially equal access to similar revenues per student at similar levels of tax effort.*"[4]

Neither court attempted to reduce its ruling to a mathematical formula governing the distribution of educational dollars in Texas. In Table II, however, we present a formula that would exactly satisfy both the spirit and the letter of both rulings if applied to all school districts. In this formula, school districts would be free to set their own tax rates. But the total amount of revenue they would receive would be determined by the average property value in the state, not their local

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[1] The parties to the suit agreed to use the 1985-86 school year as the test year for the purpose of constitutional review.

[2] Article VII, Section 1, *Texas Constitution.*

[3] *Edgewood* v. *Kirby,* Trial Court opinion written by Judge Harley Clark. Emphasis added.

[4] *Edgewood* v. *Kirby,* Supreme Court opinion written by Justice Oscar Mauzy. Emphasis added.

property value. This formula has the following properties:

- If any two districts have the same tax rate, they will also have the same amount of revenue per student.

- If any two districts have unequal tax rates, the ratio of their revenues will equal the ratio of their tax rates; e.g., if one district makes twice the "tax effort" of another district, the higher-taxing district will have twice as much revenue.

- Between any two districts, the differences in revenue per student are due solely to differences in tax effort and are independent of the value of taxable property.

- The additional revenue from an extra penny of tax effort per $100 of local property value will be identical for all school districts.

- To the degree that one district "enriches" its program relative to another district, the relative enrichment will be exclusively due to a greater tax effort and, not to the value of taxable property.[5]

The formula in Table II has radical implications for public school finance in Texas. An attempt to exactly satisfy the formula, however, would encounter barriers, some of which were intentionally ignored by the court. Before considering these issues, we will first address some misunderstandings about *Edgewood* v. *Kirby*.

The Court's Ruling Does Not Require Equal Spending Per Student. The court specifically rejected the concept of equal spending in favor of a standard in which spending is related to tax effort. If the court's ruling could be summarized in a single phrase, it would be, "from each according to his ability, to each according to his effort." Currently, there is wide variation in school property tax rates among school districts in Texas. Given those differences, if the legislature somehow managed to equalize spending per student around the state, this would violate the requirement of a "close correlation" between school revenues and tax effort.

Implementing the Court's Ruling Will Not Lead to More Equality in Spending. The court's opinion focused almost exclusively on the relative positions of the 10 percent of students in the wealthiest districts and the 10 percent of students in the poorest districts. Moreover, the language of the opinion addressed the issue of inequality of available resources in these districts at length. There is no question that under any reasonable interpretation of the opinion, the wealthiest districts will lose funds and many of the poorest districts will gain funds. However, the court's opinion does not apply only to districts at the extremes; it also applies to the 80 percent of the students in the middle. It is almost certain that a reasonable interpretation of the court's ruling will lead to *less*, not more, equality among those districts where the vast majority of students attend school.[6] This issue will be addressed at greater length below.

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[5]"This does not mean ... that local communities would be precluded from supplementing an efficient system established by the legislature; however, *any enrichment must derive solely from local tax effort.*" *Edgewood* v. *Kirby*. Supreme Court opinion written by Justice Oscar Mauzy. Emphasis added.

[6]Local school districts may subsequently raise or lower these property tax rates, however, causing the amount of inequality to be lessened.

TABLE I

EDGEWOOD v. KIRBY:[1]
HISTORICAL EVOLUTION

May 23, 1984	*Edgewood ISD* v. *Bynum*; suit filed to challenge the constitutionality of Texas public school finance.
March 5, 1985	*Edgewood ISD* v. *Kirby*; suit restyled to challenge the Texas school finance system as modified by the reforms implemented by the state legislature under HR 72.
April 29, 1987	Trial Court ruled in favor of the plaintiffs, Judge Harley Clark presiding in the 250th District Court, Travis County.[2]
October 2, 1989	The Supreme Court of Texas reversed the Court of Appeals and affirmed the Trial Court's ruling, with modifications. Opinion written by Justice Oscar Mauzy.
February 27, 1990	The state legislature meets in special session to respond to the Supreme Court ruling.
May 1, 1990	Deadline established by the Supreme Court for the state legislature to find a remedy.

[1]Edgewood Independent School District is in Bexar County (San Antonio). William Kirby is Commissioner of Education in the State of Texas. Edgewood ISD eventually was joined by 66 other school districts as plaintiffs in the case. An additional 49 school districts entered the case as respondents.

[2]Neither the governor nor the state legislature was a party to the case and the court ruling does not literally compel these elected officials to take any action. Instead, the ruling prohibits the Commissioner of Education from spending money under an educational finance system that has been ruled unconstitutional.

The Court's Ruling Does Not Require an Increase in State Taxes. After the announcement of the court's ruling, statements about the ruling by a number of politicians in Austin were quoted in news stories around the state. Among other frequently repeated statements was the inference that the court ruling required additional spending on education by the state government. In fact, the Supreme Court went out of its way to discourage such an interpretation.[7] The court's ruling applies only to the *distribution* of educational dollars. It leaves the legislature free to choose the total amount.

The Court's Mandate Cannot be Met by Simply Spending More Money. A number of people have suggested that the Court's mandate could be met without causing pain or discomfort to wealthier school districts. For example, according to the Commissioner of Education, William Kirby:

> Ultimately, the Legislature will have to devise a constitutional remedy that gives students in poor school districts access to comparable amounts of money for comparable tax effort. We believe that system cannot be devised without either leveling down to a level of mediocrity for all schools, or leveling up to a level of adequacy and quality for all schools. We prefer the latter, which will cost money.[8]

In fact, the court specifically addressed this "solution" and rejected it.[9] The court's ruling requires a *redistribution* of education dollars. There is no conceivable way that the legislature could achieve the result mandated by the court without taking money away from some school districts and giving to others. We calculate that the amount of additional money needed to satisfy the court's ruling *without any loss of funds by any school district* would be *at least $450 billion per year*.

Open Question: Can Districts Lose Local Tax Revenues? For most school districts in Texas, the formula in Table II can be met by redistributing funds which the state government gives to local school districts. The primary purpose of this report is to show how that objective can be accomplished and to examine its implications. The formula in Table II cannot be satisfied by expanding or withdrawing state funds with respect to the 172 wealthier school districts, however. Even if all state funds are withdrawn from these districts, their taxable wealth is such that their local revenue alone will give them an advantage over other districts.

The formula in Table II could be precisely met if it were possible for the state government to take local property tax revenue away from wealthy districts and spend it in less wealthy districts. There are constitutional barriers to this type of redistribution, however. In *Edgewood* v. *Kirby*, the Texas Supreme Court (obviously aware of these constitutional barriers) did not discuss them, and thus by implication left them intact.[10]

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[7]"Although we have ruled the school financing system to be unconstitutional, we do not now instruct the legislature as to the specifics of the legislation it should enact; *nor do we order it to raise taxes.*" *Edgewood* v. *Kirby.* Supreme Court opinion by Justice Oscar Mauzy. Emphasis added.

[8]Texas Education Agency press release, dated January 17, 1990.

[9]"More money allocated under the present system would reduce some of the existing disparities between districts but *would at best only postpone the reform that is necessary* to make the system efficient. *A band-aid will not suffice; the system itself must be changed.*" *Edgewood* v. *Kirby.* Supreme Court opinion by Justice Oscar Mauzy. Emphasis added.

[10]See the Texas Center for Educational Research, *Crisis in Texas School Funding: The Pieces of the Puzzle* (Austin: TCER, 1990), p. 58.

TABLE II

FORMULA WHICH SATISFIES
THE SUPREME COURT'S RULING

$$\begin{array}{ccccc}
\textbf{School District} & & & & \\
\textbf{Revenue}[1] & = & \textbf{Local Tax} & \textbf{X} & \textbf{Mean Value of Property} \quad \textbf{X} \quad k[3] \\
\textbf{(per student)} & & \textbf{Rate}[2] & & \textbf{(per student) in the State}
\end{array}$$

[1]Revenue = revenue from all sources.

[2]Tax rate = the rate at which local property is assessed for school revenues for all purposes.

[3] The constant term, k, is chosen to ensure that the state's education budget is in balance.

Note: State funds in any district, i, are assumed to be spent in a manner that satisfies the following equations:

(1) State funds = $r_i (kV_S - V_i) - F_i$

(2) Federal funds = F_i

(3) Local funds = $r_i V_i$

(4) Total funds = state funds + federal funds + local funds = $kr_i V_S$

Where r_i = the tax rate in district i, V_i = the value of property per student in district i, V_S = the mean value of property per student in the state, and k is a constant chosen to maintain the state's education budget at a chosen level.

One constitutional barrier is the court's opinion in *Love* v. *City of Dallas* in 1931. In that case the Texas Supreme Court ruled unanimously that the state may not require that property tax revenues raised in one district be spent for the benefit of residents of another. One possible way around this barrier is to redraw school districts, combining wealthy districts with poor districts.[11] However, if the *sole purpose* of redrawing districts is to accomplish an objective that the state Supreme Court has already ruled unconstitutional, it is not clear whether this remedy would itself be constitutional.

A second constitutional barrier is the prohibition against a state property tax contained in Article VIII, Section 1-e of the Texas Constitution. This provision appears to prevent the state government from taxing local property for any purpose, including the redistribution of funds to other school districts.

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[11]See Texas Research League, "Equalizing Public School Resources," *Analysis*, January 1989.

HOW MUCH INEQUALITY IS THERE
AMONG TEXAS SCHOOL DISTRICTS?

Scholars have developed mathematical measures of equality and inequality that are described in Appendix A of this report. In this section, we use one of these measures to describe how education dollars are distributed under the current system.

Inequality Among All School Districts. Suppose we measure inequality of spending on a scale of 0 to 1, with the number 1 representing complete inequality (one school district has all of the funds) and the number 0 representing complete equality (spending per student is identical among all districts). Using this measure, we calculate that the distribution of *local* funds has an inequality measure of .37.[12] This is roughly the same amount of inequality that is found in the distribution of family income in the United States.

The State of Texas, however, goes to great lengths to offset this inequality through the distribution of state education dollars. Among the 10 percent of poorest school districts, funds from the state average about $2,245 per student. By contrast, among the 10 percent of wealthiest school districts, funds from the state average about $817 per student. Federal funds also offset local inequalities. After state and federal dollars are distributed, the distribution of total funds has an inequality measure of .15. In other words, state and federal spending reduce by more than half the inequality that initially exists at the local level. An illustration of how this occurs is shown in Table III and Table IV. As these tables show:

- If local funds alone are considered, the highest-spending 10 percent of school districts spend over 10 times as much per student as the lowest-spending 10 percent.

- Once state and federal funds are added, however, the ratio falls from 10 to 1 to 2.6 to 1.

Measuring Inequality Without the Smallest School Districts. Texas has more school districts than any other state. Many are in thinly populated areas with only a handful of students. Because of this, comparisons of extremes in wealth — including comparisons used in the state Supreme Court opinion — are misleading. Districts where there are more oil wells than there are students are districts with very few students. Take Laureles ISD (in Kleberg County), for example. Laureles has revenues of $23,660 per student — the highest in the state and almost 10 times the revenues of the lowest-spending district. Yet, Laureles has only 27 students and no middle school or high school. Conditions in Laureles are extremely different from conditions where the vast majority of children go to school.

Overall, 418 Texas school districts (about 40 percent of the total) contain only 3.2 percent of the more than three million children who attend school in Texas. Public policy objectives in these areas are constrained by geography and population dispersion. The measures of inequality presented in Tables III and IV give the same weight to districts with 100,000 students as to districts with only 27 students. On the theory that a much clearer picture of Texas public school finance is presented by focusing on school districts containing the other 97 percent of all students, Table V shows the distribution of education dollars among those school districts with at least 500 students. As the table shows, there is even more equality in the distribution of expenditures if we disregard the small districts.

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[12]This is the value of the Gini coefficient, explained in Appendix A.

- Considering all Texas school districts, on a scale of 0 to 1 the level of inequality in the distribution of Texas school funds is .15.

- Disregarding districts with fewer than 500 students, however, the level of inequality is .10.

Sources of Remaining Inequality. Many people discussing the Supreme Court's ruling have assumed that most of the remaining inequality among school districts is due to the differences in taxable property. Indeed, implicit in the Supreme Court's opinion is the view that inequality of school revenues is primarily produced by differences in wealth (taxable property) rather than in effort (tax rates). While that may be true for extreme cases, it is not true of the vast majority of school districts. As Figure I shows, there is not that much difference in revenue per student among districts with very different tax bases (when averaged by decile) except for the very wealthiest districts. Figure II, however, shows that there are large differences in tax rates among school districts with similar property values. For Texas schools as a whole, differences in tax rates are a far more important source of inequality than differences in wealth.

IMPLEMENTING THE SUPREME COURT RULING

In order to explore the implications of the Supreme Court ruling, we have adopted a strict interpretation of that ruling,[13] according to which school districts are free to set their own tax rates, but the state determines the total amount of revenue per student by expanding or withdrawing aid. We have used as a benchmark the average value of property per student in the state. Accordingly, once a district sets a tax rate, the amount of funds it receives will be determined by the average property value in the state, not the particular property value in the district.

If the State of Texas distributes its educational dollars in this manner, any two districts with the same tax rate will have identical revenues per student from all sources. Any differences in revenue per student among school districts will be solely due to differences in effort (tax rates), not differences in wealth (local taxable property). The only exceptions are 172 school districts which will lose all state funds, and would lose even more funds but for the constitution's prohibition against the state's taking local property tax revenues.

Winners and Losers. Using this method, we have calculated how the total amount of state funds would be distributed among all school districts. The gain or loss in state funding for each district, relative to current state funds, is presented in Appendix B. Those districts which experience the largest gains and losses are shown in Table VI.

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[13]Although the court ruling allows deviations from a strict interpretation, it seems reasonably clear that the burden of proof rests with those who propose the deviation. "This [ruling] does not mean that the state may not recognize differences in area costs or in costs associated with providing an equalized educational opportunity to atypical students or disadvantaged students." *Edgewood* v. *Kirby.* Supreme Court opinion by Justice Oscar Mauzy.

TABLE VI

MAJOR WINNERS AND LOSERS IN SCHOOL FINANCE REFORM
(Based on 1988-89 statistics)

LOSERS

District (County)	Loss of State Funds
Houston (Harris)	- $219,069,924
Dallas (Dallas)	- 105,115,912
Austin (Travis)	- 50,654,006
San Antonio (Bexar)	- 28,379,864
North East (Bexar)	- 27,102,125
Arlington (Tarrant)	- 21,645,508
Richardson (Dallas)	- 20,292,930
Spring Branch (Harris)	- 18,754,990
Edgewood (Bexar)	- 18,414,913
Plano (Collin)	- 16,717,368
Irving (Dallas)	- 16,377,780
Beaumont (Jefferson)	- 15,671,315
Northside (Bexar)	- 14,913,614
McAllen (Hildago)	- 11,433,792
Tyler (Smith)	- 11,392,321

WINNERS

District (County)	Gain of State Funds
Brownsville (Cameron)	$55,924,739
Ysleta (El Paso)	46,619,524
Klein (Harris)	39,809,577
Southwest (Bexar)	37,938,843
La Joya (Hildago)	34,004,049
Fort Bend (Fort Bend)	33,808,272
Socorro (El Paso)	29,936,971
North Forest (Harris)	28,797,029
Alief (Harris)	28,256,932
Cypress-Fairbanks (Harris)	28,052,180
El Paso (El Paso)	26,194,052
Spring (Harris)	24,609,815
Fort Worth (Tarrant)	24,577,038
Pasadena (Harris)	20,367,848
Seguin (Guadalupe)	19,781,712

In general, those school districts which will lose the most are in large Texas cities and their suburbs. Districts which will gain the most are in the Rio Grande Valley and along the Mexican border, with large Hispanic populations, in addition to other large city suburbs.

- The single largest loser will be Houston ISD, with a loss of about $219 million in state funds followed by Dallas (- $105 million), Austin (- $51 million) and San Antonio (-$28 million).

- Other big losers include the Dallas suburbs of Arlington, Richardson, Irving and Plano, the Houston suburb of Spring Branch, the San Antonio suburbs of North East, Northside and Edgewood.

- By contrast, the biggest gainer is Brownsville ISD in south Texas, with a $55 million increase in state aid.

- The list of large gainers also includes other border towns, such as El Paso (+ $26 million) and its suburbs, Ysleta (+ $47 million) and Socorro (+ $30 million).

- The list of largest winners also includes large city suburbs, notably six Harris County suburbs (+ $170 million).

Characteristics of Winners and Losers. Aside from the large city school districts, many of the school districts that lose the most are suburban districts containing some of our state's best high schools — Memorial High School in Spring Branch (Houston), J. J. Pearce in Richardson (Dallas) and Plano High School (Dallas). By "best" we mean high schools that compete scholastically in national tournaments and often send graduates to the nation's most prestigious colleges and universities. Among the school districts that gain the most, very few high schools stand out in this way.

TABLE VII

SCHOLASTIC CHARACTERISTICS OF MAJOR WINNERS AND LOSERS

LOSERS

District (County)	Percent of Ninth Graders Passing The TEAMS Tests[1]	Percent of Graduates Planning to Attend College[2]
Houston (Harris)	44%	64%
Dallas (Dallas)	59%	53%
Austin (Travis)	56%	64%
San Antonio (Bexar)	52%	60%
North East (Bexar)	69%	63%
Arlington (Tarrant)	74%	68%
Richardson (Dallas)	88%	90%
Spring Branch (Harris)	68%	77%
Edgewood (Bexar)	47%	45%
Plano (Collin)	86%	83%
Irving (Dallas)	79%	60%
Beaumont (Jefferson)	68%	49%
Northside (Bexar)	69%	65%
McAllen (Hidalgo)	56%	40%
Tyler (Smith)	59%	66%

WINNERS

District (County)	Percent of Ninth Graders Passing The TEAMS Tests[1]	Percent of Graduates Planning to Attend College[2]
Brownsville (Cameron)	35%	55%
Ysleta (El Paso)	68%	58%
Klein (Harris)	76%	70%
Southwest (Bexar)	48%	50%
La Joya (Hildago)	39%	34%
Fort Bend (Fort Bend)	63%	57%
Socorro (El Paso)	59%	59%
North Forest (Harris)	40%	39%
Alief (Harris)	63%	51%
Cypress-Fairbanks (Harris)	84%	71%
El Paso (El Paso)	43%	42%
Spring (Harris)	76%	72%
Fort Worth (Tarrant)	50%	56%
Pasadena (Harris)	59%	31%
Seguin (Guadalupe)	64%	51%

[1]The TEAMS test are tests of minimum basic skills in reading, writing and mathematics. Results are for 1988-89.

[2]1987-88 results.

Source: For the TEAMS test results, Texas Education Agency, *Texas Educational Assessment of Minimum Skills: Student Performance Educational Results, 1988-1989*, Vol. 2; for percent planning to attend college, Texas Education Agency, *SNAPSHOT: 1987-88 School District Profiles*, April 1989.

TABLE VIII

RACIAL CHARACTERISTICS OF MAJOR WINNERS AND LOSERS[1]

LOSERS[2]

District (County)	Percent Black	Percent Hispanic	Percent White
Houston (Harris)	42%	39%	16%
Dallas (Dallas)	49%	29%	20%
Austin (Travis)	20%	32%	46%
San Antonio (Bexar)	13%	80%	7%
North East (Bexar)	6%	26%	66%
Arlington (Tarrant)	9%	7%	80%
Richardson (Dallas)	11%	4%	78%
Spring Branch (Harris)	10%	25%	56%
Edgewood (Bexar)	3%	95%	2%
Plano (Collin)	4%	4%	88%
Irving (Dallas)	7%	17%	70%
Beaumont (Jefferson)	57%	4%	37%
Northside (Bexar)	6%	45%	48%
McAllen (Hidalgo)	0%	87%	13%
Tyler (Smith)	34%	9%	56%

WINNERS[2]

District (County)	Percent Black	Percent Hispanic	Percent White
Brownsville (Cameron)	0%	96%	4%
Ysleta (El Paso)	2%	78%	19%
Klein (Harris)	9%	7%	79%
Southwest (Bexar)	6%	71%	22%
La Joya (Hildago)	0%	99%	1%
Fort Bend (Fort Bend)	29%	14%	48%
Socorro (El Paso)	1%	89%	10%
North Forest (Harris)	90%	7%	3%
Alief (Harris)	18%	14%	50%
Cypress-Fairbanks (Harris)	7%	9%	77%
El Paso (El Paso)	5%	71%	23%
Spring (Harris)	11%	11%	74%
Fort Worth (Tarrant)	36%	25%	36%
Pasadena (Harris)	5%	33%	58%
Seguin (Guadalupe)	8%	48%	44%

[1]Based on 1987-88 statistics
[2]May not add to 100 percent because of "other."

There are other indications of a scholastic difference between the winning and losing school districts. For example, on the average, 65 percent of students passed the ninth grade test of minimum basic skills in districts that are major losers of funds, while only 58 percent did so in districts that are major winners.[14] As Table VII shows, students in the districts that are major losers are also more likely to be college-bound. Among the major losers in the redistribution, in only four of 15 school districts are fewer than 60 percent of the students planning to attend college. Among major winners, in 12 of 15 school districts fewer than 60 percent of the students are planning to attend college.

The major winners and losers among school districts are also different with respect to racial composition. Overall, the winning districts are 45 percent Hispanic, while only 34 percent of the students in losing districts are Hispanic.[15] Black students comprise 18 percent of students in districts that lose and 15 percent in districts that win — reflecting the heavy concentration of black students in major cities. Among the 15 major losing school districts, in seven a majority of students are white. Among the major winners, white students are in the majority in five of the 15 districts.

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[14]Based on an average of school district averages.

[15]Based on an average of school district averages.

The greatest surprise here is how difficult it is to generalize. On the whole, large city districts lose, but Fort Worth is an important exception. On the whole, largely Hispanic districts along the Texas-Mexico border gain, but McAllen is an exception. Harris County is a good example of the apparent randomness in the redistribution. Houston ISD, with its 84 percent minority population, is the largest loser in the state. Spring Branch which is 56 percent white, is also a major loser. Of the six Houston suburbs which are major winners, five are predominantly white and one is 90 percent black.

Increased Inequality. Table IX reproduces the districts shown in Table VI and shows how much revenue each has per student, before and after the new spending formula is applied. As the table shows:

- Under the current system the revenues per student in Table IX range from a high of $5,198 in Fort Worth to a low of $3,146 in Socorro.

- The difference between the highest and lowest spending districts is almost $2,200 per student.

After the Supreme Court mandate is put into effect, however, revenues per student do not become more equal. They become less equal.

- After the Supreme Court's ruling is implemented, revenues per student in Table IX range from a low of $2,341 in Edgewood (Bexar County) to a high of $9,050 in Southwest (Bexar County).

- After the change, the difference between the highest and lowest spending school district is more than $6,700.

The pattern shown in Table IX is repeated throughout the state. To the degree that school revenues are determined by tax effort alone, inequality increases. For example:

- For all school districts, the level of inequality in revenue per student rises from .15 to .20 under the Supreme Court ruling.

- For districts with at least 500 students, the level of inequality rises from .10 to .16.

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TABLE IX

MAJOR WINNERS AND LOSERS IN SCHOOL FINANCE REFORM

(Per Student)

LOSERS

District (County	Current Revenue	New Revenue	Loss of State Funds
Houston (Harris)	$3549.92	$2398.68	- $1,151.20
Dallas (Dallas)	4040.57	3237.57	- 803.00
Austin (Travis)	4554.83	3747.38	- 807.50
San Antonio (Bexar)	3826.16	3364.75	- 461.40
North East (Bexar)	3483.29	2789.91	- 693.00
Arlington (Tarrant)	3768.14	3254.64	- 813.50
Richardson (Dallas)	4329.98	3699.98	- 630.00
Spring Branch (Harris)	4216.71	3481.85	- 734.90
Edgewood (Bexar)	3536.47	2341.39	-1,195.10
Plano (Collin)	4598.23	4016.23	- 582.00
Irving (Dallas)	4277.02	3525.64	- 751.40
Beaumont (Jefferson)	3927.46	3377.72	- 549.74
Northside (Bexar)	3276.41	2969.09	- 307.30
Mc Allen (Hidalgo)	3483.69	2930.05	- 553.60
Tyler (Smith)	3350.64	2652.20	- 698.40

WINNERS

District (County)	Current Revenue	New Revenue	Gain of State Funds
Brownsville (Cameron)	$3777.98	$5335.86	$1557.90
Ysleta (El Paso)	3524.89	4453.40	928.50
Klein (Harris)	3630.59	5257.80	1627.20
Southwest (Bexar)	3872.39	9050.34	5178.00
La Joya (Hildago)	4256.97	8223.84	3966.90
Fort Bend (Fort Bend)	3353.16	4440.10	1086.90
Socorro (El Paso)	3146.21	4011.30	865.09
North Forest (Harris)	3812.28	6044.61	2232.30
Alief (Harris)	3846.59	4897.31	1050.70
Cypress-Fairbanks (Harris)	4790.73	5563.01	722.30
El Paso (El Paso)	3808.30	4222.97	414.70
Spring (Harris)	4294.75	5728.47	1433.70
Fort Worth (Tarrant)	5198.21	5559.46	361.30
Pasadena (Harris)	3291.04	3866.08	575.00
Seguin (Guadalupe)	5312.23	8230.75	2918.50

Edgewood and Other Plaintiffs. The principal plaintiff in *Edgewood* v. *Kirby* was Edgewood ISD, located near San Antonio in Bexar County. Since the Court ruled in favor of Edgewood, one would suppose that Edgewood somehow "won." Yet, according to our calculations Edgewood's revenue per student will go down. Specifically, if the Supreme Court mandate is strictly followed:

- Edgewood ISD will lose $1,195.10 per student in state aid.

- The total loss for the district will be $18,414,913 in state funds, about 19 percent of its current total revenue.

- Among all school districts, Edgewood school district is the ninth largest loser in the state.

Edgewood will lose state funds because its current tax rate of 69 cents per $100 of property is well below the state average of 100.6 cents per $100.[16] Relative to the effort Edgewood is currently making, the district is getting more than $18 million too much in state aid. Edgewood is not alone. As Table X shows,

- Of the 67 school district plaintiffs that "won" in *Edgewood* v. *Kirby*, at least 27 (more than a third) lose state funds under the Supreme Court mandate.

- Of the 49 schools district defendants that "lost," at least 10 will gain funds under the ruling.

Reevaluating the Current System. These findings shed light on what is actually happening under the current system of school finance. When the Supreme Court focused on the extremes of wealth, it concluded that the state was not doing enough to promote equality. When we focus on the entire system, however, we see that the state is currently doing *more* to promote equality than the Supreme Court now requires or even permits. In general, the state is giving more money to property-poorer, low-taxing districts than the Court's ruling seems to allow. The state is also giving less money to property-richer, high-taxing districts than the Court's ruling seems to require. State funds are currently being distributed to cause less variation in revenue per student than that which exists in local tax effort. The Supreme Court's ruling will reverse this phenomenon by rewarding property-poor districts with relatively higher tax effort.

Local Responses to the New Funding System. The results shown here are only the first-round effects of implementing the Supreme Court's ruling. We do not know how local districts will respond to the change in setting their own tax rates. The reason why Seguin's revenue per student climbs from the current level of $5,312 to $8,230 is that Seguin's tax rate of $2.43 per $100 of property is applied to a larger tax base (the state average). The reason why North East ISD revenue falls from $3,483 to $2,789 is that North East's tax rate of 82 cents per $100 of property in the new system is applied to a larger tax base (the state average). If the tax rate is subsequently lowered in Seguin and raised in North East, more equality will result. But if these districts are left free to set their own tax rates, it is not clear what changes will be made. The distribution of state funds shown in this report nonetheless satisfies the state Supreme Court mandate for fiscal neutrality.

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[16]This is based on equalized property values across all school districts and can be considered an average effective tax rate.

TABLE X

EDGEWOOD v. KIRBY

PLAINTIFF SCHOOL DISTRICTS THAT LOSE FUNDS
UNDER THE RULING
(Based on 1988-89 statistics)

District (County)	Loss of State Funds
SAN ANTONIO (BEXAR)	- $28,379,864
EDGEWOOD (BEXAR)	- $18,414,913
PHARR-SAN JUAN-ALAMO (HIDALGO)	- $8,532,260
SOUTH SAN ANTONIO (BEXAR)	- $5,984,718
SAN SABA (SAN SABA)	- $1,687,602
SANTA ROSA (CAMERON)	- $1,446,281
CANUTILLO (EL PASO)	- $1,348,915
EAGLE PASS (MAVERICK)	- $1,301,135
JIM HOGG COUNTY (JIM HOGG)	- $1,068,380
KARNES CITY (KARNES)	- $783,879
LOS FRESNOS (CAMERON)	- $590,600
EVANT (CORYELL)	- $560,186
ROSEBUD-LOTT (FALLS)	- $486,365
MERIDIAN (BOSQUE)	- $432,565
HICO (HAMILTON)	- $402,473
PROGRESSO (HIDALGO)	- $352,594
LAMPASAS (LAMPASAS)	- $343,543
SANTA MARIA (CAMERON)	- $319,705
BLANKET (BROWN)	- $278,881
LYTLE (ATASCOSA)	- $242,854
LASARA (WILLACY)	- $239,423
STOCKDALE (WILSON)	- $155,375
MILANO (MILAM)	- $139,308
JARRELL (WILLIAMSON)	- $112,517
STAR (MILLS)	- $56,320
PALMER (ELLIS)	- $54,709
FARWELL (PARMER)	- $5,342

DEFENDANT SCHOOL DISTRICTS THAT GAIN FUNDS
UNDER THE RULING
(Based on 1988-89 statistics)

District (County)	Gain of State Funds
LANCASTER (DALLAS)	+ $2,434,427
DESOTO (DALLAS)	+ $2,216,426
HARDIN JEFFERSON (HARDIN)	+ $998,808
NORTHWEST (DENTON)	+ $674,151
WILLIS (MONTGOMERY)	+ $386,220
EUSTACE (HENDERSON)	+ $343,007
RAINS (RAINS)	+ $314,504
RIVIERA (KLEBURG)	+ $193,946
CLEBURNE (JOHNSON)	+ $147,277
STANTON (MARTIN)	+ $146,390

OVERCOMING CONSTITUTIONAL BARRIERS

As noted previously, there appear to be constitutional barriers to removing tax revenues from one school district and spending them in another. In this report, we will not discuss whether those barriers can be circumvented. We have, however, examined the consequences of doing so. If the state could remove property tax revenues from wealthier school districts so that the formula in Table II applies to each and every school district, more dollars would be redistributed. But there would still be less — not more — equality of funding among school districts. Specifically:

- The total amount of funds redistributed among Texas school districts would be $1.3 billion.

- Inequality among all school districts would rise from its current level of .15 to a value of .18.

- Edgewood ISD would still lose lose funds — a decrease in state revenues of $1,195 per student.

CONCLUSION

This report is designed not to address the wisdom of the Supreme Court's ruling in the case of *Edgewood* v. *Kirby* but to explore its implications. According to our calculations, the ruling will require a redistribution of about $1.07 billion in educational funds. Apart from the fact that large cities and some of their suburbs lose while many border districts gain, the winners and losers are scattered randomly throughout the state.

Ostensibly, the court made its ruling in the name of efficiency. But an efficient system is one which produces the most output (measured by high student test scores and other successes) per dollar spent. After the redistribution of $1.07 billion, will students' test scores in Texas rise? Will the drop-out rate decrease? Will students, on the average, be better prepared for college? The court neither asked nor attempted to answer these questions.

Ultimately, "efficiency" is about what Texas taxpayers get in return for the education dollars we spend. That will be the subject of a subsequent NCPA report.

NOTE: Nothing written here should be construed as necessarily reflecting the views of the National Center for Policy Analysis or as an attempt to aid or hinder the passage of any bill before the state legislature.

FUNDING FOR TEXAS SCHOOL DISTRICTS

Inequality Index

Current:
All
Funds
.15

Current:
Local
Funds
.37

0
Complete
Equality

.20
Supreme
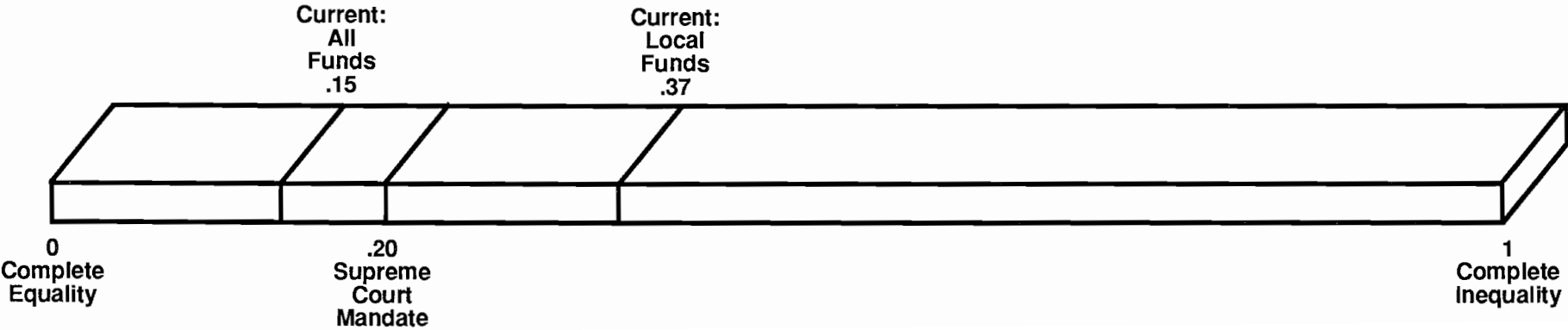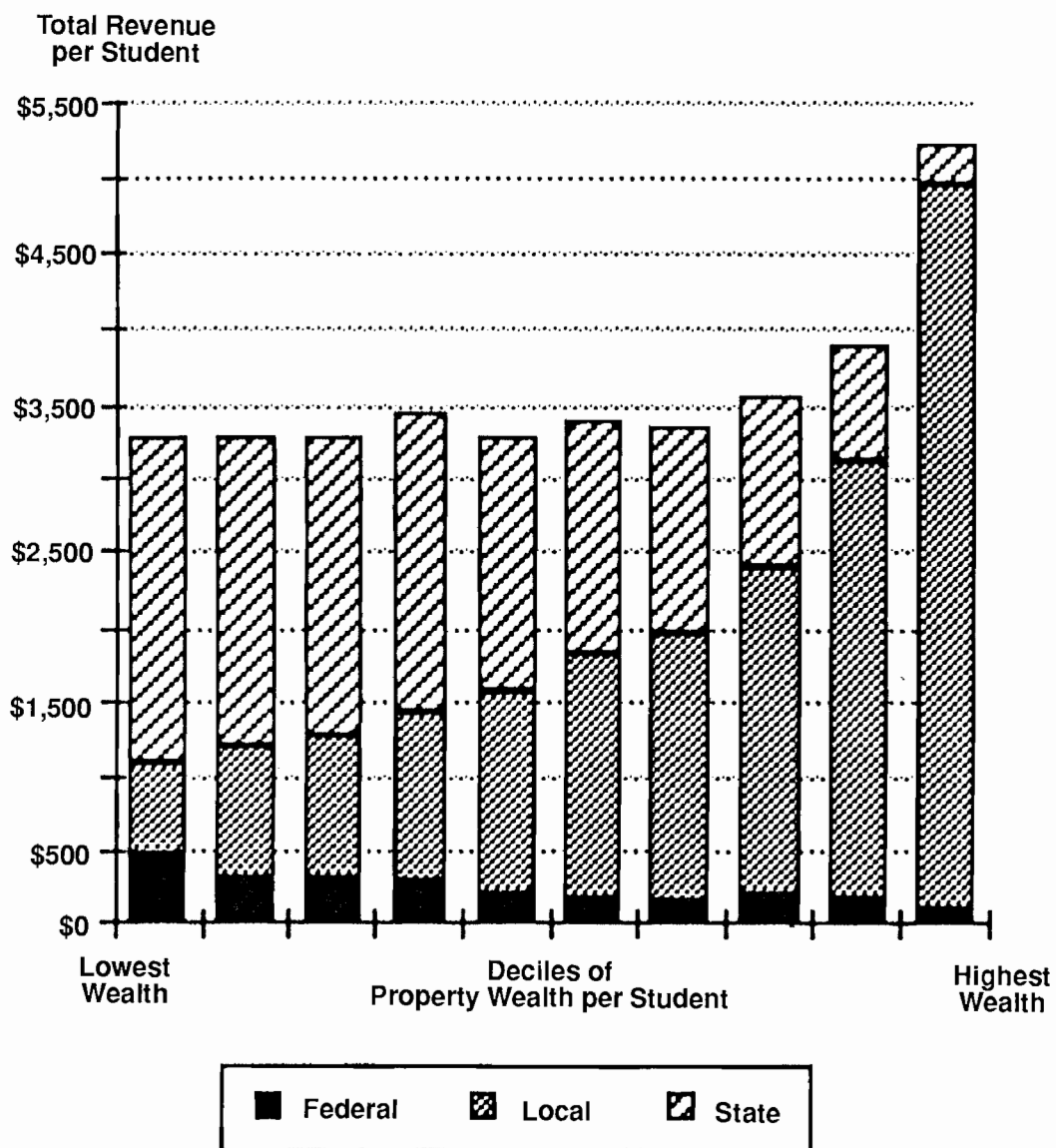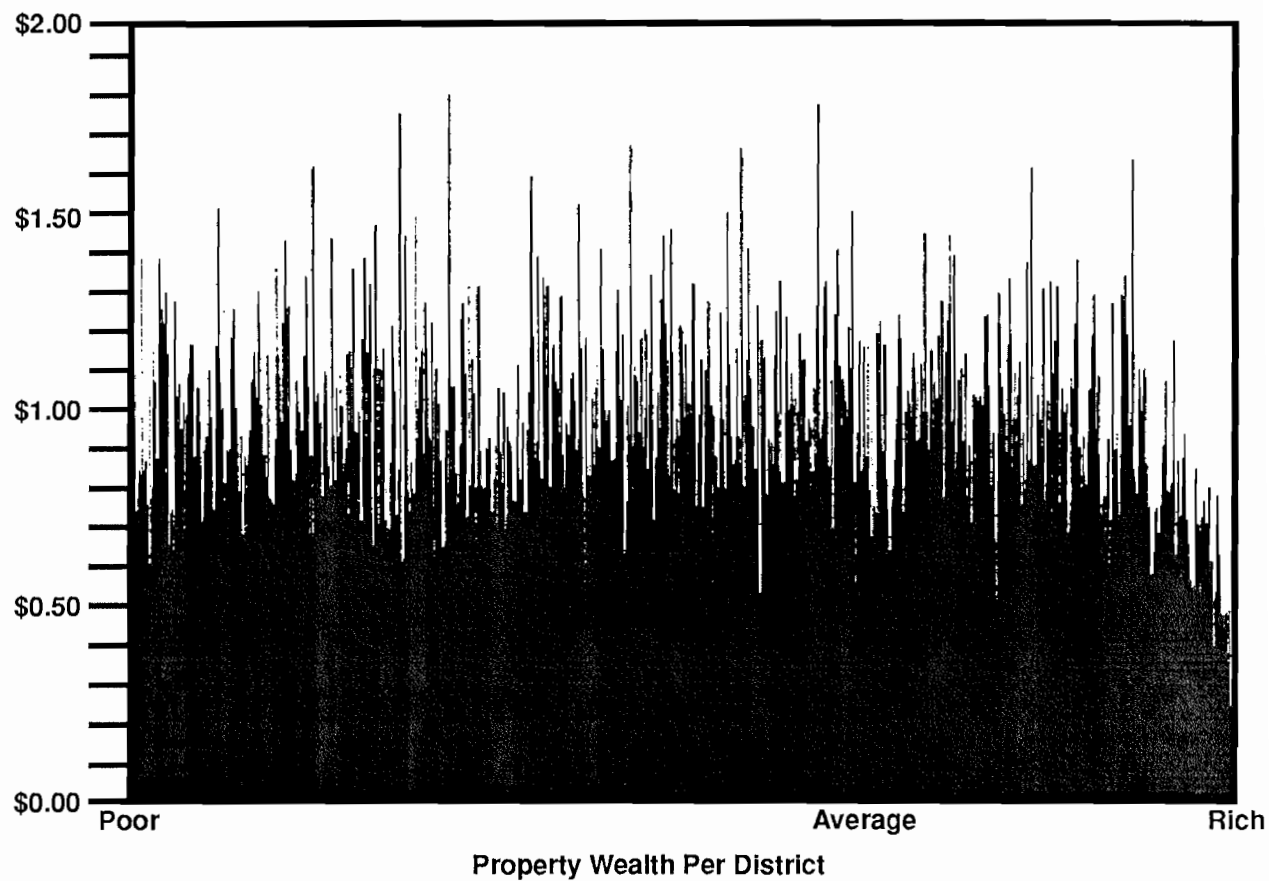Court
Mandate

1
Complete
Inequality

FIGURE I

AVERAGE REVENUE PER PUPIL BY SOURCE
BY WEALTH DECILE

Source: Texas Education Agency, *SNAPSHOT: 1987-88 School District Profiles*, April, 1989.

FIGURE II

SCHOOL PROPERTY TAX RATE

Source: Texas Research League

APPENDIX A

MEASURING INEQUALITY IN EDUCATION EXPENDITURES ACROSS SCHOOL DISTRICTS

There are no a priori reasons for selecting one measure of education expenditures inequality over another, since any particular inequality measure captures only one aspect of the observed distribution. For this reason, several measures of inequality are employed in this study.

One approach to measuring inequality, without imposing a functional form of statistical distribution on the empirical graduation, is to use Lorenz-based inequality measures. As Kakwani[1] notes, the Lorenz curve is defined as the relationship between the cumulative proportion of expenditure units (here, school districts) and the cumulative proportion of expenditure received when units are arranged in ascending order of their per capita expenditures. Lorenz proposed this curve in 1905 in order to compare and analyze inequalities of wealth in a country during different periods.

The Lorenz curve can be generated by defining the school district units as (say) quantile shares where q_i, i=1, ..., n represents the ith per capita expenditure share and letting

$$0 \leq q_1 \leq q_2 \ldots \leq q_{n-1} \leq 1 \tag{1}$$

As a preliminary method of analyzing the inequality among school districts with respect to their per student expenditures on education (with and without state and federal aid) we show the various empirical Lorenz curves. The plots are presented in Figure A-1 through A-5. For now refer to Figure A-1. Figure A-1 compares the share of expenditures with the ordered share of school districts. If a perfectly uniform (equal) distribution of expenditures on education existed across school districts, then the Lorenz curve would lie on the diagonal. In Figure A-1 the Lorenz curve lies below the diagonal, indicating the level of inequality. The larger the space between the diagonal and the Lorenz curve, the greater the level of inequality. From the Lorenz curve ordering, many well-known inequality measures can be formulated. For instance, the Gini measure[2] is defined as

$$G = 1 - \frac{1}{n} - \frac{2}{n} \left[\sum_{k=i}^{n-1} (n-k) q_k \right] \tag{2}$$

where n is the number of quantiles and q_k is the kth quantile. The Gini measure can be thought of as the average difference of all pairwise comparisons of expenditures. It is most frequently criticized for putting more weight on a transfer between middle units than at the

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[1] N. Kakwani, *Income Inequality and Poverty,* Oxford: (Oxford University Press), 1980.

[2] C. Gini, *Variabilià e mutabilità,* (Bologna), 1913.

tails of a given distribution.[3] This measure is bounded by 0 for perfect equality and 1 for perfect inequality. The relative mean deviation measure is defined as:

$$R = \frac{1}{n} \cdot \frac{n}{n-1} \left[\sum_{k=i}^{n-1} \left| q_k - \frac{1}{n} \right| \right] \tag{3}$$

As Kakwani notes, "If the population is divided into two groups, (a) those who receive less than or equal to mean expenditures and (b) those who receive more than mean expenditures, the relative mean deviation represents the percentage of total expenditure that should be transferred from the second group to the first so that both groups have exactly the same mean education expenditure."[4] It also is a zero-one measure, with 0 again indicating no inequality and 1 indicating perfect inequality. Theil's[5] normalized entropy measure is defined as:

$$T = 1 + \frac{1}{\ln(n)} \left[\sum_{k=i}^{n-1} q_k \ln q_k \right]. \tag{4}$$

Theil formulated his measure based on whether a given physical system was more or less orderly. He reinterpreted this "order" as income levels. The measure has a lower bound of zero (no inequality) and no upper bound. We apply it to education expenditures here.

These alternative inequality measures are the most frequently used in the economic inequality literature.[6] Each measures a different aspect of the distribution, but they are usually highly correlated. For completeness, we analyze each of them in this paper.

We utilize the techniques outlined above to describe the distribution of expenditures across school districts in Texas. For all measures, we are considering expenditures per student. We will begin by examining some simple statistics about the distribution of expenditures, dividing the data into deciles (tenths) to examine each group's education spending patterns. First, we are interested in the distribution of total resources per student. Second, we wish to know how state and federal aid impact that distribution. To examine the impact of aid on the distribution, we first net out federal aid and recalculate the deciles. Subsequently, we net out state aid and recalculate the deciles again. Finally we net out both sources of aid. This methodology yields four distributions of educational resources. The first, total expenditures, represents resources that are actually available. The second distribution, net of federal aid, indicates what the resource distribution would be like if the federal programs were not available. We assume that a given district's response would not

[3]See D. J. Slottje, *The Structure of Earnings and Measurement of Income Inequality in the U.S.*, (North-Holland, Amsterdam: 1989).

[4]Kakwani, *Income Inequality and Poverty*, p.162.

[5]H. Theil, *Economics and Information Theory*, (North-Holland, Amsterdam) 1967.

[6]Slottje, *The Structure of Earnings and Measurement of Income Inequality in the U.S.*

We compare the current distribution and the distribution without state aid to evaluate the state's contribution to reducing education expenditure inequality. Finally, the education expenditure distribution net of all aid tells us about the distribution of own source revenues. This distribution is very interesting because it yields information about how hard each district is trying to fund education relative to the other school districts from its own tax base. In addition we can compare this distribution to the current distribution to evaluate the importance of state and federal aid in the current distribution of resources.

Thus we are examining four categories of expenditures:

1) Total per student expenditure
2) Total per student expenditure net of federal aid
3) Total per student expenditure net of state aid
4) Total per student expenditure net of all aid (local funds only)

The data has been provided by the Texas Research League and includes all own source revenues, state aid and federal aid. We begin by first examining the mean expenditures by decile in each category. These are given in Table III in the text. We note that total revenue for the poorest decile per student is $3,055 relative to a overall mean of $4,354. The richest decile of average per student is almost 400 percent more, suggesting severe inequality in the expenditures per student across districts. We note that this is due to a few school districts with very high expenditures in that decile. In the ninth decile, the average expenditure is 90 percent greater than the average for the first decile. Half of the school districts spend less than 40 percent of the total expenditures on a per capita basis.

We can compare this distribution to the distribution without federal aid (in Table III). Without federal aid (state and local only), the poorest decile spends on average $2,820 per student or receives about $230 per student from the federal government. We can compare that to the top decile where, without federal aid, the expenditures would be about $300 less per student. The cumulative distribution without federal aid is very similar to that of total revenue, suggesting that federal aid does little to assist in the redistribution of education resources in Texas.

Looking at the distribution of expenditures without state aid in Table III, we note that state aid is responsible on average for over $2,000 per student in the lowest decile. In the top decile the state contributes around $800 per student on average. Without state aid, half of the school districts spend only 27 percent of the total on a per capita basis. When considering total expenditures including state aid, half of the school districts spend nearly 40 percent.

The total impact of state and federal aid can also be seen by examining the deciles expenditures for local funds only. Without state and federal resources, the bottom decile would spend only $575 per student (assuming no change in own source effort) and this would be less than 3 percent of total expenditures. The top decile would spend $6,892 and this would account for about 30 percent of the total expenditures. State and federal aid appear to be responsible for considerable redistribution. The bottom share of expenditures is almost 7 percent and the top decile's share is 18 percent (where 10 percent for each decile would represent equality) after state and federal aid.

Of course what we really want to know is how much inequality is present. Is inequality without state and federal aid considerably different than it is with aid? How much more equal is the distribution of education expenditures due to state aid? Is the distribution altered considerably by adjusting for federal aid?

To answer these questions, we turn to the results for the empirical Lorenz curves which were defined above. Figure A-1 is the empirical Lorenz curve for the school districts based on local funds only. As can be seen, the curve deviates considerably from the diagonal line which we noted represents total equality. To give this some perspective, recall Table IV in the text. We see that the poorest (in the sense of lowest levels of expenditures) 10 percent of school districts in Texas only spent 2.5 percent of the total amount of own source per student expenditures. The next poorest 10 percent spent 4.0 percent of the total, etc. The empirical Lorenz curve reflects this in that the greater the distance between the curve and the diagonal, the greater the amount of inequality. We can compare that to the Lorenz curve that represents current total resources available to the school districts in Figure A-4. It is important to note that these are relative measures. We cannot say that one distribution is twice as unequal as another. But we can clearly see what happens as state and federal aid are taken into account. The answer to our first query would seem to be that there is considerable inequality in per capita expenditures across school districts before adjusting for federal and state aid.

To answer our second question (Does the distribution of expenditures become significantly more equal after adjusting for state aid?), we compare Figure A-1 and Figure A-2 and examine Table IV in the text. We see from the empirical Lorenz curve that for expenditures net of state aid, the Lorenz curve doesn't change very much at all, nor do the expenditure shares in Table IV. One interpretation of our results is that the state aid to the school districts does have a significant impact on the distribution of per capita expenditures across school districts. We know this because the variable in question is net of state aid, which means that we have kept federal aid in, so the state's contribution does make a difference. We can also see this by examining Figure A-4. Since Figure A-4 shows total expenditures and since this is quite different from Figure A-2, then the state aid has clearly had a redistributing impact on school expenditures. We can also see this from Table IV. When accounting for all aid, the poorest 10 percent get 7 percent of total expenditures. When subtracting out state aid this number falls to 3.6 percent. This also answers our last question. Federal aid to local school districts appears to have had a minimal (at best) or insignificant (at worst) impact on the distribution of expenditures across school districts. This can be seen in Figures A-3 and A-4 and Table IV in the text. When we net out federal aid, we can see from both the empirical Lorenz curve and in the shares given in Table IV that federal aid has had little impact on the distribution of school district expenditures.

Even though state aid has had a larger redistributive impact than has federal aid, the fact remains that even with state aid (and even with federal aid), inequality remains in the expenditures that the school districts make on educating the youth of Texas. This is easy to see by looking at Figure A-5. This figure overlays all of the empirical Lorenz curves on one another. The gap between the total expenditure curve and to the 45 degree diagonal line still exists.

In Table A-1 we present the summary measures of inequality and observe the same results that we found from examining the empirical Lorenz curves. We see that the Gini coefficients (as well as the relative mean deviation measure and Theil's measure) decrease in value when state and federal aid are added to local funds. The Gini falls from approximately .37 to .15. Recall that a value of 0 represents perfect equality (this is the case where the Lorenz curve essentially lies on the diagonal line) to a value of 1 for perfect inequality (intuitively, this would be the case where one district made all the expenditures and the others made none). To put this in perspective, United States income distribution is usually estimated to have a Gini coefficient of approximately .35. Thus, the fact that the school districts have a Gini coefficient with a value of .15 after adjusting for federal and state aid is not bad. It still indicates, however, that inequality remains in the expenditures that school districts make on their students on a per capita basis. The results are consistent

A-4

with those discussed above for the empirical Lorenz curves. State aid seems to have been the impetus for a reduction in the level of inequality in the distribution of expenditures by school districts. We calculated and reported the results for the other two inequality measures as a way to check the consistency of our results. Both of these measures yield results consistent with those we found for the Gini coefficients, that is (1) state aid is very important in reducing inequality of education expenditures and (2) some inequality still exists in the distribution.

In this analysis we have assumed no response by school districts to alterations in state and federal aid. It is important to hypothesize how these results might change if school districts did respond to changes in aid. Most state aid is from the foundation program which is available for several types of programs, but cannot be used on all expenditure types. It is probably true that even though the aid is restricted to certain types of purchases, these purchases are sufficiently low relative to the desired level that the aid will not cause overconsumption of these goods. We view the aid as having only an income effect, enhancing the total revenues available and not inducing consumption of any particular type. The question that needs to be answered is whether giving money to a school district causes the school district to reduce own source effort and to lower taxes relative to what would have taken place without aid. We also need to know if the resulting changes in expenditures are less than the amount of aid awarded. If so, the income elasticity of demand is less than one. The responsiveness of a school district to state aid will no doubt depend on the relative wealth of the school district and the current fiscal effort. We would expect poor school districts to be less responsive to changes in aid. That is, as aid increases, poorer school districts would not attempt to maintain local share, but rather would attempt to reduce their current tax burden. The opposite would be true for wealthier school districts. These districts are more likely to have a higher income elasticity and would not reduce own source effort as aid increases.

Our analysis compares the distribution of expenditures with and without aid. If we were to allow for school district response, aid programs that don't reward effort would actually have a hard time equalizing expenditures, since the poorer districts typically respond by reducing effort and richer districts respond by maintaining effort.

TABLE A-1

SUMMARY MEASURES OF INEQUALITY IN THE DISTRIBUTION OF PER CAPITA EXPENDITURES BY SCHOOL DISTRICTS FOR THE FOUR EXPENDITURE CATEGORIES

	Gini Coefficient	Relative Mean Deviation Measure	Theil's Measure
Total Revenue	0.1526	0.0771	0.0190
State & Local	0.1589	0.0800	0.0206
Federal & Local	0.3335	0.1718	0.0830
Local	0.3781	0.1951	0.1057

FIGURE A-1
LORENZE CURVE
TEXAS SCHOOL DISTRICTS EXPENDITURES
TOTAL REVENUE NET OF FEDERAL AND STATE AID

PROPORTION OF EXPENDITURES

PROPORTION OF SCHOOL DISTRICTS
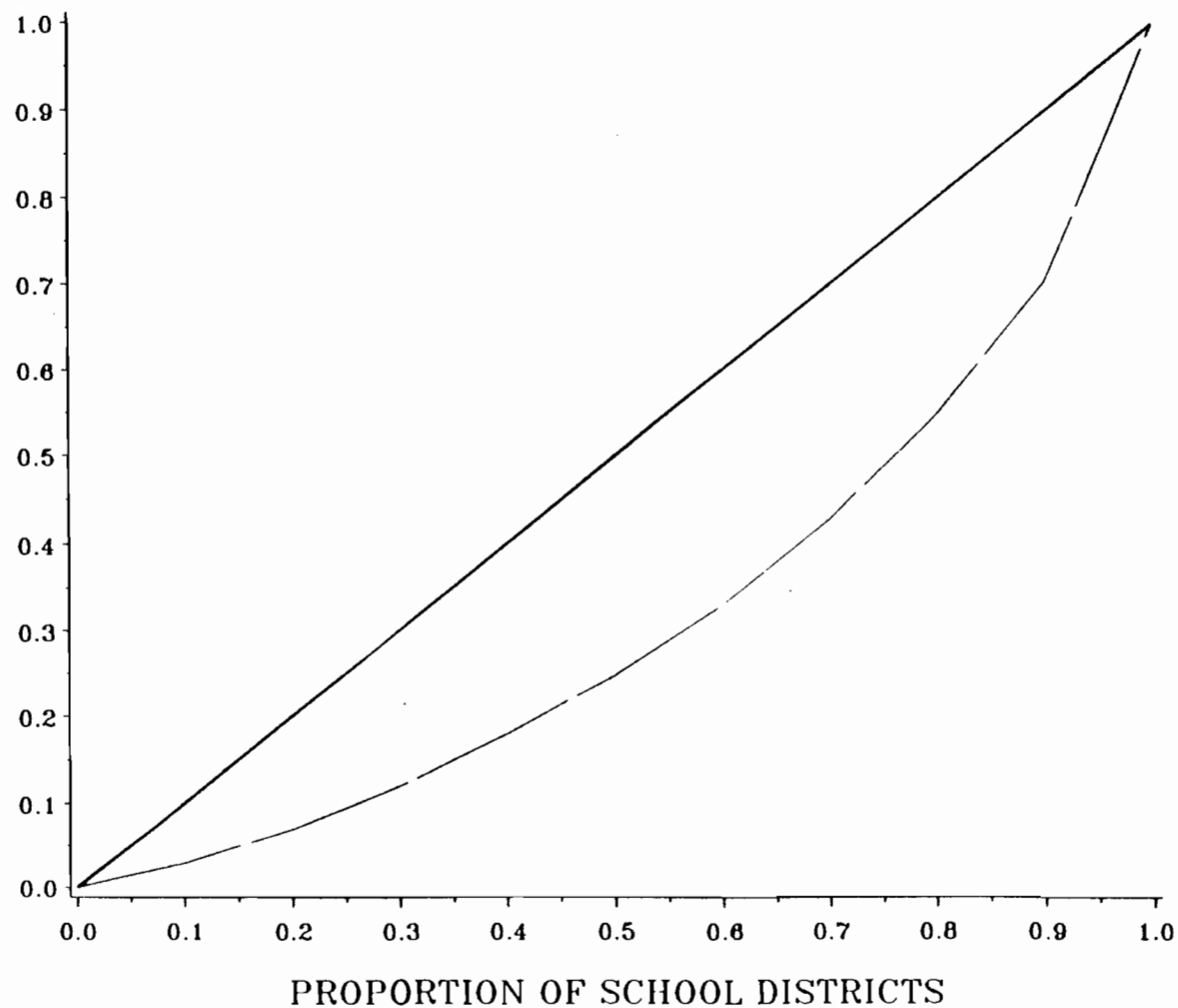
FIGURE A-2
LORENZE CURVE
TEXAS SCHOOL DISTRICTS EXPENDITURES
TOTAL REVENUE NET OF STATE AID
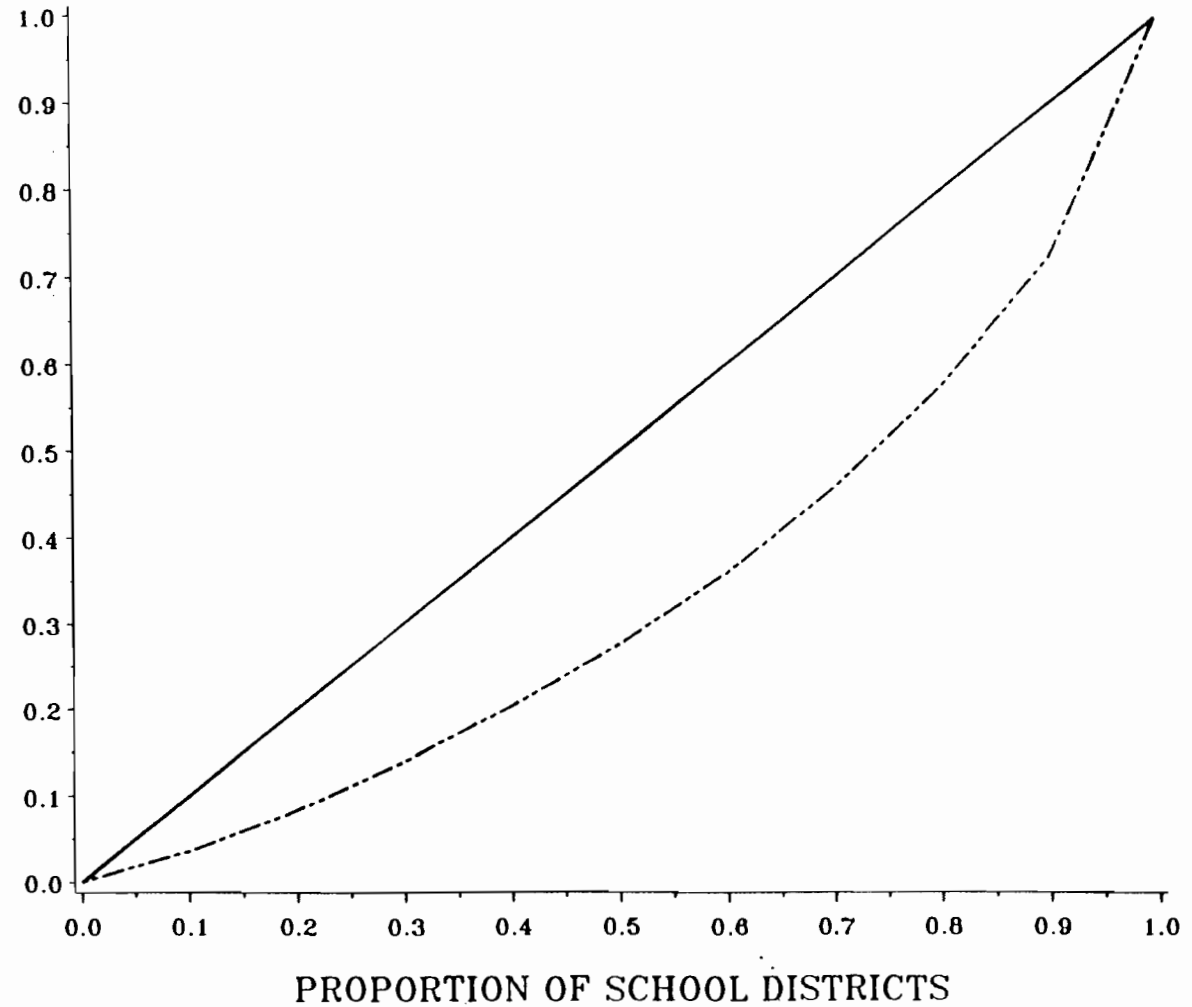
FIGURE A-3
LORENZE CURVE
TEXAS SCHOOL DISTRICTS EXPENDITURES
TOTAL REVENUE NET OF FEDERAL AID

PROPORTION OF EXPENDITURES

PROPORTION OF SCHOOL DISTRICTS
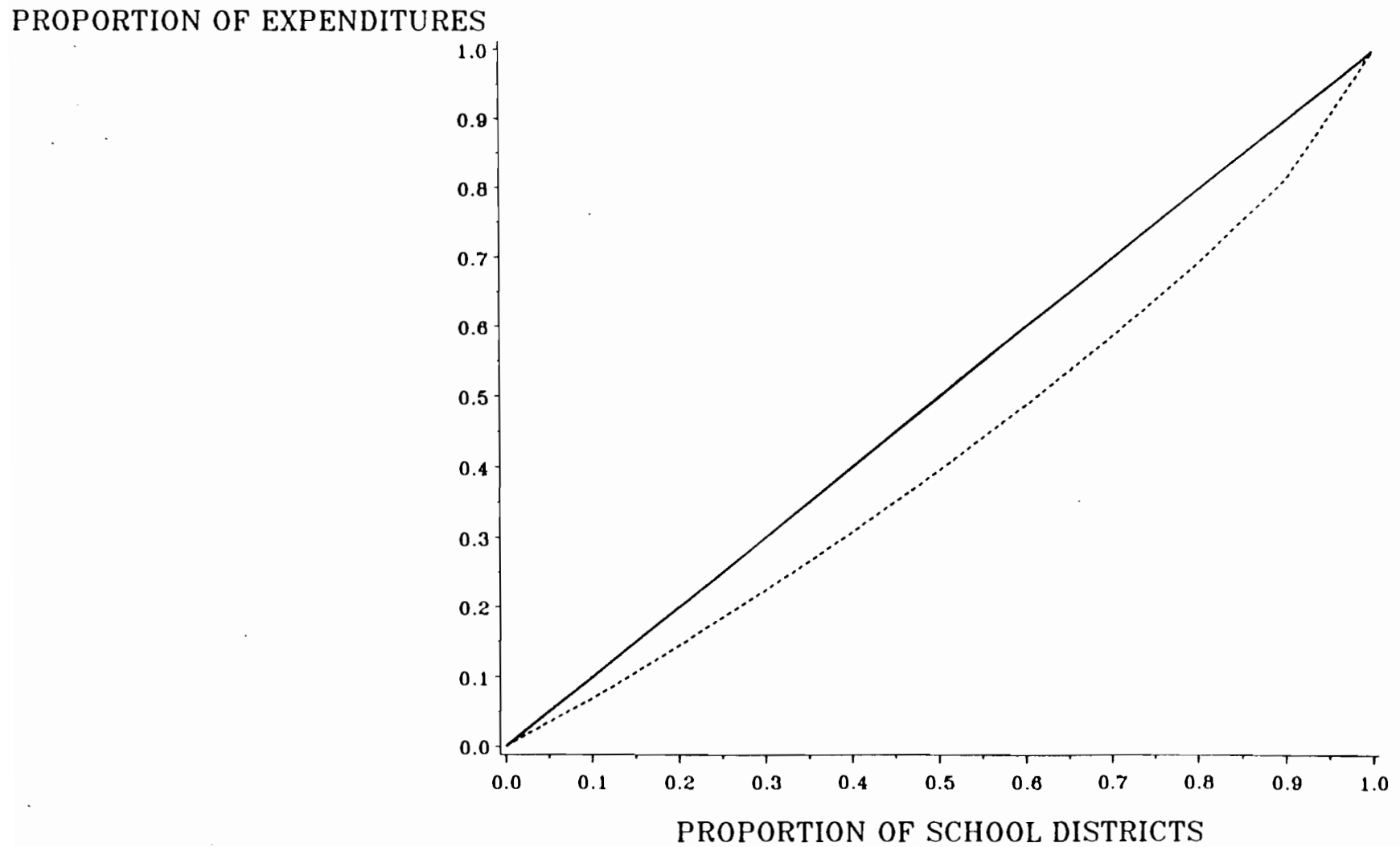
FIGURE A-4
LORENZE CURVE
TEXAS SCHOOL DISTRICTS EXPENDITURES
TOTAL EXPENDITURES

PROPORTION OF EXPENDITURES

PROPORTION OF SCHOOL DISTRICTS
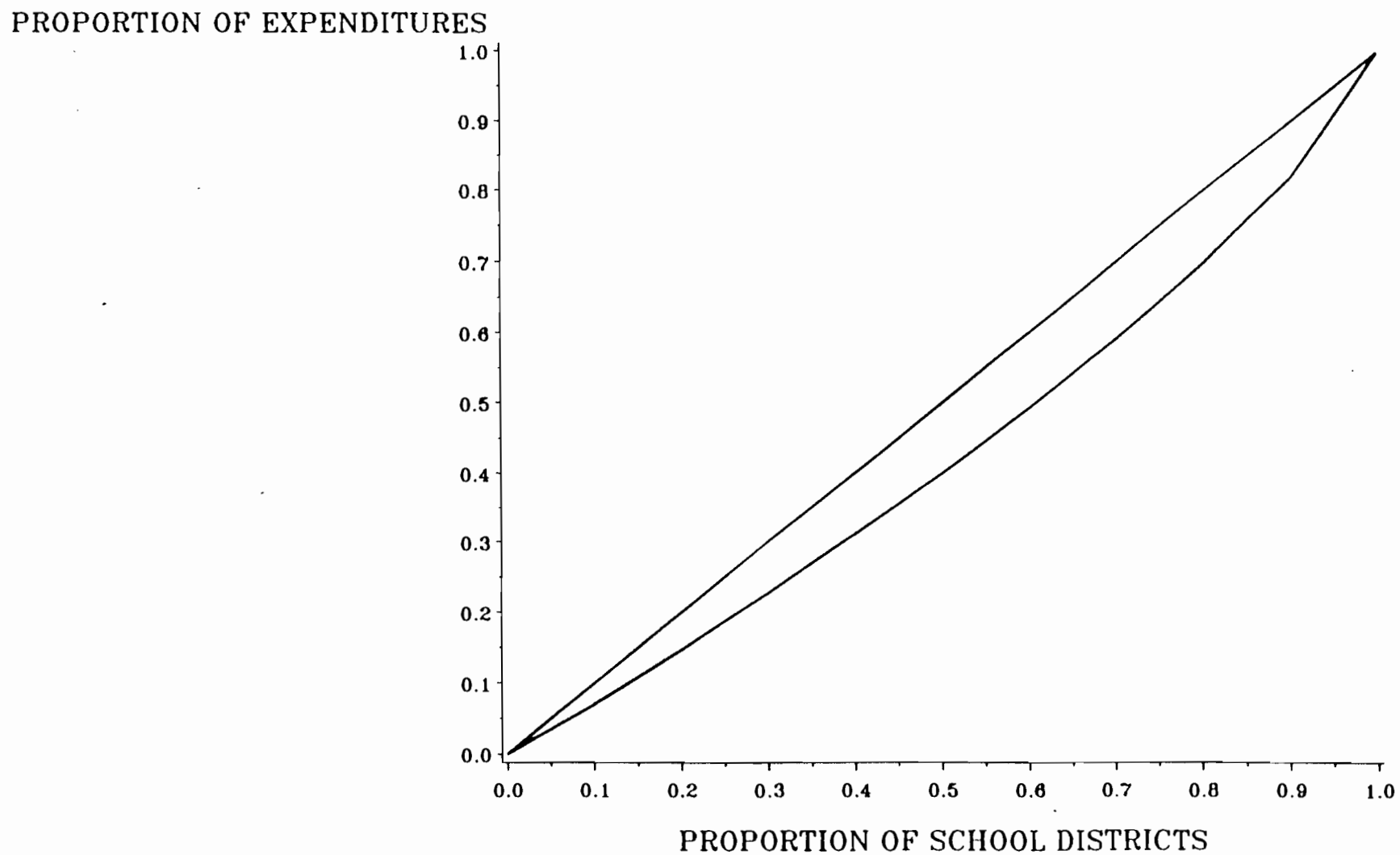
FIGURE A-5
LORENZE CURVE
TEXAS SCHOOL DISTRICTS EXPENDITURES

PROPORTION OF EXPENDITURES
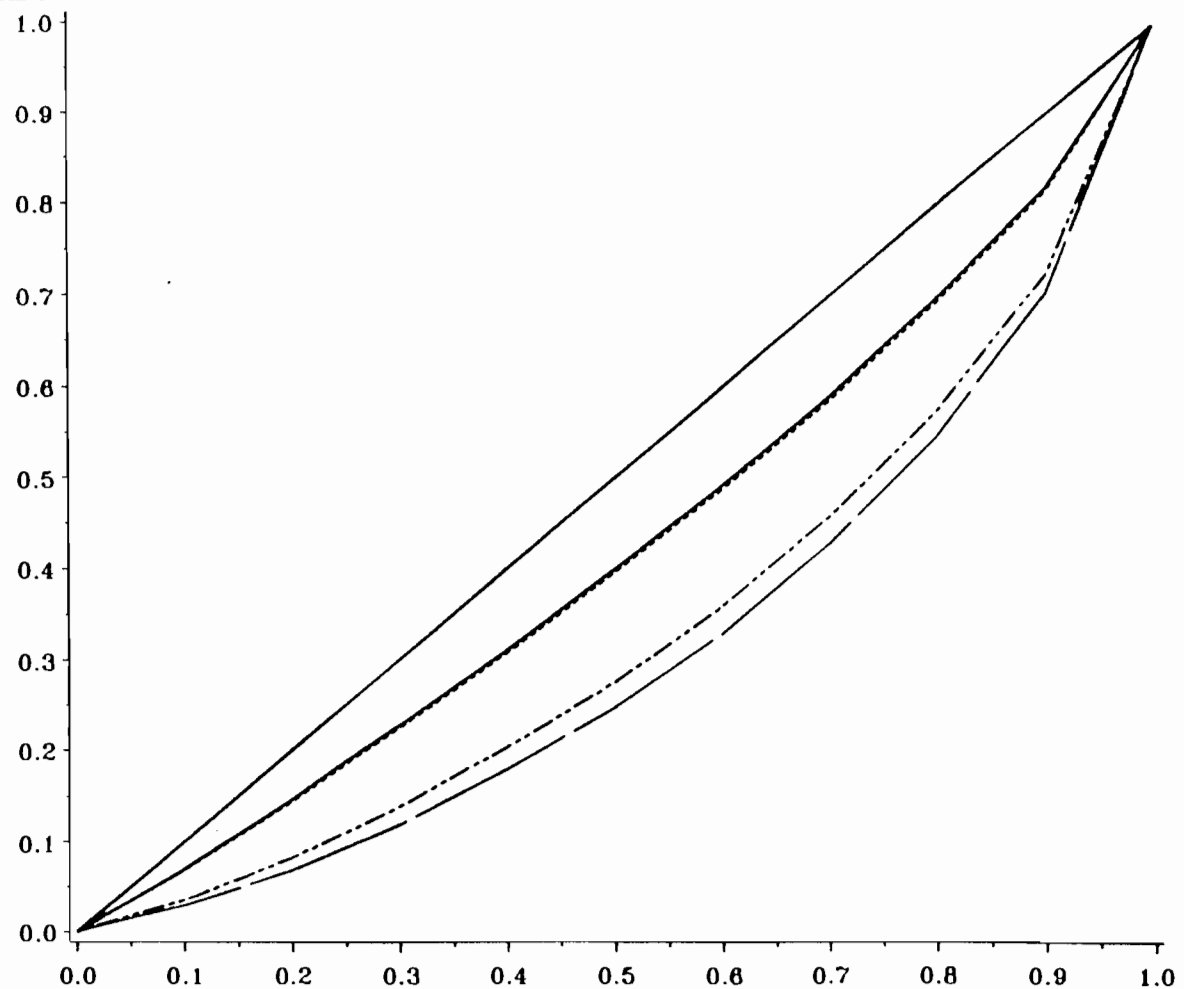
PROPORTION OF SCHOOL DISTRICTS

APPENDIX B

In what follows we list the new revenue per student for each school district under the Texas Supreme Court ruling. These revenues conform as closely as possible to the formula in Table II in the text. Also shown below is the change in state aid that will be necessary in order to comply with the Texas Supreme Court ruling.

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
ABBOTT (HILL)	$2954	-$150143
ABERNATHY (HALE)	2985	-1290480
ABILENE (TAYLOR)	3799	8340454
ACADEMY (BELL)	4900	935181
ADRIAN (OLDHAM)	3709	-303084
AGUA DULCE (NUECES)	4241	-1176
ALAMO HEIGHTS (BEXAR)	4435	-821640
ALANREED (GRAY)	7004	-10024
ALBA-GOLDEN (WOOD)	4005	135539
ALBANY (SHACKELFORD)	2915	-415323
ALDINE (HARRIS)	2741	-10988532
ALEDO (PARKER)	4155	1721249
ALICE (JIM WELLS)	3874	3048153
ALIEF (HARRIS)	4897	28256932
ALLAMOORE (HUDSPETH)	12723	-1089
ALLEN (COLLIN)	5390	6803877
ALLISON (WHEELER)	9632	-20440
ALPINE (BREWSTER)	3192	-445550
ALTO (CHEROKEE)	*	*
ALVARADO (JOHNSON)	4181	2541349
ALVIN (BRAZORIA)	4460	8914319
ALVORD (WISE)	5939	594950
AMARILLO (POTTER)	3832	9477168
AMHERST (LAMB)	3975	-75316
ANAHUAC (CHAMBERS)	4020	-970230
ANDERSON-SHIRO (GRIMES)	3256	-531012
ANDREWS (ANDREWS)	4016	-897498
ANGLETON (BRAZORIA)	3573	-471105
ANNA (COLLIN)	3952	124054
ANSON (JONES)	3029	-400976
ANTHONY (EL PASO)	1745	-978461
ANTON (HOCKLEY)	4633	-69210
APPLE SPRINGS (TRINITY)	1437	-644617
AQUILLA (HILL)	3649	-116552
ARANSAS COUNTY (ARANSAS)	3350	-1606286

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
ARANSAS PASS (SAN PATRICIO)	$3499	$927563
ARCHER CITY (ARCHER)	3352	-351961
ARGYLE (DENTON)	3132	-553527
ARLINGTON (TARRANT)	3254	-21645508
ARP (SMITH)	5047	943281
ASHERTON (DIMMIT)	4104	-392854
ASPERMONT (STONEWALL)	3365	-512226
ATHENS (HENDERSON)	3292	-199497
ATLANTA (CASS)	3274	-580564
AUBREY (DENTON)	3516	64972
AUSTIN (TRAVIS)	3747	-50654006
AUSTWELL-TIVOLI (REFUGIO)	6427	-61275
AVALON (ELLIS)	1879	-349664
AVERY (RED RIVER)	1461	-655382
AVINGER (CASS)	3274	-153455
AXTELL (MCLENNAN)	509	-2862190
AZLE (TARRANT)	2802	-295151
BAIRD (CALLAHAN)	3636	-148088
BALLINGER (RUNNELS)	3804	-135814
BALMORHEA (REEVES)	5061	70414
BANDERA (BANDERA)	2310	-1753046
BANGS (BROWN)	3197	-624973
BANQUETE (NUECES)	4879	632063
BARBERS HILL (CHAMBERS)	6585	-427392
BARTLETT (BELL)	3516	-182924
BASTROP (BASTROP)	3639	750400
BAY CITY (MATAGORDA)	3503	528912
BEAUMONT (JEFFERSON)	3168	-15671315
BECKVILLE (PANOLA)	3985	-343750
BEEVILLE (BEE)	3560	1045608
BELLEVUE (CLAY)	5411	126524
BELLS (GRAYSON)	3641	183148
BELLVILLE (AUSTIN)	4178	829011
BELTON (BELL)	3820	2308975
BEN BOLT-PALITO B. (JIM WELLS)	5760	231964
BENAVIDES (DUVAL)	5169	-585338
BENJAMIN (KNOX)	7673	-121068
BIG SANDY (POLK)	2334	-524219
BIG SANDY (UPSHUR)	3015	-267558
BIG SPRING (HOWARD)	3369	12247
BIRDVILLE (TARRANT)	3262	-3125493
BISHOP CONS (NUECES)	2563	-1491390
BLACKWELL CONS (NOLAN)	7074	-39624
BLANCO (BLANCO)	1591	-1081847
BLAND (HUNT)	5173	283612
BLANKET (BROWN)	2450	-278881
BLEDSOE (COCHRAN)	*	*
BLOOMBURG (CASS)	2678	-85960

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
BLOOMING GROVE (NAVARRO)	$6093	$1195017
BLOOMINGTON (VICTORIA)	2790	-644781
BLUE RIDGE (COLLIN)	2653	-341652
BLUFF DALE (ERATH)	2515	-74236
BLUM (HILL)	3563	-102085
BOERNE (KENDALL)	3514	-614714
BOLES HOME (HUNT)	*	*
BOLING (WHARTON)	4017	-410851
BONHAM (FANNIN)	2536	-1186841
BOOKER (LIPSCOMB)	4859	-156640
BORDEN COUNTY (BORDEN)	7988	-57855
BORGER (HUTCHINSON)	4171	3158492
BOSQUEVILLE (MCLENNAN)	3698	20580
BOVINA (PARMER)	3440	-170693
BOWIE (MONTAGUE)	3279	301861
BOYD (WISE)	4822	1577498
BRACKETT (KINNEY)	2688	-783275
BRADY (MCCULLOCH)	3537	-67496
BRAZOSPORT (BRAZORIA)	3030	-10455082
BRECKENRIDGE (STEPHENS)	3229	-224236
BREMOND (ROBERTSON)	3780	-315743
BRENHAM (WASHINGTON)	3094	-1010192
BRIDGE CITY (ORANGE)	4579	2321149
BRIDGEPORT (WISE)	4208	519998
BRISCOE (WHEELER)	9299	-23698
BROADDUS (SAN AUGUSTINE)	1862	-883359
BROCK (PARKER)	3547	100774
BRONTE (COKE)	4388	-93225
BROOKELAND (JASPER)	5146	-312816
BROOKESMITH (BROWN)	3216	-75519
BROOKS (BROOKS)	4048	271966
BROWNFIELD (TERRY)	3080	-2245192
BROWNSBORO (HENDERSON)	3948	59982
BROWNSVILLE (CAMERON)	5335	55924739
BROWNWOOD (BROWN)	3946	1592404
BRUCEVILLE-EDDY (MCLENNAN)	9233	2394159
BRYAN (BRAZOS)	5574	13292615
BRYSON (JACK)	4666	-31820
BUCKHOLTS (MILAM)	2925	-252839
BUENA VISTA (PECOS)	8499	-51861
BUFFALO (LEON)	3119	-172358
BULLARD (SMITH)	3827	-56836
BUNA (JASPER)	2846	317755
BURKBURNETT (WICHITA)	3393	100283
BURKEVILLE (NEWTON)	4854	-324144
BURLESON (JOHNSON)	3366	1070947
BURNET CONS (BURNET)	3188	-1142700
BURTON (WASHINGTON)	2815	-564301

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
BUSHLAND (POTTER)	$4864	-$182182
BYERS (CLAY)	4307	27870
BYNUM (HILL)	3460	-166860
CADDO MILLS (HUNT)	2745	-413784
CALALLEN (NUECES)	5242	3943497
CALDWELL (BURLESON)	4183	647453
CALHOUN COUNTY (CALHOUN)	3710	-2887108
CALLISBURG (COOKE)	3747	13527
CALVERT (ROBERTSON)	2618	-728834
CAMERON (MILAM)	2686	-714470
CAMPBELL (HUNT)	2523	-262334
CANADIAN (HEMPHILL)	6348	-213980
CANTON (VAN ZANDT)	2986	-41770
CANUTILLO (EL PASO)	2956	-1348915
CANYON (RANDALL)	4169	4455220
CARBON (EASTLAND)	3501	-172868
CARLISLE (RUSK)	4992	316348
CARRIZO SPRINGS (DIMMIT)	5804	3469187
CARROLL (TARRANT)	2879	-1205399
CARROLLTON-FARMERS BRANCH (DALLAS)	4298	-5106444
CARTHAGE (PANOLA)	3189	-837632
CASTLEBERRY (TARRANT)	3038	746563
CAYUGA (ANDERSON)	2805	-792471
CEDAR HILL (DALLAS)	4260	1239266
CELESTE (HUNT)	4696	439927
CELINA (COLLIN)	3683	150194
CENTER (SHELBY)	2922	-645802
CENTER POINT (KERR)	3560	-178895
CENTERVILLE (LEON)	4465	-886830
CENTERVILLE (TRINITY)	818	-591753
CENTRAL HEIGHTS (NACOGDOCHES)	2259	-290061
CENTRAL (ANGELINA)	2791	-322001
CHANNELVIEW (HARRIS)	3843	813074
CHANNING (HARTLEY)	5311	-208384
CHAPEL HILL (SMITH)	3764	1492345
CHAPEL HILL (TITUS)	2519	-208525
CHARLOTTE (ATASCOSA)	2663	-545104
CHEROKEE (SAN SABA)	2516	-272852
CHESTER (TYLER)	4432	-99866
CHICO (WISE)	2654	-634068
CHILDRESS (CHILDRESS)	2683	-761266
CHILLICOTHE (HARDEMAN)	3696	-368574
CHILTON (FALLS)	3829	60407
CHINA SPRING (MCLENNAN)	2816	-37213
CHIRENO (NACOGDOCHES)	4779	55802
CHISUM (LAMAR)	1943	-891621
CHRISTOVAL (TOM GREEN)	4026	-238944

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
CISCO (EASTLAND)	$3102	-$251233
CITY VIEW (WICHITA)	2997	-166110
CLARENDON (DONLEY)	2818	-605775
CLARKSVILLE (RED RIVER)	2951	-1293371
CLAUDE (ARMSTRONG)	2866	-344266
CLEAR CREEK (GALVESTON)	3270	-7052576
CLEBURNE (JOHNSON)	2939	147277
CLEVELAND (LIBERTY)	3257	525714
CLIFTON (BOSQUE)	4196	43517
CLINT (EL PASO)	10024	15807248
CLYDE (CALLAHAN)	4913	2013671
COAHOMA (HOWARD)	6297	1211225
COLDSPRING-OAKHURST (SAN JACINTO)	3460	-898482
COLEMAN (COLEMAN)	5382	1110280
COLLEGE STATION (BRAZOS)	4429	627120
COLLINSVILLE (GRAYSON)	1646	-630895
COLMESNEIL (TYLER)	3467	-549650
COLORADO (MITCHELL)	3972	-547251
COLUMBIA-BRAZORIA (BRAZORIA)	4269	2637331
COLUMBUS (COLORADO)	3073	-540352
COMAL (COMAL)	3184	-3698338
COMANCHE (COMANCHE)	2581	-1035251
COMFORT (KENDALL)	2153	-972485
COMMERCE (HUNT)	3718	-67748
COMMUNITY (COLLIN)	5221	1437085
COMO-PICKTON (HOPKINS)	2862	-473985
COMSTOCK (VAL VERDE)	3551	-262432
CONNALLY (MCLENNAN)	3290	746593
CONROE (MONTGOMERY)	4096	11623333
COOLIDGE (LIMESTONE)	724	-550207
COOPER (DELTA)	2978	-299961
COPPELL (DALLAS)	5723	-506455
COPPERAS COVE (CORYELL)	2916	2027867
CORPUS CHRISTI (NUECES)	3517	-2140765
CORRIGAN-CAMDEN (POLK)	3903	-226257
CORSICANA (NAVARRO)	3523	359004
COTTON CENTER (HALE)	2876	-294991
COTULLA (LA SALLE)	2711	-1414672
COUPLAND (WILLIAMSON)	6475	152223
COVINGTON (HILL)	4116	41992
CRANDALL (KAUFMAN)	4820	1101977
CRANE (CRANE)	4453	-308238
CRANFILLS GAP (BOSQUE)	3852	-153739
CRAWFORD (MCLENNAN)	4017	196538
CROCKETT COUNTY CONS (CROCKETT)	4409	-253071
CROCKETT (HOUSTON)	4005	520278
CROSBY (HARRIS)	4344	2472276
CROSBYTON (CROSBY)	3929	46515

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
CROSS PLAINS (CALLAHAN)	$3016	-$327420
CROSS ROADS (HENDERSON)	3581	-317018
CROWELL (FOARD)	3038	-435923
CROWLEY (TARRANT)	3152	-2462217
CRYSTAL CITY (ZAVALA)	*	*
CUERO (DEWITT)	4764	1710143
CULBERSON COUNTY (CULBERSON)	2408	-961400
CUMBY (HOPKINS)	3251	-120332
CUSHING (NACOGDOCHES)	2735	-411525
CYPRESS-FAIRBANKS (HARRIS)	5563	28052180
D'HANIS (MEDINA)	2780	-439186
DAINGERFIELD-LONE STAR (MORRIS)	2880	-2064346
DALHART (DALLAM)	4154	595588
DALLAS (DALLAS)	3237	-105115912
DAMON (BRAZORIA)	2619	-146923
DANBURY (BRAZORIA)	3617	-67312
DARROUZETT (LIPSCOMB)	9111	-20440
DAWSON (NAVARRO)	11129	-48600
DAWSON (DAWSON)	3355	-130171
DAYTON (LIBERTY)	3276	943668
DE LEON (COMANCHE)	3098	-448295
DE SOTO (DALLAS)	3958	2216426
DECATUR (WISE)	5282	1218124
DEER PARK (HARRIS)	4385	-2275544
DEKALB (BOWIE)	2590	-713414
DEL VALLE (TRAVIS)	2804	-3593136
DELL CITY (HUDSPETH)	2337	-458728
DENISON (GRAYSON)	3170	-194224
DENTON (DENTON)	3002	-6275594
DENVER CITY (YOAKUM)	5306	-483205
DETROIT (RED RIVER)	2460	-527146
DEVERS (LIBERTY)	7304	-24310
DEVINE (MEDINA)	4820	2307287
DEW (FREESTONE)	4044	-44000
DEWEYVILLE (NEWTON)	5142	938869
DIBOLL (ANGELINA)	4896	2014256
DICKINSON (GALVESTON)	3862	471286
DILLEY (FRIO)	5663	892308
DIME BOX (LEE)	3896	-183438
DIMMITT (CASTRO)	2755	-1369585
DIVIDE (KERR)	8098	0
DODD CITY (FANNIN)	3571	-257431
DONNA (HIDALGO)	2629	-6424076
DOSS (GILLESPIE)	3345	-54763
DOUGLASS (NACOGDOCHES)	3509	-144699
DRIPPING SPRINGS (HAYS)	4952	1059296
DRISCOLL (NUECES)	3269	-373588
DUBLIN (ERATH)	3295	-298712

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
DUMAS (MOORE)	$3235	-$589441
DUNCANVILLE (DALLAS)	3261	-1626137
EAGLE MT-SAGINAW (TARRANT)	2770	-2407107
EAGLE PASS (MAVERICK)	3271	-1301135
EANES (TRAVIS)	6339	-1198714
EARLY (BROWN)	4317	863480
EAST BERNARD (WHARTON)	4345	340708
EAST CENTRAL (BEXAR)	3676	2744879
EAST CHAMBERS (CHAMBERS)	5085	675144
EASTLAND (EASTLAND)	3285	22492
ECTOR COUNTY (ECTOR)	3396	2569824
ECTOR (FANNIN)	4102	-5390
EDCOUCH-ELSA (HIDALGO)	4587	2917938
EDEN CONS (CONCHO)	2178	-858494
EDGEWOOD (BEXAR)	2341	-18414913
EDGEWOOD (VAN ZANDT)	3399	-148605
EDINBURG (HIDALGO)	3551	383823
EDNA (JACKSON)	4125	530850
EL CAMPO (WHARTON)	3522	-600837
EL PASO (EL PASO)	4223	26194052
ELECTRA (WICHITA)	4725	-117721
ELGIN (BASTROP)	4250	1958591
ELKHART (ANDERSON)	2822	-482769
ELYSIAN FIELDS (HARRISON)	3504	-476331
ENNIS (ELLIS)	3435	533702
ERA (COOKE)	5204	432924
ETOILE (NACOGDOCHES)	2228	-198108
EULA (CALLAHAN)	4210	87855
EUSTACE (HENDERSON)	3949	343007
EVADALE (JASPER)	6448	-109208
EVANT (CORYELL)	1464	-560186
EVERMAN (TARRANT)	3872	830703
EXCELSIOR (SHELBY)	5196	-13447
EZZELL (LAVACA)	4413	-37368
FABENS (EL PASO)	4048	1367136
FAIRFIELD (FREESTONE)	3774	-1360428
FALLS CITY (KARNES)	3382	-97129
FANNINDEL (DELTA)	18126	2507172
FARMERSVILLE (COLLIN)	3135	-35251
FARWELL (PARMER)	4077	-5342
FAYETTEVILLE (FAYETTE)	3465	-220938
FERRIS (ELLIS)	14057	10850862
FLATONIA (FAYETTE)	3731	-53241
FLORENCE (WILLIAMSON)	4781	706350
FLORESVILLE (WILSON)	2719	-595078
FLOUR BLUFF (NUECES)	4257	2965446
FLOYDADA (FLOYD)	5851	1585476
FOLLETT (LIPSCOMB)	5827	-44715

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
FORESTBURG (MONTAGUE)	$3779	-$72403
FORNEY (KAUFMAN)	4300	541465
FORSAN (HOWARD)	7007	-157940
FORT BEND (FORT BEND)	4440	33808272
FORT WORTH (TARRANT)	5559	24577038
FRANKLIN (ROBERTSON)	3103	-1125300
FRANKSTON (ANDERSON)	5515	377636
FREDERICKSBURG (GILLESPIE)	3956	-403452
FREER (DUVAL)	3920	-200219
FRENSHIP (LUBBOCK)	3480	2075943
FRIENDSWOOD (GALVESTON)	4666	2826954
FRIONA (PARMER)	2906	-988101
FRISCO (COLLIN)	3967	-796602
FROST (NAVARRO)	3363	-125215
FRUITVALE (VAN ZANDT)	17273	2486035
FORT DAVIS (JEFF DAVIS)	2803	-493945
FORT HANCOCK (HUDSPETH)	3030	-435726
FORT STOCKTON (PECOS)	4235	-2032464
GAINESVILLE (COOKE)	3810	1236905
GALENA PARK (HARRIS)	2938	436360
GALVESTON (GALVESTON)	4050	-968211
GANADO (JACKSON)	2982	-447603
GARLAND (DALLAS)	3567	-477377
GARNER (PARKER)	2719	-238483
GARRISON (NACOGDOCHES)	5190	670221
GARY (PANOLA)	3453	-181712
GATESVILLE (CORYELL)	3046	276070
GAUSE (MILAM)	2089	-211628
GEORGE WEST (LIVE OAK)	2853	-1057044
GEORGETOWN (WILLIAMSON)	3974	1413681
GHOLSON (MC CLENNAN)	2427	-190333
GIDDINGS (LEE)	3833	-373676
GILMER (UPSHUR)	3953	546984
GLADEWATER (GREGG)	4513	238795
GLASSCOCK (GLASSCOCK)	5298	-103250
GLEN ROSE (SOMERVELL)	6928	-312686
GODLEY (JOHNSON)	4350	636360
GOLD BURG (MONTAGUE)	4571	-8978
GOLDTHWAITE (MILLS)	6832	487348
GOLIAD (GOLIAD)	3120	-1498210
GONZALES (GONZALES)	3638	894081
GOODRICH (POLK)	2592	-424701
GOOSE CREEK (HARRIS)	3543	-9670860
GORDON (PALO PINTO)	3447	-214894
GOREE (KNOX)	7037	87860
GORMAN (EASTLAND)	5023	-46526
GRADY (MARTIN)	6093	-58581
GRAFORD (PALO PINTO)	3283	-409374

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
GRAHAM (YOUNG)	$3152	$153287
GRANBURY (HOOD)	2540	-1753571
GRAND PRAIRIE (DALLAS)	*	*
GRAND SALINE (VAN ZANDT)	2939	-346977
GRANDFALLS-ROYALTY (WARD)	5349	-224594
GRANDVIEW (JOHNSON)	4577	415398
GRANDVIEW-HOPKINS (GRAY)	14929	-7332
GRANGER (WILLIAMSON)	4332	-4089
GRAPE CREEK-PULLIAM (TOM GREEN)	2436	-401142
GRAPELAND (HOUSTON)	2317	-725900
GRAPEVINE-COLLEYVILLE (TARRANT)	*	*
GREENVILLE (HUNT)	3210	-3010190
GREENWOOD (MIDLAND)	6319	3073948
GREGORY-PORTLAND (SAN PATRICIO)	4081	2838370
GROESBECK (LIMESTONE)	6869	-345594
GROOM (CARSON)	3384	-231971
GROVETON (TRINITY)	1638	-1841573
GRUVER (HANSFORD)	4002	-716895
GUNTER (GRAYSON)	4796	473949
GUSTINE (COMANCHE)	1135	-432982
GUTHRIE (KING)	12444	-27146
HALE CENTER (HALE)	3018	-417028
HALLETTSVILLE (LAVACA)	2407	-1056370
HALLSBURG (MC LENNAN)	4268	-30562
HALLSVILLE (HARRISON)	3204	-2534149
HAMILTON (HAMILTON)	3122	-578026
HAMLIN (JONES)	4191	35645
HAMSHIRE-FANNETT (JEFFERSON)	4569	886449
HAPPY (SWISHER)	3526	-453883
HARDIN (LIBERTY)	4492	323086
HARDIN-JEFFERSON (HARDIN)	4951	998808
HARLANDALE (BEXAR)	*	*
HARLETON (HARRISON)	2276	-791231
HARLINGEN (CAMERON)	2953	-2790682
HARMONY (UPSHUR)	3837	-163506
HARPER (GILLESPIE)	2286	-523075
HARROLD (WILBARGER)	3854	-87336
HART (CASTRO)	2692	-783784
HARTLEY (HARTLEY)	5297	-198359
HARTS BLUFF (TITUS)	2651	-165522
HASKELL (HASKELL)	4672	405186
HAWKINS (WOOD)	5441	-207164
HAWLEY (JONES)	3814	327053
HAYS CONS (HAYS)	5431	5492928
HEARNE (ROBERTSON)	3146	-222002
HEDLEY (DONLEY)	4219	-154625
HEMPHILL (SABINE)	1929	-1729235
HEMPSTEAD (WALLER)	3485	-103016

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
HENDERSON (RUSK)	$4366	$1864129
HENRIETTA (CLAY)	4262	230149
HEREFORD (DEAF SMITH)	2425	-3926826
HERMLEIGH (SCURRY)	4198	-112223
HICO (HAMILTON)	2770	-402473
HIDALGO (HIDALGO)	2875	-2139280
HIGGINS (LIPSCOMB)	5323	-118570
HIGH ISLAND (GALVESTON)	4681	-235493
HIGHLAND (NOLAN)	5405	-157315
HIGHLAND PARK (DALLAS)	4666	-1045200
HIGHLAND PARK (POTTER)	5781	-179578
HILLSBORO (HILL)	4410	1093718
HITCHCOCK (GALVESTON)	7495	1427774
HOBBS (FISHER)	9525	-2132
HOLLAND (BELL)	7436	1195043
HOLLIDAY (ARCHER)	3807	267563
HONDO (MEDINA)	2432	-1147331
HONEY GROVE CONS (FANNIN)	2768	-636729
HOOKS (BOWIE)	2380	-889417
HOUSTON (HARRIS)	2398	-219069924
HOWE (GRAYSON)	4305	773709
HUBBARD (BOWIE)	2256	-110248
HUBBARD (HILL)	4267	328566
HUCKABAY (ERATH)	3813	-246837
HUDSON (ANGELINA)	3802	1050892
HUFFMAN (HARRIS)	5653	4392661
HUGHES SPRINGS (CASS)	4098	212232
HULL-DAISETTA (LIBERTY)	4229	18568
HUMBLE (HARRIS)	4882	19687287
HUNT (KERR)	8059	-31584
HUNTINGTON (ANGELINA)	3098	-104928
HUNTSVILLE (WALKER)	4405	5588258
HURST-EULESS-BEDFORD (TARRANT)	3327	-5444370
HUTTO (WILLIAMSON)	4772	406520
IDALOU (LUBBOCK)	3268	-540463
INDUSTRIAL (JACKSON)	4302	-602952
INGLESIDE (SAN PATRICIO)	3649	-337912
INGRAM (KERR)	3545	-178381
IOLA (GRIMES)	5141	214462
IOWA PARK CONS (WICHITA)	3424	760158
IRA (SCURRY)	5533	-72376
IRAAN-SHEFFIELD (PECOS)	8662	-167846
IREDELL (BOSQUE)	2798	-280639
IRION COUNTY (IRION)	5053	-87120
IRVING (DALLAS)	3525	-16377780
ITALY (ELLIS)	3331	-159668
ITASCA (HILL)	3939	-47520
JACKSBORO (JACK)	4064	-338108

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
JACKSONVILLE (CHEROKEE)	$3192	-$53454
JARRELL (WILLIAMSON)	3439	-112517
JASPER (JASPER)	3738	1772528
JAYTON-GIRARD (KENT)	11326	-54233
JEFFERSON (MARION)	4318	-469951
JIM HOGG COUNTY (JIM HOGG)	3269	-1068380
JIM NED (TAYLOR)	4044	-50596
JOAQUIN (SHELBY)	2611	-461607
JOHNSON CITY (BLANCO)	1965	-692952
JONESBORO (CORYELL)	5383	283773
JOSHUA (JOHNSON)	3031	1051255
JOURDANTON (ATASCOSA)	2671	-1416409
JUDSON (BEXAR)	3036	-2054116
JUNCTION (KIMBLE)	4159	161703
JUNO (VAL VERDE)	5134	-2464
KARNACK (HARRISON)	2130	-954235
KARNES CITY (KARNES)	2786	-783879
KATY (HARRIS)	5078	13650099
KAUFMAN (KAUFMAN)	3353	1069290
KEENE (JOHNSON)	3507	-111889
KELLER (TARRANT)	3340	-7914
KELTON (WHEELER)	9576	-18834
KEMP (KAUFMAN)	4877	2007763
KENDLETON (FORT BEND)	6048	71924
KENEDY (KARNES)	4547	585137
KENNARD (HOUSTON)	2141	-947216
KENNEDALE (TARRANT)	2362	-1199731
KERENS (NAVARRO)	2104	-914669
KERMIT (WINKLER)	4769	1497628
KERRVILLE (KERR)	3636	-1801578
KILGORE (GREGG)	3798	1199610
KILLEEN (BELL)	2773	-4849889
KINGSVILLE (KLEBERG)	3249	271859
KIRBYVILLE (JASPER)	3171	42243
KLEIN (HARRIS)	5257	39809577
KLONDIKE (DAWSON)	4866	-72086
KNIPPA (UVALDE)	4081	26519
KNOX CITY-O'BRIEN (KNOX)	7299	935423
KOPPERL (BOSQUE)	4006	-109238
KOUNTZE (HARDIN)	3680	209277
KRESS (SWISHER)	4023	-105489
KRUM (DENTON)	2487	-380234
LA FERIA (CAMERON)	4352	1868472
LA GLORIA (JIM WELLS)	4926	-41503
LA GRANGE (FAYETTE)	3565	-312396
LA JOYA (HIDALGO)	8223	34004049
LA MARQUE (GALVESTON)	3836	-1922485
LA PORTE (HARRIS)	4052	-5536696

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
LA POYNOR (HENDERSON)	$3556	-$337504
LA VEGA (MCLENNAN)	4412	2401975
LA VERNIA (WILSON)	3394	225172
LA VILLA (HIDALGO)	5511	-103949
LACKLAND (BEXAR)	*	*
LAGO VISTA (TRAVIS)	7006	-111616
LAKE DALLAS (DENTON)	3183	-336123
LAKE TRAVIS (TRAVIS)	7221	-397176
LAKE WORTH (TARRANT)	3675	116352
LAKEVIEW (HALL)	4739	-109568
LAMAR CONS (FORT BEND)	4600	936264
LAMESA (DAWSON)	3740	1074757
LAMPASAS (LAMPASAS)	2974	-343543
LANCASTER (DALLAS)	4485	2434427
LANEVILLE (RUSK)	4399	206024
LAREDO (WEBB)	3693	9144565
LASARA (WILLACY)	3844	-239423
LATEXO (HOUSTON)	4603	-298738
LAURELES (KLEBERG)	23092	-12496
LAZBUDDIE (PARMER)	3919	-279744
LEAKEY (REAL)	2517	-272084
LEANDER (WILLIAMSON)	4083	-2293861
LEARY (BOWIE)	2396	-140363
LEFORS (GRAY)	5892	-71734
LEGGETT (POLK)	3419	-232168
LELA (WHEELER)	3675	-36279
LEON (LEON)	2850	-488064
LEONARD (FANNIN)	2550	-393637
LEVELLAND (HOCKLEY)	3859	-720184
LEVERETTS CHAPEL (RUSK)	7941	659358
LEWISVILLE (DENTON)	3255	-4268242
LEXINGTON (LEE)	3656	31006
LIBERTY HILL (WILLIAMSON)	4506	272067
LIBERTY (LIBERTY)	5110	1626737
LIBERTY-EYLAU (BOWIE)	4207	2302501
LINDALE (SMITH)	3110	285781
LINDEN-KILDARE (CASS)	3367	90129
LINDSAY (COOKE)	2453	-94678
LINGLEVILLE (ERATH)	3825	-123611
LIPAN (HOOD)	4384	-53377
LIT CYPRESS-MRCEVILLE (ORANGE)	4415	3049890
LITTLE ELM (DENTON)	3022	6643
LITTLEFIELD (LAMB)	3704	488553
LIVINGSTON (POLK)	3444	123881
LLANO (LLANO)	3770	-386242
LOCKHART (CALDWELL)	4109	2485237
LOCKNEY (FLOYD)	2973	-657113
LOHN (MCCULLOCH)	4528	-119109

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
LOMETA (LAMPASAS)	$1324	-$540337
LONDON (NUECES)	6808	305742
LONE OAK (HUNT)	4613	270964
LONGVIEW (GREGG)	3125	-4901914
LOOP (GAINES)	7218	-42330
LORAINE (MITCHELL)	4946	40482
LORENA (MCLENNAN)	4526	1339345
LORENZO (CROSBY)	6850	380915
LOS FRESNOS (CAMERON)	2920	-590600
LOUISE (WHARTON)	3385	-204457
LOVE JOY (COLLIN)	4742	-323568
LOVELADY (HOUSTON)	3024	-641940
LUBBOCK (LUBBOCK)	3884	6187440
LUBBOCK-COOPER (LUBBOCK)	*	*
LUEDERS-AVOCA (JONES)	5557	161194
LUFKIN (ANGELINA)	*	*
LULING (CALDWELL)	3697	411918
LUMBERTON (HARDIN)	5375	5044614
LYFORD (WILLACY)	4819	628841
LYTLE (ATASCOSA)	3096	-242854
MABANK (KAUFMAN)	3376	341623
MADISONVILLE (MADISON)	3528	29643
MAGNOLIA (MONTGOMERY)	4342	3322996
MALAKOFF (HENDERSON)	2282	-1223182
MALONE (HILL)	2826	-163637
MALTA (BOWIE)	2257	-87275
MANOR (TRAVIS)	3518	-1239651
MANSFIELD (TARRANT)	3005	-1085354
MARATHON (BREWSTER)	3907	-92033
MARBLE FALLS (BURNET)	3557	-1277220
MARFA (PRESIDIO)	2839	-226746
MARIETTA (CASS)	2319	-126370
MARION (GUADALUPE)	4063	341980
MARLIN (FALLS)	3973	425066
MARSHALL (HARRISON)	3333	-1726385
MART (MCLENNAN)	3697	110098
MARTINS MILL (VAN ZANDT)	3245	-3058
MARTINSVILLE (NACOGDOCHES)	3326	-39622
MASON (MASON)	2843	-740325
MASONIC HOME (TARRANT)	*	*
MATAGORDA (MATAGORDA)	6859	-37791
MATHIS (SAN PATRICIO)	2999	-1071921
MAUD (BOWIE)	3740	-36130
MAY (BROWN)	3203	-135719
MAYDELLE (CHEROKEE)	4638	41683
MAYPEARL (ELLIS)	3340	-112387
MCALLEN (HIDALGO)	2930	-11433792
MCCAMEY (UPTON)	5671	-369600

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
MCCAULLEY (FISHER)	$5621	-$118472
MCDADE (BASTROP)	4041	-126014
MCFADDIN (VICTORIA)	10337	-4320
MCGREGOR (MCLENNAN)	5365	1675173
MCKINNEY (COLLIN)	3980	-476203
MCLEAN (GRAY)	3933	-156271
MCLEOD (CASS)	5420	337131
MCMULLEN (MCMULLEN)	12482	-41580
MEADOW (TERRY)	5336	51424
MEDINA (BANDERA)	2234	-704951
MEDINA VALLEY (MEDINA)	2440	-1229276
MEGARGEL (ARCHER)	4432	-188496
MELISSA (COLLIN)	4842	-82858
MEMPHIS (HALL)	2928	-432272
MENARD (MENARD)	3451	-658238
MERCEDES (HIDALGO)	4273	2731972
MERIDIAN (BOSQUE)	2681	-432565
MERKEL (TAYLOR)	3913	925353
MESQUITE (DALLAS)	3765	10010782
MEXIA (LIMESTONE)	3365	44098
MEYERSVILLE (DEWITT)	4659	18996
MIAMI (ROBERTS)	5563	-67326
MIDLAND (MIDLAND)	4236	9648193
MIDLOTHIAN (ELLIS)	3970	-1279854
MIDWAY (CLAY)	3367	-235764
MIDWAY (MCLENNAN)	5618	4685755
MILANO (MILAM)	3181	-139308
MILDRED (NAVARRO)	3503	-285254
MILES (RUNNELS)	6318	773573
MILFORD (ELLIS)	5214	142862
MILLER GROVE (HOPKINS)	2260	-240007
MILLSAP (PARKER)	2937	-184699
MINEOLA (WOOD)	4374	1244354
MINERAL WELLS (PALO PINTO)	3424	1254715
MIRANDO CITY (WEBB)	8211	-242159
MISSION (HIDALGO)	4052	6178345
MOBEETIE (WHEELER)	5934	-101010
MONAHANS-WICKETT-PYOTE (WARD)	3372	-1149113
MONTAGUE (MONTAGUE)	2840	-56270
MONTE ALTO (HIDALGO)	1742	-1102719
MONTGOMERY (MONTGOMERY)	4236	-1266559
MOODY (MCLENNAN)	3724	75316
MORAN (SHACKELFORD)	6408	9901
MORGAN (BOSQUE)	1944	-369176
MORGAN MILL (ERATH)	2572	-65043
MORTON (COCHRAN)	5772	1336398
MOTLEY COUNTY (MOTLEY)	4089	-337240
MOULTON (LAVACA)	3987	-64031

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
MOUNT CALM (HILL)	$18754	$952480
MOUNT ENTERPRISE (RUSK)	3904	-24413
MOUNT PLEASANT (TITUS)	2621	-2934488
MOUNT VERNON (FRANKLIN)	3246	-678986
MUENSTER (COOKE)	1833	-478796
MULESHOE (BAILEY)	3754	479454
MULLIN (MILLS)	2425	-287340
MUMFORD (ROBERTSON)	1973	-175392
MUNDAY (KNOX)	6048	864741
MURCHISON (HENDERSON)	2331	-210377
NATALIA (MEDINA)	2389	-923489
NAVARRO (GUADALUPE)	3531	-300754
NAVASOTA (GRIMES)	3312	69211
NAZARETH (CASTRO)	5517	293182
NECHES (ANDERSON)	3629	-395789
NEDERLAND (JEFFERSON)	3931	2200928
NEEDVILLE (FORT BEND)	4250	1919577
NEW BOSTON (BOWIE)	4030	1076514
NEW BRAUNFELS (COMAL)	3870	2046165
NEW CANEY (MONTGOMERY)	5662	9443552
NEW DEAL (LUBBOCK)	3216	-190541
NEW DIANA (UPSHUR)	4242	591441
NEW HOME (LYNN)	5931	129260
NEW SUMMERFIELD (CHEROKEE)	3642	-21744
NEW WAVERLY (WALKER)	4467	510322
NEWCASTLE (YOUNG)	4008	-187729
NEWTON (NEWTON)	3921	-7463
NIXON-SMILEY (GONZALES)	3103	-839251
NOCONA (MONTAGUE)	5743	972349
NORDHEIM (DEWITT)	4188	-154242
NORMANGEE (LEON)	1833	-546000
NORTH EAST (BEXAR)	2789	-27102125
NORTH FOREST (HARRIS)	6044	28797029
NORTH HOPKINS (HOPKINS)	3050	-179507
NORTH LAMAR (LAMAR)	3735	671483
NORTH ZULCH (MADISON)	6221	163057
NORTHSIDE (WILBARGER)	3200	-174169
NORTHSIDE (BEXAR)	2969	-14913614
NORTHWEST (DENTON)	4329	674151
NOVICE (COLEMAN)	5215	-171575
NUECES CANYON (EDWARDS)	3244	-683070
NURSERY (VICTORIA)	2845	-60415
O'DONNELL (LYNN)	4132	-448732
OAKWOOD (LEON)	2753	-574726
ODEM-EDROY (SAN PATRICIO)	4365	795808
OGLESBY (CORYELL)	4093	83031
OLFEN (RUNNELS)	2811	-134738
OLNEY (YOUNG)	4763	339837

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
OLTON (LAMB)	$3869	-$9224
ONALASKA (POLK)	4762	-78052
ORANGE GROVE (JIM WELLS)	2666	-707594
ORANGEFIELD (ORANGE)	5110	1663811
ORE CITY (UPSHUR)	2778	-600553
OVERTON (RUSK)	5737	637815
PADUCAH (COTTLE)	3225	-624963
PAINT CREEK (HASKELL)	4230	-209055
PAINT ROCK (CONCHO)	3062	-296664
PALACIOS (MATAGORDA)	7892	-426388
PALESTINE (ANDERSON)	3598	645465
PALMER (ELLIS)	2871	-54709
PALO PINTO (PALO PINTO)	5536	-12052
PAMPA (GRAY)	4592	5617059
PANHANDLE (CARSON)	3566	-1067922
PANTHER CREEK CONS (COLEMAN)	5368	-166845
PARADISE (WISE)	3841	132346
PARIS (LAMAR)	3084	-2105548
PASADENA (HARRIS)	3866	20367848
PATTON SPRINGS (DICKENS)	2775	-361438
PAWNEE (BEE)	3861	-245760
PEARLAND (BRAZORIA)	4407	5377420
PEARSALL (FRIO)	3180	-1216565
PEASTER (PARKER)	4780	576584
PECOS-BARSTOW-TOYAH (REEVES)	3373	-164800
PENELOPE (HILL)	2137	-221225
PERRIN-WHITT (JACK)	2701	-379806
PERRYTON (OCHILTREE)	3723	385123
PETERSBURG (HALE)	4284	-230898
PETROLIA (CLAY)	4481	290156
PETTUS (BEE)	3964	-362337
PEWITT (MORRIS)	3189	-536902
PFLUGERVILLE (TRAVIS)	4520	3215583
PHARR-SAN JUAN-ALAMO (HIDALGO)	3000	-8532260
PILOT POINT (DENTON)	2797	-525529
PINE TREE (GREGG)	3120	-1946230
PITTSBURG (CAMP)	2222	-1731941
PLAINS (YOAKUM)	6029	-130299
PLAINVIEW (HALE)	2820	-2106881
PLANO (COLLIN)	4016	-16717368
PLEASANT GROVE (BOWIE)	3951	1767917
PLEASANTON (ATASCOSA)	2988	-38697
PLEMONS-STINNETT-PHILLIPS (HUTCHINSON)	7339	-252146
POINT ISABEL (CAMERON)	3898	-514990
PONDER (DENTON)	5431	380101
POOLVILLE (PARKER)	4898	102663
PORT ARANSAS (NUECES)	7783	-102480

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
PORT ARTHUR (JEFFERSON)	$3731	-$3817168
PORT NECHES (JEFFERSON)	3826	711301
POST (GARZA)	4606	-961532
POTEET (ATASCOSA)	2817	-722893
POTH (WILSON)	2804	-359980
POTTSBORO (GRAYSON)	3473	-403891
POTTSVILLE (HAMILTON)	*	*
PRAIRIE LEA (CALDWELL)	3810	-91412
PRAIRIE VALLEY (MONTAGUE)	3327	-264154
PRAIRILAND (LAMAR)	3444	-8562
PREMONT (JIM WELLS)	4056	-77132
PRESIDIO (PRESIDIO)	5111	1129874
PRIDDY (MILLS)	3475	-187266
PRINCETON (COLLIN)	4684	2311409
PRINGLE-MORSE (HANSFORD)	8458	-19836
PROGRESO (HIDALGO)	3170	-352594
PROSPER (COLLIN)	4417	-130423
QUANAH (HARDEMAN)	3907	-398174
QUEEN CITY (CASS)	2889	-1055163
QUINLAN (HUNT)	2817	-400903
QUITMAN (WOOD)	3531	-1144207
RAINS (RAINS)	4983	314504
RALLS (CROSBY)	3168	-521051
RAM I REZ (DUVAL)	9474	-63788
RANDOLPH FIELD (BEXAR)	*	*
RANGER (EASTLAND)	3425	65909
RANKIN (UPTON)	3541	-133668
RAYMONDVILLE (WILLACY)	3342	-313329
REAGAN (REAGAN)	3118	-524390
RED L I CK (BOWIE)	2567	-108954
RED OAK (ELLIS)	4360	3400955
REDWATER (BOWIE)	2725	-109496
REFUGIO (REFUGIO)	4740	-249968
RICARDO (KLEBERG)	4077	156627
RICE CONS (COLORADO)	3380	-1005968
RICE (NAVARRO)	4532	217728
RICHARDS (GRIMES)	*	*
RICHARDSON (DALLAS)	3699	-20292930
RICHLAND SPRINGS (SAN SABA)	2708	-326563
RIESEL (MCLENNAN)	3160	-149597
RIO GRANDE CITY (STARR)	6114	14255643
RIO HONDO (CAMERON)	6688	5070159
RIO VISTA (JOHNSON)	4942	1042695
RISING STAR (EASTLAND)	4621	-8260
RIVER ROAD (POTTER)	3481	451628
RIVIERA (KLEBERG)	5721	193946
ROBERT LEE (COKE)	3104	-407400
ROBINSON (MCLENNAN)	3726	1718221

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
ROBSTOWN (NUECES)	$2683	-$3821556
ROBY (FISHER)	3628	-100253
ROCHELLE (MCCULLOCH)	2960	-349852
ROCHESTER (HASKELL)	4621	57688
ROCKDALE (MILAM)	2760	-1394082
ROCKSPRINGS (EDWARDS)	2036	-802407
ROCKWALL (ROCKWALL)	2641	-1933063
ROGERS (BELL)	3487	92758
ROMA (STARR)	4172	2209491
ROOSEVELT (LUBBOCK)	4869	1456714
ROPES (HOCKLEY)	3691	-192872
ROSCOE (NOLAN)	7251	990900
ROSEBUD-LOTT (FALLS)	3330	-486365
ROTAN (FISHER)	3422	-251167
ROUND ROCK (WILLIAMSON)	4360	8591728
ROUND TOP-CARMINE (FAYETTE)	4157	-83676
ROXTON (LAMAR)	4046	-110237
ROYAL (WALLER)	4357	177085
ROYSE CITY (ROCKWALL)	3252	165454
RULE (HASKELL)	3744	-170904
RUNGE (KARNES)	3308	-286406
RUSK (CHEROKEE)	4444	144775
S AND S CONS (GRAYSON)	3914	142098
SABINAL (UVALDE)	2636	-1037962
SABINE (GREGG)	6732	1835495
SABINE PASS (JEFFERSON)	10147	-50730
SAINT JO (MONTAGUE)	3074	-75566
SALADO (BELL)	3511	-210099
SALTILLO (HOPKINS)	2922	-117411
SAM RAYBURN (FANNIN)	2813	-192286
SAMNORWOOD (COLLINGSWORTH)	2933	-274215
SAN ANGELO (TOM GREEN)	2675	-3660879
SAN ANTONIO (BEXAR)	3364	-28379864
SAN AUGUSTINE (SAN AUGUSTINE)	3580	-278523
SAN BENITO CONS (CAMERON)	2213	-8052849
SAN DIEGO (DUVAL)	5452	1996457
SAN ELIZARIO (EL PASO)	6844	4833647
SAN FELIPE-DEL RIO C (VAL VERDE)	2673	-7468291
SAN ISIDRO (STARR)	4785	-403456
SAN MARCOS (HAYS)	2867	-2111645
SAN PERLITA (WILLACY)	2263	-494403
SAN SABA (SAN SABA)	1695	-1687602
SAN VICENTE (BREWSTER)	5448	-150639
SANDS (DAWSON)	4009	-249346
SANFORD (HUTCHINSON)	4470	1974279
SANGER (DENTON)	4776	1980302
SANTA ANNA (COLEMAN)	3304	-346975
SANTA CRUZ (NUECES)	6717	-39546

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
SANTA FE (GALVESTON)	$4337	$4682241
SANTA GERTRUDIS (KLEBURG)	7526	-17098
SANTA MARIA (CAMERON)	3263	-319705
SANTA ROSA (CAMERON)	2428	-1446281
SANTO (PALO PINTO)	3715	-199094
SAVOY (FANNIN)	*	*
SCHERTZ-CIBOLO-U CITY (GUADALUPE)	3380	307181
SCHLEICHER (SCHLEICHER)	4169	-400189
SCHULENBURG (FAYETTE)	2645	-573336
SCURRY-ROSSER (KAUFMAN)	3400	165225
SEAGRAVES (GAINES)	4746	158743
SEALY (AUSTIN)	4025	1374081
SEGUIN (GUADALUPE)	8230	19781712
SEMINOLE (GAINES)	4902	-536514
SEYMOUR (BAYLOR)	13003	2463678
SHALLOWATER (LUBBOCK)	4631	897505
SHAMROCK (WHEELER)	5493	686657
SHARYLAND (HIDALGO)	5869	5886067
SHELBYVILLE (SHELBY)	637	-1632207
SHELDON (HARRIS)	4114	-2804095
SHEPHERD (SAN JACINTO)	4404	1234105
SHERMAN (GRAYSON)	2763	-3422462
SHINER (LAVACA)	3173	-336537
SIDNEY (COMANCHE)	2526	-115767
SIERRA BLANCA (HUDSPETH)	3683	-213983
SILSBEE (HARDIN)	4169	3611531
SILVERTON (BRISCOE)	3840	-231485
SIMMS (BOWIE)	2573	-286415
SINTON (SAN PATRICIO)	4565	2037448
SIVELLS BEND (COOKE)	3673	-28938
SKIDMORE-TYNAN (BEE)	2707	-378370
SLATON (LUBBOCK)	6591	4009139
SLIDELL (WISE)	5414	312964
SLOCUM (ANDERSON)	4129	-9995
SMITHVILLE (BASTROP)	3333	-382851
SMYER (HOCKLEY)	4411	-23788
SNOOK (BURLESON)	3766	-56552
SNYDER (SCURRY)	3938	1810864
SO SAN ANTONIO (BEXAR)	2682	-5984718
SOCORRO (EL PASO)	4011	10122905
SOMERSET (BEXAR)	7040	6574995
SOMERVILLE (BURLESON)	4288	-240835
SONORA (SUTTON)	3782	-821238
SOUTH TEXAS (CAMERON)	*	*
SOUTHLAND (GARZA)	5450	87189
SOUTHSIDE (BEXAR)	5550	5408575
SOUTHWEST (BEXAR)	9050	37938843
SPADE (LAMB)	5620	-40389

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
SPEARMAN (HANSFORD)	$3294	-$685672
SPLENDORA (MONTGOMERY)	4601	2770863
SPRING BRANCH (HARRIS)	3481	-18754990
SPRING CREEK (HUTCHINSON)	8161	-4046
SPRING HILL (GREGG)	4228	142302
SPRING (HARRIS)	5728	24609815
SPRINGLAKE-EARTH (LAMB)	3456	-384236
SPRINGTOWN (PARKER)	7222	8058444
SPUR (DICKENS)	2810	-565234
SPURGER (TYLER)	6404	625008
STAFFORD MSD (FORT BEND)	4726	-338256
STAMFORD (JONES)	5768	1360055
STANTON (MARTIN)	3774	146390
STAR (MILLS)	5662	-56320
STEPHENVILLE (ERATH)	2308	-1418487
STERLING CITY (STERLING)	5680	-90270
STOCKDALE (WILSON)	3282	-155375
STRATFORD (SHERMAN)	2884	-875872
STRAWN (PALO PINTO)	3586	-130868
SUDAN (LAMB)	7933	-106000
SULPHUR BLUFF (HOPKINS)	3122	-134468
SULPHUR SPRINGS (HOPKINS)	2907	-1974642
SUNDOWN (HOCKLEY)	8547	-134318
SUNNYVALE (DALLAS)	3895	-136515
SUNRAY (MOORE)	3414	-371085
SWEENY (BRAZORIA)	4368	-1126840
SWEET HOME (LAVACA)	3091	-39457
SWEETWATER (NOLAN)	4994	4189153
TAFT (SAN PATRICIO)	4060	1132993
TAHOKA (LYNN)	3904	-220200
TALCO-BOGATA CONS (RED RIVER)	4512	409803
TARKINGTON (LIBERTY)	3499	137968
TATUM (RUSK)	5439	-297688
TAYLOR (WILLIAMSON)	5040	3043780
TEAGUE (FREESTONE)	2633	-638719
TEMPLE (BELL)	6490	11283895
TENAHA (SHELBY)	4021	-21884
TERLINGUA (BREWSTER)	2881	-133148
TERRELL COUNTY (TERRELL)	4876	-403744
TERRELL (KAUFMAN)	2672	-2087033
TEXARKANA (BOWIE)	*	*
TEXAS CITY (GALVESTON)	3423	-3295647
TEXAS SCHOOL FOR THE BLIND (TRAVIS)	*	*
TEXAS SCHOOL FOR THE DEAF (TRAVIS)	*	*
TEXHOMA (SHERMAN)	7024	-9768
TEXLINE (DALLAM)	4292	-144377
THORNDALE (MILAM)	3364	-127551
THRALL (WILLIAMSON)	3054	-341015

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
THREE RIVERS (LIVE OAK)	$2899	-$998098
THREE WAY (ERATH)	5790	0
THREE WAY (BAILEY)	4815	-244736
THROCKMORTON (THROCKMORTON)	2771	-450160
TIDEHAVEN (MATAGORDA)	2820	-888277
TIMPSON (SHELBY)	4955	275407
TIOGA (GRAYSON)	2920	-71828
TOLAR (HOOD)	2501	-310660
TOM BEAN (GRAYSON)	4050	511219
TOMBALL (HARRIS)	4478	928888
TORNILLO (EL PASO)	2764	-414436
TRENT (TAYLOR)	4714	-43057
TRENTON (FANNIN)	4887	369100
TRINIDAD (HENDERSON)	3428	-217773
TRINITY (TRINITY)	3305	-543582
TROUP (SMITH)	4015	-85293
TROY (BELL)	5220	2018556
TULIA (SWISHER)	4318	241955
TULOSO-MIDWAY (NUECES)	4223	-1208304
TURKEY-QUITAQUE (HALL)	2765	-582752
TYLER (SMITH)	2652	-11392321
UNION GROVE (UPSHUR)	4776	490215
UNION HILL (UPSHUR)	3446	-104953
UNION (TERRY)	10735	-56720
UNITED (WEBB)	3229	858665
UTOPIA (UVALDE)	2729	-265434
UVALDE CONS (UVALDE)	2438	-4462217
VALENTINE (JEFF DAVIS)	4879	-243289
VALLEY MILLS (BOSQUE)	4505	2228
VALLEY VIEW (HIDALGO)	3073	-1396832
VALLEY VIEW (COOKE)	6086	1269812
VAN ALSTYNE (GRAYSON)	2454	-431966
VAN (VAN ZANDT)	3047	-641688
VAN VLECK (MATAGORDA)	3274	-611879
VEGA (OLDHAM)	4785	17057
VENUS (JOHNSON)	5472	1826332
VERIBEST (TOM GREEN)	2285	-259640
VERNON CONS (WILBARGER)	2785	-3656784
VICTORIA (VICTORIA)	3211	-3274315
VIDOR (ORANGE)	2777	-2449514
VYSEHRAD (LAVACA)	5479	-13821
WACO (MCLENNAN)	3036	-8503708
WAELDER (GONZALES)	4634	-43475
WAKA (OCHILTREE)	6485	-111040
WALCOTT (DEAF SMITH)	3667	-188646
WALL (TOM GREEN)	5914	135776
WALLER (WALLER)	4784	3039335
WALLIS-ORCHARD (AUSTIN)	5192	279152

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
WALNUT BEND (COOKE)	$3617	-$80360
WALNUT SPRINGS (BOSQUE)	2166	-240950
WARREN (TYLER)	3958	-265697
WASKOM (HARRISON)	2913	-783692
WATER VALLEY (TOM GREEN)	5337	90402
WAXAHACHIE (ELLIS)	3154	-615675
WEATHERFORD (PARKER)	3606	2270915
WEBB CONS (WEBB)	9732	-61992
WEIMAR (COLORADO)	4614	-257589
WEINERT (HASKELL)	8316	-155610
WELLINGTON (COLLINGSWORTH)	2807	-834453
WELLMAN (TERRY)	8235	-52353
WELLS (CHEROKEE)	6889	826362
WESLACO (HIDALGO)	2723	-9642060
WEST HARDIN (HARDIN)	4275	14383
WEST (MCLENNAN)	3120	80707
WEST ORANGE-COVE CONS (ORANGE)	3762	-4626216
WEST OSO (NUECES)	3593	-531322
WEST RUSK (RUSK)	5071	50116
WEST SABINE (SABINE)	2495	-448672
WESTBROOK (MITCHELL)	6296	-53280
WESTHOFF (DEWITT)	4544	-38086
WESTMINSTER (COLLIN)	*	*
WESTPHALIA (FALLS)	9951	506225
WESTWOOD (ANDERSON)	4068	1861365
WHARTON (WHARTON)	4014	1443346
WHEELER (WHEELER)	3091	-413319
WHITE DEER (CARSON)	4091	-308398
WHITE OAK (GREGG)	4115	-339682
WHITE SETTLEMENT (TARRANT)	2919	253474
WHITEFACE (COCHRAN)	10125	-76432
WHITEHOUSE (SMITH)	3357	539284
WHITESBORO (GRAYSON)	3002	-287913
WHITEWRIGHT (GRAYSON)	2405	-401375
WHITHARRAL (HOCKLEY)	5853	171093
WHITNEY (HILL)	2313	-714280
WICHITA FALLS (WICHITA)	3394	-2272436
WILDORADO (OLDHAM)	5955	-79273
WILLIS (MONTGOMERY)	4105	386220
WILLS POINT (VAN ZANDT)	3501	1196032
WILMER-HUTCHINS (DALLAS)	4483	1225884
WILSON (LYNN)	4428	-220733
WIMBERLEY (HAYS)	4002	-784110
WINDTHORST (ARCHER)	4370	234912
WINFIELD (TITUS)	5320	-28665
WINGATE (RUNNELS)	3052	-138978
WINK-LOVING (WINKLER)	9305	-103569
WINNSBORO (WOOD)	3770	288069

DISTRICT (COUNTY)	NEW REVENUE PER STUDENT	TOTAL CHANGE IN STATE AID
WINONA (SMITH)	$4235	$241239
WINTERS (RUNNELS)	3484	-121211
WODEN (NACOGDOCHES)	4174	378233
WOLFE CITY (HUNT)	2696	-182829
WOODSBORO (REFUGIO)	3993	118754
WOODSON (THROCKMORTON)	2776	-164061
WOODVILLE (TYLER)	3367	-207356
WORTHAM (FREESTONE)	3325	-173291
WYLIE (COLLIN)	4968	1360427
WYLIE (TAYLOR)	4201	1052144
YANTIS (WOOD)	2176	-541660
YOAKUM (DEWITT)	3613	350311
YORKTOWN (DEWITT)	4451	477381
YSLETA (EL PASO)	4453	46619524
ZAPATA (ZAPATA)	3349	-1395360
ZAVALLA (ANGELINA)	3653	-158187
ZEPHYR (BROWN)	3097	-25660

NOTE: A (*) indicates the district was dropped from the data set.