

# FRACKING FUNDS TEXAS SCHOOLS



A NORTH TEXANS FOR NATURAL GAS SPECIAL REPORT

Most if not all Texans know that oil and natural gas development is a key driver of the Lone Star State's economy. Oil and natural gas support 41 percent of the economy in Texas, including more than two million jobs.<sup>1</sup> The recent boom in Texas oil and natural gas production, enabled by technologies like hydraulic fracturing ("fracking") and horizontal drilling, has benefitted numerous sectors of the economy, from manufacturing on the Gulf Coast to farmers in West Texas. What is far less appreciated, however, is the impact that energy development has on education in Texas.

In this report, we examine the multiple ways in which oil and natural gas development benefits K-12 public schools and universities across the state. In total, the oil and natural gas industry contributes over **\$4 billion per year to the Texas education system.**<sup>2</sup>

## KEY FINDINGS

Total value of Permanent School Fund:	<b>\$34.5 billion</b>
Amount deposited into Permanent School Fund in 2014 from oil and gas revenue:	<b>\$676 million</b>
Oil and gas production tax revenues added to Foundation School Fund:	<b>\$1 billion</b>
Total tax levy for Texas ISDs from oil and gas properties:	<b>\$1.5 billion</b>
Number of ISDs where oil and gas revenue exceeds \$1 million:	<b>230</b>
Number of ISDs where oil and gas revenue accounts for at least one-quarter of tax base:	<b>207</b>
Number of ISDs where oil and gas revenue accounts for over one-half of tax base:	<b>107</b>
Amount added to the Permanent University Fund in 2014 from oil and gas revenue:	<b>\$1 billion</b>
Total value of Permanent University Fund in 2015:	<b>\$21.8 billion</b>

Public schools in Texas are financed through multiple state funds, many of which receive revenue from oil and natural gas production. In Fiscal Year (FY) 2015 the Foundation School Fund (the primary means of delivering state funds to school districts) received over \$1 billion in revenue from occupation taxes<sup>3</sup> on oil and natural gas production. The Permanent School Fund (a state education endowment that supports K-12 public schools) receives over half a billion dollars annually from oil and natural gas royalties and investments. In addition, hundreds of Independent School Districts (ISDs) in the state also earn property tax revenue from oil- and natural gas-producing properties. This report takes a closer look at property tax data for all of the ISDs in Texas in State Fiscal Year 2014 and the tax levy coming from oil and natural gas production, although that is not its exclusive focus.

<sup>1</sup>TXOGA, Economics and Fiscal Information on Oil and Gas Industry, Feb. 24, 2015: <http://www.legis.state.tx.us/tlodocs/84R/hanouts/C0402015022411001/43bcd96b-8a58-4f5b-bb6d-8f5474b10cbc.PDF>

<sup>2</sup> In addition to the \$4 billion in taxes and royalties dedicated to education, oil and gas industries pay roughly an additional \$11 billion annually in sales, franchise, non-school district property, and other taxes, much of which is also appropriated to education by the state legislature. For example, sales and franchise taxes are deposited into the state's general revenue fund, 53% of which was appropriated to public and higher education in the most recently concluded budget period. In Fiscal Year 2014, the oil and gas industry paid \$15.7 billion in total taxes and royalties to state and local governments in Texas.

<sup>3</sup> State occupation taxes in Texas are imposed on business or commercial activities, and include, among other things: the oil production tax, the natural gas production tax, and the gas, electric and water utility tax.

We find that **oil and natural gas production generated over \$1.5 billion in property tax revenue for Texas schools in FY 2014**. For over 100 ISDs, this revenue accounts for more than one-half of the total tax base, and more than 200 ISDs received over \$1 million each from oil and natural gas revenue.

Oil and natural gas production also helps fund Texas universities through the Permanent University Fund. Royalties on oil and natural gas production on certain state-owned lands have contributed billions of dollars to the University of Texas and Texas A&M University systems. This has helped position the individual endowments at UT and Texas A&M among the top ten largest in the country.

In addition to paying taxes and royalties, the oil and natural gas industry has also partnered with local high schools and colleges to offer special programs focused on training students to work in the oil and natural gas field. These programs help the industry meet their demands for a skilled workforce and give students increased access to STEM (science, technology, engineering and math) curriculum.

Texas has a diverse economy, and its favorable business climate has been a magnet for new businesses and industries, particularly in recent years. Since 2007, job creation in Texas has significantly outpaced the rest of the country,<sup>4</sup> and among all large American metropolitan areas in 2014, Dallas had the largest percentage increase in employment.<sup>5</sup>

But in many parts of Texas, there are no sprawling metropolitan areas, and some regions have struggled for years to attract new investment. It is in some of these areas where oil and natural gas development has provided a lifeline to the local economy, helping not only to provide jobs for working families, but also critical sources of revenue for schools that may not otherwise be available.

## INTRODUCTION

Texas is well-known as the largest oil and natural gas producing state. According to the U.S. Energy Information Administration,<sup>6</sup> Texas produces roughly three times more oil than the second largest oil producing state, North Dakota. Texas produces more than twice as much natural gas as Pennsylvania, the second largest natural gas producing state.

According to numbers compiled by the Texas Oil and Gas Association (TXOGA),<sup>7</sup> the oil and natural gas industry directly employs 418,000 Texans, with another 1.8 million jobs supported by energy development. “More than 2.2 million Texans have a job that’s a result of oil and gas activity in our state,” according to TXOGA president Todd Staples. Texas oil and natural gas production also generated more than \$15 billion in tax and royalty revenue in 2014, dollars that were paid to both state and local governments.

<sup>4</sup> Mark J. Perry, “Texas, the ‘great American job machine,’ is largely responsible for the +1.2M net US job increase since 2007,” Jan. 23, 2015: <https://www.aei.org/publication/texas-great-american-job-machine-solely-responsible-1m-net-us-job-increase-since-2007/>

<sup>5</sup> U.S. Bureau of Labor Statistics, “Dallas has largest percentage increase in employment among large metropolitan areas,” Feb. 5, 2015: <http://www.bls.gov/opub/ted/2015/dallas-has-largest-percentage-increase-in-employment-among-large-metropolitan-areas-december-2014.htm>

<sup>6</sup> U.S. Energy Information Administration, “State Profiles and Energy Estimates.” Data accessed on May 8, 2015: <http://www.eia.gov/state/rankings/>

<sup>7</sup> TXOGA, “New Record: Oil and Gas Industry Paid \$15.7 Billion in Taxes and Royalties in 2014, Most in Texas History,” Feb. 24, 2015: [http://www.txoga.org/assets/doc/Release\\_-\\_TX\\_Oil\\_and\\_Gas\\_Makes\\_Largest\\_Tax\\_Royalty\\_Contribution\\_in\\_Texas....pdf](http://www.txoga.org/assets/doc/Release_-_TX_Oil_and_Gas_Makes_Largest_Tax_Royalty_Contribution_in_Texas....pdf)

OIL AND GAS INDUSTRY SECTORS	TEXAS JOBS		
	DIRECT	INDIRECT	TOTAL
CRUDE PETROLEUM & NATURAL GAS EXTRACTION	99,400	215,453	314,853
NATURAL GAS LIQUID EXTRACTION	3,708	8,036	11,743
DRILLING OIL AND GAS WELLS	47,231	84,334	131,566
SUPPORT ACTIVITIES, OIL/GAS OPERATIONS	134,892	249,324	384,216
NATURAL GAS DISTRIBUTION	8,356	37,476	45,832
PETOLEUM REFINERIES	20,756	552,670	573,426
PETROCHEMICAL MANUFACTURING	15,935	371,531	387,465
OIL AND GAS FIELD MACHINERY & EQUIPMENT	54,300	151,453	205,753
PETROLEUM MERCHANT WHOLESALERS	17,188	19,774	36,962
PIPELINE TRANSPORTATION	16,296	116,520	132,816
<b>TOTAL</b>	<b>418,060</b>	<b>1,806,572</b>	<b>2,224,632</b>

SOURCE: TEXAS OIL & GAS ASSOCIATION AND TEXAS WORKFORCE COMMISSION

Those billions of dollars in taxes and royalties have provided a critical revenue stream to a variety of public services, helping to fund Texas roads, as well as police, firefighters, and other emergency responders. Most importantly, it provides significant funding for the state's public school system.

The Foundation School Fund is the primary means for distributing state education funds to the school districts. It is funded through appropriations from the state general fund, a percentage of state occupation tax revenues (which includes the oil production tax and natural gas production tax) and state lottery revenues. The Texas constitution requires that 25 percent of the revenue collected from occupation taxes go into the Foundation School Fund.<sup>8</sup> In 2015, over \$2.87 billion will be collected in oil production taxes and over \$1.28 billion from natural gas production taxes.<sup>9</sup> With a quarter of this going to the Foundation School Fund, that means that oil and natural gas production taxes will provide over \$1 billion to the state's education system. This accounts for the vast majority of the total occupation tax revenues being deposited into the Foundation School Fund.

One of the most important recipients of revenue from oil and natural gas is the state's Permanent School Fund, which supports public schools in Texas. The Fund is the second largest educational endowment in the country, worth approximately \$34.5 billion according to the most current estimates and based on available data.<sup>10</sup> According to the State of Texas Annual Cash Report, \$676 million was deposited into the Permanent School Fund in 2014 from oil and natural gas revenues.<sup>11</sup>

<sup>8</sup> Texas Tax Code, Sec. 202.353: <http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.202.htm>

<sup>9</sup> Texas Transparency, Certification Revenue Estimate 2016-17, Table A-16: [http://www.texastransparency.org/State\\_Finance/Budget\\_Finance/Reports/Certification\\_Revenue\\_Estimate/cre1617/tables.php#a16](http://www.texastransparency.org/State_Finance/Budget_Finance/Reports/Certification_Revenue_Estimate/cre1617/tables.php#a16)

<sup>10</sup> Email correspondence with Texas Education Agency, September 10, 2015. Permanent School Funds managed by the State Board of Education as of July 31, 2015: \$30.1 billion. Email correspondence with Texas General Land Office (TXGLO), September 11, 2015. Value of the TXGLO Permanent School Fund Real Assets Investment Portfolio as of March 31, 2015: approximately \$4.4 billion.

<sup>11</sup> State of Texas Annual Cash Report 2014: [http://www.texastransparency.org/State\\_Finance/Budget\\_Finance/Reports/Cash\\_Report/14/texas\\_annual\\_cash\\_report\\_2014.pdf](http://www.texastransparency.org/State_Finance/Budget_Finance/Reports/Cash_Report/14/texas_annual_cash_report_2014.pdf)

As former Texas Land Commissioner Jerry Patterson observed in September 2014:

“ The Texas oil and gas boom isn’t just fueling the nation toward energy independence, it is earning hundreds of millions of dollars a year for public education. For the first time ever, Permanent School Fund lands and investments managed by the School Land Board resulted in deposits of more than \$1.2 billion into the PSF during 2014.<sup>12</sup> ”

According to the Texas Education Agency, the Permanent School Fund has distributed more than \$23 billion to Texas schools since 1960, with about \$1.7 billion being disbursed during the most recently concluded biennium (2014-2015).<sup>13</sup> The Permanent School Fund also helps secure AAA bond ratings for school districts, enabling them to pay lower interest rates. In FY2014, PSF assets guaranteed \$58.1 billion in school district bonds, providing savings to 815 public school districts, which is over 80 percent of all school districts in Texas.<sup>14</sup>

On August 4, 2015, the State held its first ever online oil and natural gas lease auction – a move that is generating even more revenues for public schools. Using this newly modernized system, the auction brought in approximately \$20 million – \$1,500 more per acre than the previous lease sale. This revenue goes into the Permanent School Fund, which will also receive up to 25 percent in royalties from oil and natural gas produced as a result of the lease sale.<sup>15</sup>

Although the Foundation School Fund and the Permanent School Fund are key sources of revenue for Texas schools, they are not the only way in which oil and natural gas development provides funding for education. A variety of local taxes paid by operators, including property, sales, and other fees, flow to local governments and schools. Some schools have benefitted from active energy development on lands owned by the Independent School Districts (ISDs) themselves, which generate royalties and other lease revenue.

Property taxes from oil and natural gas development in Texas are benefitting ISDs across the state, including support for elementary, middle and high schools. Property taxes alone generated over \$1.5 billion for Texas schools. In many cases, this property tax revenue accounted for over one-half of the school’s total tax base, underscoring how oil and natural gas development in Texas often provides critical revenue for students, teachers and other school district employees.

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<sup>12</sup> Texas Education Agency, news release, Sept. 30, 2014: [http://tea.texas.gov/news\\_release.aspx?id=25769817908](http://tea.texas.gov/news_release.aspx?id=25769817908)

<sup>13</sup> Ibid

<sup>14</sup> Texas Permanent School Fund, “Comprehensive Annual Financial Report for the Fiscal Year Ending August 31, 2014,” Texas Education Agency: [http://tea.texas.gov/Finance\\_and\\_Grants/Texas\\_Permanent\\_School\\_Fund/Texas\\_Permanent\\_School\\_Fund\\_-\\_Annual\\_Report/](http://tea.texas.gov/Finance_and_Grants/Texas_Permanent_School_Fund/Texas_Permanent_School_Fund_-_Annual_Report/)

<sup>15</sup> “General Land Office Touts Move Online,” Texas Tribune, Aug. 4, 2015: <http://www.texastribune.org/2015/08/05/general-land-office-touts-move-online/>

## FINDINGS

### INDEPENDENT SCHOOL DISTRICTS

In Texas, there are 1,020 Independent School Districts (ISDs) spread across the state. Of those, there are 595 ISDs that have mineral-producing properties from which property tax revenue flowed in 2014.<sup>16</sup>

Although property tax revenue can vary widely between ISDs, there are at least 230 districts where oil and natural gas producing properties generated at least \$1 million in property tax revenue in FY 2014. For 207 ISDs across the state, property tax revenue from oil and natural gas producing lands accounted for more than one-quarter of their total tax base. For many (107 districts), this revenue accounted for over half of their tax base.

Grady ISD in Martin County, located just northeast of Midland in the Permian Basin, relied on oil and natural gas producing properties for nearly 94 percent of its total tax base, the largest percentage in the state. In fact, small school districts located in the Permian Basin account for eight of the top ten ISDs by percentage of tax base.

**TOP TEN ISDs  
PERCENTAGE OF TAX BASE FROM  
OIL & GAS PROPERTY TAX (2014)**

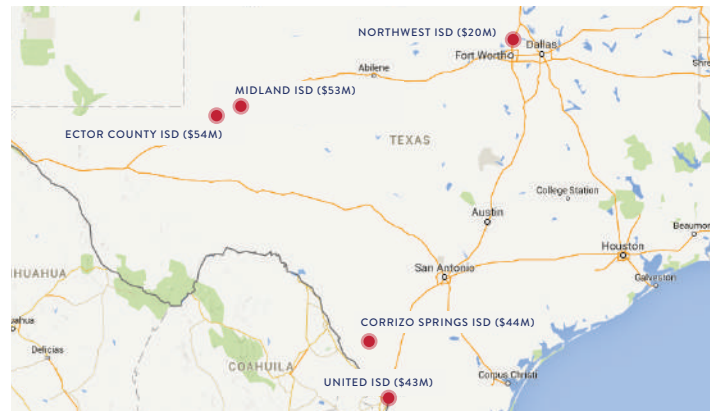
ISD	% OF TAX BASE
GRADY	93.9
RANKIN	92.6
JAYTON-GIRARD	91.9
WESTHOFF	91.8
SANDS	91.0
KLONDIKE	90.8
WHITEFACE-BLEDSE	90.7
WESTBROOK	88.4
CRANE	87.5
GUTHRIE	87.5

**TOP TEN ISDs  
BY OIL & GAS PROPERTY TAX LEVY (2014)**

ISD	TAX LEVY, OIL & GAS (IN MILLIONS)
ECTOR COUNTY	\$54.2
MIDLAND	\$53.2
ANDREWS	\$52.4
CARRIZO SPRINGS	\$44.2
SEMINOLE	\$44.1
UNITED	\$43.0
COTULLA	\$38.0
KARNES CITY	\$37.0
RANKIN	\$34.2
GLASSCOCK COUNTY	\$27.7

<sup>16</sup> See appendix for full list of ISDs.

Ector County ISD, located in Odessa but also serving the communities of West Odessa, Gardendale, and Goldsmith, generated over \$54 million in property tax revenue from oil and natural gas producing properties – the most of any ISD in Texas. Six of the top ten ISDs based on overall tax levy are in the Permian Basin, while the other four are located in the Eagle Ford Shale region of South Texas.



ISDs in the Barnett Shale of North Texas also benefit greatly from oil and natural gas property taxes. For example, Northwest ISD, located in Denton, Tarrant, and Wise Counties, received just over \$20 million in property tax revenue from oil and natural gas producing properties. In addition, Whiteface-Bledsoe ISD relied on oil and natural gas property tax revenues for 90 percent of its tax base.

## SPOTLIGHT

### THREE RIVERS SCHOOL DISTRICT TRANSFORMED BY OIL & NATURAL GAS DEVELOPMENT

The small town of Three Rivers, located in the Eagle Ford Shale region of South Texas, has seen its community transformed in recent years due to the increase in oil and natural production. One of the most visible beneficiaries is the Three Rivers Independent School District, which has received millions in tax revenues due to increased property values.

As Superintendent Kenneth Rohrbach explained last year, the “Eagle Ford Shale has had a huge impact on us. Just a few years ago, the property value of the school district was about \$500 million. This year, the property value of our school district is \$2.7 billion, and that is what we’re collecting taxes on.”<sup>17</sup>

With the increased revenue, the school district has been able to build a brand new \$11 million high school with state-of-the-art facilities, replacing buildings from the 1940s and 1950s. It also built a new \$1.2 million football field.<sup>18</sup> This year, the school district finished construction on a brand new elementary school that opened its doors to students in August.

Rosa Morin, a grandparent of a local student, praised the Eagle Ford Shale for helping their community: “I think the new school is great. I think this is what they needed, and we’re very proud of our school and the kids are doing well and the school is doing well. **“We’re just glad that the Eagle Ford is here.”**<sup>19</sup>

<sup>17</sup> “Three Rivers ISD reaps benefits of Eagle Ford Shale,” KSAT News, Sept. 24, 2014: <http://www.ksat.com/news/three-rivers-isd-reaps-benefits-of-eagle-ford-shale->

<sup>18</sup> “Oil production booming in Texas city,” Click2Houston, Aug. 6, 2014: <http://www.click2houston.com/news/oil-production-booming-in-texas-city/26892496>

<sup>19</sup> “Three Rivers ISD reaps benefits of Eagle Ford Shale,” KSAT News, Sept. 24, 2014: <http://www.ksat.com/news/three-rivers-isd-reaps-benefits-of-eagle-ford-shale->

All school districts in Texas, even those without oil and natural gas properties, benefit from statewide production. For example, a process known as “recapture” requires wealthy school districts to pay a certain amount back to the state to be redistributed to less wealthy school districts. Texas school districts in or near shale plays have seen considerable growth over the past years – with increased property values and oil and natural gas taxes contributing heavily to school finances. These school districts added \$40.9 billion in mineral wealth from tax years 2007 to 2013, a 68 percent increase. Specifically for ISDs in the Eagle Ford, 44 percent are projected to owe recapture in FY 2015, up from 19 percent in 2010. Total recapture from these districts is projected to increase by nearly 500 percent, from \$35.6 million to an estimated \$212.7 million between FY 2010 and FY 2015.<sup>20</sup>

## UNIVERSITIES

Texas universities also greatly benefit from oil and natural gas revenues. The Permanent University Fund was established in 1839 when 2.1 million acres of land in West Texas were set aside to help pay for higher education – specifically for the University of Texas and Texas A&M University systems. Since 1923, royalties from oil and natural gas production on this land have pumped billions of dollars into the fund, which is then invested.

The recent increase in oil and natural gas production due to fracking has dramatically increased the amount of money coming into the fund. The fund grew from \$11.6 billion in 2010 to over \$21.8 billion in 2015.<sup>21</sup> In 2014, over \$1 billion went into the fund from oil and natural gas revenue.<sup>22</sup>

At UT-Dallas, the Permanent University Fund has helped pay for a \$60 million arts and technology center, a \$50 million expansion and clinic renovation at Southwestern Medical Center, and \$600 million worth of academic and dormitory space.<sup>23</sup> Recognizing the growth of the PUF, then-Governor Rick Perry urged the UT Board of Regents not to raise in-state tuition for the 2014-2015 school year.<sup>24</sup>



Oil and gas revenue helped pay for a \$50 million expansion and renovation at Southwestern Medical Center.

<sup>20</sup> Legislative Budget Board, “Overview of Fiscal Impact of Shale Drilling on Texas School Districts,” Jan. 2015: [http://www.lbb.state.tx.us/Documents/Publications/GEER/1880\\_Exec\\_Summ\\_2015.pdf](http://www.lbb.state.tx.us/Documents/Publications/GEER/1880_Exec_Summ_2015.pdf)

<sup>21</sup> University of Texas, Annual Financial Report, FY2010 and FY2015

<sup>22</sup> State of Texas Annual Cash Report 2014: [http://www.texastransparency.org/State\\_Finance/Budget\\_Finance/Reports/Cash\\_Report/14/texas\\_annual\\_cash\\_report\\_2014.pdf](http://www.texastransparency.org/State_Finance/Budget_Finance/Reports/Cash_Report/14/texas_annual_cash_report_2014.pdf)

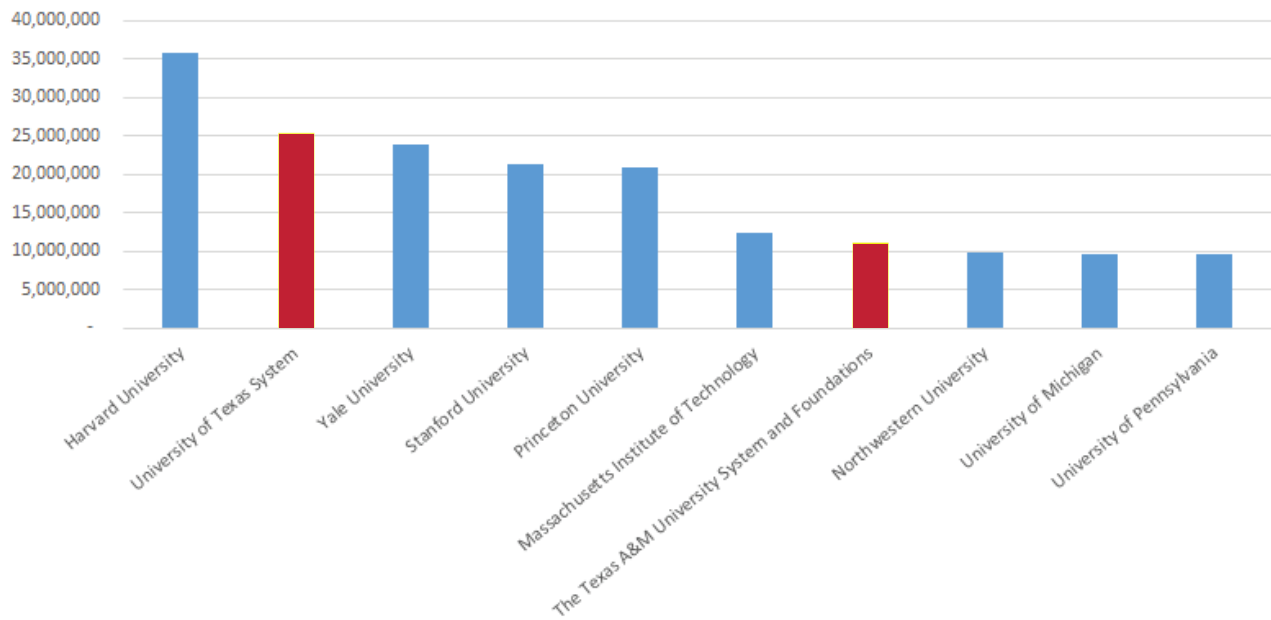
<sup>23</sup> Oil boom sends gusher of cash to Texas Universities,” Dallas Morning News, June 2, 2014:

<sup>24</sup> Letter from Governor Rick Perry, May 14, 2014: [http://static.texastribune.org/media/documents/Paul\\_Foster.pdf](http://static.texastribune.org/media/documents/Paul_Foster.pdf)



Meanwhile, in a report released in January of 2015, Commonfund and the National Association of College and University Business Officers announced that the University of Texas endowment had surpassed Yale University's as the second wealthiest in the United States, after increasing 24 percent to \$25.4 billion. The size of the UT endowment is now second only to that of Harvard University. The endowment at Texas A&M also ranks in the top ten.<sup>25</sup>

#### TOP 10 COLLEGE & UNIVERSITY 2014 ENDOWMENT FUNDS



Bruce Zimmerman, chief executive officer of the University of Texas Investment Management Co., credited the oil and natural gas industry as a key driver of the gains:<sup>26</sup>

“ One of the sources of growth in the overall assets has come from those contributions into the fund from the oil and gas royalty revenue. ”

<sup>25</sup> “As College Endowments Gain 15.5%, Harvard Tops List of 25 Biggest Endowment Funds,” Forbes, Jan. 29, 2015: <http://www.forbes.com/sites/troyonink/2015/01/29/as-college-endowments-gain-15-5-harvard-tops-list-of-25-biggest-endowment-funds/>

<sup>26</sup> “University of Texas Endowment Tops \$25 Billion, Passing Yale,” Bloomberg News, Jan. 28, 2015: <http://www.bloomberg.com/news/articles/2015-01-29/university-of-texas-endowment-tops-25-billion-surpassing-yale>

## INDUSTRY PARTNERSHIPS AND THE FUTURE WORKFORCE

In addition to paying taxes and royalties on oil and natural gas production, several companies have partnered with local high schools and colleges on programs to train and encourage students to enter the oil and natural gas field.

This fall, Midland ISD officially launched the Petroleum Academy. The program is made possible through a partnership with companies that include Pioneer Natural Resources, Chevron, Concho Resources, Apache Corp., Henry Resources and SM Energy.<sup>27</sup> Approximately 110 students from Lee and Midland freshman high schools participate in the program, offering information about the oil and natural gas industry and giving them transferable skills that can be applied once they graduate. This includes the completion of a safety training program called Safeland, which will give students certifications showing that they understand important safety protocols.<sup>28</sup>

In June of 2015, Texas A&M University announced formation of the Texas A&M-Chevron Engineering Academies. Four two-year colleges in Texas will participate – Houston Community College in Houston, Texas Southmost College in Brownsville, Alamo Colleges in San Antonio and El Centro College in Dallas. The program is supported by a \$5 million gift from Chevron, and the goal is to help address the state's need for engineers. Students selected for the program will be admitted to the Texas A&M Dwight Look College of Engineering, complete the first two years at the two-year colleges and finish their engineering degrees at Texas A&M in College Station, Texas.<sup>29</sup>

In 2007, ExxonMobil became the founding donor of the National Math and Science Initiative (NMSI) with a \$125 million pledge.<sup>30</sup> NMSI is a non-profit organization focused on improving student performance in the STEM fields. Two of the programs supported by NMSI started in Texas. The UTeach Expansion Program, focused on preparing teachers in the math and science fields, began at the University of Texas and has expanded to 44 universities across the country.<sup>31</sup> The College Readiness Program, which focuses on teacher effectiveness and student achievements in math and science, started in the Dallas ISD and is now in 535 schools in 24 states.<sup>32</sup>

Finally, the oil and gas industry has also helped fund facilities, equipment and scholarships at the Petroleum Technology Center at North Central Texas College's Bowie and Graham campuses. The program introduces students to the industry and provides them with technical knowledge and training for oil and natural gas operations. Industry partners also provide paid summer internships to select students.<sup>33</sup>

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<sup>27</sup> "Oil companies to provide Petroleum Academy support," Midland Reporter-Telegram, November 20, 2014: [http://www.mrt.com/news/education/article\\_0691c2d8-712f-11e4-a8d2-b3a868dfee01.html](http://www.mrt.com/news/education/article_0691c2d8-712f-11e4-a8d2-b3a868dfee01.html)

<sup>28</sup> "Petroleum Academy ready to kick off its first year," Midland Reporter-Telegram, Aug. 7, 2015: [http://www.mrt.com/news/education/article\\_acf79618-3c57-11e5-92a9-3b0b9ea8e0d1.html](http://www.mrt.com/news/education/article_acf79618-3c57-11e5-92a9-3b0b9ea8e0d1.html)

<sup>29</sup> Texas A&M, "Texas A&M announces formation of the Texas A&M-Chevron Engineering Academies," press release, June 25, 2015: <http://engineering.tamu.edu/news/2015/06/25/texas-am-announces-formation-of-the-texas-am-chevron-engineering-academies>

<sup>30</sup> ExxonMobil, National Math and Science Initiative: <http://corporate.exxonmobil.com/en/community/math-and-science/national-math-and-science-initiative/overview?parentId=bad0c112-6677-4324-bd39-c28aa7ed3237>

<sup>31</sup> UTeach Dallas; <https://www.utdallas.edu/uteach/press/awarded.html>

<sup>32</sup> National Math and Science Initiative: <http://www.nmsi.org/Blog/TabId/58/PostId/269/nmsi-college-readiness-program-expands-to-missouri-school-district.aspx>

<sup>33</sup> NCTC Petroleum Technology Center: <http://www.nctc.edu/PetroleumTechnologyHome.aspx>

## CONCLUSION

In Texas, oil and natural gas production is not only fueling jobs and the economy, but is also a significant contributor to the state's education system. Simply put, energy production has helped make Texas public schools and universities some of the best funded in the nation.

Schools benefit from oil and natural gas royalties that are paid into the state's Permanent School Fund and the Permanent University Fund, the former being the second largest educational endowment in the country, worth \$34.5 billion.

In addition to royalty payments, local independent school districts also benefit from property taxes paid by the oil and natural gas industry. Over 200 school districts each received over a million dollars last year from oil and natural gas property tax payments, with a handful of school districts in West Texas receiving over \$50 million. These tax payments make direct contributions to the education system, and in many cases they account for over a half of a school district's tax base. At a time when local governments face tightened budgets, this revenue is a lifeline for students and teachers.

Finally, oil and natural gas companies are becoming partners in local communities, teaming up with high schools and universities to offer specialized programs in the oil and natural gas field. These programs are helping to train the next generation of petroleum workers and giving students essential skills to help them find jobs after graduation.

With oil and natural gas revenues contributing significantly to state budgets, it's necessary to acknowledge that current market conditions will have some budgetary impacts moving forward. Recent declines in oil and natural gas prices, for example, have caused the state controller to reduce the state's revenue estimate for the 2016-2017 biennium. The numbers used in this report are still relatively current, though budgetary specifics do continually change. Regardless, the oil and natural gas industry will continue to be a significant funder of public education in Texas, even in cyclical commodity markets.

Without a doubt, every student in Texas directly benefits from oil and natural gas production. It helps pay for higher teacher salaries, enables state-of-the-art education facilities to be built, supports training programs and helps keep tuition low. These benefits accrue to working families across Texas, even those who don't happen to live near any current oil and natural gas development.



Students from Arlington Heights High School in Fort Worth, Texas, participating in NMSI's College Readiness Program

SEE MORE AT: [NORTHTEXANSFORNATURALGAS.COM](http://NORTHTEXANSFORNATURALGAS.COM)

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# APPENDIX: TEXAS INDEPENDENT SCHOOL DISTRICTS

NOTE: AN ISD WITH A TAX LEVY SHOWN AS "\$-" HAD NO OIL AND NATURAL GAS MINERAL PROPERTIES. AN ISD WITH A TAX LEVY SHOWN AS "\$0.0" HAD A SMALL AMOUNT OF OIL AND NATURAL GAS MINERAL PROPERTIES, BUT THE TAX LEVY ROUNDED TO ZERO WHEN EXPRESSED IN MILLIONS OF DOLLARS.

ISD	TAX, LEVY, OIL & GAS (SHOWN IN MIL)	OIL & GAS' SHARE OF TOTAL TAX BASE
ABBOTT ISD	\$-	0.0%
ABERNATHY ISD	\$3.9	46.5%
ABILENE ISD	\$0.2	0.5%
ACADEMY ISD	\$-	0.0%
ADRIAN ISD	\$-	0.0%
AGUA DULCE ISD	\$0.3	15.3%
ALAMO HEIGHTS ISD	\$-	0.0%
ALBA-GOLDEN ISD	\$0.1	4.7%
ALBANY ISD	\$0.7	16.2%
ALDINE ISD	\$0.1	0.0%
ALEDO ISD	\$4.8	13.5%
ALICE ISD	\$0.2	0.9%
ALIEF ISD	\$0.0	0.0%
ALLEN ISD	\$-	0.0%
ALPINE ISD	\$0.0	0.0%
ALTO ISD	\$0.2	13.5%
ALVARADO ISD	\$3.7	19.1%
ALVIN ISD	\$4.9	6.5%
ALVORD ISD	\$2.3	38.0%
AMARILLO ISD	\$-	0.0%
AMHERST ISD	\$-	0.0%
ANAHUAC ISD	\$1.8	30.2%
ANDERSON-SHIRO CISD	\$0.3	4.3%
ANDREWS ISD	\$52.4	79.7%
ANGLETON ISD	\$0.5	1.5%
ANNA ISD	\$-	0.0%
ANSON ISD	\$0.4	20.9%
ANTHONY ISD	\$-	0.0%
ANTON ISD	\$0.7	57.4%
APPLE SPRINGS ISD	\$0.0	2.1%
AQUILLA ISD	\$0.0	0.8%
ARANSAS COUNTY ISD	\$0.4	1.4%
ARANSAS PASS ISD	\$0.3	3.9%
ARCHER CITY ISD	\$1.0	17.1%
ARGYLE ISD	\$0.3	1.8%
ARLINGTON ISD	\$2.5	1.0%
ARP ISD	\$0.5	12.8%
ASPERMONT CISD	\$2.7	73.5%
ATHENS ISD	\$0.1	0.8%
ATLANTA ISD	\$0.1	1.5%
AUBREY ISD	\$-	0.0%
AUSTIN ISD	\$-	0.0%
AUSTWELL-TIVOLI ISD	\$4.4	80.7%
AVALON ISD	\$-	0.0%
AVERY ISD	\$0.0	0.0%
AVINGER ISD	\$0.0	2.5%
AXTELL ISD	\$-	0.0%
AZLE ISD	\$1.6	5.9%
BAIRD ISD	\$0.1	4.6%
BALLINGER ISD	\$0.2	7.4%
BALMORHEA ISD	\$0.0	10.7%
BANDERA ISD	\$-	0.0%
BANGS ISD	\$0.0	1.3%
BANQUETE ISD	\$0.3	8.8%
BARBERS HILL ISD	\$0.7	1.2%
BARTLETT ISD	\$-	0.0%
BASTROP ISD	\$0.1	0.2%
BAY CITY ISD	\$0.7	4.8%
BEAUMONT ISD	\$1.8	1.4%
BECKVILLE ISD	\$2.7	51.6%
BEEVILLE ISD	\$0.5	5.0%
BELLEVUE ISD	\$0.1	16.5%
BELLS ISD	\$-	0.0%
BELLVILLE ISD	\$0.8	5.9%
BELTON ISD	\$-	0.0%
BEN BOLT-PALITO BLANCO ISD	\$0.0	3.1%
BENAVIDES ISD	\$0.9	29.2%
BENJAMIN ISD	\$0.0	9.7%
BIG SANDY ISD	\$2.4	65.9%
BIG SANDY ISD	\$0.4	14.6%
BIG SPRING ISD	\$4.9	22.3%
BIRDVILLE ISD	\$0.8	0.8%
BISHOP ISD	\$0.3	4.4%
BLACKWELL ISD	\$1.1	9.0%
BLANCO ISD	\$-	0.0%
BLAND ISD	\$-	0.0%
BLANKET ISD	\$0.0	0.0%
BLOOMBURG ISD	\$-	0.0%
BLOOMING GROVE ISD	\$-	0.0%
BLOOMINGTON ISD	\$0.3	12.7%
BLUE RIDGE ISD	\$-	0.0%
BLUFF DALE ISD	\$0.0	2.4%
BLUM ISD	\$0.2	12.4%
BOERNE ISD	\$-	0.0%
BOLES HOME ISD	\$-	0.0%
BOLING ISD	\$0.0	2.0%
BONHAM ISD	\$-	0.0%
BOOKER ISD	\$3.1	73.3%

ISD	TAX, LEVY, OIL & GAS (SHOWN IN MIL)	OIL & GAS' SHARE OF TOTAL TAX BASE
BORDEN COUNTY ISD	\$8.9	76.8%
BORGER ISD	\$0.6	7.1%
BOSQUEVILLE ISD	\$-	0.0%
BOVINA ISD	\$-	0.0%
BOWIE ISD	\$1.8	17.3%
BOYD ISD	\$4.5	46.4%
BRACKETT ISD	\$-	0.0%
BRADY ISD	\$0.1	1.2%
BRAZOS ISD	\$1.3	29.1%
BRAZOSPORT ISD	\$0.0	0.0%
BRECKENRIDGE ISD	\$4.3	51.2%
BREMOND ISD	\$0.8	14.9%
BRENHAM ISD	\$0.3	1.1%
BRIDGE CITY ISD	\$0.1	0.6%
BRIDGEPORT ISD	\$1.5	9.0%
BROADDUS ISD	\$0.4	28.2%
BROCK ISD	\$0.0	0.5%
BRONTE ISD	\$0.4	32.0%
BROOKELAND ISD	\$0.0	0.7%
BROOKESMITH ISD	\$0.0	3.1%
BROOKS COUNTY ISD	\$4.2	52.3%
BROWNFIELD CISD	\$7.8	68.6%
BROWNSBORO ISD	\$0.5	6.2%
BROWNSVILLE ISD	\$-	0.0%
BROWNWOOD ISD	\$0.0	0.0%
BRUCEVILLE-EDDY ISD	\$-	0.0%
BRYAN ISD	\$5.8	8.1%
BRYSON ISD	\$1.1	17.2%
BUCKHOLTS ISD	\$-	0.0%
BUENA VISTA ISD	\$1.1	24.9%
BUFFALO ISD	\$0.7	14.7%
BULLARD ISD	\$0.0	0.2%
BUNA ISD	\$0.4	10.2%
BURKBURNETT ISD	\$0.5	5.3%
BURKEVILLE ISD	\$0.9	33.7%
BURLESON ISD	\$4.1	8.1%
BURNET CISD	\$0.0	0.0%
BURTON ISD	\$1.2	26.4%
BUSHLAND ISD	\$0.8	6.3%
BYNUM ISD	\$-	0.0%
CADDO MILLS ISD	\$-	0.0%
CALALLEN ISD	\$0.0	0.1%
CALDWELL ISD	\$3.0	30.1%
CALHOUN COUNTY ISD	\$0.7	1.6%
CALLISBURG ISD	\$0.8	10.4%
CALVERT ISD	\$0.2	17.7%
CAMERON ISD	\$0.0	0.7%
CAMPBELL ISD	\$-	0.0%
CANADIAN ISD	\$11.4	59.3%
CANTON ISD	\$0.0	0.3%
CANUTILLO ISD	\$-	0.0%
CANYON ISD	\$-	0.0%
CARLISLE ISD	\$0.5	28.5%
CARRIZO SPRINGS CISD	\$44.2	76.7%
CARROLL ISD	\$-	0.0%
CARROLLTON-FARMERS BRANCH	\$0.0	0.0%
CARTHAGE ISD	\$17.1	46.5%
CASTLEBERRY ISD	\$0.2	2.3%
CAYUGA ISD	\$0.2	6.5%
CEDAR HILL ISD	\$0.0	0.0%
CELESTE ISD	\$-	0.0%
CELINA ISD	\$-	0.0%
CENTER ISD	\$0.8	10.5%
CENTER POINT ISD	\$-	0.0%
CENTERVILLE ISD	\$1.7	39.3%
CENTERVILLE ISD	\$0.0	14.1%
CENTRAL HEIGHTS ISD	\$0.1	4.7%
CENTRAL ISD	\$0.2	6.7%
CHANNELVIEW ISD	\$0.3	0.7%
CHANNING ISD	\$1.1	38.0%
CHAPEL HILL ISD	\$0.6	4.2%
CHAPEL HILL ISD	\$-	0.0%
CHARLOTTE ISD	\$0.9	32.1%
CHEROKEE ISD	\$-	0.0%
CHESTER ISD	\$0.0	3.7%
CHICO ISD	\$1.1	15.0%
CHILDRESS ISD	\$0.0	0.3%
CHILlicothe ISD	\$0.4	17.6%
CHILTON ISD	\$0.0	0.1%
CHINA SPRING ISD	\$-	0.0%
CHIRENO ISD	\$1.8	58.2%
CHISUM ISD	\$0.0	0.0%
CHRISTOVAL ISD	\$0.2	7.3%
CISCO ISD	\$0.3	5.1%
CITY VIEW ISD	\$0.0	0.2%
CLARENDON ISD	\$0.0	0.0%
CLARKSVILLE ISD	\$0.2	7.5%
CLAUDE ISD	\$-	0.0%

ISD	TAX, LEVY, OIL & GAS (SHOWN IN MIL)	OIL & GAS' SHARE OF TOTAL TAX BASE
CLEAR CREEK ISD	\$0.6	0.3%
CLEBURNE ISD	\$3.1	9.5%
CLEVELAND ISD	\$0.3	2.7%
CLIFTON ISD	\$-	0.0%
CLINT ISD	\$-	0.0%
CLYDE ISD	\$0.2	1.9%
COAHOMA ISD	\$3.5	62.1%
COLDSPRINGS-OAKHURST CISD	\$0.5	5.2%
COLEMAN ISD	\$0.2	8.5%
COLLEGE STATION ISD	\$0.2	0.2%
COLLINSVILLE ISD	\$0.2	9.1%
COLMESNEIL ISD	\$0.2	16.7%
COLORADO ISD	\$2.6	39.3%
COLUMBIA-BRAZORIA ISD	\$0.3	2.9%
COLUMBUS ISD	\$0.8	8.1%
COMAL ISD	\$0.0	0.0%
COMANCHE ISD	\$0.0	0.1%
COMFORT ISD	\$-	0.0%
COMMERCE ISD	\$-	0.0%
COMMUNITY ISD	\$-	0.0%
COMO-PICKTON ISD	\$0.1	6.3%
COMSTOCK CISD	\$0.4	19.4%
CONNALLY ISD	\$-	0.0%
CONROE ISD	\$3.3	1.1%
COOLIDGE ISD	\$-	0.0%
COOPER ISD	\$-	0.0%
COPPELL ISD	\$0.0	0.0%
COPPERAS COVE ISD	\$-	0.0%
CORPUS CHRISTI ISD	\$0.4	0.3%
CORRIGAN-CAMDEN ISD	\$0.1	4.1%
CORSICANA ISD	\$0.0	0.2%
COTTON CENTER ISD	\$0.0	0.0%
COTULLA ISD	\$38.0	70.9%
COUPLAND ISD	\$0.0	0.0%
COVINGTON ISD	\$0.1	14.4%
CRANDALL ISD	\$-	0.0%
CRANE ISD	\$23.6	87.5%
CRANFILLS GAP ISD	\$-	0.0%
CRAWFORD ISD	\$0.0	0.0%
CROCKETT COUNTY CCSD	\$15.5	75.3%
CROCKETT ISD	\$0.1	1.7%
CROSBY ISD	\$0.1	0.6%
CROSBYTON CISD	\$0.0	1.1%
CROSS PLAINS ISD	\$0.3	18.9%
CROSSROADS ISD	\$0.2	9.0%
CROWELL ISD	\$0.2	14.7%
CROWLEY ISD	\$2.3	3.0%
CRYSTAL CITY ISD	\$3.2	53.4%
CUERO ISD	\$10.2	64.5%
CULBERSON-ALLAMORE ISD	\$1.0	23.0%
CUMBY ISD	\$-	0.0%
CUSHING ISD	\$0.9	12.7%
CYPRESS-FAIRBANKS ISD	\$0.1	0.0%
DAINGERFIELD-LONE STAR ISD	\$-	0.0%
DALHART CISD	\$0.4	3.5%
DALLAS ISD	\$-	0.0%
DAMON ISD	\$0.0	3.5%
DANBURY ISD	\$0.1	5.7%
DARROUZETT ISD	\$1.8	76.7%
DAWSON ISD	\$2.0	78.3%
DAWSON ISD	\$-	0.0%
DAYTON ISD	\$0.4	2.4%
DECATUR ISD	\$10.3	35.5%
DEER PARK ISD	\$-	0.0%
DEKALB ISD	\$0.0	0.0%
DEL VALLE ISD	\$0.0	0.0%
DELEON ISD	\$0.2	8.8%
DELL CITY ISD	\$-	0.0%
DENISON ISD	\$-	0.0%
DENTON ISD	\$1.7	1.1%
DENVER CITY ISD	\$31.3	83.2%
DESOTO ISD	\$-	0.0%
DETROIT ISD	\$-	0.0%
DEVERS ISD	\$1.8	60.0%
DEVINE ISD	\$0.2	4.0%
DEW ISD	\$0.8	34.8%
DEWEYVILLE ISD	\$0.4	6.1%
D'HANIS ISD	\$-	0.0%
DIBOLL ISD	\$0.0	0.3%
DICKINSON ISD	\$0.3	0.8%
DILLEY ISD	\$2.3	34.5%
DIME BOX ISD	\$1.2	60.5%
DIMMITT ISD	\$-	0.0%
DIVIDE ISD	\$-	0.0%
DODD CITY ISD	\$-	0.0%
DONNA ISD	\$0.1	0.5%
DOSS CCSD	\$-	0.0%
DOUGLASS ISD	\$0.1	10.1%

# APPENDIX: TEXAS INDEPENDENT SCHOOL DISTRICTS

ISD	TAX, LEVY, OIL & GAS (SHOWN IN MIL)	OIL & GAS' SHARE OF TOTAL TAX BASE
DRIPPING SPRINGS ISD	\$-	0.0%
DRISCOLL ISD	\$0.4	28.4%
DUBLIN ISD	\$0.0	0.0%
DUMAS ISD	\$4.3	17.6%
DUNCANVILLE ISD	\$-	0.0%
EAGLE MOUNTAIN-SAGINAW IS	\$3.5	3.6%
EAGLE PASS ISD	\$2.8	12.1%
EANES ISD	\$-	0.0%
EARLY ISD	\$0.0	0.0%
EAST BERNARD ISD	\$0.3	6.4%
EAST CENTRAL ISD	\$0.0	0.0%
EAST CHAMBERS ISD	\$0.2	6.3%
EASTLAND ISD	\$0.2	4.9%
ECTOR COUNTY ISD	\$54.2	34.6%
ECTOR ISD	\$-	0.0%
EDCOUCH-ELSA ISD	\$0.0	0.0%
EDEN CISD	\$0.6	34.8%
EDGEWOOD ISD	\$-	0.0%
EDGEWOOD ISD	\$0.3	12.2%
EDINBURG CISD	\$5.0	8.1%
EDNA ISD	\$0.5	7.2%
EL CAMPO ISD	\$1.9	14.0%
EL PASO ISD	\$-	0.0%
ELECTRA ISD	\$2.0	58.5%
ELGIN ISD	\$0.0	0.0%
ELKHART ISD	\$0.6	14.8%
ELYSIAN FIELDS ISD	\$3.1	49.1%
ENNIS ISD	\$0.0	0.0%
ERA ISD	\$0.9	40.1%
ETOILE ISD	\$0.0	3.8%
EULA ISD	\$0.1	3.9%
EUSTACE ISD	\$0.1	1.2%
EVADALE ISD	\$0.0	0.3%
EVANT ISD	\$0.0	0.0%
EVERMAN ISD	\$0.6	3.6%
EXCELSIOR ISD	\$0.1	18.2%
EZZELL ISD	\$0.3	35.0%
FABENS ISD	\$-	0.0%
FAIRFIELD ISD	\$2.8	12.6%
FALLS CITY ISD	\$6.6	80.7%
FANNINDEL ISD	\$-	0.0%
FARMERSVILLE ISD	\$-	0.0%
FARWELL ISD	\$-	0.0%
FAYETTEVILLE ISD	\$0.1	8.5%
FERRIS ISD	\$-	0.0%
FLATONIA ISD	\$0.6	13.4%
FLORENCE ISD	\$-	0.0%
FLORESVILLE ISD	\$0.1	0.6%
FLOUR BLUFF ISD	\$0.1	0.4%
FLOYDADA ISD	\$0.0	0.0%
FOLLETT ISD	\$2.7	80.5%
FORESTBURG ISD	\$1.4	40.2%
FORNEY ISD	\$-	0.0%
FORSAN ISD	\$7.8	64.0%
FORT BEND ISD	\$0.7	0.2%
FORT DAVIS ISD	\$-	0.0%
FORT ELLIOTT CISD	\$9.4	62.6%
FORT HANCOCK ISD	\$-	0.0%
FORT STOCKTON ISD	\$5.4	30.0%
FORT WORTH ISD	\$9.1	2.5%
FRANKLIN ISD	\$5.8	22.3%
FRANKSTON ISD	\$0.7	17.7%
FREDERICKSBURG ISD	\$0.0	0.0%
FREER ISD	\$2.4	47.0%
FRENSHIP ISD	\$0.1	0.2%
FRIENDSWOOD ISD	\$0.0	0.2%
FRIONA ISD	\$-	0.0%
FRISCO ISD	\$-	0.0%
FROST ISD	\$-	0.0%
FRUITVALE ISD	\$0.2	25.1%
GAINESVILLE ISD	\$0.4	3.5%
GALENA PARK ISD	\$0.2	0.3%
GALVESTON ISD	\$0.7	1.1%
GANADO ISD	\$0.2	6.1%
GARLAND ISD	\$-	0.0%
GARNER ISD	\$0.0	1.0%
GARRISON ISD	\$0.2	10.4%
GARY ISD	\$2.1	60.9%
GATESVILLE ISD	\$0.0	0.0%
GAUSE ISD	\$0.5	51.5%
GEORGE WEST ISD	\$1.6	20.7%
GEORGETOWN ISD	\$-	0.0%
GHOLSON ISD	\$-	0.0%
GIDDINGS ISD	\$2.9	26.8%
GILMER ISD	\$1.2	12.8%
GLADEWATER ISD	\$1.3	22.1%
GLASSCOCK COUNTY ISD	\$27.7	80.2%
GLEN ROSE ISD	\$0.7	2.5%

ISD	TAX, LEVY, OIL & GAS (SHOWN IN MIL)	OIL & GAS' SHARE OF TOTAL TAX BASE
GODLEY ISD	\$3.9	31.9%
GOLDBURG ISD	\$0.3	28.6%
GOLDTHWAITE ISD	\$-	0.0%
GOLIAD ISD	\$1.2	12.3%
GONZALES ISD	\$9.2	51.3%
GOODRICH ISD	\$0.2	14.9%
GOOSE CREEK CISD	\$0.8	0.7%
GORDON ISD	\$0.1	7.0%
GORMAN ISD	\$0.0	3.5%
GRADY ISD	\$17.9	93.9%
GRAFORD ISD	\$0.7	7.5%
GRAHAM ISD	\$1.8	18.1%
GRANBURY ISD	\$5.0	9.4%
GRAND PRAIRIE ISD	\$0.1	0.1%
GRAND SALINE ISD	\$0.1	3.8%
GRANDFALLS-ROYALTY ISD	\$1.2	74.6%
GRANDVIEW ISD	\$0.6	16.7%
GRANDVIEW-HOPKINS ISD	\$1.2	77.8%
GRANGER ISD	\$-	0.0%
GRAPE CREEK ISD	\$0.0	0.2%
GRAPELAND ISD	\$0.2	5.8%
GRAPEVINE-COLLEYVILLE ISD	\$0.2	0.1%
GREENVILLE ISD	\$-	0.0%
GREENWOOD ISD	\$8.3	50.1%
GREGORY-PORTLAND CISD	\$0.3	1.7%
GROESBECK ISD	\$2.4	12.2%
GROOM ISD	\$0.3	26.0%
GROVETON ISD	\$0.0	0.2%
GRUVER ISD	\$1.0	19.8%
GUNTER ISD	\$-	0.0%
GUSTINE ISD	\$0.0	0.1%
GUTHRIE ISD	\$3.3	87.5%
HALE CENTER ISD	\$-	0.0%
HALLETTSVILLE ISD	\$1.8	22.3%
HALLSBURG ISD	\$-	0.0%
HALLSVILLE ISD	\$1.9	6.0%
HAMILTON ISD	\$0.0	0.2%
HAMLIN ISD	\$0.8	36.5%
HAMSHIRE-FANNETT ISD	\$0.9	10.1%
HAPPY ISD	\$-	0.0%
HARDIN ISD	\$0.1	4.1%
HARDIN-JEFFERSON ISD	\$2.2	21.1%
HARLANDALE ISD	\$-	0.0%
HARLETON ISD	\$0.3	18.7%
HARLINGEN ISD	\$-	0.0%
HARMONY ISD	\$0.4	9.6%
HARPER ISD	\$-	0.0%
HARROLD ISD	\$0.6	60.6%
HART ISD	\$-	0.0%
HARTLEY ISD	\$0.1	6.9%
HARTS BLUFF ISD	\$-	0.0%
HASKELL CISD	\$0.5	24.4%
HAWKINS ISD	\$6.6	57.2%
HAWLEY ISD	\$0.0	2.7%
HAYS CISD	\$-	0.0%
HEARNE ISD	\$1.2	21.9%
HEDLEY ISD	\$0.0	0.0%
HEMPHILL ISD	\$0.1	1.7%
HEMPSTEAD ISD	\$0.1	1.2%
HENDERSON ISD	\$3.4	16.8%
HENRIETTA ISD	\$0.5	10.9%
HEREFORD ISD	\$-	0.0%
HERMLEIGH ISD	\$0.2	3.4%
HICO ISD	\$-	0.0%
HIDALGO ISD	\$0.0	0.3%
HIGGINS ISD	\$4.5	84.9%
HIGH ISLAND ISD	\$0.2	22.7%
HIGHLAND ISD	\$1.1	16.2%
HIGHLAND PARK ISD	\$-	0.0%
HIGHLAND PARK ISD	\$0.3	2.4%
HILLSBORO ISD	\$0.1	0.9%
HITCHCOCK ISD	\$0.1	0.7%
HOLLAND ISD	\$-	0.0%
HOLLIDAY ISD	\$0.9	20.1%
HONDO ISD	\$0.1	0.9%
HONEY GROVE CISD	\$0.0	0.0%
HOOKS ISD	\$-	0.0%
HOUSTON ISD	\$0.1	0.0%
HOWE ISD	\$0.1	4.3%
HUBBARD ISD	\$-	0.0%
HUBBARD ISD	\$-	0.0%
HUCKABAY ISD	\$0.1	4.2%
HUDSON ISD	\$-	0.0%
HUFFMAN ISD	\$0.1	0.8%
HUGHES SPRINGS ISD	\$0.0	0.1%
HULL-DAISETTA ISD	\$0.6	18.5%
HUMBLE ISD	\$0.1	0.1%
HUNT ISD	\$-	0.0%

ISD	TAX, LEVY, OIL & GAS (SHOWN IN MIL)	OIL & GAS' SHARE OF TOTAL TAX BASE
HUNTINGTON ISD	\$0.1	2.0%
HUNTSVILLE ISD	\$0.0	0.2%
HURST-EULESS-BEDFORD ISD	\$0.3	0.2%
HUTTO ISD	\$-	0.0%
IDALOU ISD	\$0.5	13.9%
INDUSTRIAL ISD	\$0.5	6.4%
INGLESIDE ISD	\$0.0	0.0%
INGRAM ISD	\$-	0.0%
IOLA ISD	\$1.5	43.1%
IOWA PARK CISD	\$1.5	19.8%
IRA ISD	\$1.8	74.5%
IRAAN-SHEFFIELD ISD	\$20.1	81.8%
IREDELL ISD	\$-	0.0%
IRION COUNTY ISD	\$9.0	71.4%
IRVING ISD	\$0.0	0.0%
ITALY ISD	\$-	0.0%
ITASCA ISD	\$0.1	4.5%
JACKSBORO ISD	\$3.9	24.5%
JACKSONVILLE ISD	\$0.4	3.0%
JARRELL ISD	\$-	0.0%
JASPER ISD	\$0.8	8.2%
JAYTON-GIRARD ISD	\$7.7	91.9%
JEFFERSON ISD	\$0.4	6.4%
JIM HOGG ISD	\$1.1	25.4%
JIM NED CISD	\$0.4	6.9%
JOAQUIN ISD	\$0.6	21.4%
JOHNSON CITY ISD	\$-	0.0%
JONESBORO ISD	\$0.0	0.0%
JOSHUA ISD	\$1.8	9.2%
JOURDANTON ISD	\$1.2	14.8%
JUDSON ISD	\$-	0.0%
JUNCTION ISD	\$0.0	0.0%
KARNACK ISD	\$0.6	25.1%
KARNES CITY ISD	\$37.0	85.5%
KATY ISD	\$0.1	0.0%
KAUFMAN ISD	\$-	0.0%
KEENE ISD	\$0.1	5.8%
KELLER ISD	\$0.2	0.1%
KELTON ISD	\$4.7	70.2%
KEMP ISD	\$0.1	1.6%
KENEDY COUNTYWIDE ISD	\$2.7	25.7%
KENEDY ISD	\$11.2	76.2%
KENNARD ISD	\$0.3	21.9%
KENNEDALE ISD	\$0.8	5.6%
KERENS ISD	\$0.3	9.1%
KERMIT ISD	\$6.2	53.8%
KERRVILLE ISD	\$-	0.0%
KILGORE ISD	\$1.2	5.6%
KILLEEN ISD	\$-	0.0%
KINGSVILLE ISD	\$0.2	2.1%
KIRBYVILLE CISD	\$0.1	4.8%
KLEIN ISD	\$0.0	0.0%
KLONDIKE CISD	\$12.7	90.8%
KNIPPA ISD	\$-	0.0%
KNOX CITY-O'BRIEN CISD	\$0.5	42.4%
KOPPERL ISD	\$0.0	0.0%
KOUNTZE ISD	\$0.8	16.8%
KRESS ISD	\$0.0	0.0%
KRUM ISD	\$3.2	30.2%
LA FERIA ISD	\$0.0	0.0%
LA GLORIA ISD	\$0.1	9.0%
LA GRANGE ISD	\$1.2	11.4%
LA JOYA ISD	\$1.6	5.7%
LA MARQUE ISD	\$0.0	0.0%
LA PORTE ISD	\$-	0.0%
LA POYNOR ISD	\$0.9	34.1%
LA PRYOR ISD	\$0.0	1.7%
LA VEGA ISD	\$-	0.0%
LA VERNIA ISD	\$0.1	0.7%
LA VILLA ISD	\$0.2	11.5%
LAGO VISTA ISD	\$-	0.0%
LAKE DALLAS ISD	\$0.0	0.1%
LAKE TRAVIS ISD	\$-	0.0%
LAKE WORTH ISD	\$0.4	3.1%
LAMAR CISD	\$1.5	1.0%
LAMESA ISD	\$1.8	30.2%
LAMPASAS ISD	\$-	0.0%
LANCASTER ISD	\$-	0.0%
LANEVILLE ISD	\$0.1	7.6%
LAREDO ISD	\$0.0	0.0%
LASARA ISD	\$0.1	18.8%
LATEXO ISD	\$0.0	0.3%
LAZBUDDIE ISD	\$-	0.0%
LEAKEY ISD	\$0.0	0.0%
LEANDER ISD	\$-	0.0%
LEARY ISD	\$-	0.0%
LEFORS ISD	\$1.9	79.5%
LEGGETT ISD	\$0.8	53.6%



# APPENDIX: TEXAS INDEPENDENT SCHOOL DISTRICTS

ISD	TAX, LEVY, OIL & GAS (SHOWN IN MIL)	OIL & GAS' SHARE OF TOTAL TAX BASE
LEON ISD	\$1.9	24.0%
LEONARD ISD	\$-	0.0%
LEVELL AND ISD	\$13.5	60.8%
LEVERETS CHAPEL ISD	\$0.3	54.0%
LEWISVILLE ISD	\$0.4	0.1%
LEXINGTON ISD	\$0.0	1.0%
LIBERTY HILL ISD	\$-	0.0%
LIBERTY ISD	\$0.4	3.6%
LIBERTY-EYLAU ISD	\$0.1	1.1%
LINDALE ISD	\$0.6	3.3%
LINDEN-KILDARE CISD	\$0.2	9.0%
LINDSAY ISD	\$0.0	0.2%
LINGLEVILLE ISD	\$0.0	0.4%
LIPAN ISD	\$0.2	6.5%
LITTLE CYPRESS-MAURICEVIL	\$0.7	6.8%
LITTLE ELM ISD	\$-	0.0%
LITTLEFIELD ISD	\$0.2	9.0%
LIVINGSTON ISD	\$0.6	2.9%
LLANO ISD	\$0.0	0.0%
LOCKHART ISD	\$0.6	5.0%
LOCKNEY ISD	\$-	0.0%
LOHN ISD	\$0.0	0.6%
LOMETA ISD	\$-	0.0%
LONDON ISD	\$0.4	12.1%
LONE OAK ISD	\$-	0.0%
LONGVIEW ISD	\$1.0	1.6%
LOOP ISD	\$4.1	83.0%
LORAIN ISD	\$0.0	0.2%
LORENA ISD	\$-	0.0%
LORENZO ISD	\$1.0	53.1%
LOS FRESNOS CISD	\$0.0	0.0%
LOUISE ISD	\$0.2	8.0%
LOVEJOY ISD	\$-	0.0%
LOVELADY ISD	\$2.1	52.7%
LUBBOCK ISD	\$0.7	0.6%
LUBBOCK-COOPER ISD	\$-	0.0%
LUEDERS-AVOCA ISD	\$0.3	36.2%
LUFKIN ISD	\$0.1	0.2%
LULING ISD	\$1.8	34.4%
LUMBERTON ISD	\$0.4	3.5%
LYFORD CISD	\$0.7	7.5%
LYTLE ISD	\$0.0	0.8%
MABANK ISD	\$0.1	0.7%
MADISONVILLE CISD	\$1.3	18.7%
MAGNOLIA ISD	\$0.8	1.3%
MALAKOFF ISD	\$0.1	0.5%
MALONE ISD	\$-	0.0%
MALTA ISD	\$-	0.0%
MANOR ISD	\$-	0.0%
MANSFIELD ISD	\$4.4	3.1%
MARATHON ISD	\$0.0	0.0%
MARBLE FALLS ISD	\$0.0	0.0%
MARFA ISD	\$-	0.0%
MARION ISD	\$-	0.0%
MARLIN ISD	\$0.0	0.0%
MARSHALL ISD	\$4.8	17.8%
MART ISD	\$-	0.0%
MARTINS MILL ISD	\$0.0	0.7%
MARTINSVILLE ISD	\$0.2	23.0%
MASON ISD	\$-	0.0%
MATAGORDA ISD	\$-	0.0%
MATHIS ISD	\$0.1	1.1%
MAUD ISD	\$0.0	0.2%
MAY ISD	\$0.1	4.3%
MAYPEARL ISD	\$0.0	0.1%
MCALLEN CISD	\$0.1	0.2%
MCCAMEY ISD	\$14.2	84.0%
MCDADE ISD	\$-	0.0%
MCGREGOR ISD	\$-	0.0%
MCKINNEY ISD	\$-	0.0%
MCLEAN ISD	\$0.8	51.5%
MCLEOD ISD	\$0.1	28.2%
MC MULLEN COUNTY ISD	\$21.5	75.6%
MEADOW ISD	\$0.4	42.3%
MEDINA ISD	\$0.0	0.0%
MEDINA VALLEY ISD	\$0.0	0.2%
MELISSA ISD	\$-	0.0%
MEMPHIS ISD	\$-	0.0%
MENARD ISD	\$0.3	17.9%
MERCEDES ISD	\$0.0	0.1%
MERIDIAN ISD	\$-	0.0%
MERKEL ISD	\$0.2	6.2%
MESQUITE ISD	\$-	0.0%
MEXIA ISD	\$0.3	6.6%
MEYERSVILLE ISD	\$0.1	19.0%
MIAMI ISD	\$7.5	79.3%
MIDLAND ISD	\$53.2	28.4%
MIDLOTHIAN ISD	\$0.2	0.4%

ISD	TAX, LEVY, OIL & GAS (SHOWN IN MIL)	OIL & GAS' SHARE OF TOTAL TAX BASE
MIDWAY ISD	\$0.4	42.7%
MIDWAY ISD	\$0.0	0.0%
MILANO ISD	\$0.1	9.5%
MILDRED ISD	\$0.3	6.4%
MILES ISD	\$0.0	0.2%
MILFORD ISD	\$-	0.0%
MILLER GROVE ISD	\$-	0.0%
MILLSAP ISD	\$0.1	1.1%
MINEOLA ISD	\$1.6	24.4%
MINERAL WELLS ISD	\$0.1	0.9%
MISSION CISD	\$0.0	0.0%
MONAHANS-WICKETT-PYOTE IS	\$13.6	64.6%
MONAGUE ISD	\$0.1	21.4%
MONTE ALTO ISD	\$0.0	0.0%
MONTGOMERY ISD	\$0.1	0.1%
MOODY ISD	\$-	0.0%
MORAN ISD	\$0.3	43.4%
MORGAN ISD	\$-	0.0%
MORGAN MILL ISD	\$0.1	12.4%
MORTON ISD	\$0.1	19.5%
MOTLEY COUNTY ISD	\$0.0	2.9%
MOULTON ISD	\$3.3	74.1%
MOUNT CALM ISD	\$0.0	0.0%
MOUNT ENTERPRISE ISD	\$0.0	3.5%
MOUNT PLEASANT ISD	\$0.1	0.3%
MOUNT VERNON ISD	\$0.4	3.3%
MUENSTER ISD	\$1.2	20.5%
MULESHOE ISD	\$-	0.0%
MULLIN ISD	\$0.0	0.0%
MUMFORD ISD	\$1.0	81.7%
MUNDAY ISD	\$0.0	5.3%
MURCHISON ISD	\$0.1	15.4%
NACOGDOCHES ISD	\$0.4	1.7%
NATALIA ISD	\$0.0	0.5%
NAVARRO ISD	\$-	0.0%
NAVASOTA ISD	\$0.3	1.6%
NAZARETH ISD	\$-	0.0%
NECHES ISD	\$0.3	18.5%
NEDERLAND ISD	\$0.0	0.2%
NEEDVILLE ISD	\$0.1	0.5%
NEW BOSTON ISD	\$-	0.0%
NEW BRAUNFELS ISD	\$-	0.0%
NEW CANEY ISD	\$0.0	0.0%
NEW DEAL ISD	\$0.7	26.2%
NEW DIANA ISD	\$0.0	1.4%
NEW HOME ISD	\$-	0.0%
NEW SUMMERFIELD ISD	\$-	0.0%
NEW WAVERLY ISD	\$0.0	0.6%
NEWCASTLE ISD	\$0.6	47.3%
NEWTON ISD	\$1.0	29.1%
NIXON-SMILEY CISD	\$7.0	69.5%
NOCONA ISD	\$0.2	8.7%
NORDHEIM ISD	\$5.9	83.9%
NORMANGEE ISD	\$1.0	28.2%
NORTH EAST ISD	\$-	0.0%
NORTH HOPKINS ISD	\$0.3	30.3%
NORTH LAMAR ISD	\$0.0	0.0%
NORTH ZULCH ISD	\$4.9	81.7%
NORTHSIDE ISD	\$-	0.0%
NORTHSIDE ISD	\$0.3	18.7%
NORTHWEST ISD	\$20.1	13.4%
NUECES CANYON CISD	\$0.0	1.7%
NURSERY ISD	\$0.0	1.0%
OAKWOOD ISD	\$0.2	16.3%
ODEM-EDROY ISD	\$0.2	3.7%
O'DONNELL ISD	\$0.8	28.7%
OGLESBY ISD	\$0.0	0.0%
OLFEN ISD	\$-	0.0%
OLNEY ISD	\$1.3	16.4%
OLTON ISD	\$0.0	0.0%
ONALASKA ISD	\$-	0.0%
ORANGE GROVE ISD	\$0.0	0.6%
ORANGEFIELD ISD	\$0.4	7.5%
ORE CITY ISD	\$0.1	4.2%
OVERTON ISD	\$0.1	8.5%
PADUCAH ISD	\$0.6	41.1%
PAINT CREEK ISD	\$0.1	11.5%
PAINT ROCK ISD	\$0.0	3.7%
PALACIOS ISD	\$0.2	1.3%
PALESTINE ISD	\$0.0	0.3%
PALMER ISD	\$-	0.0%
PALO PINTO ISD	\$0.1	1.9%
PAMPA ISD	\$1.6	9.8%
PANHANDLE ISD	\$2.3	25.0%
PANTHER CREEK CISD	\$0.2	11.6%
PARADISE ISD	\$1.4	26.6%
PARIS ISD	\$-	0.0%
PASADENA ISD	\$0.0	0.0%

ISD	TAX, LEVY, OIL & GAS (SHOWN IN MIL)	OIL & GAS' SHARE OF TOTAL TAX BASE
PATTON SPRINGS ISD	\$-	0.0%
PAWNEE ISD	\$2.0	59.2%
PEARLAND ISD	\$0.0	0.0%
PEARSALL ISD	\$2.9	21.5%
PEASTER ISD	\$0.1	3.8%
PECOS-BARSTOW-TOYAH ISD	\$16.6	63.9%
PENLOPE ISD	\$-	0.0%
PERRIN-WHITT CISD	\$1.1	27.9%
PERRYTON ISD	\$9.3	54.6%
PETERSBURG ISD	\$0.0	0.2%
PETROLIA ISD	\$0.1	4.3%
PETTUS ISD	\$0.5	18.2%
PEWITT ISD	\$0.1	3.0%
PFLUGERVILLE ISD	\$-	0.0%
PHARR-SAN JUAN-ALAMO ISD	\$0.3	0.6%
PILOT POINT ISD	\$0.0	0.0%
PINE TREE ISD	\$0.8	3.3%
PITTSBURG ISD	\$0.2	2.5%
PLAIN ISD	\$12.1	83.9%
PLAINVIEW ISD	\$0.0	0.0%
PLANO ISD	\$-	0.0%
PLEASANT GROVE ISD	\$-	0.0%
PLEASANTON ISD	\$3.9	19.4%
PLEMONS-STINNETT-PHILLIPS	\$1.2	6.0%
POINT ISABEL ISD	\$0.0	0.0%
PONDER ISD	\$5.0	48.7%
POOLVILLE ISD	\$0.2	6.8%
PORT ARANSAS ISD	\$0.2	1.1%
PORT ARTHUR ISD	\$0.3	0.2%
PORT NECHES-GROVES ISD	\$-	0.0%
POST ISD	\$8.0	75.4%
POTEET ISD	\$0.0	0.2%
POTH ISD	\$2.3	44.2%
POTTSBORO ISD	\$0.6	6.6%
PRAIRIE LEA ISD	\$0.8	57.9%
PRAIRIE VALLEY ISD	\$1.0	64.6%
PRAIRILAND ISD	\$-	0.0%
PREMONT ISD	\$0.3	17.5%
PRESIDIO ISD	\$-	0.0%
PRIDDY ISD	\$-	0.0%
PRINCETON ISD	\$-	0.0%
PRINGLE-MORSE CISD	\$1.2	45.9%
PROGRESO ISD	\$0.0	0.2%
PROSPER ISD	\$-	0.0%
QUANAH ISD	\$1.3	44.7%
QUEEN CITY ISD	\$0.0	0.0%
QUINLAN ISD	\$-	0.0%
QUITMAN ISD	\$1.2	23.5%
RAINS ISD	\$0.7	11.1%
RALLS ISD	\$0.3	23.9%
RAMIREZ CISD	\$0.0	2.7%
RANGER ISD	\$0.1	9.7%
RANKIN ISD	\$34.2	92.6%
RAYMONDVILLE ISD	\$0.7	15.3%
REAGAN COUNTY ISD	\$24.3	82.4%
RED LICK ISD	\$-	0.0%
RED OAK ISD	\$-	0.0%
REDWATER ISD	\$0.0	0.4%
REFUGIO ISD	\$3.3	47.3%
RICARDO ISD	\$0.1	5.4%
RICE CISD	\$1.1	14.9%
RICE ISD	\$-	0.0%
RICHARDS ISD	\$0.3	23.8%
RICHARDSON ISD	\$-	0.0%
RICHLAND SPRINGS ISD	\$-	0.0%
RIESEL ISD	\$-	0.0%
RIO GRANDE CITY ISD	\$5.6	36.4%
RIO HONDO ISD	\$-	0.0%
RIO VISTA ISD	\$0.2	4.9%
RISING STAR ISD	\$0.1	14.2%
RIVER ROAD ISD	\$0.2	4.8%
RIVERCREST ISD	\$0.9	33.8%
RIVIERA ISD	\$0.6	25.5%
ROBERT LEE ISD	\$2.3	39.9%
ROBINSON ISD	\$-	0.0%
ROBSTOWN ISD	\$0.1	1.4%
ROBY ISD	\$0.4	28.8%
ROCHELLE ISD	\$-	0.0%
ROCKDALE ISD	\$0.4	3.3%
ROCKSPRINGS ISD	\$0.4	14.4%
ROCKWALL ISD	\$-	0.0%
ROGERS ISD	\$-	0.0%
ROMA ISD	\$0.8	15.4%
ROOSEVELT ISD	\$1.3	36.7%
ROPES ISD	\$0.1	9.9%
ROSCOE ISD	\$0.1	1.9%
ROSEBUD-LOTT ISD	\$0.0	0.0%
ROTAN ISD	\$0.2	12.9%

# APPENDIX: TEXAS INDEPENDENT SCHOOL DISTRICTS

ISD	TAX, LEVY, OIL & GAS (SHOWN IN MIL)	OIL & GAS' SHARE OF TOTAL TAX BASE
ROUND ROCK ISD	\$-	0.0%
ROUND TOP-CARMINE ISD	\$1.1	28.4%
ROXTON ISD	\$-	0.0%
ROYAL ISD	\$0.5	3.5%
ROYSE CITY ISD	\$-	0.0%
RULE ISD	\$0.1	19.7%
RUNGE ISD	\$4.3	80.3%
RUSK ISD	\$0.3	6.4%
SABINAL ISD	\$-	0.0%
SABINE ISD	\$0.3	4.5%
SABINE PASS ISD	\$0.6	4.1%
SADLER-SOUTHMAYD ISD	\$1.4	30.1%
SAINT JO ISD	\$1.2	38.4%
SALADO ISD	\$-	0.0%
SALTILLO ISD	\$-	0.0%
SAM RAYBURN ISD	\$0.0	0.0%
SAN ANGELO ISD	\$0.0	0.0%
SAN ANTONIO ISD	\$-	0.0%
SAN AUGUSTINE ISD	\$2.5	42.9%
SAN BENITO ISD	\$-	0.0%
SAN DIEGO ISD	\$0.4	15.1%
SAN ELIZARIO ISD	\$-	0.0%
SAN FELIPE-DEL RIO CISD	\$0.2	1.1%
SAN ISIDRO ISD	\$1.5	64.8%
SAN MARCOS CISD	\$-	0.0%
SAN PERLITA ISD	\$0.0	0.9%
SAN SABA ISD	\$-	0.0%
SAN VINCENTE ISD	\$0.0	0.3%
SANDS ISD	\$10.2	91.0%
SANFORD-FRITCH ISD	\$0.4	25.6%
SANGER ISD	\$0.0	0.2%
SANTA ANNA ISD	\$0.0	5.4%
SANTA FE ISD	\$0.1	0.7%
SANTA GERTRUDIS ISD	\$1.8	72.5%
SANTA MARIA ISD	\$-	0.0%
SANTA ROSA ISD	\$0.0	0.1%
SANTO ISD	\$0.1	3.5%
SAVOY ISD	\$-	0.0%
SCHERTZ-CIBOLO-UNIVERSAL	\$-	0.0%
SCHLEICHER COUNTY ISD	\$1.8	36.1%
SCHULENBURG ISD	\$0.1	1.5%
SCURRY-ROSSER ISD	\$-	0.0%
SEAGRAVES ISD	\$1.7	49.5%
SEALY ISD	\$0.2	1.6%
SEGUIN ISD	\$1.1	3.0%
SEMINOLE ISD	\$44.1	78.7%
SEYMOUR ISD	\$0.1	7.9%
SHALLOWATER ISD	\$1.1	25.1%
SHAMROCK ISD	\$0.4	19.7%
SHARYLAND ISD	\$-	0.0%
SHELBYVILLE ISD	\$0.9	32.9%
SHELDON ISD	\$0.3	0.4%
SHEPHERD ISD	\$0.2	5.0%
SHERMAN ISD	\$1.1	3.1%
SHINER ISD	\$2.3	45.9%
SIDNEY ISD	\$0.0	1.8%
SIERRA BLANCA ISD	\$-	0.0%
SILSBEE ISD	\$1.0	10.0%
SILVERTON ISD	\$-	0.0%
SIMMS ISD	\$0.0	2.3%
SINTON ISD	\$0.4	6.6%
SIVELLS BEND ISD	\$0.4	28.1%
SKIDMORE-TYNAN ISD	\$0.2	12.8%
SLATON ISD	\$0.0	0.0%
SLIDELL ISD	\$1.9	51.5%
SLOCUM ISD	\$0.2	14.4%
SMITHVILLE ISD	\$0.2	2.1%
SMYER ISD	\$0.8	50.1%
SNOOK ISD	\$0.2	11.0%
SNYDER ISD	\$20.0	53.3%
SOCORRO ISD	\$-	0.0%
SOMERSET ISD	\$0.1	2.9%
SOMERVILLE ISD	\$0.1	6.0%
SONORA ISD	\$2.8	40.3%
SOUTH SAN ANTONIO ISD	\$-	0.0%
SOUTHLAND ISD	\$0.6	66.7%
SOUTHSIDE ISD	\$0.0	0.1%
SOUTHWEST ISD	\$0.0	0.1%
SPEARMAN ISD	\$2.2	44.6%
SPLENDORA ISD	\$0.0	0.1%
SPRING BRANCH ISD	\$-	0.0%
SPRING CREEK ISD	\$0.3	57.6%
SPRING HILL ISD	\$0.3	4.4%
SPRING ISD	\$0.1	0.1%
SPRINGLAKE-EARTH ISD	\$-	0.0%
SPRINGTOWN ISD	\$0.6	4.9%
SPUR ISD	\$1.6	41.8%
SPURGER ISD	\$0.1	19.9%

ISD	TAX, LEVY, OIL & GAS (SHOWN IN MIL)	OIL & GAS' SHARE OF TOTAL TAX BASE
STAFFORD MSD	\$-	0.0%
STAMFORD ISD	\$0.1	5.2%
STANTON ISD	\$16.6	79.6%
STAR ISD	\$-	0.0%
STEPHENVILLE ISD	\$0.0	0.2%
STERLING CITY ISD	\$3.2	22.0%
STOCKDALE ISD	\$0.1	3.4%
STRATFORD ISD	\$1.6	31.6%
STRAWN ISD	\$0.3	36.7%
SUDAN ISD	\$-	0.0%
SULPHUR BLUFF ISD	\$0.2	16.6%
SULPHUR SPRINGS ISD	\$0.0	0.0%
SUNDOWN ISD	\$13.5	77.8%
SUNNYVALE ISD	\$-	0.0%
SUNRAY ISD	\$2.2	43.7%
SWEENEY ISD	\$0.7	3.8%
SWEET HOME ISD	\$0.0	6.9%
SWEETWATER ISD	\$1.3	14.5%
TAFT ISD	\$0.6	7.6%
TAHOKA ISD	\$0.3	19.2%
TARKINGTON ISD	\$0.0	0.7%
TATUM ISD	\$1.8	11.4%
TAYLOR ISD	\$-	0.0%
TEAGUE ISD	\$5.5	40.1%
TEMPLE ISD	\$-	0.0%
TENAHA ISD	\$0.0	0.6%
TERLINGUA CSD	\$0.0	0.0%
TERRELL COUNTY ISD	\$3.0	56.0%
TERRELL ISD	\$0.1	0.4%
TEXARKANA ISD	\$-	0.0%
TEXAS CITY ISD	\$0.0	0.0%
TEXHOMA ISD	\$0.6	37.5%
TEXLINE ISD	\$-	0.0%
THORNDALE ISD	\$-	0.0%
THRALL ISD	\$0.0	1.0%
THREE RIVERS ISD	\$13.0	58.0%
THREE-WAY ISD	\$0.0	0.2%
THROCKMORTON ISD	\$0.8	50.6%
TIDEHAVEN ISD	\$0.8	5.2%
TIMPSON ISD	\$0.2	10.9%
TIOGA ISD	\$0.0	4.3%
TOLAR ISD	\$0.0	1.0%
TOM BEAN ISD	\$0.0	0.0%
TOMBALL ISD	\$0.3	0.3%
TORNILLO ISD	\$-	0.0%
TRENT ISD	\$0.6	22.1%
TRENTON ISD	\$-	0.0%
TRINIDAD ISD	\$0.0	3.4%
TRINITY ISD	\$0.0	0.1%
TROUP ISD	\$0.9	27.1%
TROY ISD	\$-	0.0%
TULIA ISD	\$0.0	0.0%
TULOSO-MIDWAY ISD	\$0.1	0.5%
TURKEY-QUITAQUE ISD	\$-	0.0%
TYLER ISD	\$0.8	0.8%
UNION GROVE ISD	\$0.6	29.3%
UNION HILL ISD	\$0.1	6.7%
UNITED ISD	\$43.0	27.8%
UTOPIA ISD	\$0.0	0.0%
UVALDE ISD	\$0.1	0.9%
VALENTINE ISD	\$-	0.0%
VALLEY MILLS ISD	\$-	0.0%
VALLEY VIEW ISD	\$0.0	0.8%
VALLEY VIEW ISD	\$0.0	0.0%
VAN ALSTYNE ISD	\$0.0	0.1%
VAN ISD	\$0.8	10.2%
VAN VLECK ISD	\$0.4	8.0%
VEGA ISD	\$0.2	5.1%
VENUS ISD	\$0.2	7.3%
VERIBEST ISD	\$0.0	1.2%
VERNON ISD	\$0.3	3.5%
VICTORIA ISD	\$1.3	1.8%
VIDOR ISD	\$1.0	9.2%
VYSEHRAD ISD	\$0.1	11.8%
WACO ISD	\$-	0.0%
WAELDER ISD	\$0.9	35.9%
WALCOTT ISD	\$-	0.0%
WALL ISD	\$0.2	4.6%
WALLER ISD	\$0.0	0.0%
WALNUT BEND ISD	\$0.2	77.7%
WALNUT SPRINGS ISD	\$0.0	0.0%
WARREN ISD	\$1.5	33.7%
WASKOM ISD	\$1.2	22.4%
WATER VALLEY ISD	\$0.5	31.8%
WAXAHACHIE ISD	\$-	0.0%
WEATHERFORD ISD	\$2.3	4.9%
WEBB CISD	\$5.0	56.7%
WEIMAR ISD	\$0.1	3.3%

ISD	TAX, LEVY, OIL & GAS (SHOWN IN MIL)	OIL & GAS' SHARE OF TOTAL TAX BASE
WELLINGTON ISD	\$0.0	3.5%
WELLMAN-UNION CISD	\$2.6	68.3%
WELLS ISD	\$0.2	25.8%
WESLACO ISD	\$0.0	0.1%
WEST HARDIN CISD	\$0.8	31.1%
WEST ISD	\$-	0.0%
WEST ORANGE-COVE CISD	\$0.5	2.2%
WEST OSO ISD	\$0.2	1.6%
WEST RUSK COUNTY ISD	\$3.8	56.4%
WEST SABINE ISD	\$-	0.0%
WESTBROOK ISD	\$6.7	88.4%
WESTHOFF ISD	\$13.8	91.8%
WESTPHALIA ISD	\$-	0.0%
WESTWOOD ISD	\$0.2	3.0%
WHARTON ISD	\$1.7	14.9%
WHEELER ISD	\$2.3	50.7%
WHITE DEER ISD	\$2.1	50.7%
WHITE OAK ISD	\$1.0	22.0%
WHITE SETTLEMENT ISD	\$1.6	7.0%
WHITEFACE-BLEDSEOE CISD	\$10.4	90.7%
WHITEHOUSE ISD	\$0.1	0.4%
WHITESBORO ISD	\$0.5	6.5%
WHITEWRIGHT ISD	\$-	0.0%
WITHARRAL ISD	\$0.6	56.9%
WHITNEY ISD	\$0.0	0.0%
WICHITA FALLS ISD	\$0.1	0.1%
WILDORADO ISD	\$-	0.0%
WILLIS ISD	\$-	0.0%
WILLS POINT ISD	\$-	0.0%
WILSON ISD	\$0.1	17.2%
WIMBERLEY ISD	\$-	0.0%
WINDTHORST ISD	\$0.1	9.3%
WINFIELD ISD	\$-	0.0%
WINK-LOVING ISD	\$11.6	75.3%
WINNSBORO ISD	\$0.4	7.0%
WINONA ISD	\$1.2	21.0%
WINTERS ISD	\$0.7	30.7%
WODEN ISD	\$0.8	33.8%
WOLFE CITY ISD	\$-	0.0%
WOODSBORO ISD	\$0.2	5.3%
WOODSON ISD	\$0.3	52.3%
WOODVILLE ISD	\$4.4	52.1%
WORTHAM ISD	\$0.0	2.5%
WYLLIE ISD	\$-	0.0%
WYLLIE ISD	\$0.1	0.5%
YANTIS ISD	\$0.2	6.8%
YOAKUM ISD	\$2.1	15.6%
YORKTOWN ISD	\$15.6	84.2%
YSLETA ISD	\$-	0.0%
ZAPATA ISD	\$7.9	57.1%
ZAVALLA ISD	\$0.0	0.0%
ZEPHYR ISD	\$0.0	0.0%

SOURCE: DATA COMPILED BY THE TEXAS OIL & GAS ASSOCIATION