



Facilities...the forgotten funding stream?

What's still wrong with Texas' school finance system after House Bill 3? I am certain that every single one of you have a suggestion or recommendation as to what funding mechanism could be designed better, what is being underfunded, or what is being ignored entirely; whether it is the current dialogue regarding the Fast Growth Allotment qualifications or the how the changes to the small and mid-sized adjustments interact with CTE counts and funding. The one common thread among every recommendation or concern is that they rely upon finite state funds being allocated to their cause.

A perfect example of this is state facilities funding. Largely because of the vast disparities that existed in wealth per student, the Texas legislature made attempts to equalize facilities funding in 1997 and 1999, through the creation of the Instructional Facilities (IFA) and Existing Debt Allotments (EDA).

In the 2001-02 school year, shortly after the EDA went into effect, there were 4.2 million students enrolled in Texas' public schools and the guaranteed yield on IFA and EDA funding was \$35 per penny of tax effort per student. By 2018-19 that number had grown to 5.4 million students statewide, and while the EDA yield was increased in 2017 for the first time to \$36.65, the IFA yield remained frozen. Because of these essentially frozen yields, the percentage of students in districts receiving any state assistance for facilities funding dropped from over 90% in 2000 to approximately 26% in 2019-20.

Not including charter schools, in 2001 Texas had 7,318 campuses statewide. That number grew to 8,054 by 2018. According to the Texas Bond Review Board, in 2010 815 school districts had voter-approved bond debt totaling approximately \$103 billion. By 2018 that number grew to 857 school districts with outstanding voter-approved bond debt of \$132 billion. During that time the yearly state appropriation for EDA equalized funding decreased by nearly \$100 million. For FY 2019, total statewide ISD debt service totaled \$7.3 billion. State funding accounted for only \$392 million of the total debt service payments.

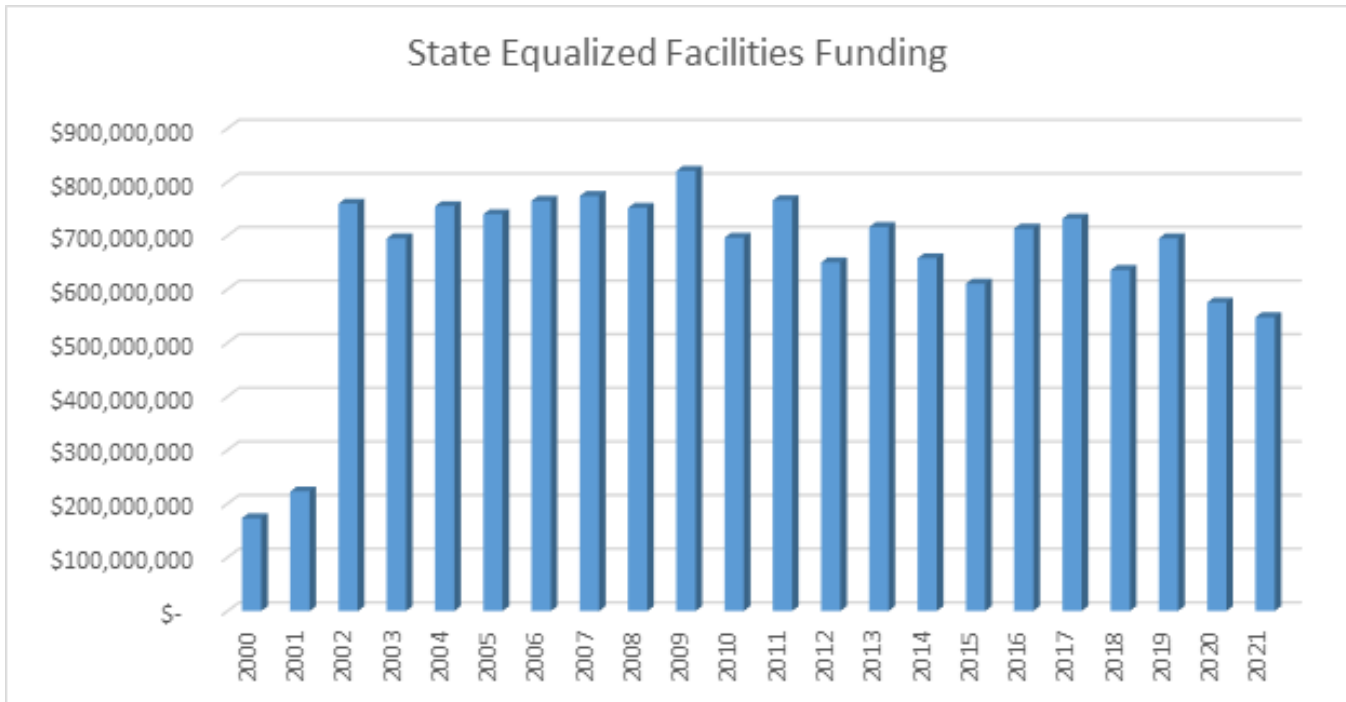
The good, however frustrating, news is that revenue exists within the public education budget to substantially increase facilities funding. Not counting the \$22 billion the state spent on ASATR hold harmless funding, since 2006 the state has spent over \$750 million on temporary band aids (hold harmless provisions) instead of investing in the long-term facility funding needs facing growing districts and their taxpayers. This doesn't take into consideration the hundreds of millions of dollars already spent to pay for some districts to have local option homestead exemptions, or the \$7 billion used on locally adopted Chapter 313 agreements. Every state expenditure takes revenue from other possible expenditures. It is crucial that we ensure precious tax dollars are used for known costs within the school finance system.
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Facilities... continued



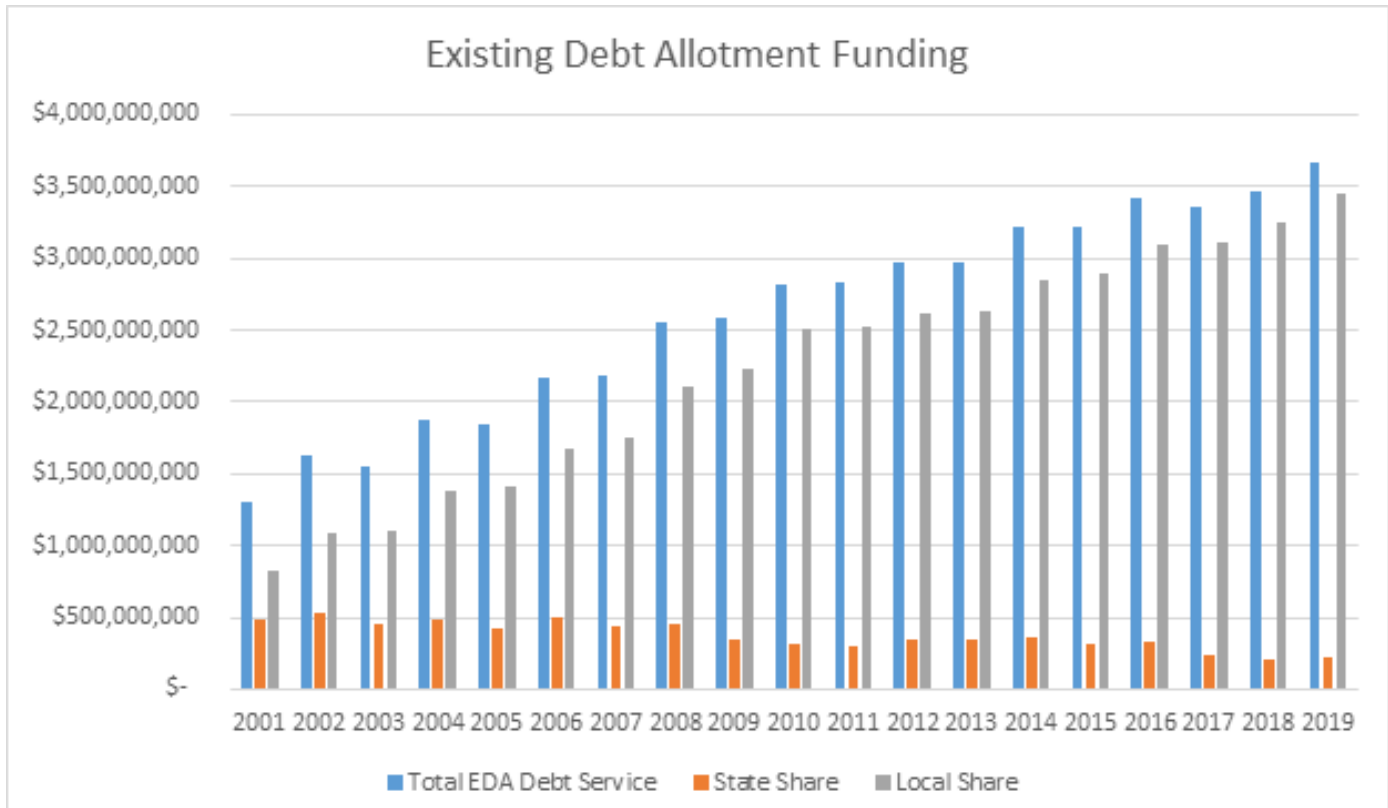
*Legislative Budget Board General Appropriations Act state equalized facilities appropriations by year

*The following table and chart show TEA data on yearly EDA state and local share

School Year	Total EDA State and Local Share	State Share EDA	Local Share EDA
2001	\$ 1,301,777,870	\$ 478,807,090	\$ 822,970,780
2002	\$ 1,622,249,280	\$ 538,370,170	\$ 1,083,879,110
2003	\$ 1,549,234,527	\$ 453,859,239	\$ 1,095,375,288
2004	\$ 1,867,977,231	\$ 485,777,319	\$ 1,382,199,912
2005	\$ 1,842,273,372	\$ 429,638,817	\$ 1,412,634,555
2006	\$ 2,167,595,091	\$ 498,485,135	\$ 1,669,109,956
2007	\$ 2,187,833,319	\$ 439,619,538	\$ 1,748,213,781
2008	\$ 2,557,062,626	\$ 451,902,366	\$ 2,105,160,260
2009	\$ 2,579,743,685	\$ 352,309,511	\$ 2,227,434,174
2010	\$ 2,823,987,542	\$ 308,387,712	\$ 2,515,599,830
2011	\$ 2,830,367,437	\$ 303,206,227	\$ 2,527,161,210
2012	\$ 2,967,605,226	\$ 350,886,313	\$ 2,616,718,913
2013	\$ 2,968,555,982	\$ 341,798,746	\$ 2,626,757,236
2014	\$ 3,211,493,955	\$ 359,561,308	\$ 2,851,932,647
2015	\$ 3,221,612,999	\$ 320,703,969	\$ 2,900,909,030
2016	\$ 3,419,991,523	\$ 329,466,832	\$ 3,090,524,691
2017	\$ 3,359,520,763	\$ 242,095,430	\$ 3,117,425,333
2018	\$ 3,463,845,255	\$ 211,629,224	\$ 3,252,216,031
2019	\$ 3,674,556,698	\$ 219,873,355	\$ 3,454,683,343

(continued on page 3)

Facilities... continued



The history of facilities funding in Texas is clear. There is a need for this conversation as we look ahead to the next legislative session. HB 3 made major strides to increase the efficiency of the state system of M&O funding and reduce local M&O property tax rates. Obviously the state’s share of facilities funding is going in the opposite direction. If the state’s goal is a 50-50 split on state and local funding, then that same split should exist for facilities funding as well.

Want to participate? If you are interested and will be able to devote the necessary time in this exciting endeavor, contact us TODAY! (512-478-7313) or email us: info@equitycenter.org - please note Facilities Study in subject line.



Best wishes from the Equity Center staff and their families to you and yours for a safe and happy holiday season and wonderful new year! We thank you for your continued support of the Equity Center and for your dedication to all Texas students.

**Don’t forget to join us in January for the 20th Annual School Finance & Legislative Workshop in Austin! Register now, if you haven’t already.*

HB 3: Changing the Way Texas Does Business

By any thoughtful measure, HB 3 represents a massive sea change - some might say a tsunami - in the way the Texas Legislature finances public schools. Whether you consider the variety of changes in funding elements, the added emphasis on outcomes, the phase out of old hold-harmless provisions, the move to focus funding on more accurate and current data, or simply the amount of funding, both new and repurposed, HB 3 is a huge and dramatic policy and funding shift.

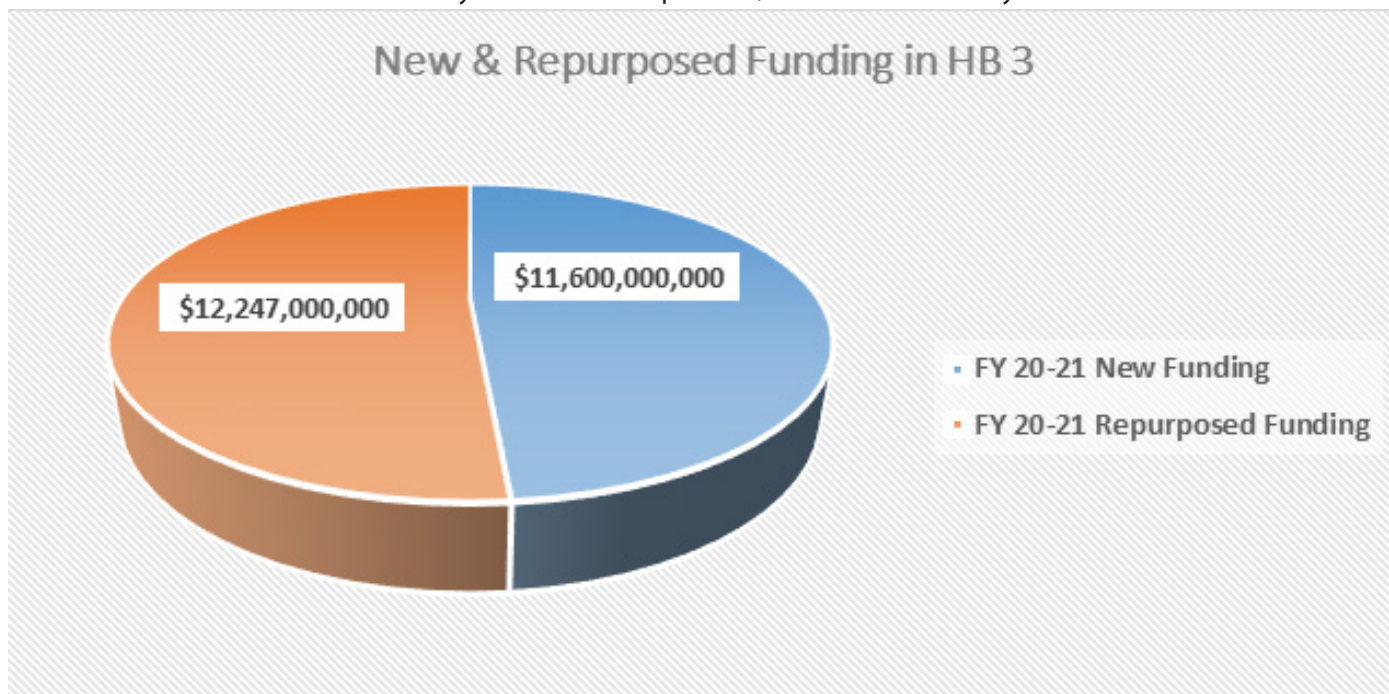
In this and subsequent issues of the InDepth, the Equity Center will discuss several of these changes and the reality of what they mean and their impact on the efficiency and equity of our system of financing public education. With that as a backdrop, we think the examination of the changes in funding, from both the influx of new revenue and repurposed sources provides ample evidence of the fact that HB 3 is truly a landmark in Texas' history of school finance legislation.

First, consider the fact that from 2010 to 2019, the Basic Allotment (BA) - the financial starting point for school finance in Texas - grew from \$4,765 to \$5,140 per student, an annual rate of less than 1% per year. Included in that 10 years were two four year periods where the BA remained stagnate. Then in a single year, from 2019 to 2020, the BA went from \$5,140 to \$6,160 - an increase of 19.8% in a single year.

Basic Allotment Levels—FY 2010 to FY 2020			
Years	Basic Allotment	Change	Percent of Change
FY 2010 – FY 2013	\$4,765	\$185	7.9%
FY 2014	\$4,950		
FY 2015	\$5,040	\$90	
FY 2016 – FY 2019	\$5,140	\$100	
FY 2020 – FY ?	\$6,160	\$1,020	19.8%

**The average annual rate of growth in the Basic Allotment from FY 2010 through FY 2019 was equal to just under nine tenths of one percent (0.87%).*

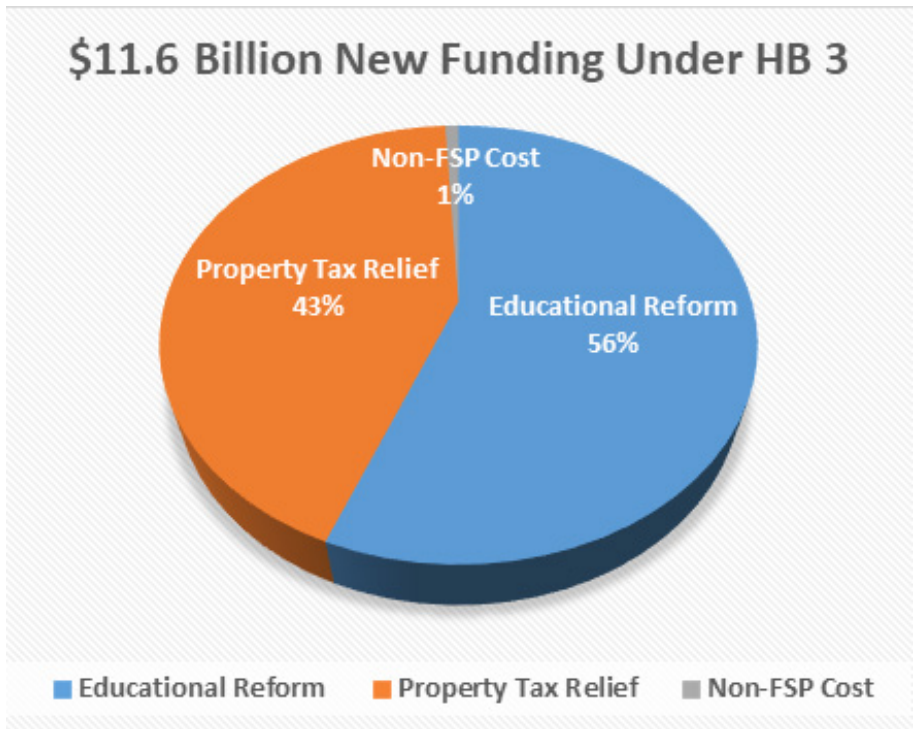
New funding - to the tune of \$11.6 billion - and repurposed funding from within the pre HB 3 funding system - amounting to another 12.2 billion - were joined together to provide a historic level of change in how we fund our schools. This allowed HB 3 to effectively exert a total impact of \$23.8 billion on the system for the 2020-21 biennium.



(continued on page 5)

HB 3: Changing Texas... continued

Remember, \$23.8 billion represents the cost of all HB 3 changes. Regardless of which “pocket” the legislature claimed to pull those dollars from - new money or repurposed money - it will take \$23.8 billion dollars to achieve the changes brought about through HB 3 this biennium. That just has to qualify for substantial change. The charts below provide a more detailed look at the specific fiscal impact these changes brought about.

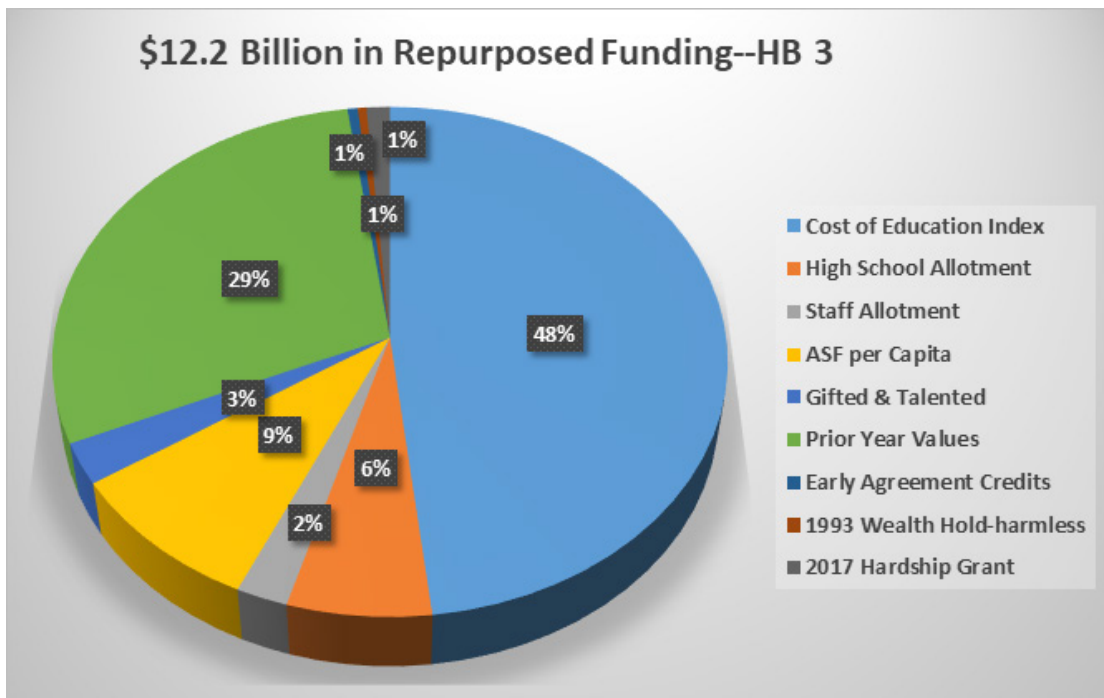


As is evident from the “new money” chart, the \$11.6 billion in new funding for public education went mainly for the two purposes of property tax relief and educational reform. Property tax relief and reduced recapture (and an increased state share in overall funding) were declared priorities for any school finance reform. As a result, almost \$5 billion of the new money was used for “property tax relief.” About \$3.7 billion of that was slated to help reduce recapture.

About \$6.5 billion was used to help pay for the educational reforms, programs restructured and new funding elements added. Approximately \$2 billion of that was to be used for teacher pay raises.

Under prior law WADA (weighted students in average daily attendance), just raising the BA would have cost the

state over \$1.3 billion for each \$100 increase for the biennium - not including the increase in cost of Tier 2 golden and copper pennies in HB 3. Enter \$12.2 billion in repurposed funding! HB 3 had to move to more efficiently use funding already in the system in order to achieve the changes the legislature and the leadership envisioned.



As the chart shows, the main changes that produced the greatest amount of repurposed funds were the elimination of the Cost of Education Index (\$5.9 billion), moving to the use of current year values (\$3.6 billion), providing ASF per capita allotment funds in the same manner for all districts (\$1.1 billion), and eliminating the High School Allotment (\$775 million). **discussed in detail in Weights article page 12.*

In recent testimony before the House Public Education Committee,

Mike Morath, Commissioner of Education, talked about HB 3 and its changes saying that as a result, Texas now has the most equitable school finance system in the nation. We believe it is certainly a big step in the right direction!

Basic Allotment - Driver or Parking Spot?

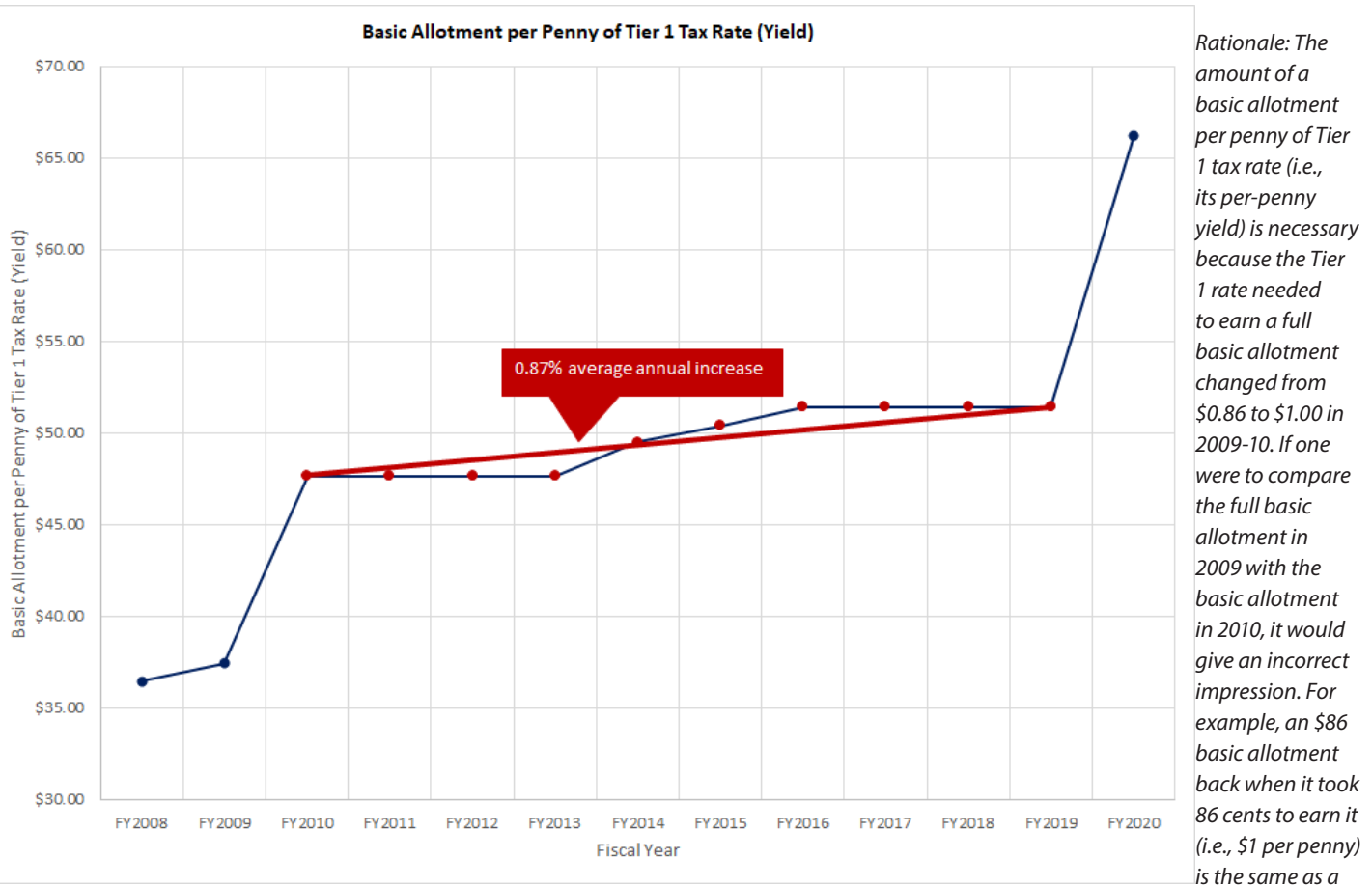
Question: Why does the basic allotment (the cornerstone of Texas public school funding) need a driver?

- A. It doesn't own a car.
- B. It has a suspended license.
- C. It tends to stay stagnant for years after every over-due increase.
- D. It doesn't keep up with increasing costs.

You will be happy to know the Basic Allotment (BA) does not have a suspended license, but the other three options are correct. Car ownership being irrelevant in school finance, let's focus on "C" and "D."



Historically, the state has been inconsistent in increasing the basic allotment, often going years without even a tiny increase. The following chart shows the increases in the Basic Allotment yields since the 2000-01 school year.



\$100 basic allotment when the Tier 1 tax rate was \$1.00 (also \$1 per penny). Some misleading charts would show this change as a 16.2% increase, but clearly, it isn't.

When the state does get around to raising it, the amount is usually less than the rising costs of providing a quality education experience require. For example, a 3% increase after two prior years at a frozen basic allotment averages only 1% a year, which is less than what anyone would think is sufficient. (In reality, when compounding is considered, the increase actually averages less than 1% a year.)

Then, when most districts have their financial backs against the wall (some districts may find themselves imbedded IN the wall), the state will increase the basic allotment substantially, which may or may not "catch districts up," and, after that, the basic allotment again lies dormant.

(continued on page 7)

Basic Allotment... continued

This erratic behavior is inconsistent with effective planning. A better approach must be found - something that keeps districts up with increasing costs in a timely manner. Increasing the funding system's cornerstone in real time allows districts to continue to provide a consistent, quality level of education to Texas children, which would seem to be a good thing.

There have been several different approaches discussed over the years, but the one that makes the most sense is to tie the basic allotment to increases in the state's taxable value. Governor Abbott has expressed a desire to tie the ability of Texas cities and counties to increase annual revenue by 2.5%. That's a moderate, but workable annual increase in the basic allotment...but only if it is annual and not just when convenient.

By looking at STATE taxable value, divorcing ourselves from just looking at individual districts, the first 2.5% of growth should go to increasing the basic allotment for use by all Texas districts. If the state's value increases more than that, the excess should be used to lower all districts' M&O tax rates, creating capacity for future years. If the state's value increases less than what is needed to provide a 2.5% increase, the shortfall could be matched by increasing state funding. Failing that, each district should have the local option to increase its tax rate sufficiently to generate a 2.5% year-over-year increase.

This actually provides good balance. When taxable values are on the rise, taxes go down. This increases capacity, then when taxable values and state funding are insufficient, that built-up capacity can be used to ensure our children's needs are consistently met.

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Values versus Collections

School districts have two main sources of revenue to pay for operating expenses: state aid and local property tax collections. Until this year, the state used local property values as a proxy for determining what districts raise from local property taxes. Even worse, the values used were for the prior tax year, creating potentially large winners and losers merely dependent on property value increases or decreases.

While tax collections are related to values, they are not the same. Due to delinquent tax payments, districts frequently are unable to budget at the same level the state formulas expect them to be able to spend. Until House Bill 3 changed to current year values, decreases in either the rate of value growth or decreases in actual values also impacted districts abilities to budget accurately.

While the recent change to current year values eliminated the latter problem, tax delinquencies and non-payments still reduce the districts' abilities to budget at the levels the formulas assume are necessary and appropriate. For this reason, the Equity Center has long advocated for using current year **collections** rather than values in the school finance formulas. Of course, this would require provisions to ensure that taxes are collected, so the state wouldn't be picking up the tab for tax scofflaws, but we have proposed mechanisms to provide that protection.

In HB 3, the legislature recognized that districts might not be able to reach their projected formula funding if collections were less than the calculated amount of the local share tax rate times district values. Unfortunately, they only addressed this problem for districts wealthy enough to owe recapture (now called districts with revenue in excess of formula funding). New Sec. 48.257(b) guarantees that recapture districts receive their full entitlement – they can exceed that amount through other special provisions or through collections of previously delinquent taxes. While the other 90% of the state's districts (the formula funded districts) with large delinquent tax collections can exceed their formula funding, those districts also can drop below their formula amount with no similar state assistance. (continued on page 10)

Values vs Collections... continued

There are four major problems with how HB 3 treats collections:

- The failure to include the Equity Center's recommended safeguards, the state may lose hundreds of millions of dollars covering for failed collections when there is no incentive to collect.
- Using collections to guarantee formula funding only for wealthy districts significantly increases the inequity in the school finance system.
- By limiting the use of collections as a floor rather than the value actually used in formula, districts can "game" the system. A district could simply delay collections from major taxpayers one year – with the state making up the loss – and then collect that revenue the next "outside" the formulas when it exceeds the local share projected from values.
- The bill language failed to account for projected collections that "failed" merely because the district offered the local option homestead exemption. For all non-wealthy districts, collections lost to that local option are only made up by the state if the legislature appropriates money for that purpose or the commissioner declares there is enough surplus appropriation to do so. Even then, the state only covers half of the loss. For recapture districts (which after HB3 only includes about 10% of districts), the TEA is ignoring those limits and permitting the state to pick up the tab for as much as 100% of the local option exemption if they cause revenue to fall below the formula entitlement.

These latter two problems have the potential to greatly exacerbate the inequity issue. The local option homestead is currently offered by a small percentage of districts. If the state will pick up 100% of the cost, every recapture district may decide to offer the full 20% exemption at a cost to the state of over \$477,214,932, vastly increasing the funding advantage for districts with revenue in excess of formula funding (formerly called recapture districts). If these districts further take advantage of the ability to game the system, the already significant gaps between formula districts and those funded in excess to formula could again become enormous.

What Needs To Be Done

The legislature needs to adopt the following corrections:

- Current year collections should be the basis for the local share for all districts.
- All districts should be treated the same regarding local option homestead exemptions. If the state doesn't want to pick up 100% of the cost, the formula funding should be modified by using a "true tax rate" that adjusts for the locally adopted loss.
- The Equity Center safeguards to ensure collections should be adopted.

The point is this: all districts should be treated in the same way regarding collections and state-guaranteed entitlement funding. What's important to guarantee for 10% of districts should be important enough to guarantee for the remaining 90% of formula-funded districts. Continuing the transition to current year collections (from values) is the logical next step in ensuring adequate and accurate funding projections and formula distribution to all Texas schools, not to mention, the efficiency it will bring to the state in better projecting and determining future funding needs.

Local Option Homestead Exemptions

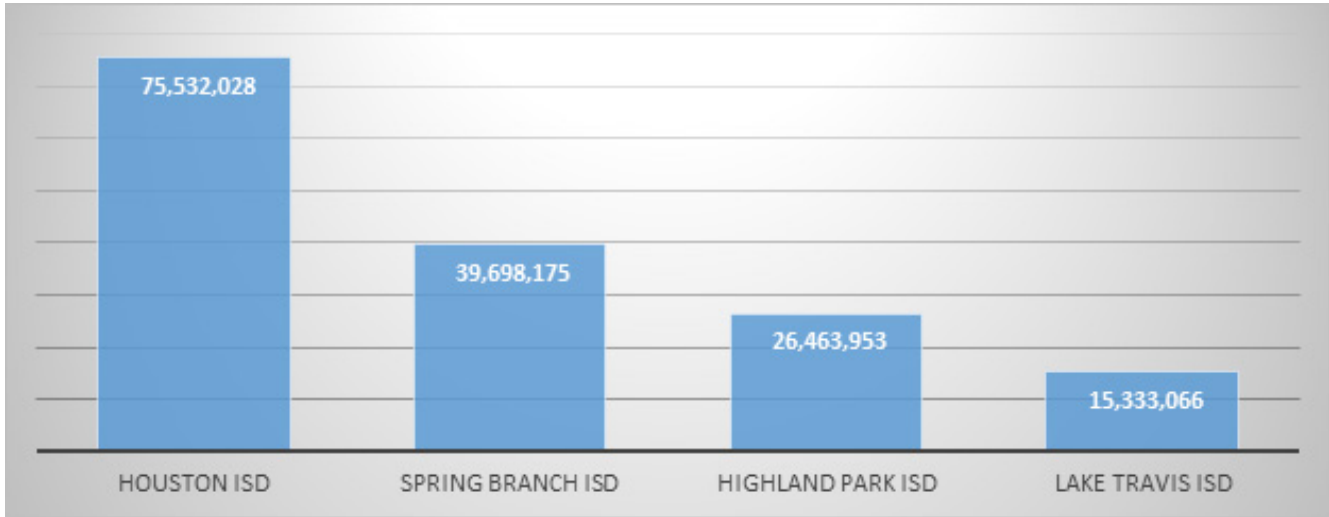
House Bill 3 took a huge step towards treating all districts the same. All the funding elements were moved into a single chapter, resulting in funding elements such as ASF per capita and transportation being funded the same for all districts. Under prior law, half of the value lost to a local option homestead exemption was accounted for in recapture calculations, ultimately resulting in the state paying for half of the loss of collections due to LOHE for these districts, but only these districts. Non-recapture districts with a LOHE did not receive this same funding.

Under HB3, section 48.259, if there is an appropriation specifically for, or if there is an excess of funds appropriated for the Foundation School Program, the commissioner may provide funding to districts that have a loss of collections due to a LOHE. This section does not separate districts based on whether recapture payments are made or not. All districts with a LOHE would be treated the same. This is good, except TEA has interpreted another subsection of HB3 (48.257(b)) in a way that could fund a recapture district up to 100% of their Tier 1 collections lost to a LOHE. This subsection guarantees that a Tier 1 recapture district will receive their full Tier 1 allotment. No such provision exists for non-recapture districts.

(continued on page 11)

LOHE...continued

Using property value estimates from TEA, which will change as data from the Comptroller becomes available, the four districts that benefit the most from this unfair provision will have a combined \$157 million of their LOHE paid for by the state. The total for all benefiting districts is \$200 million. This is for just one year.



To put this into perspective, it would only take \$110 million to fix the career and technology issue for all small and mid-size districts by applying the small and mid-size adjustment to the career and technology FTEs and funding these courses as they should be.

Funding should be the same for all children in Texas, regardless of zip code. We got a lot closer to this goal with HB3, but there are still changes we can make.

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Studying Texas Weights

The key to any efficient and equitable system of financing public schools is based on the concept of funding actual, known student and demographic costs. If we agree that a particular educational need such as bilingual education for example is a known cost, then our funding system should include “weight” to the system that adequately and fairly recognizes that cost.

Texas has long attempted to recognize and deal with the need for a weighted system of funding in order to address the known costs reflected by the varying needs of students across the state. The idea, put forward in the Edgewood 1 decision and by countless school finance advocates for many years, is that **the cost of providing for the appropriate educational needs of all Texas children is knowable and varies, depending on a variety of student and demographic factors.**

However, the difficulty in accomplishing this goal lies in determining **what factors to consider, weighting the additional cost of education above that for a “normal” child, and then maintaining, adjusting and adding to those weights as the needs of children and society change and progress.** Historically, Texas has done a decent job of recognizing various cost factors, a less than adequate job of assigning the correct weight to the cost, and an almost non-existent job of managing and updating those weights.

To illustrate the point, look at what happened to the CEI (Cost of Education Index) in HB 3. The concept that cost differentials based upon geographic variations in economic conditions should be recognized in the school funding formulas has been an accepted factor for decades. However, the Texas’ CEI was eliminated in HB 3. The question that arises is why? The answer has several real and political components, but at least a large portion of the answer is revealed in the history of the weight.

From the beginning, the CEI represented a very expensive weight to maintain (an estimated cost savings to the state of \$5.9 billion for 2020-21 biennium).

This made any accurate updates to the weight very expensive and politically difficult. As the state failed time and again to update the CEI, it began to reflect less and less the real cost differentials it was originally designed to recognize. In a state growing as fast as Texas, many districts were changing from historically more rural districts to fast growth urban and suburban districts. But their CEI was never updated to reflect the changing demographics of the state.

The system failed to continue to study and update the CEI over several decades. As a result, when the issue came before members of the legislature, it became easier to eliminate the recognition of a known cost than fix it.

The fact that Texas no longer recognizes those differential costs in our school finance formula does not mean they do not exist. It means we failed to do the things necessary to timely study and update those weights to reflect our new and changing demographics. It means we lacked a plan, a scheduled time to study and update weights to keep them accurate and relevant.

This is the point: **an efficient school finance system is based on known costs. It is impossible to maintain an efficient system if we fail to continually examine and update recognized cost differentials and the adequacy of the measures to which they pertain.**

The following table is an example of the cost variations currently in HB 3 and a possible time frame the legislature could adopt to maintain updated and accurate measures of the real cost of providing all Texas’ children with appropriate and efficient educational resources. In this scenario, study cycles would occur on rotating schedules with each weight/allotment being reviewed/updated every six years. As the state’s needs change, this type cycle would require the state to review existing weights/allotments and allow consideration of possible new costs differentials that may arise. (continued on page 13)

“An efficient school finance system is based on known costs. It is impossible to maintain an efficient system if we fail to continually examine and update recognized cost differentials and the adequacy of the measures to which they pertain.”

Studying Texas Weights...continued

Failing to do so will eventually doom the progress of HB 3 to some of the same outdated problems and inefficiencies that made our prior system so draconian and inadequate.

Continued Cycle for the Evaluation & Update of Weights & Allotments		
	Weights/Allotments	Study Cycle*
Student Weights	Compensatory Education	#1
	Bilingual/Dual Language Education	#1
	Special Education	#2
	Career Tech Education	#2
	Dyslexia	#3
	Kindergarten-3	#3
District/Demographic Weights	Facilities Funding (I&S)	#1
	Geographic Variations (former CEI)	#1
	Small & Mid-sized	#2
	Fast Growth	#2
	Transportation	#2
	College, Career, & Military Readiness Outcomes	#3
	Teacher Incentive	#3
	Mentor	#3

**The amount of time between the recurrences of studies should be cyclical and established by statute. Obviously, depending on the weight/allotment being studied, that cycle could vary in duration. Studies would be conducted between legislative session.*

HB 3 ushered in a new day for Texas in how we recognize varying student and demographic costs and as a result, presents an excellent chance to further change the system to positively address our ability to correctly recognize variations of cost in the future. We need a determined plan that avails that chance.

Interim Charges

Many of us feel the last session just ended, but already Lt. Governor Dan Patrick released his list of interim charges. While as of this month, we've not see the charges from the House, we expect those to be released at any time. **Below are a few of the key education and finance related charges** the Senate committees will begin to consider as the interim progresses.

Education:

- Teacher Workforce - best practices, professional development, and training
- Alternative Education Students - study current programs, make recommendations
- Adult Education - identify/evaluate current innovative programs, make recommendations to partner with businesses
- DAEPs - review placement, quality of instruction, conditions of facilities, make recommendations
- Digital Learning - assess the Texas Virtual Schools Network, recommend legislation to improve digital learning
- Special Education Services - evaluate strategies to improve services for students, including TEA corrective action plan
- Monitoring - monitor implementation of 86th legislation, including SB 11, HB 3 (including monitoring the impact of the repeal of Gifted and Talented Allotment, and highlight innovative GT programs), and HB 3906

Finance:

- Investment of State Funds - review investment strategies for TRS, the Permanent School Fund, and university funds
 - Spending Limit - examine options for strengthening restrictions on appropriations, consider options for ensuring available revenue above spending limit are reserved for tax relief
 - Natural Disaster Funding - review federal, state, local eligibility and receipt of funds, identify any barriers
- <for a full list of Senate Interim Charges, visit <https://senate.texas.gov/assets/pdf/Senate-Interim-Charges-86>.

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