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Senate Finance Subcommittee  
on Public Education Funding  
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## Written Testimony In Opposition to CSSB 22

From the very beginning, Target Revenue Hold-Harmless manifested the gross inequity in the state system of providing funding for children in public elementary and secondary schools. In spite of widespread acknowledgment, not one effort was made to reduce even the most extreme instances, much less eliminate it. To the contrary, for five school years, beginning in 2006 and extending through the present time, it has been allowed to continue unabated, protected, and even enhanced. Target Revenue has provided on average to the top 10% of districts a windfall of \$9,000 per weighted student. For every 22 children, that five-year windfall amounts to an average additional benefit of \$250,000.<sup>1</sup>

Now, we are faced with a reduction in public school funding of at least \$4 billion, and the question is raised as to what should be cut. It is only common sense that whatever funding cuts that are required should be taken from Target Revenue Hold-Harmless and other inefficient, outside-the-system funding before a single cent is taken from those funded at the lower levels.

There is always a limited amount of money available to districts through the state system to fund public education. This time it is more clear than ever. And, while it has always been unavoidably true that in a system of finite resources, the excesses of one group of districts must come at the expense of all others, CSSB 22 makes that more clear than ever. If CSSB 22 is allowed to perpetuate Target Revenue, then, sadly, it becomes self-evident that this unfairness is intentional.

For if it is wrong for high-funded districts to be lowered to the levels the Legislature has routinely allowed for children in so many low-funded districts, then it would be unconscionable to cut those on the bottom for *any* reason, let alone to preserve advantaged funding levels for those on top.

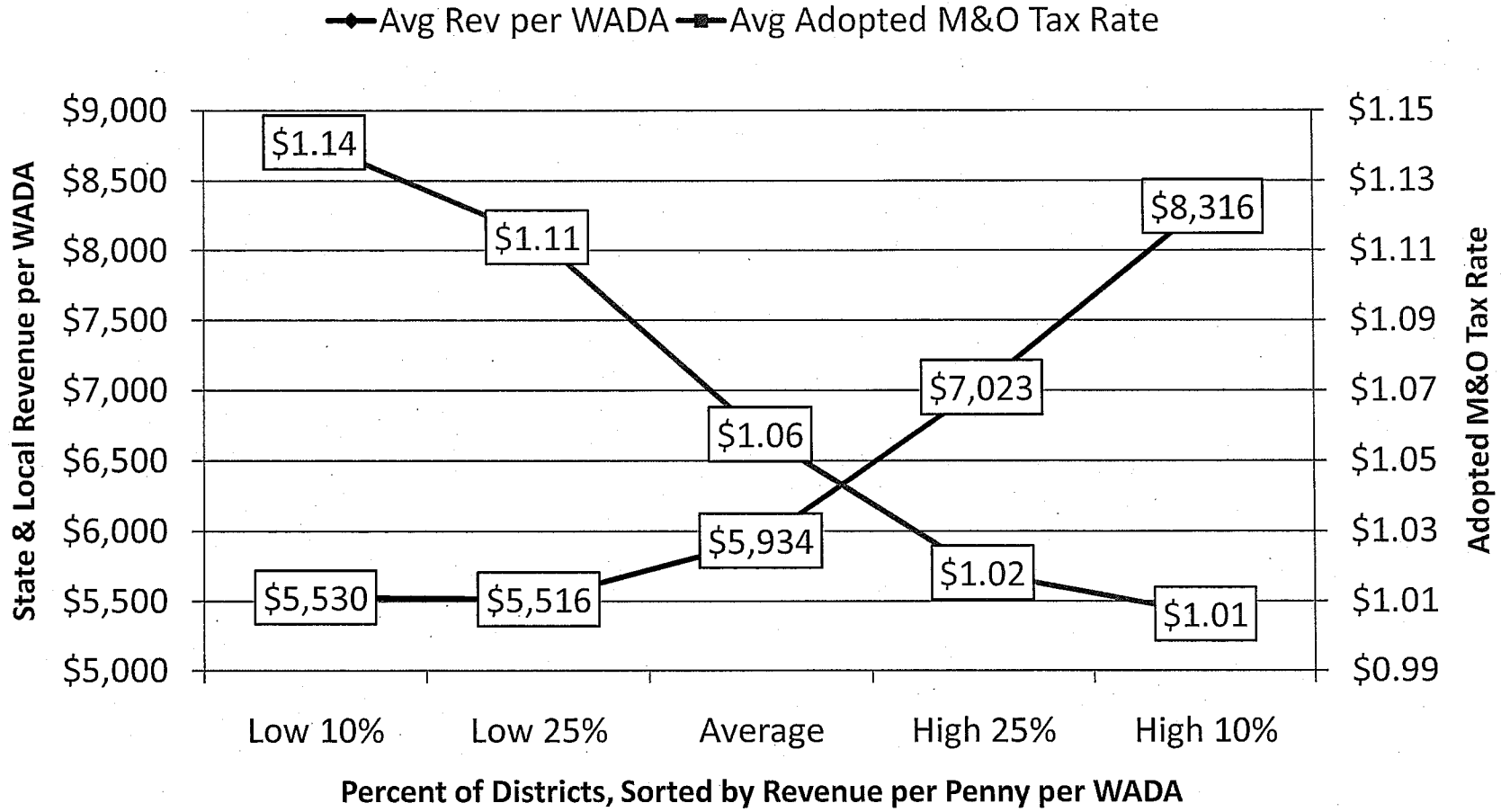
Ask yourself this: Is the last thing the highest-funded districts buy more important than the first thing children in lower-funded districts are denied? If your answer is no, then the provisions in CSSB 22 cannot be allowed to pass.

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<sup>1</sup> 22 children x 95% attendance rate x 1.34 statewide average WADA to ADA ratio x \$9,000 advantage = \$252,000.

# Average Tax Rates and Revenue per WADA for Various Percentages of Districts

2009-10 (After Recapture)



October 2010 TEA Data  
Equity Center Model