

COMPARATIVE STATE FUNDING FOR ISDs AND CHARTER SCHOOL DISTRICTS

District	ASF ¹ Funding	FSP ²		ASF+FSP Funding	ADA	ASF+FSP Funding Per ADA	Recapture	Overall Funding Per ADA ⁵
		ABA ³	Funding ⁴					
Austin	\$15,574,502	\$5,505	\$4,887,071	\$21,271,553	73,906	\$287	\$540,663,261	\$7,481
Round Rock	\$9,486,050	\$5,566	\$17,122,072	\$27,575,304	46,428	\$594	\$9,150,054	\$7,195
Eanes	\$1,613,314	\$5,505	\$838,064	\$2,584,780	7,737	\$334	\$92,465,269	\$6,899
Houston	\$40,054,418	\$5,645	\$87,384,801	\$129,969,675	193,827	\$671	\$194,504,192	\$8,266
KIPP	\$989,631	\$6,519	\$47,509,108	\$48,498,739	4,943	\$9,812	\$0	\$9,812
IDEA	\$5,681,044	\$6,519	\$307,372,377	\$313,053,421	32,970	\$9,495	\$0	\$9,495
Harmony	\$780,727	\$6,519	\$33,685,891	\$34,466,618	3,711	\$9,288	\$0	\$9,288
Austin Achieve	\$138,699	\$6,519	\$7,898,049	\$8,036,748	774	\$10,383	\$0	\$10,383
Austin Discovery	\$105,561	\$6,519	\$3,925,718	\$4,031,279	484	\$8,329	\$0	\$8,329
Chaparral Star	\$72,980	\$6,519	\$2,608,557	\$2,681,537	346	\$7,750	\$0	\$7,750

= ISDs

= Multi-campus charter districts in various locations (with several campuses in the Austin area)

= Single-campus charter districts (in the Austin area)

¹Available School Fund. If nothing else, all districts receive this funding per Average Daily Attendance (ADA), and all use a standard per capita rate, including charters.

²Foundation School Program. The formulas are premised on assisting districts with lower tax revenues (i.e., lower wealth). Since charters have no tax revenues, including them in this system automatically creates certain advantages for them.

³Adjusted Basic Allotment. The Basic Allotment (BA), which is where FSP funding starts (Tier I), is currently \$5,140 per ADA. Certain adjustments may be applicable, which can increase the BA to derive an ABA. However, for charters, a statewide average of \$6,519 is used. This average is greatly skewed by the large number of small, rural schools in the state that receive significant adjustments for having few students and/or sparse student distribution. By comparison, the only adjustment AISD receives is the Cost of Education Index (CEI), which is very outdated. In Tier I, the number of students in ADA in each student group (e.g., special education, bilingual, GT, CTE) is multiplied by a standard weight assigned to that group, and multiplied by the ABA. If a district's total Tier I allotment is greater than its actual \$1.00 Compressed Tax Rate (CRT) revenue, it receives the difference; if not, it receives only its High School Allotment and New Instructional Facilities Allotment (students in first two years of a new facility), which is the case for AISD. Since charters have no tax revenue, they always receive 100% of Tier I funding, giving them a distinct advantage.

⁴FSP also includes a second tier of funding. In Tier II, Weighted Average Daily Attendance (WADA) is used as a multiplier, instead of ADA. WADA is determined by a separate formula – it's not as simple as adding up all of the weighted ADAs in Tier I. Because of the populations they serve, charters tend to have higher WADAs, once again giving them an advantage. In Tier II, districts receive a guaranteed yield on the "golden" and "copper" pennies they assess beyond the \$1.00 CRT. Since charters levy no taxes, statewide averages are used – 5.7 golden pennies, and 4.9 copper pennies. A district's revenues are compared to what AISD would receive for the same tax effort (i.e., number of pennies), and the district receives the difference if its revenues are less. Once again, since charters have no tax revenue, they receive 100% of Tier II funding, giving them a distinct advantage.

⁵ASF plus FSP funding, plus all tax revenues, minus recapture, divided by ADA.