

Los Elefantes Rosas en las Cúpulas en la Legislatura: An Empirical Analysis of the Texas Education Finance Mechanism with Special Emphasis on Bilingual Education

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The State of Texas' education finance mechanism – known as the Foundation School Program (FSP) was challenged in a series of litigation known as *Edgewood v. Kirby I - IV* and *West Orange Cove I- II*. Though the state Supreme Court's holding ultimately moved the Texas Assembly to make changes in the funding mechanism, not since the 1980s has there been a systematic evaluation of the fiscal efficacy of the State of Texas' FSP. Therefore, the purpose of this article is to examine empirically levels of vertical and horizontal finance equity generated by Texas' education finance system. Information will be presented in five sections that describe and discuss: (a) summations of the Texas Supreme Court decisions on K-12 education finance since 1989; (b) analyses of initial statistical results generated from efficacy analyses of the Texas Foundation School Program; and, (c) policy recommendations guided by the results.

Edgewood I and II: "A Remedy is Long Overdue"

Edgewood v. Kirby I (1989), the first in a series of legal challenges co-sponsored by the Mexican American Legal Defense and Education Fund (MALDEF) and the American Civil Liberties Union (ACLU) that questioned the constitutionality of funding methodologies for Texas public schools, sought resolution as to the extent Texas was bound legally to provide an efficient system of education. The original asserted that a system of public school finance heavily reliant on property wealth violated the Texas Constitution's equal rights guarantee of Article I, Section 3, the due course of law guarantee of Article I, Section 19, and the "efficiency" mandate of Article VII, Section 1. For example, per *Edgewood I*, indicators presented at the trial level revealed stark contrasts in funding availability between property wealthy and property poor school districts. As an example, property value in the wealthiest school district rose to a value of \$14,000,000 per student while property value in the poorest school district fell to \$20,000 per student, a ratio of 700 to 1. Additionally, evidence presented during the trial phase showed that the 100 wealthiest school districts had more than 20 times the average property wealth than the 100 poorest school districts. And, it was in these types of counties that large proportions of Mexican Americans – some who needed bilingual services – resided.

The State of Texas claimed that efforts were made to mitigate the disparities generated through the then current funding mechanism by providing supplemental and categorical funding to property poor school districts. The trial court ruled that these legislative efforts fell short of funding mandated basic educational requirements. Ultimately, the Texas Supreme Court affirmed the trial court decision that the FSP system violated Article VII, Section 1 of the Texas Constitution, which provided:

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

The Court concluded that the Texas funding system, in effect, perpetuated disparities and provided districts "no opportunity to free themselves" (*Edgewood I*, p. 393). Further, the Court concluded that the high tax rates utilized in low property wealth school districts – while inevitable – produced "typically inferior" educational programming.

The Texas Supreme Court also disagreed with the state's contention the state funding system was solely a political matter necessitating the legislature to provide an "efficient" system of public education by creating a "simple and inexpensive system" (*Edgewood I*, p. 394). Supported through various historical accounts regarding the term's contextual meaning, the Texas high court concluded "efficiency" never was intended to be interchanged with terms such as "economical" or "cheap system." In the court's estimation per the historical review, efficiency meant "effective or productive of results" (*Edgewood I*, p. 395). The court further noted the framers never would have permitted such "gross inequalities" (*Edgewood I*, p. 395) neither in school funding nor in educational programming. As the court asserted, for the State of Texas, "[w]ealth, in its many forms, has not appeared with geographic symmetry. The economic development of the state has not been uniform. Some cities have grown dramatically, while their sister communities have remained static or have shrunk" (*Edgewood I*, p. 396).

In the end, the Texas Supreme Court ruled the then present K-12 education finance mechanism was "inefficient" as it failed to meet the constitutional standard of "general diffusion of knowledge" set forth in Article VII, Section I of the state constitution. In a clear and resounding ruling, the court stated that "tax effort" should be rewarded in a funding scheme. In other words, districts should have access to similar amounts of per student funding at similar tax effort. Although the court offered no guidance to the legislature in terms of funding system design, it did emphasize the legislature carried the "primary responsibility" for reforming the system and that a "remedy was long overdue" (*Edgewood I*, p. 399).

As a response to the *Edgewood I* ruling, the legislature enacted Senate Bill I. The intent of the legislation was to improve the efficacy of the Foundation School Program by providing "roughly the same" tax revenue power to 95 percent of districts in Texas. The new formula had three parts: (a) Tier I distributed funding utilizing a basic foundation funding formula adjusted by specific categorical components (e.g., percentage of bilingual or economically disadvantaged students in a district); (b) Tier 2 distributed funding utilizing a guaranteed tax yield formula; and, (c) Tier 3 allowed non-formula driven (i.e., district wealth-based) revenue to be generated for capital and debt services. And, respect the spirit of local control, the legislation also allowed individual districts to supplement these operational (Tiers I and II) and non-operational (Tier III) revenues through a variety of sources. Legal issues would ensue for Senate Bill I. In *Edgewood v. Kirby II* (1991), school districts appealed to the Texas Supreme Court to readdress the constitutionality of a funding model which would at its core make all locally generated property tax wealth eligible for state recapture in *Edgewood v. Kirby IV*. And, the Court would concur with the plaintiffs again emphasizing that the "inefficiency" of the Senate Bill I that draws considerable support from "unequalized" local funding sources.

Edgewood III: Constitutional Constraints to Pursuing Efficiency

Edgewood III, or more specifically *Carrollton-Farmers Branch ISD, et al., v. Edgewood ISD and Alvarado ISD, et al.* (1992), addressed the legal viability of the Foundation School Program funding system which appellants alleged violated Article VIII, § 1-e of the Texas Constitution prohibiting state *ad valorem* taxes levies on local property. The specific legislation in question, House Bill 351, represented the second attempt by the Texas legislature to ameliorate deficiencies first detailed in *Edgewood I*. Similar to Senate Bill I, House Bill 351 also contained two separate funding tiers but reduced the approximately 1200 independent school districts to 188 county education districts (CEDs; i.e., consolidated districts). In addition, a specified tax rate was "required" – and tax limitations imposed – on CEDs to generate a mandated "local share" and to reduce variation in discretionary revenue amounts between districts.

The Court recognized that these prior legislative efforts attempted to create a "suitable" and "efficient" system for funding schools. Nonetheless, it "[could not] brush aside the serious constitutional infirmities that

affect House Bill 351 in the interest of expediting necessary changes in public school finance” (*Edgewood III*, p. 494). The court’s ruling rested on two key elements. First, the power to regulate and control tax rates was accorded almost entirely to the state through House Bill 351, not CEDs. Such a finding, the court held, unequivocally created a state *ad valorem* tax system in violation of Article VIII, § 1-e of the Texas Constitution. Second, in accordance with Article VII, Section 3 of the Texas Constitution, the Court ruled that any such *ad valorem* tax in CEDs may not proceed without approval of the voters within the jurisdiction. As a result, the Texas Supreme court again demanded that the legislature make changes to the Foundation School Program system in order to meet constitutional requirements.

Edgewood IV: “All Things to All People?”

The arguments raised in the 1995 Texas Supreme Court case of *Edgewood et al. v. Meno et al.* (i.e., *Edgewood IV*, 1995) addresses the constitutionality of efficiency and revenue distribution within Senate Bill 7, passed in 1993 as a response to *Edgewood III*. Similar to previous school funding legislation, SB 7 included the Foundation School Program and its three tiers of funding. Where the legislation departed from its predecessors came through the integration of \$280,000 taxable limit on property wealth per student. School districts whose assessed valuation per student was above the cap were required to choose among five options (i.e., district consolidation; detaching territory; purchasing attendance credits; servicing nonresident students; or, consolidating tax bases other districts) that would allow the state to recapture – and redistribute – revenues to less affluent districts.

After a series of appeals, The Texas Supreme Court upheld Senate Bill 7 as constitutional. The Court first pointed to a diminished ratio in taxable property wealth per student (i.e., a reduction from a ratio of 700-to-1 down to 28-to-1) between property wealthy and property poorest school districts; and, a guaranteed yield system that minimized the disparities in revenue yields. Another issue addressed by the Court regarded a \$600 per student difference in yield between the wealthiest and poorest districts when tax effort for both groups is maximized at \$1.50 per \$100 of assessed valuation. The difference, appellants argued, would greatly disadvantage the education of students in poorer school districts. The court viewed “the State’s duty to provide districts with substantially equal access to revenue applies only to the provision of funding necessary for a general diffusion of knowledge” (p. 465). Efficiency, according to the court, was sufficiently met even though gaps persisted and tax efforts varied.

For the property rich districts like the property poor districts, Senate Bill 7 symbolized a dysfunctional system that unfairly penalized their schools. At issue for wealth districts concerned the inefficiency of the system. In those instances when district property wealth per student exceeded the cap of \$280,000, the state was permitted to capture a portion of the surplus yield. Any such cap, in the district’s view, was unconstitutional and fell short of meeting the “suitable provision” requirement in the Texas Constitution. The court concluded differently relying on the following:

The present record...does not reflect any such abdication. Total state aid has risen dramatically since 1988-89, from \$ 4.9 billion to over \$ 7 billion; and while the wealthiest districts are now receiving substantially less from the State than in 1988-89, total state and local revenue has grown significantly for all districts (*Edgewood IV*, p. 470).

Property wealthy appellants again accused the state of operating an unconstitutional *ad valorem* tax system. While the appellants characterized the system as “rigid and inflexible” and afforded school districts “no meaningful discretion” (p. 471), the court recognized the bill’s flexibility in tax rates and incentives, which the court believed distinguished it from the former unconstitutional bill (i.e., Senate Bill 351) requiring uniform tax rates. In the end, the court was not persuaded by the challenges raised by the wealthy districts. Two general legal explanations emerged. First, the legislature’s intention was never to directly burden districts administratively

8. See <http://ritter.tea.state.tx.us/school.finance/index.html> for a complete description of the Texas FSP.

and financially, but rather to pursue efficiency. Second, the bill contained provisions that gave districts various options to comply with the law (e.g., alternatives handed to districts that exceeded per student property value of \$280,000 such as consolidation and detaching territory).

West Orange Cove I and II: The More Policies Change, The More They Stay the Same

For the fifth time, the Texas Foundation School Program funding system was challenged in *West Orange Cove Consolidated I.S.D. et al. v. Alanis* (i.e., *West Orange Cove I*, 2003). Because the appellant districts were taxing at the maximum allowable rate, the districts claimed the imposition of a cap equated a state income tax, which permitted no “meaningful discretion” to school districts. The court disagreed. The court further concluded “the concern is not the pervasiveness of the tax but the State’s control of it” (*West Orange Cove I*, p. 578). To further make the delineation between legal from illegal state taxes, the court made reference to the “spectrum of other possibilities” that exist which are far more difficult to discern when the question arises as to whether the State has “[denied] a taxing authority “meaningful discretion” (*West Orange Cove I*, p. 579), which the court surmised imposed a burden on school districts. The court furthermore dismissed the State’s claim that a district’s decision to tax itself at the maximum rate could be only interpreted as a local choice to offer “enhanced educational opportunities and not merely to maintain accreditation” (*West Orange Cove I*, p. 581). According to the court, such a rationale was inconsistent with the current legislative aim in providing the children of Texas “a quality education that enables them to achieve their potential and fully participate now and in the future in the social, economic, and educational opportunities of our state and nation” (*West Orange Cove I*, p. 581).

Inasmuch as the Texas judicial system has attempted on prior occasions to establish legal contours governing school finance, a blend of new and old issues invariably emerges when “defects” are “exposed” (*West Orange Cove I*, p. 754). This most recent case is no different. The Texas Supreme Court was again asked in the consolidated case *West Orange II* (2005) to review the constitutionality of the state funding system (Neeley, et al. v. *West Orange Cove, et al.*; *Alvarado ISD, et al. v. Neeley et al.*; Appellees consolidated with *Edgewood ISD v. Neeley, et al.*, 2005). The suit was brought by three discrete groups of plaintiffs – first, *West Orange Cove I.S.D.* along with 47 other school districts, which represented above a quarter of the state’s student population; second, *Edgewood I.S.D.*; and third, *Alvarado I.S.D.* For *West Orange Cove*, the issue once again was whether the effect of legislative control over local property taxes created an unlawful state ad valorem tax under article VII, section 1-e of the Texas Constitution. The plaintiffs for *Alvarado* and *Edgewood* claimed the present funding system fell short of providing the necessary funding for impoverished school districts.

Despite contrasting claims, all three groups argued that the current system failed to meet the standards of efficiency (i.e., “substantially equal opportunity to have access to educational funds,” p. 753), adequacy (i.e., “achieving the general diffusion of knowledge,” *West Orange II*, p. 753), and suitability (i.e., “funded so that it can accomplish its purpose...” p. 753) under the “general diffusion of knowledge” articulated in article VII, section I of the Texas Constitution. The Texas Supreme Court once again ruled the present system violated the state tax prohibition and went to great length to justify its decision. In the end, the Texas high court partly affirmed, modified, and reversed a prior district court ruling. The court further noted that “The public education system need not operate perfectly; it is adequate if districts are reasonably able to provide their students the access and opportunity the district court described” (*West Orange II*, p. 787).

In spite of the record which revealed gaps and disparities in academic productivity by race, ethnicity, and wealth, the court could not “conclude that the Legislature [had] acted arbitrarily in structuring and funding the public education system so that school districts [were] not reasonably able to afford all students the access to education and the educational opportunity to accomplish a general diffusion of knowledge” (*West Orange II*, p. 789). Acknowledging changes in accreditation demands and funding necessities described earlier, the court disagreed and affirmed the district court’s finding. With no “meaningful discretion” available to even some school districts, the funding system, in the court’s view, failed to account for changes in context such as more

investment in discretionary programming “important to keeping students in schools” (*West Orange II*, p. 796). Hence, for some school districts, there was no alternative but to tax at the maximum rate, the court concluded. In the end, the district court’s injunction over the current system was extended to the summer of 2006 but with no political compromise in sight.

FSP Efficacy Analysis: Methodology, Data, and Analysis⁹

Despite the number of legal challenges to the constitutionality of the Texas School Foundation Program, the basic structure of the funding mechanism has remained unchanged for nearly 20 years. Consisting of two primary funding tiers, the funding formula originally was designed to generate substantially equal revenues for school district daily maintenance and operation – not capital or debt servicing – expenses. Tier I is structured as a basic foundation formula. Consisting of a basic allotment per student and a series of weights adjustment that account for differences in student and district characteristics (e.g., the percentage of students receiving bilingual services within a district) (see *Table 1*). In addition, each district also qualifies for transportation allotments based on the number of students riding buses divided by the approved route miles



Table I

Texas Foundation School Program Funding Formula Adjustments for District and Student Characteristics

Classification	Description	Weight
Bilingual/ESL	Based on the number of students that participate in programs, additional funds are used for salaries and instructional resources.	0.1
Career and Technology	Based on the amount of time students spend in eligible career technology courses, additional funds pay for salaries and instructional resources. Education	1.35
Compensatory Education	Based on the number of students that are eligible for free or reduced price lunch, additional funding assists students performing below grade level.	0.2
	An additional component is utilized for program serving pregnant students.	2.41
Cost of Education Index	Accounts for differences in resource costs that are beyond the control to 1.20 of the district. The five components are the: (a) average beginning salary of teachers in contiguous school districts, (b) percent of economically disadvantaged students, (c) district size, (d) location in a rural county with less than 40,000 people, and (e) district classified as “independent town” or “rural.”	1.02
Gifted/Talented	Based on individual district requirements, additional funding pays for salaries and instructional resources. State funding is capped at 5% of each district’s ADA.	0.12
Small and Mid-Sized	Designed to supplement higher fixed costs of operating districts in less Districts populated areas. “Small” is less than 1,600 ADA. “Mid-sized” is between 1,601 to 5,000 ADA.	1.0 to 1.61
Sparsity Adjustment	Based on the number of students in district, range of grade levels available, and distance to a district with a high school if necessary.	Enrollment increased by 60, 75 or 130
Special Education	There are 12 special education instructional arrangements with varying weights based on duration of the daily service and location of the instruction.	1.7 to 5.0

As such, the basic allotments plus the district, student, and transportation adjustments sum to provide a district's per student state allocation within Tier I. This amount is adjusted by a district's Local Fund Assignment (i.e., revenue generated through local taxation at a specific rate). Consequently, adjusted state aid equals the Tier Entitlement minus the Local Fund Assignment. Tier II operates as a guaranteed yield funding mechanism. Unlike Tier I, Tier II state revenue is generated based on the Maintenance and Operations (M&O) tax rates set by local districts. For example, every cent of tax the district levied is guaranteed to receive a specified dollar amount per weighted student. Revenues for capital and debt services (i.e., Interest and Sinking , or I &S, rates) are unadjusted formulaically.¹⁰

Data Collection and Analytical Techniques

Data analyzed were obtained, defined, calculated, and reported from one primary source: The Public Education Information Management System (PEIMS) managed by the Texas Education Agency (TEA). The data elements are: a) Combined state local expenditures per student; and, b) Student and district characteristics defined by the FSP (e.g., maintenance and operations taxing effort). Statistical analyses will focus on these data elements because state funding mechanisms generally are in place to distribute resources equitably and to reduce the influence of district wealth and various student needs. Multivariate statistical analyses were conducted to examine operationalized variables and efficacy relationships for Texas school districts during the 1994 to 2007 academic years. Standardized beta coefficients from ordinary least squares (OLS) regression analyses are used to make inferences about the effects of various district characteristics on spending; and, their influence on levels of combined state and local expenditures per student.

These analytical methods improve on previous equity analyses of Texas school districts in three important ways:

- Using a longitudinal approach analyses allow trends to develop and be assessed over time recognizing that educational change is both continuous and incremental; and does not assume that cross sectional data analyses provide sufficient policy explanations.
- Using multiple equity measures allow empirical evidence to be interpreted and assessed recognizing that numerous educational objectives are pursued simultaneously; and does not assume that individual objectives are pursued specifically.
- Using vertical equity measures recognizes specifically that demographic differences among communities affect educational processes; and does not assume that all public schools have the same expenditure priorities.

Ultimately, the goal of this research is to help create a common understanding about the equitable distribution of public education dollars in Texas. With this increased level of understanding, policy makers and the public can begin to address the more complex issue of improving levels of equity in the distribution of public resources that produce higher levels of student learning outcomes.

Analytical Results

From 1994-2007, the strongest predictor of combined state and local expenditures per student is local assessed property value per student. The standardized beta coefficients ranged from 0.322 up to 0.684; and, were statistically significant for all 14 years examined (see Table 2V). The second strongest predictor of combined state and local expenditures per student – percentage of students utilizing special education services – had coefficients ranging from 0.054 up to 0.325; and, were statistically significant for 13 of the 14 years examined.

10. Again, see <http://ritter.tea.state.tx.us/school/finance/index.html> for a complete description of the Texas FSP.

Next, both attendance rate and transportation expenditures per student were statistically significant predictors of combined state and local expenditures for 11 of the 14 years examined – the standardized beta coefficients ranged from 0.057 up to 0.313.

Table 2

Vertical Equity Analysis for Texas Independent Public School Districts Combined State and Local Education Expenditures per Student 1994-2007

Year	Tax Rate	Assed Value	Bilingual Need	Income Disadvan	Gifted & Talented	Special Needs	Vocat. Services	Teacher Salary	Student Attend	Transpo Allotment	F-Score	Adj. R-Square
1994	0.117	0.682	---	0.682	0.053	0.054	---	-0.078	0.109	N/A	107.517	0.521
1995	0.100	0.684	---	0.684	---	0.099	---	-0.120	0.122	N/A	152.846	0.575
1996	0.166	0.511	---	0.511	0.067	0.082	---	-0.142	0.145	N/A	89.213	0.435
1997	0.114	0.419	---	0.419	0.060	0.121	0.097	-0.057	0.181	0.313	123.823	0.543
1998	0.077	0.461	---	0.461	---	0.162	0.171	-0.061	0.084	0.273	111.474	0.512
1999	-0.085	0.387	---	0.387	---	---	---	-0.061	0.179	0.140	39.708	0.268
2000	-0.074	0.641	---	0.641	---	0.166	0.102	-0.105	0.102	0.133	110.373	0.534
2001	-0.131	0.455	---	0.455	---	0.325	---	---	---	0.147	60.282	0.374
2002	-0.072	0.322	---	0.322	---	0.168	0.055	0.016	---	0.717	252.332	0.716
2003	---	0.642	---	0.642	---	0.213	0.092	---	0.057	0.147	122.631	0.541
2004	---	0.511	---	0.511	0.294	0.294	0.117	---	0.130	0.205	115.761	0.530
2005	0.110	0.402	---	0.402	0.202	0.202	---	---	---	0.184	50.657	0.315
2006	0.071	0.466	---	0.466	0.223	0.223	0.076	0.064	0.105	0.179	78.237	0.419
2007	0.067	0.444	---	0.444	0.228	0.228	---	0.063	0.110	0.149	64.920	0.374

There were mixed analytical results for M&O taxing efforts and average beginning teacher salary. In fact, even though it was a significant predictor for 12 of the 14 years examined – taxing effort exhibited five years of positive beta coefficients, four years of negative beta coefficients, and two years as an insignificant predictor before returning for three years as a positive predictor of combined state and local expenditures per student. Similarly, average beginning base salary was a statistically significant predictor of combined state and local expenditures per student for nine of the 14 years examined. But, for six of the nine years, average beginning base salary was negative predictor.

There were no consistent statistically significant relationships between combined state and local expenditures per student and percentages of students classified as economically disadvantaged, percentages of student participating in vocational education programs, percentages of students participating in gifted and talented programs, and percentages of students receiving bilingual services. In fact, the percentage of students receiving bilingual services was not statistically significant for any of the 14 years examined. Overall, the magnitude of local property wealth per student at least twice as strong as all other significant predictors – and as much as six times as strong as the significant predictors with the least magnitude – in its influence on combined state and local expenditures per student.

Summary and Recommendations

At this point, it is important to remember that the function of the Texas FSP is to distribute dollars *equitably* based on student district need characteristics and fiscal capacity. In essence, the state allocation of dollars is intended to “counter balance” the effect of local spending efforts in order to improve levels of equity overall. Unfortunately, when examining combined local state expenditures, levels of inequity remained constant or worsened slightly depending on the measure analyzed. In fact, evidence examined shows that disparities in per-student funding – and ultimately access to a variety of educational services – are driven primarily by the ability of school districts to generate revenues from local property wealth. Four findings are of particular note: (a) The FSP components representing percentages of students receiving bilingual services is an insignificant predictor of expenditures per student; (b) The FSP components representing percentages of students receiving gifted and talented services is an insignificant predictor of expenditures per student; (c) The influence of maintenance *and* operations taxing effort is a positive and negative predictor of expenditures per student; and, (d) The influence of average teacher beginning teacher salary is a positive and negative predictor of expenditures per student.

As such, in its efforts to improve levels of equity in Texas, the state’s distribution formula is failing to “counter balance” the effect of local spending efforts. Moreover, given that the magnitude and influence of local expenditures is the primary predictor for expenditure levels across multiple spending categories, it can be inferred that general levels of equity are dictated specifically by levels of local property values. Of particular note is the effect the influence of local expenditures also is having on one specific demographic subgroup: students receiving bilingual services. Therefore, if education finance equity and equality of educational opportunity is to remain a policy goal for the State of Texas, the Foundation School Program – and its structural components – needs to be reconceptualized and restructured to alleviate fiscal inequities. In particular, attention needs to focus on:

- 1) *Fiscal capacity index*: The structure of the regression used to calculate the index needs to be evaluated to determine its efficacy. Due to model specification errors, collinearity of independent predictors, or data errors, estimators – and the predictions based on them – may be producing spurious equalization results.
- 2) *Community complexity*: The current fiscal capacity index does not (nor does the Foundation School Program for that matter) alleviate negative – or reward positive – community characteristics; as a result, school districts with differential school climates are being underfunded (or over funded) by the state.

The fiscal equity and educational opportunity debate was summarized most appropriately by Coons, Clune, and Sugarman (1970) near its inception:

Whatever it is that money may be thought to contribute to the education of children, that commodity is something highly prized by those who enjoy the greatest measure of it. If money is inadequate to improve education, the residents of poor districts should at least have an equal opportunity to be disappointed by its failure (p. 30).

Now, forty years later, this study reiterates the same message: *Reasonable people almost always will agree that the distribution of resources available to public schools affects their level of performance.* But still, the question that

remains is a political one: How? The moral imperative that all children can succeed may be far more elusive than previously thought. As the protracted Texas school finance battle illustrates, the hearts and minds of legislators will not be won over easily. Perhaps, as Welner (2001) suggests, “equity driven, top down mandates should be viewed not so much as attempts to mandate what matters as attempts to change the pre-existing mandates of what matters” (p. 234). It is the pre-existing mandates, Welner argues, that are culturally constructed and provoke people implicitly and explicitly to “act, react, or perceive” in particular ways.

As to perception, Ruiz (as cited in Baker, 1994) suggests political posture toward bilingualism seems to play within and across three general categories: language as a right, language as a resource, and language as a problem. The latter of course is most troubling if the ultimate goal of educational finance and economic research is to improve the quantity and quality of educational opportunities provided to all children. Given that approximately 15% of the roughly five million K-12 students in Texas receive bilingual services, it seems that correcting the primary funding component designed to provide resources for these types of services needs is a good place to begin.

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