

**STATE OF HAWAII  
BOARD OF EDUCATION**  
P.O. BOX 2360  
HONOLULU, HAWAII 96804

**Senate Committee on Ways and Means**

Friday, February 26, 2021  
9:30 a.m.  
Via Videoconference  
Hawaii State Capitol, Room 211

**Senate Bill 815, Relating to Education Funding**

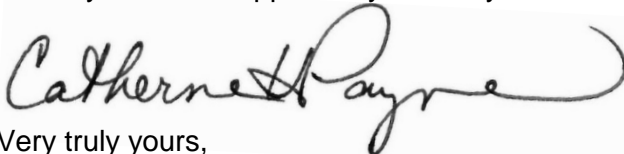
Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee:

The Board of Education ("Board") supports the intent of SB 815 SD1, which would establish maintenance of effort provisions for public education and establish a public education stabilization trust fund.

The Board supports proposed legislation that preserves funding and resources for student learning at the classroom level, including for our most vulnerable students who are economically disadvantaged, English learners, or receiving special education services.

The Board supports establishing a minimum level of funding for public education, or a "funding floor," which would provide much needed funding stability and predictability for our public schools. The Board also supports the idea of a statutory maintenance of effort provision to protect the State's eligibility for certain federal funds, thereby maximizing the resources available for public education.

Thank you for this opportunity to testify on behalf of the Board.

  
Very truly yours,

Catherine Payne  
Chairperson, Board of Education  
Chairperson, 2021 Legislative Ad Hoc Committee

DAVID Y. IGE  
GOVERNOR



CRAIG K. HIRAI  
DIRECTOR

ROBERT YU  
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
OFFICE OF THE PUBLIC DEFENDER

**STATE OF HAWAII**  
**DEPARTMENT OF BUDGET AND FINANCE**  
P.O. BOX 150  
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND  
MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION  
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

**WRITTEN ONLY**  
TESTIMONY BY CRAIG K. HIRAI  
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE  
TO THE SENATE COMMITTEE ON WAYS AND MEANS  
ON  
SENATE BILL NO. 815, S.D. 1

**February 26, 2021**  
**9:30 a.m.**  
**Room 211 and Videoconference**

RELATING TO EDUCATION FUNDING

The Department of Budget and Finance (B&F) opposes Senate Bill (S.B.) No. 815, S.D. 1.

S.B. No. 815, S.D. 1, establishes maintenance of effort (MOE) provisions for public education funding and a Public Education Stabilization Trust Fund (PESTF). The bill provides that the following revenues are to be deposited into PESTF:

- Sum from all general excise tax revenues realized by the State that represents the difference between State appropriations to the Department of Education (DOE) for the provision of free public education from the preceding fiscal year and the current fiscal year in which a deficit occurs.
- Any other appropriations by the Legislature to PESTF.
- Income and capital gains earned by PESTF.

PESTF is to be administered by DOE and used to compensate for any reductions in general fund appropriations for direct school funding programs from the preceding fiscal year to the current fiscal year. The bill also appropriates an unspecified amount of general funds in FY 22 to be deposited into PESTF and unspecified amounts from PESTF in FY 22 and FY 23 to meet MOE requirements under this bill.

The MOE provisions require that State appropriations to DOE for the current fiscal year to be not less than State appropriations to DOE for the preceding fiscal year. If State appropriations for the current fiscal year are less than the preceding fiscal year, then the aggregate proportion of DOE's annual general fund appropriations from general funds over the preceding ten years shall be maintained as the appropriation to DOE. Further, there is a provision that if State appropriations to DOE for the current fiscal year are less than the preceding fiscal year, then the difference between the two years' appropriations is to be deposited to the credit of PESTF. The bill provides for suspension of the MOE provisions under certain exceptional circumstances.

As a matter of general policy, B&F does not support dedication of general fund tax revenues for a specific purpose. We strongly believe that carve-outs of general fund revenues for specific purposes hinder the orderly prioritizing and funding of programs to meet statewide goals and objectives that the budgeting process is designed to achieve.

This bill will divert a portion of general excise tax proceeds, which represents approximately 50% of the general fund revenues for the State, to public education at times when the State can least afford it. Public education is one of the State's highest funding priorities and it is only during times of extraordinary fiscal duress that general fund appropriations for public education are reduced.

Further, it should be pointed out that the MOE provisions are not binding on succeeding Legislatures. Appropriations for DOE are authorized by the Legislature and a succeeding Legislature can exempt itself from complying with the MOE requirements in the bill. Also, the MOE suspension provisions appear to render the concept of maintaining increasing funding for DOE in drastic economic downturns moot.

Thank you for your consideration of our comments.



STATE OF HAWAII  
DEPARTMENT OF EDUCATION  
P.O. BOX 2360  
HONOLULU, HAWAII 96804

**Date:** 02/26/2021

**Time:** 09:30 AM

**Location:** CR 211 & Videoconference

**Committee:** Senate Ways and Means

**Department:** Education

**Person Testifying:** Dr. Christina M. Kishimoto, Superintendent of Education

**Title of Bill:** SB 0815, SD1 RELATING TO EDUCATION FUNDING.

**Purpose of Bill:** Establishes maintenance of effort provisions. Establishes a public education stabilization trust fund. Requires reports. Makes appropriations. Takes effect 7/1/2050. (SD1)

**Department's Position:**

The Hawaii State Department of Education (Department) strongly supports this measure, which aims to provide improved predictability and stability in educational funding for Hawaii's public schools.

As the State faces dire fiscal challenges and cuts to the state budget, the Department implores the Legislature to consider the critical role its instructional and non-instructional services play in the lives of haumāna and their 'ohana.

Dramatic decreases in funding for the Department jeopardizes both access to learning and the existence of critical safety nets for a significant number of students, particularly the Department's most vulnerable learners. The "Maintenance of Effort" provisions proposed by this measure will help to insulate the Department from extraordinary funding reductions, thereby minimizing the negative impacts on both instructional and non-instructional services.

Furthermore, reliance on the Department's non-instructional services has increased dramatically in the wake of the pandemic. These essential non-instructional services include food services, homeless liaison services, mental and behavioral health services, emergency shelter during natural disasters, and access to broadband and internet infrastructure. In addition to the ongoing funding needs for its instructional initiatives, the Department appreciates any help in addressing the growing deficit in these

non-instructional areas.

The National Conference of State Legislatures list equity, predictability, and stability as critical components for maintaining an effective school finance system. The State's existing weighted student formula assures the equity component, while this measure aims to establish the predictability and stability pieces. This bill will greatly improve the Department's capacity to meet constantly evolving student needs and the ability to design and execute appropriate learning and support systems.

The current reductions contained in the Governor's Executive Biennium Budget Request and Financial Plan are estimated at \$270 million:

1. \$100.2 million reduction that was implemented this current fiscal year using one-time adjustments that are not sustainable,
2. \$41 million of Program Review Reductions (down from the original \$164 million), and
3. \$128 million labor savings (estimate based on previous furlough proposal) of undetermined form pending the outcome of negotiations.

The Department cannot sustain these dramatic cuts, while simultaneously ensuring the delivery of quality K-12 public education system. This measure aims to insulate the Department from these kinds of budgetary reductions.

It is also important to note that the Department receives millions of dollars in federal funding each year. For each federal award, the program statute tied to the award establishes a maintenance of effort requirement upon the Department. Federal maintenance of effort provisions require the Department to demonstrate that the level of state and local funding remains relatively constant from year to year. Program statutes specify that the Department may receive the federal funds only if it can demonstrate that it maintained its non-federal fiscal effort as required by the statute. Noncompliance of the federal maintenance of effort requirements could result in the loss of millions of dollars in federal awards to the Department. This measure would safeguard the Department's ability to fulfill these obligations.

In response to concerns citing the narrative that non-general funds are not subject to transparency and accountability, the Department reiterates its ongoing commitment to ensuring open, accessible, and up-to-date information regarding non-general funds benefiting Hawaii's public schools. Please note the following:

1. On an annual basis, a detailed multi-year report on all non-general funds pursuant to HRS Chapter 37-47 is submitted to the Legislature and posted on the Department of Budget and Finance website along with all Departments' reports;
2. The Legislative Auditor conducts a review of all special, revolving, and trust funds at least once every five years as required by HRS Chapter 23-12 and submits the reports to the Legislature and posts all reports to their website;
3. The Department presents its entire operating budget request, inclusive of non-general fund ceiling requests, to the Hawaii State Board of Education (Board) annually for review and approval to ensure congruence of spending priorities with the Board's goals and objectives in an open meeting, and the recommendation

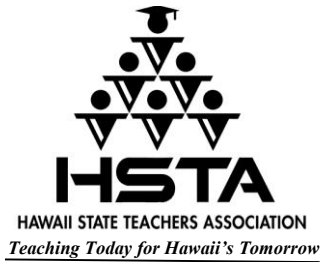
- memorandum and meeting minutes are posted to the Board's website;
4. Allocations from the proposed fund would be subject to documentation posted to the Department's budget website detailing the amounts, distributions, and intended uses;
  5. Total per-pupil expenditures statewide and by school are reported annually as part of the federally required Every Student Succeeds Act (ESSA) report card;
  6. As a recipient of federal funds, the Department's Financial Statement is subject to an annual audit by an audit firm contracted by the State Auditor, as required by federal Office of Management and Budget's Uniform Guidance and state law. These audits are available on the State Auditor's and Department's website; and,
  7. The Department is willing to engage in conversations if additional transparency is required to make progress on improving predictability and reliability of public school funding.

Finally, the Department appreciates the legislature's concerns to safeguarding direct school funding for our haumāna. Please consider reinstating the Department's flexibility by not limiting where general fund appropriations from the public education stabilization fund must be applied. Removing this limitation is consistent with the core aim that this measure proposes to address, which is to provide stability to the Department by ensuring its ability to be flexible in determining where best to allocate and direct critical funding.

Ensuring a vibrant K-12 public education system enables the fulfillment of educational goals and aspirations far beyond a student's successful completion of secondary education requirements. Stability and predictability of K-12 education revenues will enable the uninterrupted equitable provision of educational resources for all public school students in Hawaii.

Thank you for the opportunity to provide testimony on this measure.

The Hawai'i State Department of Education is committed to delivering on our promises to students, providing an equitable, excellent, and innovative learning environment in every school to engage and elevate our communities. This is achieved through targeted work around three impact strategies: school design, student voice, and teacher collaboration. Detailed information is available at [www.hawaiipublicschools.org](http://www.hawaiipublicschools.org).



1200 Ala Kapuna Street ♦ Honolulu, Hawaii 96819  
Tel: (808) 833-2711 ♦ Fax: (808) 839-7106 ♦ Web: www.hsta.org

Corey Rosenlee  
President  
Osa Tui Jr.  
Vice President  
Logan Okita  
Secretary-Treasurer  
Wilbert Holck  
Executive Director

## TESTIMONY BEFORE THE SENATE COMMITTEE ON WAYS & MEANS

RE: SB 815, SD1 RELATING TO EDUCATION FUNDING

FRIDAY, FEBRUARY 26, 2021

COREY ROSENLEE, PRESIDENT  
HAWAII STATE TEACHERS ASSOCIATION

Chair Dela Cruz and Members of the Committee:

The Hawaii State Teachers Association **supports SB 815, SD1, with amendments.** This bill establishes maintenance of effort provisions. Establishes a public education stabilization trust fund. Makes appropriations.

This bill would require the use of General Excise Taxes to be applied to the DOE if either the DOE budget decreases by either a proportion of the state budget or if the budget is lower than previous fiscal year. The current proposal would require the maintenance of effort to be applied if the appropriation to the department is lower than the preceding ten years as a proportion of the overall budget. The DOE's proportion of the state budget's general funds has gone from 23.1% for FY14 to 19.7% in FY23. If implemented this would indicate that the DOE received \$234 million less in funding then if this bill was enacted. HSTA fully supports fixing the DOE's budget to a fixed percentage of the state's budget. The DOE has seen a decline of the state budget, and HSTA's believes this trend will only continue.

The second provision where the MOE would be applied is if the fiscal year appropriation is less than the preceding year. HSTA would also support this provision.

**HSTA would ask that the bill be amended to delete "302A Maintenance of effort; Temporary Suspension" which would allow a temporary suspension of the MOE.**

The DOE's budget does increase in years where the Consumer Price Increase(CPI) and decreases in year where the CPI declines. **By allowing the provision where the governor can suspend the MOE provision would negate the whole purpose of the bill.** As the only time the bill would be needed is when there is an economic downturn.



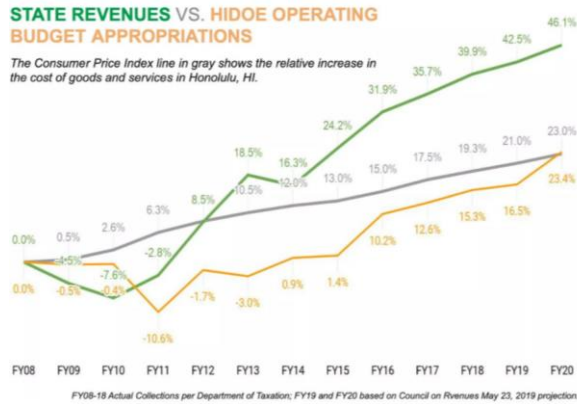
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Corey Rosenlee  
 President

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 Vice President

Logan Okita  
 Secretary-Treasurer

Wilbert Holck  
 Executive Director



**Enacting an MOE bill would protect education funding, but only if these provisions can't be suspended.**

Our public school funding should be protected. Accordingly, the Hawaii State Teachers Association asks your committee to **support** this bill, **with suggested amendments**.



# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, Sequestration of tax revenues for continued education funding

BILL NUMBER: SB 815, SD1

INTRODUCED BY: Senate Committee on Education

EXECUTIVE SUMMARY: Establishes maintenance of effort provisions. Establishes a public education stabilization trust fund. Requires reports. Makes appropriations.

SYNOPSIS: Adds a new section to chapter 237, HRS, providing that the difference between state appropriations to the department of education for the direct funding sources for the provision of free public education from the preceding fiscal year and the current fiscal year in which a deficit occurs shall be deposited to the credit of the public education stabilization trust fund.

Adds a new subpart to chapter 302A, HRS, which among other things provides a special appropriation section stating: (a) The state appropriations to the department for the provision of free education for the current fiscal year shall not be less than state appropriations to the department for the preceding fiscal year. (b) If state appropriations to the department for the current fiscal year are less than the preceding fiscal year, then the aggregate proportion of the department's annual appropriations from the state general funds over the preceding ten years shall be maintained as the appropriation to the department. (c) If state appropriations to the department for the current fiscal year are less than the preceding fiscal year, the difference between the preceding fiscal year appropriation and the current fiscal year appropriation shall be deposited to the credit of the public education stabilization trust fund.

Allows for temporary suspension of the foregoing “maintenance of effort” provisions under certain circumstances: (1) A precipitous decline in the general fund revenue of the State as declared in an emergency proclamation by the governor; (2) Exceptional or uncontrollable circumstances, such as a natural disaster; or (3) The total enrollment of students attending department schools falls below ten per cent of the average official enrollment counts over the current and preceding three school years.

EFFECTIVE DATE: Upon approval.

STAFF COMMENTS: This measure, if enacted, would destabilize the appropriation process.

The apparent intent of the measure is that if the appropriation to the Department of Education is reduced for whatever reason in the current fiscal year, the difference between last year’s and this year’s appropriation is yanked from general excise tax collections and deposited into the public education stabilization trust fund, which seems to be intended to result in the same amount of money as last year being available for education anyway.

There appear to be myriad technical problems with this measure:

- The maintenance of effort provisions seem to contradict themselves. They say that DOE appropriations shall not be less than appropriations for the prior fiscal year, but then provide for two things to happen if they are not.
  - One is that the difference is sequestered from general excise collections and placed in the stabilization fund.
  - The other is that the appropriation to the DOE is magically adjusted to the same proportion of state general funds, meaning that if the “same proportion” number is higher than the current year appropriation, DOE gets the higher appropriation number *and* a bump to the stabilization fund. If that number is lower than the current year appropriation, the current year appropriation gets reduced – apparently not what the drafter intended.
- If the appropriation to the DOE is automatically adjusted to the “same proportion” number, an otherwise balanced budget will be thrown out of balance and will violate state constitutional provisions requiring the budget to be balanced.
- The public education stabilization trust fund is not well defined. The measure needs to specify the expending agency (the bill only says that the fund shall be “administered” by DOE) and under what conditions the money can be spent.
- Section 37-62, HRS, requires that for a trust fund, “designated persons or classes of persons have a vested beneficial interest or equitable ownership, or which was created or established by a gift, grant, contribution, devise or bequest that limits the use of the fund to designated objects or purposes.” Trust funds invoke a fiduciary responsibility of state government to care for and use only for those designated to benefit from the funds. A pension fund is an example of a trust fund. Contributions and payments are to be held for the beneficiaries of the pension fund. Another example is tenants’ security deposits, which are held in trust for the future benefit of tenants and landlords. Until forfeited or returned, deposits are the property of the tenants and should be accounted for accordingly. Here, there appears to be no class of persons with a vested beneficial interest or equitable ownership, so the fund does not appear to meet the statutory criteria for a trust fund.



# Kamehameha Schools®

Senate Committee on Ways and Means

DATE: Friday, February 26, 2021  
TIME: 9:30 A.M.  
PLACE: VIA VIDEOCONFERENCE  
State Capitol Room 211

## TESTIMONY

By Wai‘ale‘ale Sarsona, EdD  
Kamehameha Schools

**RE: SB 815, SD1, Relating to Education Funding**

E ka Luna Ho‘omalua Dela Cruz, ka Hope Luna Ho‘omalua Keith-Agaran, a me nā Lālā o ke Kōmike o nā Loa‘a a me nā Ho‘olilo o ka ‘Aha Kenekoa, aloha kākou! My name is Dr. Wai‘ale‘ale Sarsona, the Vice President of Hi‘ialo at Kamehameha Schools.

Kamehameha Schools **supports the intent** of SB 815, SD1, which establishes maintenance of effort provisions, establishes a public education stabilization trust fund, and makes appropriations.

All children in Hawai‘i deserve a quality education that addresses their needs. Our public education system must be able to count on stable and predictable funding to serve them well. With such fiscal stability, the state can set clear expectations of the public education system’s performance and outcomes for students.

Founded in 1887, Kamehameha Schools is an educational organization striving to restore our people through education and advance a thriving Lāhui where all Native Hawaiians are successful, grounded in traditional values, and leading in the local and global communities. We believe that community success is individual success, Hawaiian culture-based education leads to academic success and local leadership drives global leadership.

‘A‘ohe ‘ulu e loa‘a i ka pōkole o ka lou. There is no success without preparation. **Please advance this measure.**



## **SENATE BILL 815, SD 1, RELATING TO EDUCATION FUNDING**

FEBRUARY 26, 2021 · SENATE WAYS AND MEANS  
COMMITTEE · CHAIR SEN. DONOVAN DELA CRUZ

**POSITION:** Support.

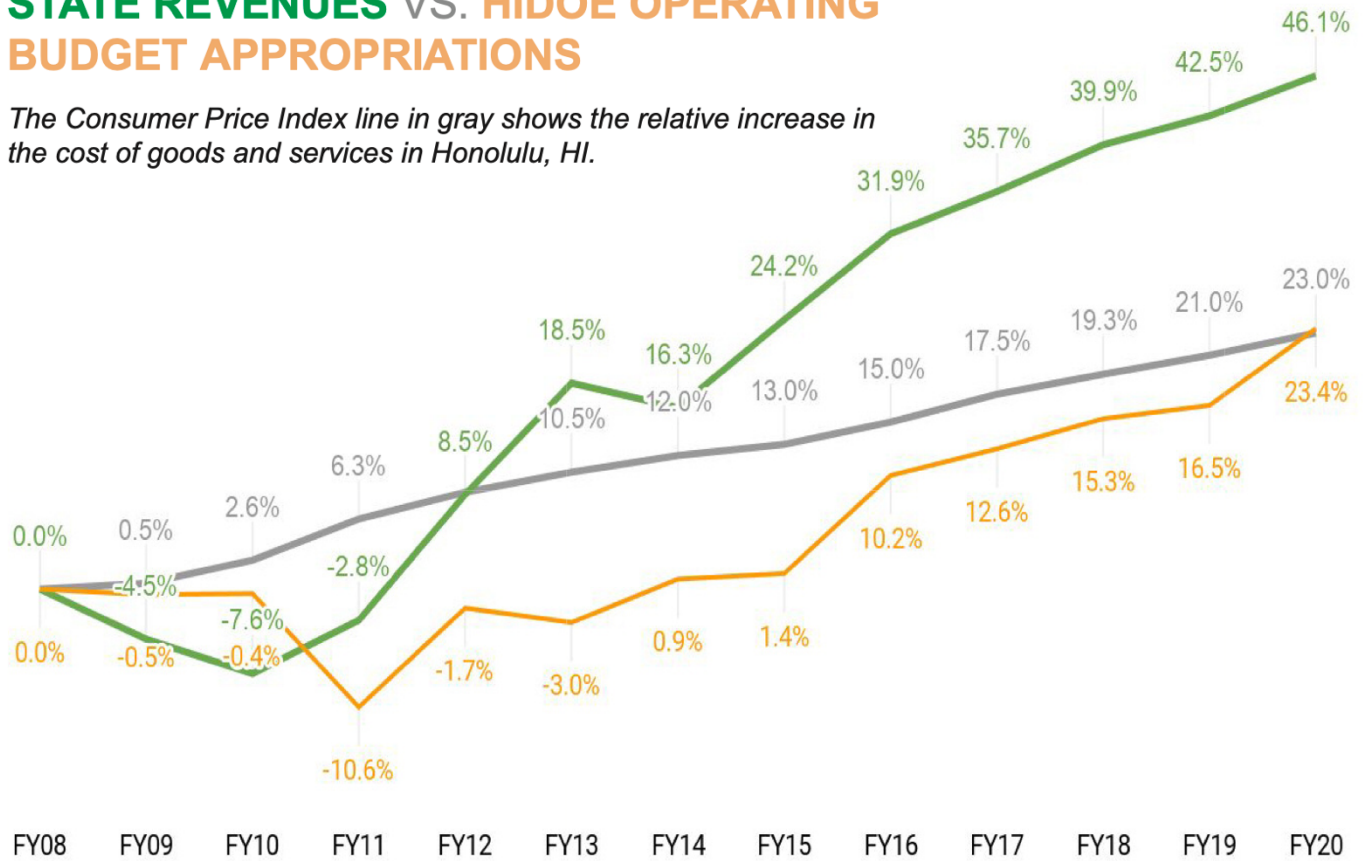
**RATIONALE:** The Democratic Party of Hawai'i Education Caucus **supports SB 815, SD 1**, relating to education funding, which establishes maintenance of effort provisions and establishes a public education stabilization trust fund.

We desperately need to increase funding for public education. As it has for years, the Aloha State is suffering from a chronic teacher shortage crisis, which could be exacerbated by proposed cuts to the Hawai'i Department of Education's budget amounting to 10 percent or more. Additionally, we continue to lose approximately 50 percent of new hires after five years—the number of teachers exiting the teaching profession has spiked by over 80 percent since 2010.

Prior to the pandemic, the Hawai'i Department of Education saw its budget grow at a pace that was much slower than the rate of increase for general fund revenue. From FY2008 to FY2020, the DOE's budget grew by 23.4 percent, keeping pace with the escalation in the state's cost of living. Yet, general fund revenue grew by 46.1 percent, nearly double the growth reflected in the DOE's budget. This proportional disparity must be rectified, so that our schools and students don't lose out on critical resources or learning opportunities. Education must be a priority for our state.

## STATE REVENUES VS. HIDEO OPERATING BUDGET APPROPRIATIONS

The Consumer Price Index line in gray shows the relative increase in the cost of goods and services in Honolulu, HI.



FY08-18 Actual Collections per Department of Taxation; FY19 and FY20 based on Council on Revenues May 23, 2019 projection.

We cannot give up the quest for a fully-funded school system. Our keiki's and our community's future depends on our resolve.

**Kris Coffield · Chairperson, Democratic Party of Hawai'i Education Caucus · (808) 679-7454 · [kriscoffield@gmail.com](mailto:kriscoffield@gmail.com)**



Committee On Ways and Means  
Senator Donovan Dela Cruz, Chair  
Senator Gilbert Keith-Agaran, Vice Chair

February 25, 2021

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee,

We would like to comment on SB 815 SD1, which establishes maintenance of effort provisions and a public education stabilization trust fund.

HE'E fully supports the concept of long-term stable funding for public education. The adverse effects of budget reductions resulting from the COVID-19 pandemic is creating extreme stress for our schools. A state maintenance of effort law could help ease this stress by ensuring consistent funding so that schools can execute their academic plans with minimal disruption.

We have comments with respect to the public education stabilization fund proposal, which provides that if the current year's state education allocation is less than the previous year's state education allocation, then general excise tax funds would be deposited in the amount of that difference. We suggest that rather than calculating a year-on-year difference of the entire the state education allocation, **the allocation comparison be narrowed to EDN 100 (school-based budgeting) and EDN 150 (special education funding)**. The reason is we want to stabilize funds where it impacts the students the most, which is in the classroom.

In addition, we are not comfortable with a special fund in which the DOE would have full discretion without transparency and accountability, the two tenants for which the Coalition consistently advocates. Stakeholders are entitled to know how our resources are being utilized to deliver the best outcomes for our students. We would expect that at a minimum, the Board of Education would have oversight on the use of such funds. Furthermore, we believe that these funds should be prioritized for teaching and learning in the classroom.

Hui for Excellence in Education, or "HE'E," promotes a child-centered and strength-based public education system in which families, communities and schools are valued and empowered to help every student succeed. HE'E works to bring diverse stakeholders together to harness collective energy, share resources, and identify opportunities for progressive action in education.

Thank you for the opportunity to testify. Our support represents a 75% consensus or more of our voting membership.

Sincerely,

Cheri Nakamura  
HE'E Coalition Director



Academy 21

After-School All-Stars Hawai'i

Alliance for Place Based Learning

\*Castle Complex Community Council

\*Castle-Kahuku Principal and CAS

\*Education Institute of Hawai'i

\*Faith Action for Community Equity

Fresh Leadership LLC

Girl Scouts Hawaii

Harold K.L. Castle Foundation

\*HawaiiKidsCAN

\*Hawai'i Afterschool Alliance

\*Hawai'i Appleseed Center for Law and Economic Justice

\*Hawai'i Association of School Psychologists

Hawai'i Athletic League of Scholars

\*Hawai'i Children's Action Network

Hawai'i Education Association

Hawai'i Nutrition and Physical Activity Coalition

\* Hawai'i State PTSA

Hawai'i State Student Council

Hawai'i State Teachers Association

Hawai'i P-20

Hawai'i 3Rs

Head Start Collaboration Office

It's All About Kids

\*INPEACE

Joint Venture Education Forum

Junior Achievement of Hawaii

Kamehameha Schools

Kanu Hawai'i

\*Kaua'i Ho'okele Council

Keiki to Career Kaua'i

Kupu A'e

\*Leaders for the Next Generation

Learning First

McREL's Pacific Center for Changing the Odds

Native Hawaiian Education Council

Our Public School

\*Pacific Resources for Education and Learning

\*Parents and Children Together

\*Parents for Public Schools Hawai'i

\*Teach for America

The Learning Coalition

US PACOM

University of Hawai'i College of Education

*Voting Members (\*) Voting member organizations vote on action items while individual and non-voting participants may collaborate on all efforts within the coalition.*

**SB-815-SD-1**

Submitted on: 2/26/2021 2:10:24 AM

Testimony for WAM on 2/26/2021 9:30:00 AM



Submitted By	Organization	Testifier Position	Present at Hearing
Susan Pcola_Davis	Individual	Support	No

Comments:

Comments:

I support this bill with some reservations.

- (1) Establish maintenance of effort provisions;
- (2) Establish a public education stabilization trust fund; and
- (3) Make appropriations.

SUPPORT a) The state appropriations to the department for the provision of free education for the current fiscal year shall not be less than state appropriations to the department for the preceding fiscal year.

SUPPORT (b) If state appropriations to the department for the current fiscal year are less than the preceding fiscal year, then the aggregate proportion of the department's annual appropriations from the state general funds over the preceding ten years shall be maintained as the appropriation to the department.

SUPPORT (c) If state appropriations to the department for the current fiscal year are less than the preceding fiscal year, the difference between the preceding fiscal year appropriation and the current fiscal year appropriation shall be deposited to the credit of the public education stabilization trust fund.

OPPOSE §302A- Maintenance of effort; temporary suspension. (a) Upon a declaration by the governor concurred to by the legislature, the maintenance of effort provisions pursuant to this chapter may be temporarily suspended for any of the following reasons: NONE OF THESE REASONS ARE ACCEPTABLE.

This temporary suspension defeats the purpose of the bill in the first place, "It is also incumbent on the legislature to promote predictability and stability of K-12 education revenues by committing a base of annual funding in the face of changing circumstances to ensure the continuous and uninterrupted equitable distribution of educational resources for all public school students."

Putting this into the bill does not promote predictability or stability.