

# Lexington County School District One

## *2008 State Legislative Priorities/Positions*

### **CORRECT 2007–2008 ERROR IN THE INDEX OF TAX PAYING ABILITY**

Lexington One wants the General Assembly to immediately pass a joint resolution to correct the 2007–2008 miscalculation by the S.C. Department of Revenue in the Index of Taxpaying Ability for 11 districts (Berkeley County School District, Dorchester 2, Dorchester 4, Florence School District One, Florence County School District Four, Lexington County School District One, Lexington District Two, Lexington School District Four, School District Five of Lexington and Richland Counties, Richland County School District One, and Richland School District Two) resulting in loss of state revenue that those districts are entitled to receive and without the error would have received.

Lexington County School District One lost \$865,954.07 due to the error. The joint resolution would appropriate \$9,154,990.63 in general fund revenues to supplement distributions to school districts adversely impacted by the 2007 Index of Taxpaying Ability error.

### **RESOLVE ACT 388'S ADVERSE IMPACT**

- **Lexington One wants the General Assembly to modify the index of taxpaying ability calculation during the 2008 Legislative Session.**

The General Assembly should immediately pass legislation to adjust the Index of Taxpaying Ability to reflect the change in the taxable status of owner-occupied property caused by Act 388 and earlier property tax relief programs. This legislation should treat these properties in the same manner as is required of property under "fee in lieu of" agreements.

The change should treat school property tax relief as a revenue stream that enables the S.C. Department of Revenue to impute the equivalent value of owner-occupied residential property for inclusion in the calculation of the Index of Taxpaying Ability.

- **Lexington One wants the General Assembly to address the inequity to growing districts caused by the distribution of the growth formula during the 2008 Legislative Session.**

As a result of Act 388, the disparity of allocation — between growing districts and districts that are not growing or districts that are losing enrollment — increases over time creating inequity.

The General Assembly should immediately move to correct the inequity to growing districts and ensure that no rapidly growing school district receives less in per pupil reimbursement than the district would have received prior to the implementation of Act 388.

Distributing growth in tax revenue on owner-occupied property to all school districts gives greater increases per pupil reimbursement for owner-occupied property to school districts that are not growing in pupil enrollment as compared to increases in per pupil reimbursement to school districts that are growing in student enrollment.

- **Lexington One wants the General Assembly to address the cost of opening new schools due to increased enrollment through a proposed per student weighting during the 2008 Legislative Session.**

When a district opens a new school, it incurs significant initial operational and instructional opening costs (other than construction costs) associated with the opening of that new school.

Act 388 limits the amount of millage that a district can impose in any one year. To offset that limitation, for at least two years districts need an alternative source of revenue when opening new schools.

The Task Force on Funding for World Class Learning proposed that the General Assembly add a weighting for growth (Their recommended weighting for growth is 0.10.) to the proposed adequacy program per pupil cost or its equivalent of \$727 per pupil for two years when a district opens a new school that is assigned a new BEDS code due to growth in enrollment.

- **Lexington One wants the General Assembly to review the long-term impact of Act 388 and implement action to mitigate that long-term impact.**

### **APPROVE THE SOUTH CAROLINA SCHOOL FACILITIES INFRASTRUCTURE ACT DURING THE 2008 LEGISLATIVE SESSION**

The General Assembly should approve the South Carolina School Facilities Infrastructure Act (SCSFIA) in the 2008 legislative session because it provides support for facilities improvements necessary to meet educational standards, provide appropriate technology infrastructure and address equity concerns.

We support creating an infrastructure bank that could provide state-funded grants and loans to districts for school building needs. Lexington One is unable to build schools to meet its rapid growth with the current eight percent debt limit.

## **FUND PUBLIC EDUCATION (FROM THE TASK FORCE ON FUNDING WORLD CLASS LEARNING)**

- **Lexington One supports phasing in a state-funded, full-day 4-year-old pre-kindergarten instruction for at risk students eligible for free and reduced price meals in South Carolina.**

Lexington One recognizes that early childhood education is the key to helping South Carolina's students meet the state's proficiency standards.

When funding these programs legislators must remember the financial impact of expanding those programs including the need for adequate funding for more classroom spaces/buildings, transportation, salaries and materials and fully fund these programs.

- **Lexington One wants the General Assembly to provide a weighting for poverty**

Lexington One believes the General Assembly should begin to add a poverty weighting of 0.25 for students eligible for free and reduced price meals and add an additional weighting (on a graduated scale up to a maximum of 0.375) for districts with a poverty concentration of 50 percent or more. This could be implemented over a three-year phase in period as recommended by the Task Force on Funding for World Class Learning.

## **EDUCATION AND ECONOMIC DEVELOPMENT ACT**

Lexington One supports fully funding the Education and Economic Development Act.

## **PUBLIC SCHOOL CHOICE**

Lexington One supports the school choice plan promoted by State Superintendent Jim Rex because it is fair, equitable and meets the needs of students and parents without placing undue hardships on districts and schools.

## **TUITION TAX CREDITS OR VOUCHERS**

Lexington One opposes any legislation that would allow public funds to be diverted or allocated to any non-public school.

Lexington One opposes using public tax dollars to support non-public schools through tuition tax credits or vouchers.

Lexington One believes that diverting state tax dollars to private schools will further erode funding for public education and state agencies in South Carolina and demonstrates a disregard of the state's constitutional responsibility to provide an adequate education for all.

Private schools are not subject to the accountability requirements imposed on public schools under the South Carolina Education Accountability Act of 1998 and the federal No Child Left Behind Act.

## **TEACHER PAY**

We believe that the state needs to advance K-12 South Carolina teachers' pay toward the Southeast (North Carolina/Georgia) average and toward the national average.

## **ASSESSMENT AND ACCOUNTABILITY**

Lexington One supports the state's desire to improve student performance on state and national assessments.

PACT tests should provide better diagnostic information and more immediate feedback for parent, teacher and school use.

We believe that the state should continue to revise its school report card system to ensure that ratings accurately reflect student and school performance based on research-based criteria.

## **OTHER ISSUES**

Lexington One strongly supports full funding of any federal or state-mandated education program. For instance, Congress initially intended to fund the federal Individuals with Disabilities Education Act at 40 percent. However, we receive about 17 percent of the funding for this mandated program. No Child Left Behind is not funded.

We believe that since local school boards are locally elected and accountable to the public for their school districts' success, they must have full fiscal autonomy. Local school districts should have the ability to go above and beyond the state allocation.

Lexington One wants the General Assembly to pass legislation requiring individual school district fiscal impact statements before passage of any legislation that requires a local district financial match or use of local funds for any reason.