

District Accountability Advisory Committee, March 18

Head of state school board group urges overhaul of funding process

By Harriet Halbig

Ken Delay, executive director of the Colorado Association of School Boards, told the D-38 District Accountability Advisory Committee (DAAC) that the state should completely overhaul the school funding process.

Delay explained that the 1994 School Finance Act and its predecessor the 1988 School Finance Act promise that the state will fund adequate education for all students, regardless of their location or wealth. To do this, the state funds students in smaller rural districts at a higher rate because their communities cannot benefit from economy of scale in their purchasing and would be unable to maintain a sufficient infrastructure of technology, buses, etc., without assistance.

Another goal was that most districts would pay the same mill levy, with per pupil funding adjusted by factors for local conditions and funding split evenly between the state and the local community. At present, the mill levy rates vary from 2 to 27 in the state.

For many years, this balance was maintained, but

during the late 1970s an inflation rate near 20 percent, caused rapid growth, a rise in real estate values and exploding property taxes. Both residential and business property taxes were assessed at 29 percent.

The result was the Gallagher Amendment, which required that residential taxes equal 55 percent of revenue and business taxes amount to 45 percent. Business taxes then skyrocketed and caused resistance, which resulted in the passage of the Taxpayers Bill of Rights (TABOR) in 1992. TABOR required that any tax increase, including mill levies for schools, must be passed by a popular vote. Any funding increase can only equal the previous year's revenue plus the percentage of growth for that year. As a result, school districts must lower their mill levies in times of rapid growth.

Consequently, during the rapid growth of the 1990s, school districts had to lower their levies and couldn't keep the tax money collected without a vote to override TABOR restrictions. Parent activists responded in 2000 by campaigning for Amendment 23, which requires a certain funding level for education but doesn't provide a source for the funds.

Delay said that the reason TABOR and Amend-

ment 23 do not succeed in providing sufficient funds is that they are based on classroom conditions in the 1980s without the current level of technology, No Child Left Behind, charter schools, and state assessments required for today's education.

He said that Colorado is the fifth lowest in taxation on the state level and about average on the local level. The state is becoming divided on the basis of local wealth, and a complete overhaul of the school funding process is necessary, Delay said.

Unified Improvement Plans discussed


Principal Chuck Stovall of Kilmer Elementary School said that his school has received the John Irwin Award for Excellence for the third year in a row, indicating its performance is in the top 8 percent statewide.

Under its Unified Improvement Plan, the school rates as "meets" in academic achievement, academic growth and academic growth gaps. Growth gaps in math have improved from "approaching" to "meets."

Stovall said that the stability of his staff is a contributing factor to a "family feeling" in the building.

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