



Position Statements

I. Beliefs of the Georgia School Superintendents Association

The Georgia School Superintendents Association (GSSA) believes all children can be successful in school. We believe it is the responsibility of all citizens to participate actively to ensure that a successful educational experience is provided for all of children.

- The Association believes that local school superintendents create an environment in the communities they serve which ensures a quality education program for all students. The leadership provided by local school superintendents is crucial to ensuring an effective and efficient system of schools in each community in our state. Local school superintendents are and must continue to be advocates for children and consider the best interests of students in all their actions.
- The Association believes that competent and caring individuals should be employed to teach in the schools of our state to achieve the goal of an appropriate educational experience for all children.
- The Association believes that safe schools with structured discipline are crucial to the establishment of a positive school environment, and that such a healthy school climate is essential to improvement in student achievement.
- The Association believes that all superintendents should participate in personal and professional learning opportunities to improve their leadership capacity.

II. Improvement of Student Achievement

GSSA believes that student learning should be the focus of every initiative to strengthen public education in Georgia. We have identified the following issues as those which are critical to the quality of our schools and the improvement of student achievement in our state.

2.1 Appropriate expectations and standards for student achievement

GSSA supports the adoption of the Georgia Performance Standards and seeks to maximize every opportunity to ensure that the state's curricular standards are effectively implemented in every school.

2.2 Assessment of student achievement

GSSA recommends that initiatives continue at the state and local level to determine appropriate student educational expectations and accurate methods of assessing and reporting student achievement. The most effective student assessment program is one that accurately measures progress in core academic areas while including broader educational objectives that are important for students to realize their potential.

2.3 Helping all students to realize their potential

GSSA is committed to the goal of helping all students succeed and ensuring that no child is left behind. We recognize there are students who are at greater risk of falling behind unless specialized programs and services are provided to meet their needs. The state must place a high priority on securing and allocating new resources to provide required services for at-risk students.

2.4 School improvement initiatives

GSSA encourages active support for school improvement initiatives. Comprehensive programs of targeted assistance to under-performing schools have the potential to make significant contributions toward helping those schools make adequate yearly progress. Adequate state funding for these programs is a priority.

2.5 Resources for the classroom

GSSA supports a commitment to targeting new state support for direct instructional costs that have an impact in the classroom. We recommend the state place a high priority on the investment needed to cover increased costs for **textbooks, classroom consumable materials and supplies, media materials, replacement of instructional equipment, and instructional technology.**

- State funds for textbooks represent less than one fourth of the cost incurred by local school systems. **To keep abreast of inflation, textbooks and other direct instructional cost components should receive an adjustment in each fiscal year.** No increase in the amount earned per student has been appropriated for the classroom since FY 1999.
- From FY 2003 through FY 2008, funds for instructional equipment and media materials were cut to levels below what the state deemed adequate for support of these resources.**
- A renewed commitment to an adequate level of support for K-12 educational technology (both instructional and administrative) is needed.** GSSA recommends the state provide funds on an annual basis for installation, maintenance, and insurance for technology, and for the purchase and updating of hardware, software and courseware.

The elimination of state funding for the former “Computers in the Classroom” program has created a crisis for school systems as they attempt to modernize and expand instructional technology that is a critical factor in improving and analyzing student achievement. Since lottery revenue has been terminated for this function, it should be included in the state’s core funding formula for K-12 education and financed with general state revenue.

- Teachers must be provided training in the use and application of computers and advanced electronic instructional technology. As technology has become one of the core costs of providing public education programs and services, it should be reflected in the mechanism for ensuring both stability and growth in the allocation of funds.

2.6 Student Information and Financial Accounting Systems

GSSA supports the Georgia Department of Education’s commitment to implement a comprehensive student information system. The success of this data system is dependent on the effectiveness of the plan for implementation, including integration with personnel and financial accounting data systems. Adequate state funding for hardware, software, training, and data entry personnel is critical; funds should not be drawn from existing educational programs and services or from local taxes.

GSSA advocates the implementation of a financial accounting and reporting system based on a format for identifying meaningful fiscal information. The current financial system does not permit local school systems or the state to use fiscal data in a manner that is effective in evaluating all program expenditures. A sound financial accounting system should enable school systems to make informed budget decisions in the interest of enhancing instruction, while at the same time supporting an appropriate financial audit process.

2.7 Accountability for improved student learning

Educators should be fully involved in continued refinement of the state’s educational accountability plan. An accountability plan should stress support for system and school initiatives to improve student achievement. Any accountability requirements imposed by the state should be coordinated with criterion-referenced tests that measure appropriate content standards for the K-12 curriculum. The determination of acceptable student performance should not be based on a single measurement or indicator. Test scores for sub-groups of students, when used to determine school and/or system performance, should be used only when the sample size is large enough to be deemed statistically significant. Norm-referenced tests should play no role in a plan of educational accountability.

III. Investing in Educational Excellence

The economic health of a community is directly influenced by the quality of public education made available to its citizens. When the financial commitment to quality public schools is inadequate, the negative impact is felt far beyond the schools' walls.

Georgia's plan for investing in educational excellence should be developed with the primary objective of promoting effective instruction and improved student achievement. GSSA supports the establishment of a state school finance structure that places emphasis on programs and services that have the greatest impact on the improvement of education for students. The Association supports ongoing evaluation of all funded programs and believes a thorough assessment of the funding mechanism and cost components is a necessary step in the review process.

GSSA strongly believes that essential costs included in Georgia's plan for investing in educational excellence should be reflected in the state's formula for financial support of K-12 schools and should be funded at adequate levels. Local boards should have the flexibility to augment the state's funding formula with additional local revenue.

The following statements reflect GSSA's recommendations regarding the proper functions of the state and local boards of education in providing financial support for the new plan for investing in education excellence.

3.1 A new state plan for investing in educational excellence

- **GSSA supports the effort of the Governor's Education Finance Task Force to invest in educational excellence.** We encourage the Task Force to follow through with a strategy to define the educational objectives to be achieved, to engage in determining the best practices for accomplishing those objectives, and to establish an appropriate cost model for providing financial support for the resources needed to support the best practices identified.

The goal to bring about an investment in educational excellence can only be realized with the Governor's recommendation, the General Assembly's appropriation, and the distribution of an adequate amount of annual state revenue for public education (K-12). The QBE formula has not been funded at a level that meets the state's constitutional obligation, and it does not reflect the costs incurred by local school systems in providing essential programs that address the needs of students.

State financial support should be guided by the Georgia Constitution, which states: ***"The provision of an adequate public education for the citizens shall be a primary obligation of the state of Georgia."*** As the State moves forward in its deliberations, the Association supports the following basic principles.

- **A comprehensive review of the state’s school finance plan should examine both the structure of the funding formula and the adequacy of funding.** Georgia should consider the several research methodologies that have been developed nationally for determining an adequate level of funding.
- **Flexibility should be provided** to local school systems in determining the most effective funding strategies. Input from local school systems should be sought by state decision-makers throughout the process.
- **Equity in educational funding should be a priority in the consideration of changes in Georgia’s education funding formula.** The quality of a child’s education should not be a function of the wealth of the community in which he or she happens to live, but rather, should be a function of the wealth of the State of Georgia. The local five mill share and equalization provisions of the current funding formula have not resolved inequities in Georgia. **The Association does not support any legislation that requires the expenditure of additional local funds without ensuring an adequate level of state appropriations needed to meet the state’s obligation.**

With the exception of funds appropriated for increases in educators’ salaries, the state revenue appropriated for public education (K-12) over the past 15 years has not kept pace with the increasing cost of providing essential education programs and services to each public school student in our state – even during many years of healthy growth in state revenue. The problem has become especially severe as a result of successive state budget cuts, labeled as “austerity reductions” or “formula adjustments,” from FY 2003 through FY 2008. Such cuts have no educational basis and undermine earlier decisions that were based on analyses of educational need and which were once reflected in state appropriations.

The QBE appropriations level has resulted in critical under-funding of public education costs and a significant shift in the financial burden to the local ad valorem taxpayer. **The problem continues to be exacerbated by the imposition of unfunded or under-funded mandates created by legislation or regulation.** It is imperative that a greater effort be made for funding at the state level so efforts to improve public education in our state can be realized.

3.2 Revenue and tax structure

GSSA recommends that a study be initiated immediately by the Governor and both chambers of the Georgia General Assembly to determine appropriate revisions to Georgia’s revenue and tax structure.

- **GSSA has long supported a comprehensive, independent analysis of the state and local tax and revenue system in Georgia.** Such examination can lead to broad-based reform of the tax structure and enable a sound tax framework for generating funds required for public education as well as other essential governmental services. **The goal should be a balanced tax system that does not give advantage to one class of taxpayer at the expense of another.**

- Legislated state tax cuts and exemptions have the effect of shifting the tax burden from the state to local boards of education which concentrates a greater portion of the tax burden on local ad valorem taxpayers. A stable revenue stream from the state is essential if local school systems are to be able to continue their long-range commitment to educational improvement. **Before any tax reduction or limitation is enacted, an analysis of the local impact of the tax cut or exemption must be undertaken and publicized.**
- A proliferation of local tax exemptions has the impact of shifting the tax burden from one group of local taxpayers to another. These exemptions, enacted by the General Assembly through local legislation, make it especially difficult for local boards of education to absorb cuts in state allotments. When one group of taxpayers benefits from a new exemption, the lost revenue can only be recovered by increasing the rate of taxation applicable to other local taxpayers.
- **GSSA specifically opposes exemptions that have the effect of freezing property assessments for owner-occupied residential property.** Such exemptions create inequities in the tax burden among different groups of taxpayers. The loss of taxable property value contributes to the need to impose higher millage rates, thereby causing a tax increase for some taxpayers.
- **GSSA opposes the elimination or curtailment of the taxing authority of local boards of education.** Instead, a reasonable increase in the state sales tax could make it possible for local boards of education to continue and improve the quality of their educational programs while also enabling them to provide property tax relief.

3.3 Appropriate state-local partnership in funding public education

An original objective of the QBE Act was partnership between the state and local school systems in financing the cost components of the funding formula. However, **there is a significant shift taking place toward substantially heavier reliance on the local tax portion of the education budget.**

State required local property tax, called “local five mill share,” increase automatically as the value of taxable property increases. **The state’s share of the QBE formula does not have an automatic mechanism for addressing the increased cost of providing educational services.** Instead, state increases in the amount earned per student for QBE formula components – even those needed to keep up with inflation – occur only when the General Assembly recognizes these needs in the annual Appropriations Act. Increases in state funding for some programs and services are often inappropriately redirected from other essential costs, creating an increased burden for local taxpayers. This serious shortcoming in the current QBE mechanism should not continue in the new plan for investing in educational excellence.

- When local five mill share increases, but the QBE formula amounts earned per student remain unchanged or decline from the previous year, then the per-student amount funded by the state is reduced.
- **Substantial cuts in the FY 2003 through FY 2008 state appropriations for the QBE formula have made it necessary for many local boards of education to curtail or discontinue programs, deplete operating reserves, hire fewer teachers, and/or increase local tax rates.** The ability of school systems to address both state and federal legislative reform effectively will continue to be significantly impaired without budgetary action to raise formula funding to a level that reflects actual costs.
- **Several components of the QBE formula have received no adjustments in the amount earned per student since 1991.** Other items have received sporadic increases but have not kept pace with the cost of educational programs. As a result, the cuts from FY 2003 through FY 2008 have, in effect, reduced the per-student funding compared to the earliest years of the QBE Act. The impact of these cuts becomes even more acute as school systems strive to implement the requirements of state law and the federal No Child Left Behind Act.
- Some of the components that have not received adjustments in the QBE formula involve the direct costs of instruction; but inadequate funding of indirect costs has had an impact on instruction. **When essential costs are not properly funded by the state, boards of education must divert local funds that would otherwise have been available for the direct costs of instruction.**
- The current or former use of alternative revenue sources to support certain educational programs and services should not prevent the inclusion of earnings for such programs or services in the state’s K-12 funding formula. Instructional technology is an example of a program that should be included in the core formula and funded with general state revenue when other revenue sources are no longer sufficient to adequately support such a function.
- **GSSA strongly urges the Governor and General Assembly to increase earnings in the state program of financial support in a manner that reflects a renewed commitment to strengthening the original partnership between state and local funding responsibility and revenue sources.** To accomplish this, the “austerity reductions” or “formula adjustments” of FY 2003 through FY 2008 cannot be continued.

The austerity reductions were imposed as a direct consequence of an economic recession and as state revenue continues to recover, there is no longer a budgetary justification for continuing the cuts. Funds also need to be allocated in FY 2009 and subsequent years for those components of the state funding formula that have received inadequate cost adjustments in prior years.

- **GSSA recommends that the state-local partnership in funding the new formula for investing in educational excellence be defined in law so as to provide that the state shall finance 80 percent of total statewide formula earnings.** The responsibility for providing the remaining 20 percent of formula earnings should be distributed among local school systems in a manner that reflects each system's proportionate share of the statewide taxable wealth as defined in the state formula.
- **The Association further recommends that the funding study analyze alternatives for measuring local wealth in the interest of identifying an accurate reflection of the taxing ability of local boards of education and the taxpaying ability of their citizens.**
- When certain property is exempted from local ad valorem taxation by application of general state law, the required local effort and equalization calculations should not be based on property tax digest data that fail to account for the exempted values. Property that is removed from a local tax digest under the freeport exemption that applies to business inventory property should not be treated as if it were taxable in the computation of required local effort.
- The average property tax millage rate for K-12 public school operation in Georgia has increased by almost three mills since the inception of the QBE Act. Over half of Georgia's students reside in school systems that levy more than 18 mills for property taxes. Local boards of education expended over \$5.2 billion in local revenues in FY 2006, which averaged over \$3,300 per student above the amount earned in the QBE Formula. Most such local funds were spent on instruction. **Further increases in property tax rates can be avoided only if the state makes an annual commitment to ensure an adequate level of funding for each essential cost identified in the state plan for investing in public education.**
- **When all available local dollars must be used to cover shortfalls in state funding, school systems lose the flexibility to use local funds for educational improvement efforts.** Systems must choose between increasing property taxes or cutting programs, personnel, or instructional materials.
- The continued escalation in costs for health insurance represents a portion of the education budget that is likely to have consequences for both the state and local school systems in supporting the instructional mission of public schools. GSSA encourages the state to identify all reasonable options for controlling the increase in such costs in a manner that does not disrupt the state-local partnership in supporting K-12 education and does not impose an undue burden on individual personnel employed by local school systems.

- **GSSA encourages a re-examination of the state funding mechanism for supporting essential personnel in small schools and systems.** The existing sparsity grant program that was established for this purpose has been largely abandoned in state appropriations for over 15 years.
- **GSSA encourages a revision of the schedule for distribution of earned funds to local school systems. To enable systems to cope with rapidly growing enrollment, a higher proportion of earnings should be allocated during the first three months of each fiscal year.** This allocation will assist school systems in meeting the requirement in law that teachers must be paid at the end of the first month in which service is rendered. In many school systems, teachers now work virtually the entire month of August, and some start in July. Local tax collections are at a low ebb in the summer, creating a cash flow problem for many systems and necessitating that they borrow funds.
- GSSA seeks the dissemination of financial data by the state to local school systems, including allocations of grants and formula allotments, in a timely manner so as to enable school and system leadership to make informed decisions in the process of planning for effective implementation of programs and services for their students.
- **GSSA strongly opposes any cut in state funds at mid-year for allocations to local school systems in the amended state appropriations act.** Mid-year reductions in state funds were imposed during the economic recession of FY 2003 and FY 2004. Although this practice has been discontinued as state revenue has recovered, the state should act pro-actively to ensure that it is not repeated in the future.

Local boards of education cannot modify tax rates or reduce the number of contracted personnel at midterm. If allotments that were determined prior to the beginning of a school year are reduced at midterm, systems must use already-strained reserves. When state revenues fall short of projections used in initial budgets, state revenue shortfall reserves should be used to prevent cuts in school system allotments for the school year already in progress.

- **GSSA believes that duty-free lunch for all teachers is important.** We do not believe, however, that the General Assembly should require the cost of this teacher benefit to continue to be borne by the local property taxpayer.

3.4 Recognition of the annual increase in the cost of maintaining educational programs and services

GSSA strongly urges an annual percentage increase be applied to the base amount per student as defined in the state program of financial support. This annual budgetary procedure, which was originally envisioned for QBE Formula funding but was abandoned after 1988, would prevent the erosion of the state-local partnership and would

ensure no formula component would be neglected for several years in the future. It should become an integral component of the new plan for investing in educational excellence.

3.5 Public revenue for public education

GSSA does not endorse the use of public funds to support private education and is opposed to any “scholarship”, voucher, tuition tax credit, or other plan that would divert public funds to private use.

- Under our current system of government, citizens support a system of public schools through taxation of their income, consumption, and wealth. They are required to support the public schools with their taxes whether their children attend public, private, or home schools, or if they have no children in school. The premise, as with other governmental services, is that schools are established for the good of all citizens and are to be supported by all the citizens, not just those who happen to use the service at a particular time.
- Public education is a governmental service made available to all the citizens of each state and is provided for the purpose of ensuring an educated citizenry and the perpetuation of our democratic society. It has played a pivotal role in America’s growth and development and continues to be the foundation upon which our society is built. While providing a system of public schools is the responsibility of the state, much of the responsibility has been placed in the hands of local boards of education composed of lay citizens. It is through these bodies that citizens should seek to create the kind of educational opportunities they desire for their children.

3.6 Public funds to private and religious schools

It is the firm opinion of the Association that, should the General Assembly continue to approve the use of public funds in private schools, there must be a clear expectation that strict accountability standards accompany those funds. Recipients of state funds should be accountable for the expenditure of those funds, the comprehensive assessment of children served with the funds, and minimum state and federal requirements applicable to the children served. Sending state funds to a private setting based on the limited criteria of parent choice creates a double standard of accountability for use of taxpayers’ money.

IV. Providing and Supporting Highly-Qualified Personnel

GSSA believes dedicated educators who are highly qualified and who receive appropriate preparation for their assigned roles in the education of our students are vital to our efforts to enhance student learning. An investment in educational excellence can only accomplish its goals if appropriate levels of compensation, opportunities for professional learning, and improved methods of personnel evaluation are given proper consideration in the state plan for investing in educational excellence.

4.1 Professional learning opportunities and teacher planning

Since 2003, one of the most severe reductions in state support for public education has been in its appropriation of funds for professional learning. Effective professional learning activities are critical to the success of school improvement programs; therefore, the allocation of funds for appropriate professional learning programs should be given a high priority by the state.

GSSA recommends that additional state funds be provided in the new plan for investing in educational excellence to add additional days to the employment year for planning and professional learning for all classroom teachers.

- Consideration should be given to achieving a balance between salary increases for the current number of days employed each year and the need to provide additional days for planning and professional learning. The ten days annually provided for teachers' training and preparation is inadequate, particularly in light of the No Child Left Behind Act's requirements for teachers to be highly qualified in the subject(s) they teach.
- Expectations that teachers should be prepared to re-invent the schools in which they teach will require additional time for professional learning opportunities. Thorough teacher training on the new Georgia Performance Standards is crucial to maximizing student achievement gains. Effective teacher preparation in the use of technology will also necessitate an additional commitment to professional learning activities.
- Teachers are already devoting more than the ten days provided by the state to accomplish the tasks previously indicated. Providing additional days for professional learning will enable schools to avoid the necessity of removing teachers from instructional time for such activities. The objective of maximizing student achievement is compromised when classes must be served by substitutes while teachers leave the classroom for professional learning.

4.2 Teacher preparation programs

GSSA believes well-prepared teachers are crucial to the success of school improvement efforts and increased student achievement. Effective preparation programs for persons seeking to enter the teaching profession are essential if school improvement goals are to be realized.

New requirements for placement of highly qualified teachers are being implemented at the same time that teacher preparation programs are supplying only a fraction of the number of new teachers needed for Georgia's classrooms. Alternatives should be explored for enabling school systems to accomplish the goal of ensuring that every student is taught by a highly-qualified teacher.

4.3 *Appropriate support for personnel salaries and associated benefits*

The new state plan for investing in educational excellence should recognize all essential costs associated with compensation of school personnel.

- Employer contributions for **Social Security** (and for alternative benefits paid in lieu of Social Security) represent a massive and increasing expenditure of local property taxes. **These costs should be covered on all state-earned salaries through the state funding formula.** The majority of local school systems enroll all employees in the Social Security program, and almost all systems participate in Social Security for at least a portion of their employees. Alternative retirement benefits are provided by many systems for employees who do not participate in Social Security. **An amount representing the employer contributions should be included in the calculation of the base cost and the training and experience factor in the new state plan for investing in educational excellence.** The goal should be to increase state funding to reflect the actual cost of the benefits for state-earned salaries. The cost is currently estimated to be over \$200 million.

- **The establishment of a state minimum salary schedule for which funds have not been appropriated by the state represents an unprecedented and fiscally unsound action by the state.** The 3-percent base salary increase effective on September 1, 2007 is being financed in part with previously-existing QBE Formula funds that have been withdrawn across-the-board in the form of austerity reductions or formula adjustments. Dollars from previous base salary increases have been recycled to fund the most recent increases.

Across-the-board reductions in QBE Formula earnings from FY 2003 through FY 2008 have had the effect of eliminating state funding for the base teacher salary increase that was granted in previous years; yet a State Board of Education rule continues to mandate a minimum salary schedule that assumes the state is still paying for these increases. **GSSA urges immediate appropriation of funds needed by local school systems to pay the salaries required by the current state board rule.**

- **Personnel in some positions received no funds through the QBE Formula for salary increases in most state appropriations during the 1990s, and this problem was not addressed in the FY 2000 through FY 2008 budgets.**

When the state appropriates funds for a cost-of-living pay raise for bus drivers and lunchroom workers, local boards of education feel compelled to grant similar pay raises to other classifications of employees – but must do so with local property taxes. **GSSA urges that salary increases be provided for those classified employees identified in the funding formula as secretaries and accountants.** No increase in funding for salaries for secretaries and accountants has been provided by the state for 17 years. Raises for maintenance personnel must also be funded with local dollars unless an adequate amount is appropriated through the facility maintenance and

operation component of the QBE Formula (see the statement 7.1 on facility maintenance and operation).

- Earnings for **sick leave** in the QBE Formula have not been adjusted for 17 years and do not reflect the actual cost of compensating substitute teachers.

The existing earned amount of \$150 per teacher, per year, is insufficient to enable school systems to pay substitute teachers a realistic amount of daily compensation. State law provides that each teacher earns 12½ days for sick leave per year; however, the amount earned in the QBE Formula does not fund substitutes for more than two or three teacher absences per year. GSSA urges that this amount be increased to a level that reflects the actual cost incurred by school systems. The amount earned per day for sick leave should be expressed as 40 percent of the pro-rated daily amount earned for the base teacher salary on the state minimum salary schedule. As such, the earned amount would be adjusted automatically with future changes in the base salary.

- The employer contribution for **Medicare** is recognized in the QBE Formula for earned certificated personnel, but local taxes must be used to cover this cost for classified positions. QBE earnings for **unemployment compensation and workers' compensation** represent only a small fraction of actual costs; such earnings have not been adjusted for 17 years.

The responsibility for all personnel benefits that involve mandatory employer costs should be reflected in the state funding formula. There is no legitimate reason to distinguish between certificated and classified personnel with regard to the employer contribution for Medicare.

GSSA supports a cost-of-living adjustment in the salaries of all classifications of local school system employees identified in the state funding formula. The Association continues to support the initiative to improve teacher salaries. When all items in the funding formula receive appropriate increases to reflect higher costs, school systems have less difficulty budgeting funds for raises in teacher salaries.

School systems employ more teachers than are earned in the QBE Formula. These teachers are considered essential by their systems. Since their positions are not earned in the state formula, local boards of education are burdened with additional local costs for their compensation and benefits when the state does not maintain adequate levels of funding for personnel and other costs that are included in the formula.

4.4 Compensation for training and experience of certificated personnel

GSSA supports an amendment to state law to provide for a mid-term adjustment for training and experience (T&E) based on all certificated professional personnel who were employed by a local school system as of the most recent month for which data are available. The legislation should provide for a midterm adjustment in the FY 2008

supplemental appropriation and should become a permanent feature of the new formula for investing in educational excellence.

Under current law, FY 2008 training and experience funding is based on October 2006 data. Systems employing additional teachers due to growth in student population will receive only a beginning teacher salary for all new teachers employed in the 2007-2008 school year. Systems are obligated to pay certificated employees for higher certificates when the degrees are earned; yet state funding lags behind a full year. The cost to local school systems is approximately \$50 million. The problem is compounded by the fact that many teachers' certificates have not been issued by the Professional Standards Commission (PSC) in October, making those teachers ineligible to earn T&E funds for two years.

4.5 *Support personnel*

GSSA supports full funding for support personnel in the FTE formula for students in grades K-12. The QBE formula currently provides funding for guidance and counseling services, media specialists, school psychologists and others. The students-to-staff ratio in these areas should be closely reviewed for adequacy and included in the new funding formula for investing in educational excellence.

GSSA supports funding for one guidance counselor for each 400 FTE students in grades K-12. The QBE formula currently provides for guidance counselors in grades 9-12 at a ratio of 1:400, grades 6-8 at a ratio of 1:624, and grades K-5 at a ratio of 1:462. There exists a significant need for counseling services for students enrolled at all grade levels. Current funding is especially inadequate in middle grades. A ratio of 1:400 in all grades should become a cost component of the new plan for investing in educational excellence. Additionally, students in **all** programs, including remedial and special education programs, should earn funds for counseling services.

4.6 *The superintendency*

GSSA believes the local school superintendency is the pivotal educational leadership position in each school system in our state and should be occupied by only highly qualified individuals. Such individuals should have completed an approved professional preparation program, be professionally certificated, and have acquired employment experience in the education profession to be fully prepared for the superintendency.

To address turnover, shortages, and to provide a more competitive environment for superintendent selection, GSSA supports allowing local boards of education greater discretion in the length of employment contracts for superintendents.

4.7 Leadership capacity building: professional learning opportunities for school system leadership

GSSA supports the continued development and implementation of an effective professional learning program for local school superintendents and those who aspire to the superintendency. This program should include:

- Orientation for new superintendents designed to familiarize new leaders with the roles and responsibilities of the position, and
- Workshops, institutes, and conferences designed to provide in-depth training in essential tasks of the superintendency and to provide opportunities for dialogue on critical and emerging educational issues.

4.8 Compensation for leadership personnel

GSSA supports state funding of progressive levels of compensation for all educational leadership personnel to reflect their leadership responsibilities. Such compensation should be commensurate with experience, leadership training, certification, and level of responsibility.

Georgia is experiencing a shortage of qualified leadership personnel. A partnership with strong educational leaders is essential in assuring success as Georgia implements state and federal reform initiatives. It is imperative that the state recognize the critical role of school leaders in its compensation plan. The Association urges the state to avoid future reductions, such as the cut in the FY 2008 appropriations for principal's supplements.

4.9 Retirement

GSSA recommends that retirees from the Teachers' Retirement System (TRS) have opportunities to continue employment in Georgia public schools without penalty. At present, this option is available only to persons who retired before December 31, 2003. If the state is to be able to cope with mounting shortages in the ranks of professional educators, **the retirement date restriction should be removed from law.**

GSSA supports legislation and action by the Board of Directors of the Teachers' Retirement System of Georgia that will encourage educators to enter and remain in the profession. Incentives might include a shorter vesting period; a larger "multiplier" for all years of service or for years beyond thirty; or extra retirement credit for service in underperforming schools.

GSSA recommends that Public School Employees Retirement System (PSERS) benefits be significantly improved by providing a formalized procedure for allocation of employer contributions to the system from state appropriations. Although there was an increase provided for FY 2008, public school employees who are ineligible for participation in other retirement plans are currently provided minimal

retirement benefits from the state through PSERS and are left virtually without means of support at the time of retirement. These employees make a significant contribution to public education in our state and should be guaranteed a competitive retirement program.

4.10 Compensation of classified employees

GSSA opposes state-mandated employment contracts or state-imposed salary schedules for classified employees. Classified personnel should be compensated on local salary schedules developed in accordance with local market conditions. Contracts of employment for such personnel impose unnecessary employment restrictions on the employee and the employer.

V. Enhancing Governance of Quality Public Education

GSSA believes improvement of student achievement is enhanced when local educators and school system leadership are entrusted with the authority to make decisions about effective strategies for educational improvement. We believe the state has a proper role in identifying broad standards and the parameters for ensuring that those standards are available to students statewide. The state should provide considerable discretion to local boards of education and educators in determining the most effective means of meeting and exceeding the state standards.

5.1 Authority of local boards of education

GSSA urges the General Assembly to fully support the constitutional authority of local boards of education to control and manage the schools in their systems. The enactment of legislation or other mandates which undermine or otherwise compromise this authority is not in the best interest of Georgia's public school students. In particular, no state laws or regulations should limit a local school board's control over the setting of the calendar for its school year or the scheduling of the school day.

Local boards of education must have the authority to deliberate and act upon educational proposals to determine if they are in the best interest of their local communities. Statewide mandates for programs such as school choice and charter schools are counterproductive to efforts to improve student achievement. The Association believes that planning for public school choice may be an option when developed at the local district level and when designed for accountability, parental involvement, and academic improvement.

5.2 Flexibility for local school systems

GSSA believes local educators should be granted the flexibility to make decisions about the educational improvements for which they will be held accountable.

GSSA urges the Governor’s Education Finance Task Force to support a thorough revision of the specific limitations on expenditures and on personnel requirements imposed by the A Plus Education Reform Act of 2000. Detailed, inflexible expenditure and position control tests should yield to a state policy which recognizes that local budget decisions are best made by educators who are familiar with the needs of students and who are involved in the schools and communities they serve. Educational research does not support a regimented, top-down approach to school improvement.

- **The permanent establishment of a single, overall system-wide expenditure control test for earnings in the category of “direct instruction” in the state funding formula will ensure funds are spent for that purpose.** This will allow flexibility to professional educators on decisions about the most effective ways to allocate resources within their systems and schools. This requirement, which achieves a proper balance between state and local decision-making, has been legislated temporarily through FY 2008.
- Inflexible state-imposed controls over allotment of funds and personnel to individual schools serve no useful purpose in promoting educational improvement. A focus on site-level costs as a part of the budgetary procedure of local boards of education may focus the decision-making process regarding allocation of resources on schools; however, local school systems should have the flexibility to determine appropriate methods for implementing such strategies.
- Zero-tolerance class size restrictions are highly disruptive to children’s education when new classes have to be opened throughout the school year. Unanticipated growth in enrollment during the school year is beyond the control of schools and systems, and class size restrictions should be relaxed in such situations. **The State Board of Education’s class size waiver procedure is a temporary solution to a complex problem. The Association supports a permanent revision of the state rule to provide a standard for maximum class size averaging after the first FTE count each school year** and supports the goal of smaller classes accompanied by adequate funding for the state’s plan for investing in educational excellence.

5.3 Curriculum decisions

GSSA recommends that the General Assembly not mandate curriculum for Georgia’s public schools. The responsibility for establishment and implementation of curriculum should reside with the state and local boards of education.

5.4 Collective bargaining

GSSA is opposed to collective bargaining or professional negotiations as a vehicle for establishing, modifying or maintaining employer-employee relations. The present employer-employee relationship in our state continues to serve all of our interests better than the alternative of collective bargaining or professional negotiations.

5.5 Privatization of services

GSSA strongly urges that the General Assembly enact no laws either requiring or prohibiting privatization of services provided through local school systems. Some school systems in Georgia currently enter into contracts with private companies to provide certain services for their systems. Local boards of education should continue to have the prerogative to determine the feasibility of privatizing services when it is in the best interests of their community. This prerogative is fundamental to the exercise of local control.

5.6 Selection of the State Board of Education and State School Superintendent

GSSA recommends that the Constitution be amended to provide for the election of the State Board of Education by Congressional districts on a non-partisan basis and for the appointment of the State Superintendent of Schools by the elected State Board of Education.

5.7 Students not enrolled in public schools

GSSA opposes the establishment of any state mandate regarding the involvement of home school students in public school extracurricular activities.

5.8 Other state agencies

GSSA encourages greater communication, collaboration, and cooperation among agencies having an involvement in educational issues or funding. These agencies include the Department of Education, Board of Regents, Department of Technical and Adult Education, Department of Early Care and Learning, Professional Standards Commission, and Department of Community Health.

GSSA opposes any unilateral actions by any state agency that would have the effect of increasing the tax burden of local boards of education. Policies that have an impact on K-12 schools involving agencies other than the Department of Education should be developed cooperatively and involve the offices of the Governor and the Department of Education.

VI. Providing High-Quality Instructional and Support Programs

*As the State of Georgia implements the Georgia Performance Standards, it must recognize that the success of all students is dependent on the provision of programs and services that meet the varying needs of students. Students who have historically been at risk of failure in school cannot be overlooked in the new state plan for investing in educational excellence. **Increased achievement for all students can become a reality if the state identifies the most effective programs for delivering instruction to all student populations and provides the resources necessary to implement those programs.***

6.1 *Special education*

School system costs for special education greatly exceed state QBE Formula earnings. The funding ratio of teachers to students in the QBE Formula does not allow for the incidence of students with varying disabilities and their distribution among schools and systems. As a result, the formula prevents school systems from earning full salary and benefits for the number of special education teachers needed.

- The federal Individuals with Disabilities Education Act (IDEA) was originally established with a pledge to provide 40 percent of the average per child cost of meeting the needs of disabled students. The failure of the federal government to provide less than one-half of the authorized amount for the cost of complying with federal mandates to provide special education services has strained the ability of local boards of education to meet the educational needs of these students. A shortage of state funding exacerbates this problem and causes special education to be among the most severely-under funded programs.
- State regulations impose mandates that increase the local financial burden in providing special education services. **As more students are served in the “least restrictive environment,” additional costs are incurred for collaboration or inclusion models that are not reflected in the current framework for state funding of special education.**
- The Education Finance Task Force should examine the shortfall in special education funding and recommend appropriate legislative and budgetary action to enable an adequate level of support for students with special needs.

6.2 *Intervention programs for under-achieving students*

GSSA believes effective intervention programs for under-achieving and at-risk students are of critical importance in enabling these students to experience academic success. An investment in educational excellence cannot be successful without a commitment to serving the needs of these students. The funding mechanism for the Early Intervention Program (EIP), in particular, is seriously deficient, preventing the program from realizing its potential. A comprehensive review of strategies for effective intervention programs at all grade levels should accompany the state’s plan for investing in educational excellence.

- A commitment to funding the correction of an error in the calculation of costs associated with certain models of the Early Intervention Program in elementary grades has not been honored in the state budget process. Although partial funding was provided in the FY 2001 through FY 2003 midterm adjustments, no funds were appropriated from FY 2004 through FY 2008. **It is imperative that the full cost of**

funding the affected models of the Early Intervention Program (EIP) be reflected in state appropriations.

- The formula for calculating the Early Intervention Program (EIP) should be revised in the new plan for investing in educational excellence so as to eliminate the need for a special midterm adjustment applied to this program. The revision should be accompanied by adjustments that are needed to maximum class sizes for Early Intervention Program models in the State Board of Education's class size rule.

6.3 *Extension of instructional time*

GSSA supports opportunities for extended instructional time for students who need additional academic assistance. Students in all programs, including special education, should earn funds for instructional extension services. **As the state strengthens its commitment to leave no child behind, opportunities for additional instructional time for at-risk students become even more critical.**

- **Funding for the instructional extension program should reflect the overall cost of providing this service and should provide additional flexibility to systems in the expenditure of funds for materials and supplies used in the classroom.** Additional funding, particularly for transportation and instructional materials and supplies, is needed to provide an adequate level of support for 20 additional days of instruction for these students.
- **Summer school programs for at-risk students should be provided in the new plan for investing in educational excellence.** As an alternative, overall funding for programs for at-risk students could be increased to a level that is sufficient to support effective programs. As the state eliminates social promotion, intervention programs serve a critical role that will require additional funds.
- Effective extended-year programs should reduce in-grade retention and the need for remedial education programs during the regular school year. **The level of funding for extended-year programs should be adequate to serve the number of students who need the services provided by the programs.** Flexibility should be provided to local school systems in determining services that best meet the needs of their students.

6.4 *High school completion initiatives*

GSSA supports the establishment of effective dropout prevention initiatives and programs to reduce absenteeism, and seeks the appropriation of adequate state and federal funds for the purpose. Greater emphasis should be placed at the early childhood level and on effective alternative school programs. Evaluation of the effectiveness of dropout prevention programs must be based on a uniform definition of dropouts and at-risk students.

- A need exists to implement effective programs that will reduce the number of students failing to graduate from high school. Alternative education programs for violent and disruptive students and others who are currently not benefiting from regular programs should be expanded with an appropriation of additional state and federal funds. Acts of violence by students must be reduced significantly and immediately. New approaches to dealing with absenteeism and other problems of youth will need to be developed and tested to determine effectiveness.
- There is an additional need to encourage and support programs specifically designed to provide alternative options for graduation. Night school opportunities at the local school, system and regional levels have been successful in attracting working students, as well as students who respond to a different school environment. The Association also supports the continued development of virtual class course work to provide more options for completion.
- **GSSA supports efforts currently under way in Georgia to increase the rate at which high school students graduate from school.** When information on this crucial issue is reported to the public, it is essential that it be reported in a fair, accurate, and consistent manner. GSSA urges the definition of “high school graduation rate” be broad enough to allow schools to receive public recognition and credit for assisting students in completing their high school studies within a reasonable time frame. Further, GSSA supports the inclusion of the special education diploma on any list of recognized completion credentials.

6.5 *Alternative programs*

GSSA endorses a thorough examination of resources needed for the operation of effective alternative school programs. The new plan for investing in educational excellence should reflect a commitment to fund adequately alternative programs at all grade levels. High school completion rates can be increased by the effective implementation of alternative routes to graduation.

- **The formula for distributing alternative school funds should reflect all costs that are determined to contribute to successful alternative schools,** and greater flexibility should be provided to permit successful alternative school models to be eligible for state funding. The state appropriation for alternative schools beginning in the FY 2001 budget represented a positive first step toward adequate funding; however, the appropriations did not approach the amount needed to operate alternative schools, especially in small school systems where an adequate base level of funding is needed.
- The austerity adjustments of FY 2003 through FY 2008 have placed an additional strain on local budgets for alternative programs. Funding for special education students in alternative schools is especially inadequate. The requirement that teachers

in alternative schools be highly qualified in the subjects they teach creates logistical and financial stress for local school systems.

- The expenditure control test for the alternative program is too rigid and prevents schools and systems from making appropriate decisions about effective allocation of limited financial resources.
- The practice of funding alternative programs on the basis of 2.5 percent of enrolled FTE students in grades six through twelve should be replaced only when an accurate accounting of students participating in alternative programs becomes available to the Georgia Department of Education.
- Alternative schools should be eligible to earn funds through the state capital outlay formula. Alternative program students, like all other students, are best educated in appropriate school facilities.

6.6 *Elementary and middle grades art, music, foreign language, and physical education programs*

GSSA supports a significant increase in earnings in the new plan for investing in educational excellence for art, music, foreign language, and physical education instruction in grades K-8. The presence of these programs in the school curriculum enhances student achievement in core academic subjects. Since the value of all of these instructional offerings is recognized in state legislation, the level of funding should make possible implementation of all four programs.

- Only one of the above positions is currently allocated for each 345 students in grades 1-8. By increasing the number of positions earned at an appropriate ratio, and by adding kindergarten, an appropriate curriculum can be implemented in art, music, foreign language, and physical education at these grade levels. Implementation of this recommendation would provide critical personnel as well as allow planning time for K-5 teachers.
- The authorization of foreign language specialists in 2001 legislation was not accompanied by any increase in funding. Foreign language instruction should be provided for all grades through additional funding in the state's core formula.
- **The new plan for investing in educational excellence should add kindergarten to the grades that are currently funded in the QBE formula for art, music, foreign language, and physical education specialists.** In the new funding formula, elementary and middle grade students in special education and gifted programs should also earn funds for these subject specialists.

6.7 School nurse services

Promotion and protection of student health is an important factor in enhancing potential for academic achievement. The amount earned per student for school nurse services should be increased annually as a part of the FTE formula allocation to account for higher costs.

6.8 Pre-kindergarten program

GSSA supports full funding of the pre-kindergarten program for all eligible children. State policy should permit the allocation of funds to permit school systems that have space available to provide pre-K services to additional children whose parents seek to enroll them in a public school setting.

6.9 Regional services

GSSA urges a detailed review of the formula for determining allocation of state funds to Regional Education Service Agencies. The RESA funding formula should allow for the increasing costs for the state's school improvement initiative that have significantly expanded the role of the RESA staff.

VII. Providing Essential Support Services

Public school services that are specifically designed to support student instruction are essential to the total operation of the school system. The labeling of facility maintenance and operation services as "indirect cost" is misleading. Such services play a direct role in making it possible for students to achieve at their maximum potential. When support services are not adequately calculated in the state plan for investing in educational excellence, the commitment to direct instructional costs is negatively impacted.

7.1 Facility maintenance and operation

GSSA recommends the critical need for annual increases in the state funding formula for facility maintenance and operation (M&O) to cover the continuing increase in local costs. The new plan for investing in educational excellence that replaces the QBE Act should establish a formula based on FTE that reflects actual costs for each sub-component of facility M&O expenditures.

- The QBE Formula for FY 2003 initially provided \$298 per FTE student. However, austerity reductions have effectively reduced the amount substantially. The average cost exceeds \$580 per student. Significant increases in energy costs are causing this gap to become wider. **Local boards of education are forced to cover the shortfall through property taxation.**

- The earned amount for facility M&O must be spread over a variety of essential expenditures. These include salaries and benefits for custodians, maintenance and repair workers, energy costs, water and sewer, communications, equipment used in cleaning and maintaining buildings and grounds, cleaning supplies and materials, building insurance, and repair costs. Energy costs and safety and security expenditures have also escalated dramatically, and these increases should be reflected in formula earnings for facility M&O.
- The cost of maintaining and operating facilities increases as buildings age and as new programs and smaller class sizes place new demands on the facilities.

7.2 Student transportation

GSSA urges full funding of the state’s student transportation formula. In FY 2006, the appropriation for the transportation formula was more than \$50 million below the level that would be needed for full funding, and covered less than 40 percent of total transportation costs. Even when fully funded, the state transportation formula only provides about half of the total transportation expenses of local school systems.

- GSSA supports amending current law to provide state funding for the cost of transporting all students who live more than one-half mile from school. The new school finance formula should reflect this change. Many students who are required to walk to school are subjected to conditions which pose threats to their safety. In addition, many local school systems are already transporting all students at considerable local expense. The significant increase in fuel costs has further impacted the local expense.
- The state’s practice of providing funding for school buses through the sale of bonds (implemented for one time only in FY 2007) has the potential for alleviating a portion of the serious shortfall in funding of the current transportation formula. It should become an annual component of the appropriations process and be funded at an adequate level.

7.3 Capital outlay

GSSA recommends that the Governor and General Assembly maintain the commitment to the goal of adequately housing all students by authorizing the regular capital outlay entitlement program at the \$200 million level or higher annually, and by authorizing the exceptional growth program each year at the \$100 million entitlement level or higher.

- By maintaining state funding for capital outlay programs at the full authorized entitlement levels, the state will make progress toward addressing the objective of smaller class sizes and the goal of providing a permanent classroom for every student.

It will additionally address the rapid growth in student enrollment in Georgia and the increased costs of constructing adequate facilities.

- **Although earnings per square foot have been increased, the amount earned per square foot should be increased further to reflect average cost and should be adjusted annually.**
- Current law calls for the termination of exceptional growth and low-wealth capital outlay programs in 2009. The state should begin planning immediately for an amendment to the capital outlay statute that strengthens its commitment to capital outlay needs in systems that are unable to keep up with rapid growth or are unable to provide needed facilities due to the lack of adequate local tax bases.
- **The state capital outlay formula should be expanded to include funding for equipment and furnishings for new and expanded school facilities.** At minimum, in the FY 2009 budget the state should fully reinstate funding for technology lab equipment and vocational lab equipment for new middle and high schools, expansion of existing schools, and new lab programs at existing schools. Existing QBE earnings for equipment replacement are not adequate to equip newly-established lab programs or labs in new facilities
- The student population in Georgia's public schools continues to grow at a rapid rate. A substantial amount of funds is required to adequately house just the annual increase. In addition, existing facilities require renovation, modifications, and retrofitting to ensure their continued adequacy.
- **Funding for construction of pre-kindergarten classrooms in public schools should be accepted as a responsibility of the state.** Many parents who seek pre-K experiences for their children in public school settings are told space is unavailable. Construction funding should include pre-K in the formula if public schools are to provide for additional classrooms
- Georgia has made significant progress in providing appropriate facilities for K-12 education through state capital outlay funds and local school bond elections. However, **the passage of local option sales taxes for school construction projects does not reduce the need for state capital outlay appropriations.**

In many systems, sales taxes and bond referenda will assist in reducing the number of portable classrooms and in reducing crowded classes, but continued state funding is essential to accommodate future rapid enrollment growth. At present, enrollment in some systems is growing at rates that prevent the systems from housing all students in permanent facilities, even when all existing state and local revenue sources are utilized.

In other systems, the local sales tax base is insufficient to meet local facility needs without state financial support. The state capital outlay formula should continue to provide for specific assistance to systems that have insufficient local taxable resources. The availability of a local option sales tax does not satisfy the construction needs of a school system in a county that has relatively little retail commerce.

- **GSSA endorses an ongoing review of Georgia's capital outlay program for the purpose of meeting current school facility needs.** Future reform should allow flexibility for school systems in determining appropriate facilities to meet the educational needs of their students. Local decisions that should be addressed include the base size for schools, classroom size, the number of classrooms needed, the impact of technology and other innovations on facility design and construction, incentives for complying with state recommendations, citizen involvement in facility planning, general design and construction methods and procedures, capital outlay funding options, disposition of obsolescent facilities, lease-purchase options, inter-agency collaboration, and federal participation.

- Funding should be provided to complete a comprehensive facilities data base in the Georgia Department of Education.

7.4 School safety

GSSA urges an appropriation of funds for school safety programs as an ongoing cost component of the state funding formula endorsed by the Georgia Emergency Management Agency. Funds would be used for equipment, personnel, or training as needs are identified by local school systems to enhance a safe school environment.

The funding formula for student transportation should be modified to include funds to enhance a safe environment on school buses. Such funds could be utilized by school systems for school bus monitors, cameras, establishment of separate routes for different age groups, or other measures to promote safety on school buses.

Position statements adopted by the GSSA membership on July 10, 2007