

Quality Schools Interim Committee
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New General Fund Revenue Structure Options

Direct State Aid

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| DSA1 | Leave DSA at 44.7 percent of sum of new general fund components (Q Line) |
| DSA2 | Set DSA at 44.7 percent of all entitlements except Special Ed (not unlike current law) |
| DSA3 | Set DSA at 50 percent of Q line |

GTB Area

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| GTB 1 | Set GTB area at 55.3 percent of Q line |
| GTB2 | How is special ed treated in model now with Madalyn's change? |
| GTB3 | Set GTB at 35.3 percent of Q line and mandate the remaining 20 percent be filled by local levies. |

Current District GF Nonlevy Revenue
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| NL1 | Redistribute district general fund oil & gas & coal into state general fund |
| NL1a | Do nothing further |
| NL1b | Increase GTB ratio to compensate for loss to district of oil & gas & coal revenue |
| NL1c | Increase DSA to compensate for loss of oil & gas & coal revenue |
| NLRd | Calculate amount lost to district GF and include in HB 124 block grants |
| NL2 | Eliminate district general fund HB 124 block grants |
| NL1a | Do nothing further |
| NL1b | Increase GTB ratio to compensate for loss to district of oil & gas & coal revenue |
| NL1c | Increase DSA to compensate for loss of oil & gas & coal revenue |
| NL3 | Allow districts to use all other general fund revenue above the Q line |
| NL4 | Require districts to use remaining nonlevy revenue above DSA in GTB area |

Fund Balance Reappropriated

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| FBR1 | Require districts to use FBR above DSA in the GTB area |
| FBR2 | Allow districts to use FBR above the Q line |

GTB Ratio

Ratio1	Leave GTB Ratio at 175 percent (or its equivalent if nonlevy options pass)
Ratio2	Increase GTB ratio to 200 percent
Ratio3	Reduce GTB ratio to 100 percent
Ratio4	Use differing GTB ratios by size category

Calculation of GTB

CalcGTB1	Retain weighted GTB
CalcGTB2	Eliminate weighted GTB, put on a per student basis

Nonlevy revenue in county retirement fund, if combine retirement fund and district general fund

CountyO&G&C 1	Redistribute oil & gas & coal to districts in which production occurred
CountyO&G&C 2	Redistribute county retirement fund oil & gas & coal into state general fund
COGC1	Increase GTB Ratio to spend the additional revenue
COGC2	Increase DSA percent to spend the additional revenue
Co. other Nonlevy	Redistribute other county retirement fund nonlevy to state general fund Forest implications??????

Taxable Value Options

TV1	Leave taxable value as under current law
TV2	Equalize tax rates on taxable value for all classes of property
TV3	Eliminate homestead and comstead exemptions
TV4	Eliminate centrally assessed from district property tax base; place statewide mill levy on centrally assessed equal to reduction in district taxes

Permissive and voted local property tax amount

Max1	Set maximum budget at 125 percent of Q line
Max2	For districts already above 125% allow phase-down of effort

Local property tax revenue rules between years

LPT1	Retain law limiting growth between years for permissive and voted revenue to 1/2 the rate of inflation
LPT2	Remove limits on growth on local property tax revenue

Statewide mill levy options

SML1	Statewide retirement mill levy
SML2	Increase statewide 40 mill levy for general education purposes