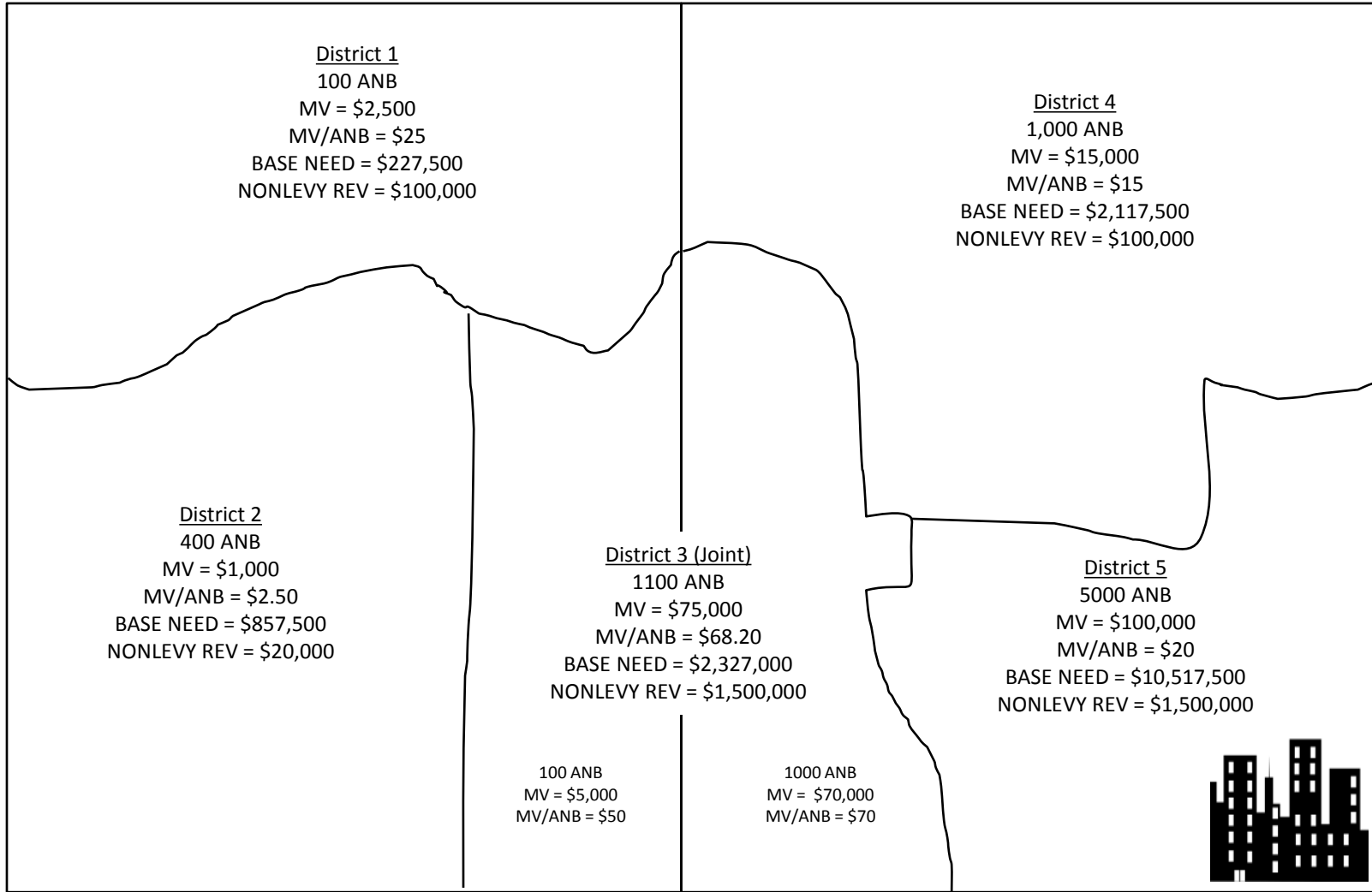


County A

County B



\*BASE NEED = .35 x (ANB x \$6,000 + \$50,000)

Current; district responsibility; GTB subsidy calculations do not include NL revenue. Statewide GTB = \$7.6 million (req 39.27 mills).

District	BASE "NEED"	NONLEVY REV	BASE LEVY REQ	STATE GTB RATIO	DIST GTB RATIO	GTB PER MILL SUBSIDY	SUBSIDIZED MV	BASE MILLS	STATE BASE GTB AID	TOTAL MILLS
1	\$227,500	\$100,000	\$127,500	23.27	10.99	\$2,794	\$5,294	24.08	\$67,294	63.35
2	\$857,500	\$20,000	\$837,500	23.27	1.17	\$18,956	\$19,956	41.97	\$795,532	81.24
3	\$2,327,500	\$1,500,000	\$827,500	23.27	32.22	\$0	\$75,000	11.03	\$0	50.30
4	\$2,117,500	\$100,000	\$2,017,500	23.27	7.08	\$34,278	\$49,278	40.94	\$1,403,384	80.21
5	\$10,517,500	\$1,500,000	\$9,017,500	23.27	9.51	\$144,762	\$244,762	36.84	\$5,333,304	76.11

If BASE need fulfilled by unsubsidized district levy. No GTB; no equalization.

District	ANB	MV	MV/ANB	BASE NEED	NONLEVY REV	BASE LEVY REQ	BASE MILLS
1	100	\$2,500	\$25.0	\$227,500	\$100,000	\$127,500	51.0
2	400	\$1,000	\$2.5	\$857,500	\$20,000	\$837,500	837.5
3	1100	\$75,000	\$68.2	\$2,327,500	\$1,500,000	\$827,500	11.0
4	1000	\$15,000	\$15.0	\$2,117,500	\$100,000	\$2,017,500	134.5
5	5000	\$100,000	\$20.0	\$10,517,500	\$1,500,000	\$9,017,500	90.2

If BASE need fulfilled by countywide levy. No GTB; equalization only among districts within county.

County	District	ANB	MV	MV/ANB	BASE NEED	NONLEVY REV	BASE LEVY REQ	BASE MILLS
A	1,2, (3)	600	\$8,500	\$14.2	\$1,296,591	\$256,364	\$1,040,227	122.4
B	4,5, (3)	7000	\$185,000	\$26.4	\$14,750,909	\$2,963,636	\$11,787,273	63.7

If BASE need fulfilled by countywide levy. With GTB (no multiplier); statewide GTB = \$591,662 (req 2.45 mills).

County	ANB	MV	MV/ANB	BASE NEED	NONLEVY REV	BASE LEVY REQ	STATE GTB RATIO	CO GTB RATIO	GTB PER MILL SUBSIDY	BASE MILLS	STATE GTB	TOTAL MILLS
A	\$600	\$8,500	\$14.2	\$1,296,591	\$256,364	\$1,040,227	12.06	6.56	\$7,134	66.54	\$474,678	68.99
B	\$7,000	\$185,000	\$26.4	\$14,750,909	\$2,963,636	\$11,787,273	12.06	12.54	\$0	63.71	\$0	66.16

If BASE need fulfilled by statewide levy. No GTB required.

	ANB	MV	MV/ANB	BASE NEED	NONLEVY REV	BASE LEVY REQ	BASE MILLS
State (A+B)	7600	\$193,500	\$25	\$16,047,500	\$3,220,000	\$12,827,500	66.29

Current; district responsibility; GTB subsidy calculations do not include NL revenue. Statewide GTB = \$7.6 million (req 39.27 mills).

District	BASE "NEED"	NONLEVY REV	BASE LEVY REQ	STATE GTB RATIO	DIST GTB RATIO	BASE GTB/MILL	SUBSIDIZED MV	BASE MILLS	STATE BASE GTB AID	TOTAL MILLS
1	\$227,500	\$100,000	\$127,500	23.27	10.99	\$2,794	\$5,294	24.08	\$67,294	63.35
2	\$857,500	\$20,000	\$837,500	23.27	1.17	\$18,956	\$19,956	41.97	\$795,532	81.24
3	\$2,327,500	\$1,500,000	\$827,500	23.27	32.22	\$0	\$75,000	11.03	\$0	50.30
4	\$2,117,500	\$100,000	\$2,017,500	23.27	7.08	\$34,278	\$49,278	40.94	\$1,403,384	80.21
5	\$10,517,500	\$1,500,000	\$9,017,500	23.27	9.51	\$144,762	\$244,762	36.84	\$5,333,304	76.11

If BASE need fulfilled by unsubsidized district levy. No nonlevy revenue. No GTB; no equalization.

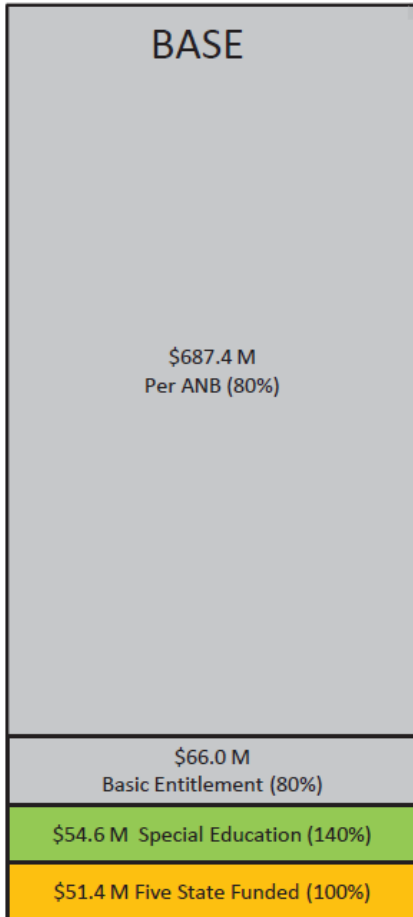
District	ANB	MV	MV/ANB	BASE NEED	NONLEVY REV	BASE LEVY REQ	BASE MILLS
1	100	\$2,500	\$25.0	\$227,500	\$100,000	\$127,500	51.0
2	400	\$1,000	\$2.5	\$857,500	\$20,000	\$837,500	837.5
3	1100	\$75,000	\$68.2	\$2,327,500	\$1,500,000	\$827,500	11.0
4	1000	\$15,000	\$15.0	\$2,117,500	\$100,000	\$2,017,500	134.5
5	5000	\$100,000	\$20.0	\$10,517,500	\$1,500,000	\$9,017,500	90.2

If BASE need fulfilled by district levy. With GTB calculations including nonlevy revenue. Statewide GTB = \$7.9 million (req 40.98 mills).

District	BASE "NEED"	NONLEVY REV	BASE LEVY REQ	STATE GTB RATIO	DIST GTB RATIO	GTB PER MILL SUBSIDY	SUBSIDIZED MV	BASE MILLS	STATE BASE GTB AID	TOTAL MILLS
1	\$227,500	\$100,000	\$127,500	29.11	19.61	\$1,212	\$3,712	34.35	\$41,630	75.33
2	\$857,500	\$20,000	\$837,500	29.11	1.19	\$23,383	\$24,383	34.35	\$803,152	75.33
3	\$2,327,500	\$1,500,000	\$827,500	29.11	90.63	\$0	\$75,000	11.03	\$0	52.01
4	\$2,117,500	\$100,000	\$2,017,500	29.11	7.43	\$43,737	\$58,737	34.35	\$1,502,277	75.33
5	\$10,517,500	\$1,500,000	\$9,017,500	29.11	11.09	\$162,532	\$262,532	34.35	\$5,582,682	75.33

**FY 2015 Statewide District General Fund Budget**

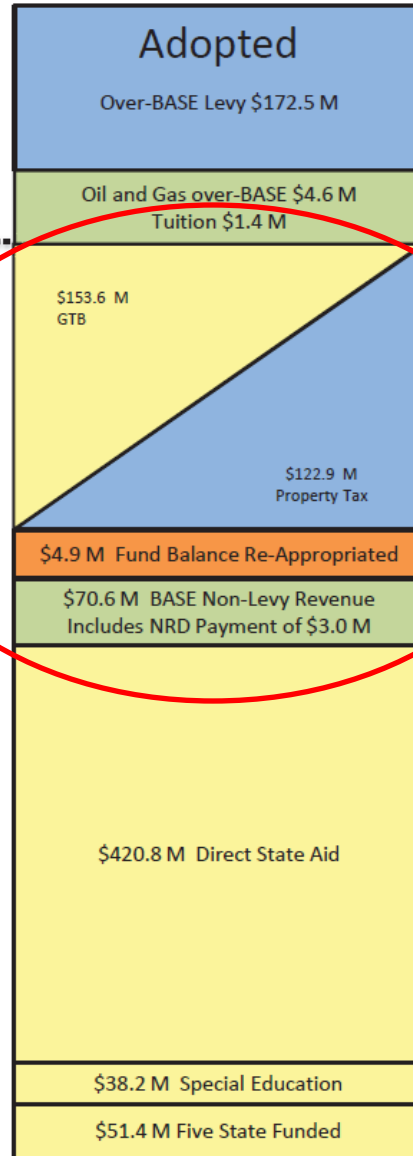
Total BASE budget \$859.4 M  
About 80% of Max Budget



Total Max Budget \$1,071.3 M



Adopted Budget \$1,040.8 M  
About 97% of Max Budget



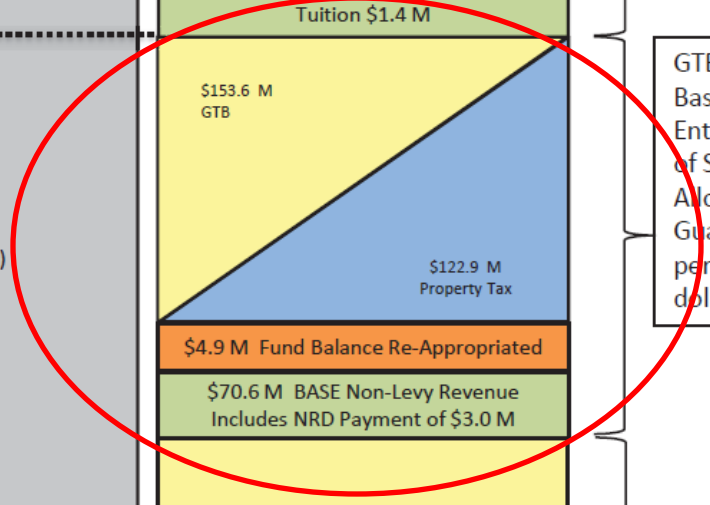
Over-BASE Area =  
Adopted Budget Less  
Base Budget

GTB Area = 35.3 Percent of  
Basic and Per-ANB  
Entitlements plus 40 Percent  
of Special Education  
Allowable Costs. State  
Guarantee Ratio = 193  
percent of Taxable Value per  
dollar GTB Area

Direct State Aid = 44.7  
percent of Basic and per  
ANB entitlements

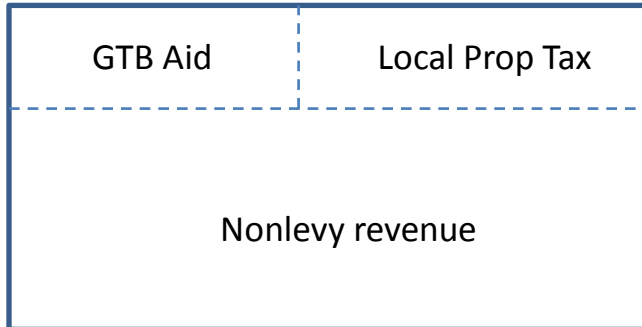
Special Education  
Appropriation

Components 100%  
State Funded

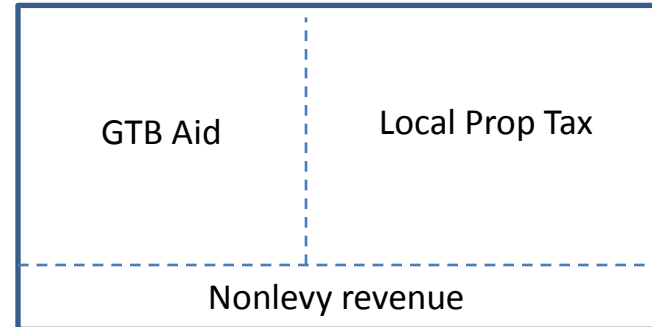


The GTB subsidy and nonlevy revenue in districts with identical taxable values and BASE budgets, but differing amounts of nonlevy revenue.

District A GTB Area



District B GTB Area



Currently the GTB subsidy per mill is calculated independently of a district's nonlevy revenue. A district's "BASE need" is viewed as the entire "GTB area" and districts A and B receive the same GTB per mill subsidy. B receives more total GTB aid because it levies more mills, but the proportionality of state subsidy to local mills is identical. If GTB calculations were amended to include nonlevy revenue, equalization of BASE mills would increase between districts that receive GTB aid...

If the commission is interested in considering other changes to the GTB subsidy that would increase equalization among all (or at least more) districts, it could explore changes related to the percentage of Direct State Aid. Lowering the current DSA percent and increasing the GTB area percent and GTB multiplier would distribute a larger amount of the state's share of district's general fund revenue through equalized aid.

