

72-6444. District prescribed percentage; computation for determination of local option budget amount; applicability. (a) In each school year, commencing with the 1997-98 school year, the state board shall compute a district prescribed percentage for the purpose of determining the amount of a local option budget the board of a district to which the provisions of this section apply may adopt for the school year. The district prescribed percentage for each district to which the provisions of this section apply shall be computed by the state board as provided in this section. The state board shall:

(1) Determine the actual amount per pupil for the preceding school year of the general fund budget and the local option budget, if any, of each district;

(2) compute the average amount per pupil for the preceding school year of general fund budgets and local option budgets of districts with 75-125 enrollment in such school year;

(3) compute the average amount per pupil for the preceding school year of general fund budgets and local option budgets of districts with 200-399 enrollment in such school year;

(4) compute the average amount per pupil for the preceding school year of general fund budgets and local option budgets of districts with 1,800 or over enrollment in such school year;

(5) compute an average amount per pupil for the preceding school year of general fund budgets and local option budgets of districts with 100-299.9 enrollment in such school year by preparing a schedule based upon an accepted mathematical formula and deriving an amount for each such district from a linear transition between the average amount per pupil computed under (2) and the average amount per pupil computed under (3);

(6) compute an average amount per pupil for the preceding school year of general fund budgets and local option budgets of districts with 300-1,799.9 enrollment in such school year by preparing a schedule based upon an accepted mathematical formula and deriving an amount for each such district from a linear transition between the average amount per pupil computed under (3) and the average amount per pupil computed under (4);

(7) for districts with 0-99.9 enrollment, compare the amount determined for the district under (1) to the average amount computed under (2). If the amount determined under (1) is equal to or greater than the average amount computed under (2), the provisions of this section do not apply to the district. If the amount determined under (1) is less than the average amount computed under (2), subtract the amount determined under (1) from the amount computed under (2), multiply the remainder by enrollment of the district in the preceding school year, and divide the product by the amount of state financial aid determined for the district in the preceding school year. The quotient is the district prescribed percentage of the district;

(8) for districts with 100-299.9 enrollment, compare the amount determined for the district under (1) to the average amount computed under (5). If the amount determined under (1) is equal to or greater than the average amount computed under (5), the provisions of this section do not apply to the district. If the amount determined under (1) is less than the average amount computed under (5), subtract the amount determined under (1) from the amount computed under (5), multiply the remainder by enrollment of the district in the preceding school year, and divide the product by the amount of state financial aid determined for the district in the preceding school year. The quotient is the district prescribed percentage of the district;

(9) for districts with 300-1,799.9 enrollment, compare the amount determined for the district under (1) to the average amount computed under (6). If the amount determined under (1) is equal to or greater than the average amount computed under (6), the provisions of this section do not apply to the district. If the amount determined under (1) is less than the average amount computed under (6), subtract the amount determined under (1) from the amount computed under (6), multiply the remainder by enrollment of the district in the preceding school year, and divide the product by the amount of state financial aid determined for the district in the preceding school year. The quotient is the district prescribed percentage of the district;

(10) for districts with 1,800 or over enrollment, compare the amount determined for the district under (1) to the average amount computed under (4). If the amount determined under (1) is equal to or greater than the average amount computed under (4), the provisions of this section do not apply to the district. If the amount determined under (1) is less than the average amount computed under (4), subtract the amount determined under (1) from the amount computed under (4), multiply the remainder by enrollment of the district in the preceding school year, and divide the product by the amount of state financial aid determined for the district in the preceding school year. The quotient is the district prescribed percentage of the district.

(b) The provisions of this section apply to any district that budgeted an amount per pupil in the preceding school year, as determined under provision (1) of subsection (a), that was less than the average amount per pupil of general fund budgets and local option budgets computed by the state board under whichever of the provisions (7) through (10) of subsection (a) is applicable to the district's enrollment group.

History: L. 1997, ch. 189, § 2; July 1.