

Appendix C – Cutler-Gabriel Rule for the General Fund Levy for School Districts

13-13-71. Equalizing increase in local effort with increase in need. If local effort increases on a statewide aggregate basis by a greater percentage than local need on a statewide aggregate basis from any one year to the next, for the following year each of the levies specified in subdivision 13-13-10.1(6) shall be reduced proportionally so that the percentage increase in local effort on a statewide aggregate basis equals the percentage increase in need on a statewide aggregate basis.

Source: SL 1995, ch 94, § 38A

13-13-72. Legislative policy on annual increase in appropriation for state aid is the policy of the Legislature that the appropriation for state aid to education increase on an annual basis by the percentage increase in local need on an aggregate statewide basis so that the relative proportion of local need paid by local effort and state aid shall remain constant. For school fiscal years 2017 to 2022, inclusive, the proportion of local need paid by local effort and state aid shall be adjusted annually to maintain the proportion between state aid and local property taxes and to reflect adjustments in local effort due to the implementation of the other revenue base amount as defined in § 13-13-10.1.

Source: SL 1995, ch 94, § 38B; SL 2007, ch 93, § 23; SL 2011, ch 90, § 1; SL 2015, ch 89, § 15; SL 2016, ch 83, § 7.

13-13-72.1. Adjustment to certain levies. Any adjustments in levies specified in § 10-12-42 made pursuant to §§ 13-13-71 and 13-13-72 shall be based on maintaining the relationship between statewide local effort as a percentage of statewide local need in the fiscal year preceding the fiscal year in which the adjustment is made. For school fiscal years 2017 to 2022, inclusive, the proportion of local need paid by local effort and state aid shall be adjusted annually to reflect adjustments in local effort due to the implementation of the other revenue base amount as defined in § 13-13-10.1. However, if the levies specified in § 10-12-42 are not adjusted to maintain this relationship, the target teacher salary as defined in § 13-13-10.1 shall be reduced to maintain the relationship between statewide local effort as a percentage of statewide local need.

Source: SL 2001, ch 79, § 1; SL 2001, ch 94, § 1; SL 2008, ch 78, § 1; SL 2009, ch 77, § 1; SL 2011, ch 90, § 3; SL 2015, ch 39, § 1; SL 2016, ch 83, § 7.

