

# **The State Aid to General Education Formula & General Education Levy Adjustment**

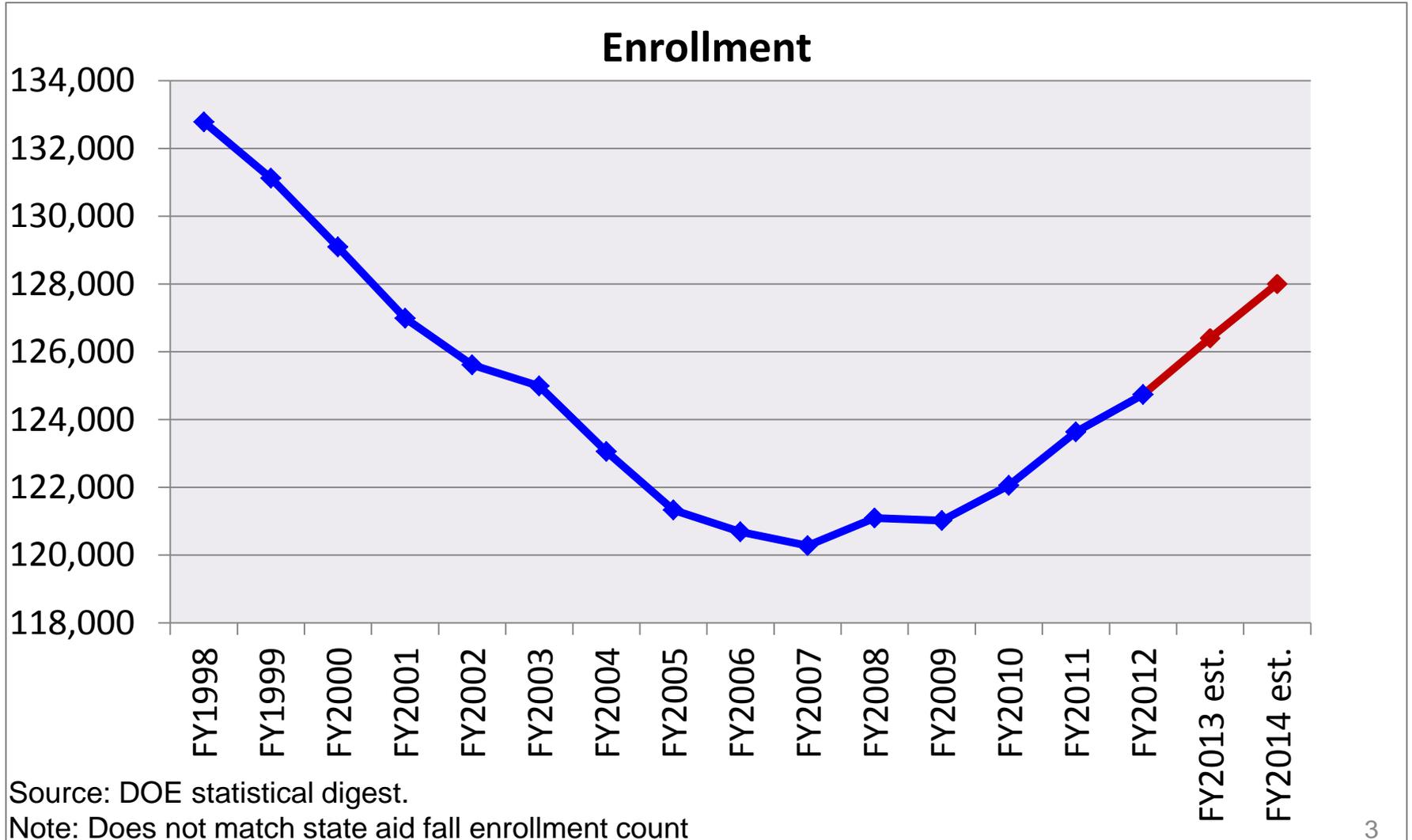
Presentation to the  
Ag. Land Assessment Implementation  
and Oversight Advisory Task Force  
June 12, 2013

Jim Terwilliger  
SD Bureau of Finance and Management

# State Aid to General Education

- There are 151 public school districts in South Dakota for FY2013.
- Current formula for funding general K-12 education took effect Jan. 1, 1997, with several major changes made by the 2007 Legislature and the 2010 Legislature.
- The base formula starts with the same amount of funding per student (per student allocation or PSA).
- The general funding for K-12 schools is paid by a combination of money raised by local property taxes and money raised by the state through statewide taxes.
- Per statute, the targeted proportion of local funding and state funding must remain constant when making the levy adjustment.
- The current target is 53.8% state funding with the remaining coming from local property taxes.

# Historical K-12 Enrollments



# 3 Steps to the Formula

1. Determine Local Need (Total Resources Needed)
  - Per Student Allocation (PSA) X State Aid Fall Enrollment
  - Small School Adjustment
  - LEP Adjustment (New addition for FY2014 per SB235)
2. Determine Local Effort (Valuations x Levies)
  - Property Valuations
  - Setting the Levies
    - Cutler/Gabriel
3. Determine State Share
  - Local Need less Local Effort

# Local Need

13-13-10.1. Definition of terms. Terms used in this chapter mean...

- (5) "Local need," is the sum of:
- (a) The per student allocation multiplied by the fall enrollment; and
  - (b) The small school adjustment, if applicable, multiplied by the fall enrollment; and
  - (c) The limited English proficiency (LEP) adjustment, calculated pursuant to subdivision (2D) if applicable;  
(Beginning in FY2014)

# Local Need – The PSA

13-13-10.1. Definition of terms. Terms used in this chapter mean...

(4) "Per student allocation," **for school fiscal year 2012 is \$4,389.95**. Each school fiscal year thereafter, the per student allocation is the previous fiscal year's per student allocation increased by the **index factor**;

# Local Need - The PSA (cont.)

- Index Factor
  - annual inflationary increase to the Per Student Allocation

13-13-10.1. Definition of terms. Terms used in this chapter mean...

(3) "Index factor," is the annual percentage change in the consumer price index for urban wage earners and clerical workers as computed by the Bureau of Labor Statistics of the United States Department of Labor for the year before the year immediately preceding the year of adjustment or three percent, whichever is less;

# Calculating the Index Factor

- Per statute, the increase for the year before the year preceding the year of adjustment is typically used.
- In FY2013, a 2.3% ongoing increase to the PSA was appropriated.
- In FY2014, the Legislature appropriated a 3.0% increase which is the maximum increase under current law, which calls for the increase in CPI-W or 3%, whichever is less.

CPI-W					
2010:2	2.130	2.1242	1.2%	FY2010	
2010:3	2.139				
2010:4	2.157				
2011:1	2.185				
2011:2	2.212	2.1731	2.3%	FY2011	
2011:3	2.230				
2011:4	2.237				
2012:1	2.251				
2012:2	2.253	2.2428	3.2%	FY2012	

# PSA Increase vs. Index Factor

The index factor referenced in statute is the typical increase to the Per Student Allocation (PSA) each year. The actual amount funded can be changed before the final budget is passed each year.

**Historical Increases in the Per Student Allocation**

	<u>FY2003</u>	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
<b>PSA--</b>	\$3,889.19	\$3,967.88	\$4,086.56	\$4,237.72	\$4,364.85	\$4,528.80	\$4,664.66	\$4,804.60	\$4,804.60	\$4,389.95	\$4,490.92	\$4,625.65
<b>\$ Increase--</b>		\$78.69	\$118.68	\$151.16	\$127.13	\$163.95	\$135.86	\$139.94	\$0.00	-\$414.65	\$100.97	\$134.73
<b>% Increase Funded--</b>		2.0%	3.0%	3.7%	3.0%	3.8%	3.0%	3.0%	0.0%	-8.6%	2.3%	3.0%
<b>Index Factor--</b>		1.5%	2.2%	2.0%	3.0%	3.0%	2.5%	3.0%	1.2%	1.2%	2.3%	3.0%

The above information does not include one-time increases to school funding. One-time increases were funded in FY2004 (\$58.55/student), FY2005 (\$58.88/student), FY2007 (\$54.00/student), FY2012 (\$165.76/student), and FY2013 (\$30.73/student).

# Local Need

## (recent changes)

- SB157 of the 2007 legislative session created a newly defined “fall enrollment” to calculate state aid payments. (vs. Average Daily Membership previous to 2007)
- With the passage of HB1248 of the 2010 legislative session, state aid payments beginning in FY2011 were based on the current year’s fall enrollment as opposed to the previous year’s fall enrollment making budgeting more difficult.
- HB 1248 also repealed the Increasing enrollment supplement, but held the declining enrollment supplement harmless. By holding the declining enrollment supplement harmless, enrollment calculations for state aid payments now cover three years of enrollment data.
- SB 235 from the 2013 Legislative session added an adjustment for Limited English Proficient (LEP) students, which provides an additional 25% of a per student allocation for qualifying students.

# Local Need – Fall Enrollment (cont.)

To calculate the total fall enrollment to be used in calculating state aid for the school year the following would be done for each school district:

**# of students enrolled on the last Friday in Sept. of current year**

**Less the # of students for whom the district receives tuition**

**Plus the # of students for whom the district pays tuition**

**= Fall Enrollment for current school year**

**Compare the average of the fall enrollment for the prior two years**

**The larger of the two is be used for calculating state aid for the current fiscal year (referred to as state aid fall enrollment)**

# Local Need – Fall Enrollment

(based on the FY2014 Adopted budget)

To come up with the local need based on fall enrollment:

State Aid Fall Enrollment x PSA = Need for Fall Enrollment

129,800 (est.) x \$4,625.65 (FY14 PSA) = **\$600,409,370**

# Local Need - Small School Adjustment (SSA)

13-13-10.1. Definition of terms. Terms used in this chapter mean...

- (2C)"Small school adjustment," calculated as follows:
- (a) For districts with a fall enrollment of two hundred or less, multiply 0.2 times \$4,237.72;
  - (b) For districts with a fall enrollment of greater than two hundred, but less than six hundred, multiply the fall enrollment times negative 0.0005; add 0.3 to that result; and multiply the sum obtained times \$4,237.72;

# Local Need – SSA (cont.)

Based on the statute, this is how the formula looks:

$$\text{Districts } \leq 200 = .2 \times 4,237.72 = \$847.54$$

$$\text{Districts } > 200 \text{ and } \leq 600 =$$

$$(.3 - .0005 \times \text{FE}) \times 4,237.72 = \text{SSA PSA}$$

$$(.3 - .0005 \times 201) \times 4,237.72 = \$845.43$$

$$(.3 - .0005 \times 300) \times 4,237.72 = \$635.66$$

$$(.3 - .0005 \times 400) \times 4,237.72 = \$423.77$$

$$(.3 - .0005 \times 500) \times 4,237.72 = \$211.89$$

$$(.3 - .0005 \times 599) \times 4,237.72 = \$ 2.12$$

$$(.3 - .0005 \times 600) \times 4,237.72 = \$ 0.00$$

**In FY2013, 110 of the 151 public school districts qualified for the small school adjustment**

# Local Need – Limited English Proficiency adjustment (LEP)

13-13-10.1. Definition of terms. Terms used in this chapter mean...

(2D)"Limited English proficiency (LEP) adjustment," is calculated as follows:

(a) Multiply 0.25 times the per student allocation; and

(b) Multiply the product obtained in subsection (a) times the number of kindergarten through twelfth grade students who, in the prior school year, scored below level four on the state-administered language proficiency assessment as required in the state's consolidated state application pursuant to 20 USC 6311(b)(7) as of January 1, 2013;

# Local Need – Putting it all Together

(based on the FY2014 Adopted budget)

Base Need Total = \$600,409,370

Small School Adjustment Total = \$ 17,583,588

LEP Adjustment Total = \$ 2,542,951

---

**TOTAL LOCAL NEED = \$620,535,909**

# Local Effort

13-13-10.1. Definition of terms. Terms used in this chapter mean...

(6)"Local effort," the amount of ad valorem taxes generated in a school fiscal year by applying the levies established pursuant to § 10-12-42;

Local Effort = Property Valuations/1,000 X Levies

# Property Classes & School District General Fund Levies

There are 3 classes of property that are recognized. Levies for pay 2014 were set by SB 28 from the 2013 session:

- **Agricultural (Ag)**
  - \$2.090/\$1,000 of taxable valuation for pay 2014 taxes
- **Owner Occupied (OO)**
  - \$4.296/\$1,000 of taxable valuation for pay 2014 taxes
- **All Other (Commercial, Utilities, etc.)**
  - \$9.200/\$1,000 of taxable valuation for pay 2014 taxes

# Calculating Local Effort

- Valuations represent an 85% median level of assessment as determined by the Department of Revenue
- Property taxes are based on a calendar year basis
- State aid is calculated on a fiscal year basis
- When calculating the property valuations,  $\frac{1}{2}$  of the current calendar year and  $\frac{1}{2}$  of the next calendar year is used to determine total property valuations in the formula
- i.e. FY2014 Local Effort is based on  $\frac{1}{2}$  of taxes payable in 2013 (July – December) and  $\frac{1}{2}$  of taxes payable in 2014 (January – June)

# Cutler/Gabriel

## (setting the levies)

- Per statute, general fund levies of a school district must be adjusted in order for local effort to increase at the same percentage rate as local need. This means that the proportion of local effort and state aid is targeted to remain constant when setting the levies.
- To comply with Cutler/Gabriel, we must look out two years when figuring proportional shares of local effort and state aid (FY2015 when budgeting for FY2014)
- This can cause the state/local proportion to be different in the budget year (FY2014), but the target is 53.8% state funding for the year succeeding the budget year (FY2015).

# Cutler/Gabriel

## (Levy Adjustment Changes)

- Prior to property taxes payable in 2011, the levy adjustment for each property class was done **proportionally**.
  - Example - The state wide estimate of property taxable value growth was 5%, then typically each levy would be reduced 2% to obtain a total increase in local effort of 3%.
  - If one property class had a higher valuation growth rate than another, it would pay a slightly larger portion of local effort.
- The passage of SB 149 from the 2009 session separated the levy adjustment for Agriculture property from Non-Ag property, ensuring Ag property's contribution towards local effort remains constant (currently targeted at 18.45% of local effort).
  - Now, the growth in valuation of each property class has to be estimated individually so the Agriculture mil levy is set to target the same share of local effort (approximately 18.45%).

# Cutler/Gabriel

## (Levy Adjustment Changes)

- Since Agriculture taxable valuations have grown at a robust rate while Owner Occupied and Commercial/Other property have realized anemic growth, it has resulted in a levy reduction for Agriculture property, while the OO and Commercial levies increased the past two years.

Property Tax Year	General Fund Levies			Change from Previous Year		
	Ag	OO	Commercial /Other	Ag	OO	Commercial /Other
pay 2010	\$ 2.573	\$ 4.042	\$ 8.656	\$(0.037)	\$ (0.058)	\$ (0.124)
pay 2011	\$ 2.554	\$ 3.965	\$ 8.491	\$(0.019)	\$ (0.077)	\$ (0.165)
pay 2012	\$ 2.388	\$ 3.965	\$ 8.491	\$(0.166)	\$ -	\$ -
pay 2013	\$ 2.322	\$ 4.029	\$ 8.628	\$(0.066)	\$ 0.064	\$ 0.137
pay 2014	\$ 2.090	\$ 4.296	\$ 9.200	\$(0.232)	\$ 0.267	\$ 0.572

- This change in policy has created a tax shift among the classes of property since SB 149 was implemented.

# Cutler/Gabriel

## (Levy Adjustment – Tax Shift)

Levies	Pay 2014 (proportional adjustment: pre SB149 policy)		Pay 2014 (Levies as Adopted under current law)		Change
Ag	\$	2.588	\$	2.090	\$ (0.498)
OO	\$	4.065	\$	4.296	\$ 0.231
Commercial/Other	\$	8.706	\$	9.200	\$ 0.494

### Local Effort (est. by CY)

Ag	65,499,775	52,895,877	(12,603,898)
OO	97,000,493	102,512,698	5,512,205
Commercial/Other	135,358,372	143,038,942	7,680,569
	297,858,640	298,447,517	588,876

### Targeted Share of L/E (est. FY15)

Ag	22.84%	18.45%	-4.39%
OO	32.21%	34.05%	1.84%
Commercial/Other	44.95%	47.50%	2.55%
	100.00%	100.00%	0.00%

# Local Effort – Calculations

## SCHOOL DISTRICT GENERAL FUND LEVIES

	AG	Owner Occ	Other/Utilities
2010 pay 2011	\$2.554	\$3.965	\$8.491
2011 pay 2012	\$2.388	\$3.965	\$8.491
2012 pay 2013	\$2.322	\$4.029	\$8.628
2013 pay 2014 est	\$2.090	\$4.296	\$9.200

## STATE AID PROPERTY VALUATIONS TOTAL

	AG	Owner Occ	Other/Utilities	Total
2010 pay 2011	\$19,690,763,549	\$23,337,141,120	\$15,122,812,959	\$58,150,717,628
2011 pay 2012	\$21,199,956,763	\$23,897,051,510	\$15,422,245,257	\$60,519,253,530
2012 pay 2013	\$23,008,211,055	\$23,862,359,867	\$15,547,711,043	\$62,418,281,965
2013 pay 2014 est	\$25,309,032,161	\$23,862,359,867	\$15,547,711,043	\$64,719,103,071
Assumed growth for pay 2014	10%	0%	0%	

## AMOUNT RAISED (Valuation/\$1,000 x Levy)

	AG	Owner Occ	Other/Utilities	Total
2010 pay 2011	\$50,290,210	\$92,531,765	\$128,407,805	\$271,229,779
2011 pay 2012	\$50,625,497	\$94,751,809	\$130,950,284	\$276,327,590
2012 pay 2013	\$53,425,066	\$96,141,448	\$134,145,651	\$283,712,165
2013 pay 2014 est	\$52,895,877	\$102,512,698	\$143,038,942	\$298,447,517

## FY14 ESTIMATE OF LOCAL EFFORT

	AG	Owner Occ	Other/Utilities	Total
1/2 pay 13 Est.	\$26,712,533	\$48,070,724	\$67,072,825	
1/2 pay 14 Est.	\$26,447,939	\$51,256,349	\$71,519,471	
<b>TOTAL</b>	<b>\$53,160,472</b>	<b>\$99,327,073</b>	<b>\$138,592,296</b>	<b>\$291,079,841</b>

# State Share

(based on Legislative Adopted FY2014 budget)

State Share = Local Need – Local Effort  
+ Valuation “lost” in formula

State Share = \$620,535,909  
- \$291,079,841  
+ \$ 2,761,219

**FY2014 Budget = \$332,217,287 State Share**

# Historical Information/Data

# History of Property Valuation Growth

## State Aid Valuation Growth

	Growth In Valuation - TOTAL	AG	NA -Z	Owner Occ	Other NA & Utilities
pay 1998	5.52%	4.14%		7.97%	4.38%
pay 1999	6.06%	5.61%		6.69%	5.86%
pay 2000	7.13%	6.33%		7.66%	7.29%
pay 2001	4.58%	2.04%	369.85%	7.21%	3.81%
pay 2002	5.07%	3.67%	102.05%	6.62%	3.88%
pay 2003	7.20%	5.46%	61.61%	8.93%	6.07%
pay 2004	7.05%	8.05%	-58.21%	8.13%	6.16%
pay 2005	7.42%	6.94%	35.37%	8.89%	5.65%
pay 2006	8.85%	8.32%	52.05%	9.36%	8.19%
pay 2007	8.69%	7.27%	32.13%	9.57%	8.78%
pay 2008	8.63%	7.32%	26.33%	9.32%	8.89%
pay 2009	6.97%	7.34%	25.84%	6.61%	6.48%
pay 2010	4.44%	3.37%	25.72%	4.51%	5.76%
pay 2011	2.18%	3.18%		5.04%	0.89%
pay 2012	4.07%	7.66%		2.40%	1.98%
pay 2013	3.14%	8.53%		-0.15%	0.81%
pay 2014 est.	3.69%	10.00%		0.00%	0.00%
pay 2015 est.	3.91%	10.00%		0.00%	0.00%

# History of Maximum General Fund Levies

## Levies

	AG	NA -Z	Owner Occ	Other NA & Utilities
pay 1997	5.75		9.20	16.75
pay 1998	5.66		9.06	16.49
pay 1999	4.73		7.61	16.25
pay 2000	4.70	5.70	7.56	16.15
pay 2001	3.33	4.33	5.36	13.93
pay 2002	4.04	5.04	6.50	13.93
pay 2003	3.74	4.74	6.02	12.90
pay 2004	3.49	4.49	5.62	12.04
pay 2005	<b>3.32</b>	4.32	5.34	11.45
pay 2006	<b>3.19</b>	4.19	5.13	11.00
pay 2007	<b>3.03</b>	4.03	4.76	10.19
pay 2008	<b>2.71</b>	3.71	4.26	9.11
pay 2009	<b>2.61</b>	3.61	4.10	8.78
pay 2010	<b>2.573</b>	3.573	4.042	8.656
pay 2011	<b>2.554</b>		3.965	8.491
pay 2012	<b>2.388</b>		3.965	8.491
pay 2013	<b>2.322</b>		4.029	8.628
pay 2014 est.	<b>2.090</b>		4.296	9.200
pay 2015 est.	<b>2.090</b>		4.296	9.200

# History of Taxable Property Valuations for State Aid

## State Aid Valuations by Calendar Year

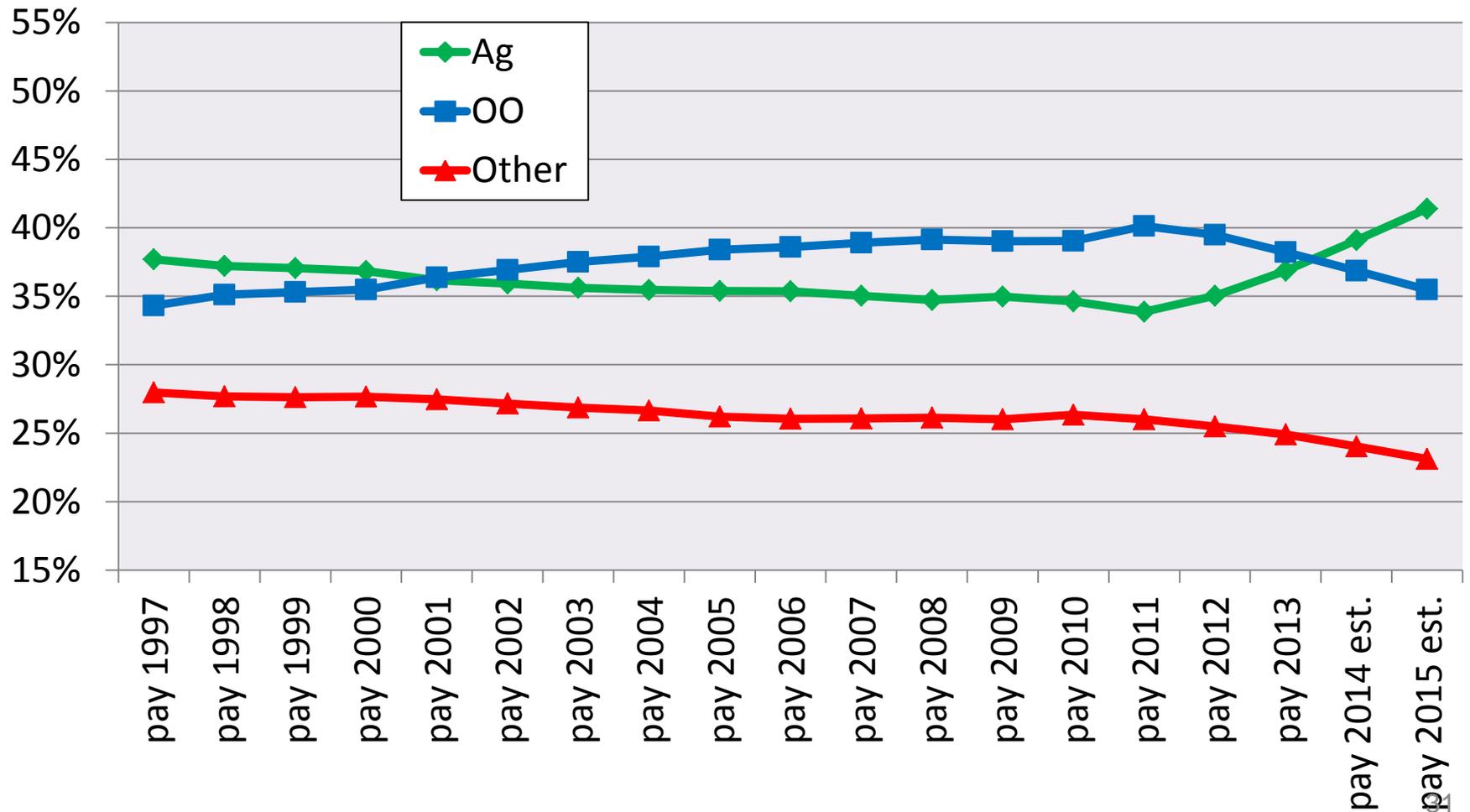
	AG	NA -Z	Owner Occ	Other NA & Utilities	Total
<b>96 pay 97</b>	9,202,035,736		8,372,615,126	6,828,711,922	24,403,362,784
<b>97 pay 98</b>	9,583,347,623		9,039,563,831	7,127,833,676	25,750,745,130
<b>98 pay 99</b>	10,121,300,905		9,644,420,760	7,545,410,112	27,311,131,777
<b>99 pay 2000</b>	10,761,492,455	17,738,784	10,383,306,116	8,095,786,732	29,258,324,087
<b>2000 pay 2001</b>	10,980,730,771	83,345,894	11,131,496,230	8,404,023,886	30,599,596,781
<b>2001 pay 2002</b>	11,384,163,572	168,401,742	11,868,186,596	8,730,389,243	32,151,141,153
<b>2002 pay 2003</b>	12,005,552,695	272,155,436	12,928,002,701	9,260,699,070	34,466,409,902
<b>2003 pay 2004</b>	12,971,694,547	113,744,096	13,979,044,833	9,831,023,862	36,895,507,338
<b>2004 pay 2005</b>	13,871,452,752	153,974,629	15,221,842,191	10,386,479,810	39,633,749,382
<b>2005 pay 2006</b>	15,024,952,154	234,113,250	16,646,414,308	11,236,766,990	43,142,246,702
<b>2006 pay 2007</b>	16,117,948,209	309,329,307	18,239,989,267	12,223,685,723	46,890,952,506
<b>2007 pay 2008</b>	17,297,371,108	390,766,714	19,939,480,008	13,310,656,825	50,938,274,655
<b>2008 pay 2009</b>	18,566,368,511	491,729,158	21,258,143,431	14,173,426,293	54,489,667,393
<b>2009 pay 2010</b>	19,082,982,232	618,208,247	22,217,690,289	14,989,172,227	56,908,052,995
<b>2010 pay 2011</b>	19,690,763,549		23,337,141,120	15,122,812,959	58,150,717,628
<b>2011 pay 2012*</b>	21,199,956,763		23,897,051,510	15,422,245,257	60,519,253,530
<b>2012 pay 2013</b>	23,008,211,055		23,862,359,867	15,547,711,043	62,418,281,965
<b>2013 pay 2014 est.</b>	25,309,032,161		23,862,359,867	15,547,711,043	64,719,103,071
<b>2014 pay 2015 est.</b>	27,839,935,377		23,862,359,867	15,547,711,043	67,250,006,287

# Property Valuations as Percentage of Total for State Aid

Valuation % of Total

	AG	NA-Z	Owner Occ	Other NA & Utilities	Total
96 pay 97	37.7%	0.0%	34.3%	28.0%	100.0%
97 pay 98	37.2%	0.0%	35.1%	27.7%	100.0%
98 pay 99	37.1%	0.0%	35.3%	27.6%	100.0%
99 pay 2000	36.8%	0.1%	35.5%	27.7%	100.0%
2000 pay 2001	35.9%	0.3%	36.4%	27.5%	100.0%
2001 pay 2002	35.4%	0.5%	36.9%	27.2%	100.0%
2002 pay 2003	34.8%	0.8%	37.5%	26.9%	100.0%
2003 pay 2004	35.2%	0.3%	37.9%	26.6%	100.0%
2004 pay 2005	35.0%	0.4%	38.4%	26.2%	100.0%
2005 pay 2006	34.8%	0.5%	38.6%	26.0%	100.0%
2006 pay 2007	34.4%	0.7%	38.9%	26.1%	100.0%
2007 pay 2008	34.0%	0.8%	39.1%	26.1%	100.0%
2008 pay 2009	34.1%	0.9%	39.0%	26.0%	100.0%
2009 pay 2010	33.5%	1.1%	39.0%	26.3%	100.0%
2010 pay 2011	33.9%	0.0%	40.1%	26.0%	100.0%
2011 pay 2012*	35.0%	0.0%	39.5%	25.5%	100.0%
2012 pay 2013	36.9%	0.0%	38.2%	24.9%	100.0%
2013 pay 2014 est.	39.1%	0.0%	36.9%	24.0%	100.0%
2014 pay 2015 est.	41.4%	0.0%	35.5%	23.1%	100.0%

# Property Valuations as Percentage of Total for State Aid



# Local Effort – Valuation x Levy

## History of General Education Local Effort (by CY)

### Amount Raised by Calendar Year

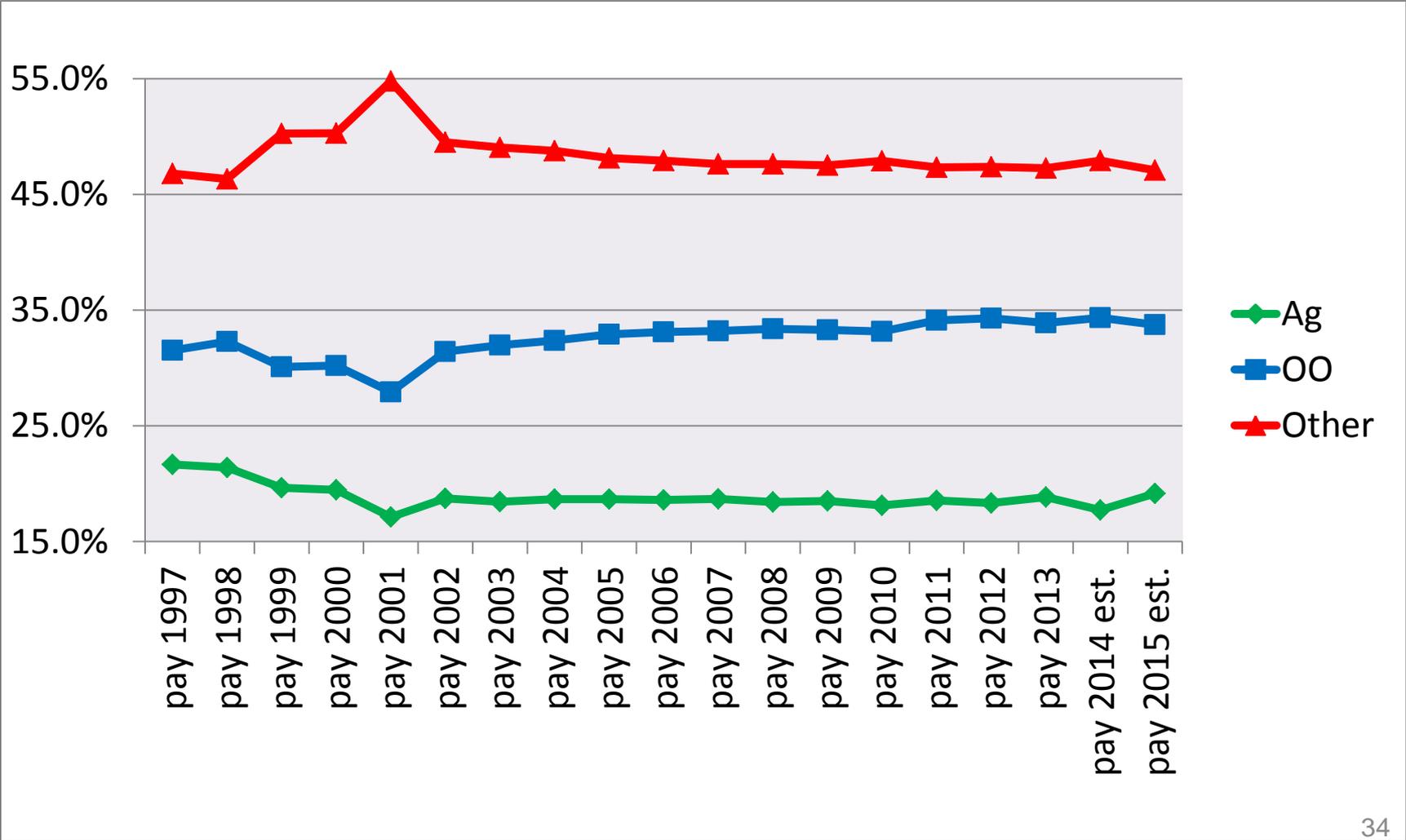
	AG	NA -Z	Owner Occ	Other NA & Utilities	Total
96 pay 97	52,911,705	-	77,028,059	114,380,925	244,320,689
97 pay 98	54,241,748	-	81,898,448	117,537,977	253,678,173
98 pay 99	47,873,753	-	73,394,042	122,612,914	243,880,710
99 pay 2000	50,579,015	101,111	78,497,794	130,746,956	259,924,876
2000 pay 2001	36,565,833	360,888	59,664,820	117,068,053	213,659,594
2001 pay 2002	45,992,021	848,745	77,143,213	121,614,322	245,598,301
2002 pay 2003	44,900,767	1,290,017	77,826,576	119,463,018	243,480,378
2003 pay 2004	45,271,214	510,711	78,562,232	118,365,527	242,709,684
2004 pay 2005	46,053,223	665,170	81,284,637	118,925,194	246,928,225
2005 pay 2006	47,929,597	980,935	85,396,105	123,604,437	257,911,074
2006 pay 2007	48,837,383	1,246,597	86,822,349	124,559,358	261,465,687
2007 pay 2008	46,875,876	1,449,745	84,942,185	121,260,084	254,527,889
2008 pay 2009	48,458,222	1,775,142	87,158,388	124,442,683	261,834,435
2009 pay 2010	49,100,513	2,208,858	89,803,904	129,746,275	270,859,550
2010 pay 2011	50,290,210	-	92,531,765	128,407,805	271,229,779
2011 pay 2012	50,625,497	-	94,751,809	130,950,284	276,327,590
2012 pay 2013	53,425,066	-	96,141,448	134,145,651	283,712,165
2013 pay 2014 est.	52,895,877	-	102,512,698	143,038,942	298,447,517
2014 pay 2015 est.	58,185,465	-	102,512,698	143,038,942	303,737,105

# Local Effort as % of Total for General Education (by CY)

## Taxes Paid % of Total

	AG	NA -Z	Owner Occ	Other NA & Utilities	Total
96 pay 97	21.7%	0.0%	31.5%	46.8%	100.0%
97 pay 98	21.4%	0.0%	32.3%	46.3%	100.0%
98 pay 99	19.6%	0.0%	30.1%	50.3%	100.0%
99 pay 2000	19.5%	0.0%	30.2%	50.3%	100.0%
2000 pay 2001	17.1%	0.2%	27.9%	54.8%	100.0%
2001 pay 2002	18.7%	0.3%	31.4%	49.5%	100.0%
2002 pay 2003	18.4%	0.5%	32.0%	49.1%	100.0%
2003 pay 2004	18.7%	0.2%	32.4%	48.8%	100.0%
2004 pay 2005	18.7%	0.3%	32.9%	48.2%	100.0%
2005 pay 2006	18.6%	0.4%	33.1%	47.9%	100.0%
2006 pay 2007	18.7%	0.5%	33.2%	47.6%	100.0%
2007 pay 2008	18.4%	0.6%	33.4%	47.6%	100.0%
2008 pay 2009	18.5%	0.7%	33.3%	47.5%	100.0%
2009 pay 2010	18.1%	0.8%	33.2%	47.9%	100.0%
2010 pay 2011	18.5%	0.0%	34.1%	47.3%	100.0%
2011 pay 2012	18.3%	0.0%	34.3%	47.4%	100.0%
2012 pay 2013	18.8%	0.0%	33.9%	47.3%	100.0%
2013 pay 2014 est.	17.7%	0.0%	34.3%	47.9%	100.0%
2014 pay 2015 est.	19.2%	0.0%	33.8%	47.1%	100.0%

# Local Effort as % of Total for General Education (by CY)



# Local Effort as % of Total for General Education (by FY)

## % of Contribution (Fiscal Year Basis)

	AG	NA -Z	Owner Occ	Other NA & Utilities
<b>FY98</b>	21.52%	0.00%	31.91%	46.57%
<b>FY99</b>	20.52%	0.00%	31.21%	48.27%
<b>FY00</b>	19.54%	0.02%	30.15%	50.29%
<b>FY01</b>	18.40%	0.10%	29.17%	52.33%
<b>FY02</b>	17.98%	0.26%	29.79%	51.97%
<b>FY03</b>	18.58%	0.44%	31.69%	49.29%
<b>FY04</b>	18.55%	0.37%	32.17%	48.92%
<b>FY05</b>	18.65%	0.24%	32.65%	48.46%
<b>FY06</b>	18.62%	0.33%	33.02%	48.04%
<b>FY07</b>	18.63%	0.43%	33.16%	47.78%
<b>FY08</b>	18.55%	0.52%	33.29%	47.64%
<b>FY09</b>	18.46%	0.62%	33.33%	47.58%
<b>FY 10*</b>	<b>18.45%</b>		<b>33.47%</b>	<b>48.08%</b>
<b>FY 11</b>	<b>18.41%</b>		<b>33.77%</b>	<b>47.82%</b>
<b>FY 12</b>	18.43%		<b>34.20%</b>	47.37%
<b>FY 13 est</b>	18.58%		<b>34.09%</b>	47.34%
<b>FY 14 est</b>	18.26%		<b>34.12%</b>	47.61%
<b>FY 15 est</b>	18.45%		<b>34.05%</b>	47.51%

\*Agriculture's local effort was 18.45% of the total when SB 149 passed

# For More Information

## **Jim Terwilliger**

- [Jim.terwilliger@state.sd.us](mailto:Jim.terwilliger@state.sd.us)
- Phone (605) 773-3411

## **Department of Education**

- <http://doe.sd.gov/>

## **Department of Revenue**

- <http://dor.sd.gov/>