

Effective 5/13/2014

Sunsets 12/31/2016

53A-16-114 School capital outlay in counties of the first class -- Allocation -- Report to Education Interim Committee.

- (1) For purposes of this section:
 - (a) "Average annual enrollment growth over the prior three years" means the quotient of:
 - (i) (A) enrollment in the current school year, based on October 1 enrollment counts; minus (B) enrollment in the year three years prior, based on October 1 enrollment counts; divided by (ii) three.
 - (b) "Capital outlay increment money" means the amount of revenue equal to the difference between:
 - (i) the amount of revenue generated by a levy of .0006 per dollar of taxable value within a receiving school district during a fiscal year; and
 - (ii) the amount of revenue the receiving school district received during the same fiscal year from the distribution described in Subsection (2).
 - (c) "Contributing school district" means a school district in a county of the first class that in a fiscal year receives less revenue from the distribution described in Subsection (2) than it would have received during the same fiscal year from a levy imposed within the school district of .0006 per dollar of taxable value.
 - (d) "Receiving school district" means a school district in a county of the first class that in a fiscal year receives more revenue from the distribution described in Subsection (2) than it would have received during the same fiscal year from a levy imposed within the school district of .0006 per dollar of taxable value.
- (2) The county treasurer of a county of the first class shall distribute revenues generated by the .0006 portion of the capital outlay levy required in Subsection 53A-16-107(3) or the capital local levy required in Section 53A-16-113 to school districts located within the county of the first class as follows:
 - (a) 25% of the revenues shall be distributed in proportion to a school district's percentage of the total enrollment growth in all of the school districts within the county that have an increase in enrollment, calculated on the basis of the average annual enrollment growth over the prior three years in all of the school districts within the county that have an increase in enrollment over the prior three years, as of the October 1 enrollment counts; and
 - (b) 75% of the revenues shall be distributed in proportion to a school district's percentage of the total current year enrollment in all of the school districts within the county, as of the October 1 enrollment counts.
- (3) If a new school district is created or school district boundaries are adjusted, the enrollment and average annual enrollment growth for each affected school district shall be calculated on the basis of enrollment in school district schools located within that school district's newly created or adjusted boundaries, as of October 1 enrollment counts.
- (4) On or before December 31 of each year, the State Board of Education shall provide a county treasurer with audited enrollment information from the fall enrollment audit necessary to distribute revenues as required by this section.
- (5) On or before March 31 of each year, a county treasurer in a county of the first class shall distribute the revenue generated within the county of the first class during the prior calendar year from the capital outlay levy described in Section 53A-16-107 or the capital local levy described in Section 53A-16-113.

- (6) On or before the November meeting of the Education Interim Committee of each year, a receiving school district shall report to the committee:
 - (a) how the receiving school district spent the district's capital outlay increment money during the prior fiscal year; and
 - (b) the receiving school district's plan to increase student capacity of existing school buildings within the district.
- (7) The Education Interim Committee shall consider the reports of receiving school districts described in Subsection (6) as part of a review to reauthorize this section and provisions related to this section, if the committee is directed to conduct a review pursuant to Title 63I, Chapter 1, Legislative Oversight and Sunset Act.