

**Second Regular Session**

**Sixty-second General Assembly**

LLS NO. R00-1026.01 Beth Braby

**STATE OF COLORADO**

BY SENATOR Evans;  
also REPRESENTATIVE Spence.

**SENATE JOINT RESOLUTION 00-030**

101 CONCERNING THE STUDY OF SCHOOL FINANCE.

1           WHEREAS, The issue of school finance, specifically the issue of  
2 the allocation of resources at the school district level, has not been  
3 evaluated since the passage of the "Public School Finance Act of 1994";  
4 and

5           WHEREAS, The financing of school districts consumes significant  
6 public resources, accounting for over 56% of all property taxes collected  
7 and 40% of state General Fund appropriations; and

8           WHEREAS, The General Assembly enacted legislation in 1994  
9 requiring the State Board of Education to implement a statewide  
10 financial, student management, and human resource reporting system  
11 based on a redesigned standard chart of accounts, a standard information  
12 system, and a standard personnel classification system; and

13           WHEREAS, The financial, student management, and human  
14 resource reporting system was required to be implemented by July 1,  
15 1997, and fiscal data collected under this system from fiscal year 1997-98  
16 should now be available; and

17           WHEREAS, It is in the best interests of the citizens of the state of  
18 Colorado for the allocation of resources at the school district level to be  
19 examined in order to assure that Colorado school districts are expending  
20 resources in a manner that promotes the public trust; now, therefore,

21           *Be It Resolved by the Senate of the Sixty-second General Assembly*  
22 *of the State of Colorado, the House of Representatives concurring herein:*

23           (1) That the Legislative Council Staff shall conduct a study  
24 considering, but not limited to, the following issues:

25           (a) Local sources of revenue for school districts, including the  
26 ability of school districts to raise local revenues from property taxes,

1 whether for bonded debt or operating purposes through the authority  
2 given in section 22-54-108, Colorado Revised Statutes, and from other  
3 local sources of revenue, if any;

4 (b) School district allocation of personnel resources, including  
5 pupil-teacher ratios, pupil-administrator ratios, and pupil-district  
6 employee ratios, and any trends that might exist in the allocation of  
7 personnel resources;

8 (c) School district expenditures by purpose, including instruction,  
9 administration, and other categories of expenditures;

10 (d) The success of the financial, student management, and human  
11 resource reporting system in terms of standardizing definitions and  
12 providing information that is more accurate and meaningful when  
13 compared among school districts; and

14 (e) Whether school districts are complying with the reporting  
15 requirements contained in the financial, student management, and human  
16 resource reporting system;

17 (2) That the Legislative Council Staff shall be given authority to  
18 convene, if necessary, an advisory task force of persons with specific and  
19 relevant experience in the area of school finance, to operate without  
20 compensation and under the direction of the Legislative Council Staff,  
21 and to request the assistance of the Office of the State Auditor; and

22 (3) That the Legislative Council Staff shall conclude its study and  
23 shall make a final report of findings and results of the study available to  
24 the General Assembly no later than December 15, 2000.