

Substitute 1

HOUSE BILL NO. HB0173

School finance funding-2.

Sponsored by: House Education Committee

A BILL

for

1 AN ACT relating to school finance; implementing modifications
2 to the Wyoming education resource block grant model;
3 codifying previously uncoded law; amending the computation
4 of average daily membership; increasing the amount that can
5 be computed for a school district's operating balance and
6 cash reserves as specified; prohibiting expenditures on
7 capital construction during a specified period; amending
8 provisions governing the distribution of investment earnings;
9 amending provisions governing the distribution of severance
10 taxes; implementing a sales and use tax for school finance;
11 providing for distribution of the taxes; amending related
12 provisions; repealing conflicting provisions; providing
13 applicability; and providing for an effective date.

14

15 *Be It Enacted by the Legislature of the State of Wyoming:*

1

2 **Section 1.** W.S. 21-13-309.1 is created to read:

3

4 **21-13-309.1. Education resource block grant model**
5 **components.**

6

7 (a) This section is intended to specify the education
8 resource block grant model components and computations
9 necessary to execute the 2020 cost of education study as
10 required by W.S. 21-13-309(t) and as adopted and modified by
11 the legislature.

12

13 (b) As used in this section:

14

15 (i) "Block grant model components" includes the
16 following categories:

17

18 (A) The educational materials category of
19 model components which includes the following:

20

21 (I) The books and instructional
22 materials component resourced under paragraph (c)(xxii) of
23 this section;

1

2

(II) The gifted and talented students
component resourced under paragraph (c)(xxiv) of this
section;

5

6

(III) The career and technical
education equipment and materials component resourced under
paragraph (c)(xxv) of this section;

9

10

(IV) The student activities component
resourced under paragraph (c)(xxvi) of this section;

12

13

(V) The professional development
component resourced under paragraph (c)(xxvii) of this
section;

16

17

(VI) The central office nonpersonnel
resources component resourced under paragraph (c)(xxix) of
this section;

20

21

(VII) The operations and maintenance
supplies component resourced under paragraph (c)(xxxi) of
this section.

1

2 (B) The energy category of model components
3 which includes the utilities component resourced under
4 paragraph (c)(xxxii) of this section;

5

6 (C) The nonprofessional labor category of
7 model components which includes supervisory aides, central
8 office classified staff, school secretaries, school clerical
9 staff, maintenance workers, groundskeepers and custodians
10 resourced under paragraph (c)(xxxiv) of this section;

11

12 (D) The professional labor category of
13 model components which includes teachers, principals,
14 assistant principals, superintendents, assistant
15 superintendents, business managers and school computer
16 technicians resourced under paragraph (c)(xxxiv) of this
17 section.

18

19 (ii) "FTE" means the full-time equivalency basis
20 as computed in accordance with guidelines prescribed by rule
21 and regulation of the department of education;

22

1 (iii) "Grade band" means a school grade
2 configuration that falls within one (1) of the following
3 configurations:

4

5 (A) An elementary school grade band that
6 includes grades kindergarten through grade six (K-6) or any
7 combination of those grades;

8

9 (B) A middle school grade band that includes
10 grade five (5) through eight (8) or grade six (6) through
11 grade nine (9) or any combination of grades within those
12 ranges;

13

14 (C) A high school grade band that includes
15 grade eight (8) through grade twelve (12) or any combination
16 of those grades.

17

18 (c) The Wyoming education resource block grant model
19 components and the resourcing for those components shall be
20 as follows:

21

22 (i) Full day kindergarten. Funded for all
23 elementary schools;

1

2 (ii) Core teachers for schools with ADM greater
3 than forty-nine (49) and schools not designated as
4 alternative schools:

5

6 (A) Elementary school. Calculated as ADM
7 divided by eighteen (18);

8

9 (B) Middle school. Calculated as ADM divided
10 by twenty-three (23);

11

12 (C) High school. Calculated as ADM divided by
13 twenty-three (23).

14

15 (iii) Specialist teachers for schools with more
16 than forty-nine (49) ADM and schools not designated as
17 alternative schools:

18

19 (A) Elementary school specialist teachers
20 shall be calculated as twenty percent (20%) of the core
21 teachers in subparagraph (ii) (A) of this subsection;

22

1 (B) Middle school specialist teachers shall
2 be calculated as thirty-three percent (33%) of the core
3 teachers in subparagraph (ii) (B) of this subsection;

4

5 (C) High school specialist teachers shall be
6 calculated as thirty-three percent (33%) of the core teachers
7 in subparagraph (ii) (C) of this subsection.

8

9 (iv) Additional vocational education teachers.
10 For schools with more than forty-nine (49) ADM and schools
11 not designated as alternative schools, calculated as the
12 product of each high school's FTE vocational education
13 students reported under W.S. 21-13-309(m) (v) (D) (I) multiplied
14 by twenty-nine hundredths (0.29) then divided by the high
15 school class size of twenty-three (23);

16

17 (v) Small school and alternative school core
18 staff. For schools with forty-nine (49) or less ADM or
19 alternative schools, provide one (1) teacher position for
20 every seven (7) ADM, calculated as total school ADM divided
21 by seven (7). Each school shall receive a minimum of one (1)
22 teacher by increasing the sum of the core staff in this
23 paragraph to one (1) if the total is less than one (1);

1

2 (vi) Minimum teachers:

3

4 (A) The minimum number of teachers for any
5 elementary school with more than forty-nine (49) ADM is six
6 (6), as calculated by increasing the sum of the core teachers
7 in paragraph (ii) of this subsection and specialist teachers
8 in paragraph (iii) of this subsection to six (6). The minimum
9 number of teachers for any middle school with more than
10 forty-nine (49) ADM is eight (8), as calculated by increasing
11 the sum of the core teachers in paragraph (ii) of this
12 subsection and specialist teachers in paragraph (iii) of this
13 subsection to eight (8). The minimum number of teachers for
14 any high school with more than forty-nine (49) ADM is ten
15 (10), as calculated by increasing the sum of the core teachers
16 in paragraph (ii) of this subsection, specialist teachers in
17 paragraph (iii) of this subsection and additional vocational
18 education teachers in paragraph (iv) of this subsection to
19 ten (10). The minimum number of teachers under this
20 subparagraph shall be provided for each elementary school,
21 middle school and high school grade band level for a school
22 that contains more than one (1) grade band and the grade band
23 is more than forty-nine (49) ADM;

1

2 (B) The minimum number of teachers for any
3 school with more than forty-nine (49) ADM, more than one (1)
4 grade band level and at least one (1) grade band level with
5 forty-nine (49) ADM or less shall be calculated as follows:

6

7 (I) For each grade band level with
8 forty-nine (49) ADM or less, the minimum number of teachers
9 shall be calculated by increasing the sum of the core teachers
10 in paragraph (ii) of this subsection, specialist teachers in
11 paragraph (iii) of this subsection and additional vocational
12 education teachers in paragraph (iv) of this subsection to
13 one (1) teacher position for every seven (7) ADM;

14

15 (II) For each grade band level with more
16 than forty-nine (49) ADM, the minimum number of teachers shall
17 be calculated as provided in subparagraph (A) of this
18 paragraph.

19

20 (vii) Small school district teacher adjustment.
21 For all schools within a district comprised of less than two
22 hundred forty-three (243) total ADM and notwithstanding all
23 other teacher resources in paragraphs (ii) through (vi) of

1 this subsection, resource each school with a minimum of one
2 (1) core teacher at every grade level with reported ADM, plus
3 an additional twenty percent (20%) of elementary grade level
4 core teachers to calculate elementary specialist teachers and
5 an additional thirty-three percent (33%) of middle school and
6 high school grade core teachers to calculate middle school
7 and high school specialist teachers;

8
9 (viii) Instructional coaches:

10
11 (A) Elementary school instructional coaches
12 shall be calculated as the product of the school's ADM
13 multiplied by forty-five hundredths (0.45) divided by two
14 hundred eighty-eight (288) for schools with more than
15 forty-nine (49) ADM and schools not designated as alternative
16 schools;

17
18 (B) Middle and high school instructional
19 coaches shall be calculated as the product of the school's
20 ADM multiplied by forty-five hundredths (0.45) divided by
21 three hundred fifteen (315) for schools with more than
22 forty-nine (49) ADM and schools not designated as alternative
23 schools;

1

2 (C) For schools containing more than one (1)
3 grade band and more than forty-nine (49) ADM, instructional
4 coaches shall be calculated as the product of the school's
5 total ADM multiplied by forty-five hundredths (0.45) divided
6 by three hundred fifteen (315).

7

8 (ix) Tutors:

9

10 (A) Calculated as the school's at-risk
11 students computed under W.S. 21-13-309(m)(v)(A) divided by
12 one hundred (100) for schools with more than forty-nine (49)
13 ADM and schools not designated as alternative schools;

14

15 (B) Minimum tutors. A minimum number of
16 tutors shall be provided for schools with more than forty-nine
17 (49) ADM and schools not designated as alternative schools
18 based upon the following:

19

20 (I) Elementary schools. If the amount
21 calculated under subparagraph (A) of this paragraph is less
22 than the school ADM divided by two hundred eighty-eight (288),
23 then increase the amount calculated under subparagraph (A) of

1 this paragraph so that the number of tutor positions is equal
2 to the school ADM divided by two hundred eighty-eight (288);

3
4 (II) Middle and high schools. If the
5 amount calculated under subparagraph (A) of this paragraph is
6 less than the school ADM divided by three hundred fifteen
7 (315), then increase the amount calculated under subparagraph
8 (A) of this paragraph so that the number of tutor positions
9 is equal to the school ADM divided by three hundred fifteen
10 (315);

11
12 (III) For schools containing more than
13 one (1) grade band, the minimum number of tutors shall be
14 calculated as provided in subdivision (II) of this
15 subparagraph using the total school ADM.

16
17 (x) Extended day and summer school teachers:

18
19 (A) Calculated as the school's at-risk
20 students computed under W.S. 21-13-309(m)(v)(A) divided by
21 one hundred twenty (120) then multiplied by six-tenths (0.6)
22 for schools with more than forty-nine (49) ADM and schools
23 not designated as alternative schools;

1

2 (B) Each school district shall receive a
3 minimum of one-half (0.5) position if the total FTE calculated
4 in subparagraph (A) of this paragraph is less than one-half
5 (0.5).

6

7 (xi) Substitute teachers:

8

9 (A) Calculated as the product of five percent
10 (5%) multiplied by the sum of FTE positions calculated in
11 paragraphs (ii) through (x) of this subsection;

12

13 (B) The daily substitute rate shall be equal
14 to the product of one hundred two dollars and fifteen cents
15 (\$102.15) multiplied by seven and sixty-five hundredths
16 percent (7.65%) for social security and Medicaid benefits;

17

18 (C) Total substitute teacher resources under
19 this paragraph shall be equal to the product of one hundred
20 seventy-five (175) multiplied by the product calculated in
21 subparagraph (A) of this paragraph multiplied by the product
22 calculated in subparagraph (B) of this paragraph.

23

1 (xii) Supervisory aides:

2

3 (A) Elementary school supervisory aides
4 shall be calculated as the product of the school's ADM
5 multiplied by two (2) then divided by two hundred eighty-eight
6 (288) for schools with more than forty-nine (49) ADM and
7 schools not designated as an alternative school;

8

9 (B) Middle school supervisory aides shall be
10 calculated as the product of the school's ADM multiplied by
11 two (2) then divided by three hundred fifteen (315) for
12 schools with more than forty-nine (49) ADM and schools not
13 designated as an alternative school;

14

15 (C) High school supervisory aides shall be
16 calculated as the product of the school's ADM multiplied by
17 five (5) then divided by three hundred fifteen (315) for
18 schools with more than forty-nine (49) ADM and schools not
19 designated as an alternative school;

20

21 (D) For schools with more than forty-nine
22 (49) ADM and containing an elementary school grade band and
23 a middle school grade band but not a high school grade band,

1 supervisory aide positions shall be calculated based upon the
2 formula in subparagraph (B) of this paragraph using the total
3 school ADM. For schools with more than forty-nine (49) ADM
4 and containing a high school grade band and either an
5 elementary school grade band or a middle school grade band or
6 both, supervisory aide positions shall be calculated based
7 upon the formula in subparagraph (C) of this paragraph using
8 the total school ADM. This subparagraph shall not apply for
9 schools designated as an alternative school.

10
11 (xiii) Pupil support positions:

12
13 (A) Calculated as the school's at-risk
14 students computed under W.S. 21-13-309(m)(v)(A) divided by
15 one hundred (100) for schools with more than forty-nine (49)
16 ADM and schools not designated as an alternative school;

17
18 (B) Minimum pupil support positions. Minimum
19 pupil support positions shall be provided for schools with
20 more than forty-nine (49) ADM and schools not designated as
21 an alternative school based upon the following:

1 (I) Elementary schools. If the amount
2 calculated under subparagraph (A) of this paragraph is less
3 than the school ADM divided by two hundred eighty-eight (288),
4 then increase the amount of positions calculated under
5 subparagraph (A) of this paragraph to equal to the school ADM
6 divided by two hundred eighty-eight (288);

7
8 (II) Middle and high schools. If the
9 amount calculated under subparagraph (A) of this paragraph is
10 less than the school ADM divided by three hundred fifteen
11 (315), then increase the amount of positions calculated under
12 subparagraph (A) of this paragraph to equal to the school ADM
13 divided by three hundred fifteen (315);

14
15 (III) For schools containing more than
16 one (1) grade band, the minimum number of tutors shall be
17 calculated as provided in subdivision (II) of this paragraph
18 using the total school ADM.

19
20 (xiv) Counselors. Calculated as total middle and
21 high school ADM divided by two hundred and fifty (250) for
22 schools with more than forty-nine (49) ADM and schools not
23 designated as alternative schools;

1

2 (xv) Nurses:

3

4 (A) Calculated as each district's ADM divided
5 by seven hundred fifty (750);

6

7 (B) Each school district shall receive a
8 minimum of one-half (0.5) nurse position if the total FTE
9 positions in subparagraph (A) of this paragraph is less than
10 one-half (0.5).

11

12 (xvi) Librarians. Shall be calculated for schools
13 with more than forty-nine (49) ADM and schools not designated
14 as alternative schools based upon the following:

15

16 (A) Elementary schools. Calculated as the
17 school's ADM divided by two hundred eighty-eight (288);

18

19 (B) Middle schools and high schools with more
20 than forty-nine (49) ADM and less than one hundred five (105)
21 ADM, provide librarian positions by prorating one (1)
22 librarian position for one hundred five (105) ADM down to no
23 librarian positions for forty-nine (49) ADM. For middle

1 schools and high schools with ADM of one hundred five (105)
2 or more up to six hundred thirty (630), provide one (1)
3 librarian position. For middle schools and high schools with
4 more than six hundred thirty (630) ADM, calculate librarian
5 positions by dividing the school's ADM by six hundred thirty
6 (630);

7
8 (C) For schools containing more than one (1)
9 grade band and more than forty-nine (49) ADM, librarians shall
10 be calculated using the formula in subparagraph (B) of this
11 paragraph using the total school ADM.

12
13 (xvii) School computer technicians. For middle and
14 high schools with more than forty-nine (49) ADM and schools
15 not designated as alternative schools, calculated as each
16 school's ADM divided by three hundred fifteen (315). For
17 schools containing more than one (1) grade band, calculated
18 using the total school ADM divided by three hundred fifteen
19 (315);

20
21 (xviii) Principals. Shall be calculated for
22 schools with more than forty-nine (49) ADM and schools not
23 designated as alternative schools based upon the following:

1

2 (A) Elementary schools with more than
3 forty-nine (49) ADM and less than ninety-six (96) ADM, provide
4 principal positions by prorating one (1) principal position
5 for ninety-six (96) ADM down to no position at forty-nine
6 (49) ADM. Provide one (1) principal position for elementary
7 schools with ninety-six (96) or more ADM;

8

9 (B) Middle and high schools with more than
10 forty-nine (49) ADM and less than one hundred five (105) ADM,
11 provide principal positions by prorating one (1) principal
12 position for one hundred five (105) ADM down to no position
13 for forty-nine (49) ADM. Provide one (1) principal position
14 for middle schools and high schools with one hundred five
15 (105) or more ADM;

16

17 (C) For schools containing more than one (1)
18 grade band and more than forty-nine (49) ADM, provide
19 principal positions based upon the formula in subparagraph
20 (B) of this paragraph.

21

22 (xix) Assistant principals:

23

1 (A) Prorate one (1) assistant principal
2 position for every two hundred eighty-eight (288) elementary
3 school ADM over two hundred eighty-eight (288) ADM;

4

5 (B) Prorate one (1) assistant principal
6 position for every three hundred fifteen (315) middle school
7 and high school ADM over three hundred fifteen (315) ADM;

8

9 (C) For schools containing more than one (1)
10 grade band, prorate one (1) assistant principal position for
11 every three hundred fifteen (315) ADM over three hundred
12 fifteen (315) ADM using the total school ADM;

13

14 (D) Provide one (1) assistant principal
15 position for a school with a total ADM of forty-nine (49) or
16 less or for a school designated as an alternative school.

17

18 (xx) Secretaries. Calculated for schools with more
19 than forty-nine (49) ADM and schools not designated as
20 alternative schools based upon the following:

21

22 (A) Elementary schools with more than
23 forty-nine (49) ADM and less than ninety-six (96) ADM, provide

1 secretary positions by prorating one (1) secretary position
2 for ninety-six (96) ADM down to no position at forty-nine
3 (49) ADM. Elementary schools with more than ninety-six (96)
4 ADM and up to two hundred eighty-eight (288) ADM, provide one
5 (1) secretary position. Prorate one (1) additional secretary
6 position for every two hundred eighty-eight (288) elementary
7 ADM over two hundred eighty-eight (288) ADM;

8
9 (B) Middle schools and high schools with more
10 than forty-nine (49) ADM and less than one hundred five (105)
11 ADM, provide secretary positions by prorating one (1)
12 secretary position for one hundred five (105) ADM down to no
13 position at forty-nine (49) ADM. Middle schools and high
14 schools with more than one hundred five (105) ADM and up to
15 three hundred fifteen (315) ADM, provide one (1) secretary
16 position. Prorate one (1) additional secretary position for
17 every three hundred fifteen (315) middle school and high
18 school ADM over three hundred fifteen (315) ADM;

19
20 (C) For schools containing more than one (1)
21 grade band and more than forty-nine (49) ADM, secretary
22 positions shall be calculated using the formula in

1 subparagraph (B) of this paragraph using the total school
2 ADM.

3
4 (xxi) Clerical positions. Calculated for schools
5 with more than forty-nine (49) ADM and schools not designated
6 as alternative schools based upon the following:

7
8 (A) Elementary schools with more than
9 forty-nine (49) ADM, provide clerical positions by prorating
10 one (1) clerical position for every two hundred eighty-eight
11 (288) ADM down to no clerical positions for forty-nine (49)
12 ADM;

13
14 (B) Middle schools with more than forty-nine
15 (49) ADM, provide clerical positions by prorating one (1)
16 clerical position for every three hundred fifteen (315) ADM
17 down to no clerical positions for forty-nine (49) ADM;

18
19 (C) High schools with more than forty-nine
20 (49) ADM, provide clerical positions by prorating four (4)
21 clerical positions for every six hundred thirty (630) ADM
22 down to no clerical positions for forty-nine (49) ADM;

1 (D) For schools with more than forty-nine
2 (49) ADM and containing an elementary school grade band and
3 middle school grade band but not a high school grade band,
4 clerical positions shall be calculated based upon the formula
5 in subparagraph (B) of this paragraph using the total school
6 ADM. For schools with more than forty-nine (49) ADM and
7 containing a high school grade band and either an elementary
8 school grade band or a middle school grade band or both,
9 clerical positions shall be calculated based upon the formula
10 in subparagraph (C) of this paragraph using the total school
11 ADM.

12

13 (xxii) Books and instructional materials.
14 Resources shall be calculated as the product of the school's
15 ADM multiplied by two hundred nine dollars and thirty-three
16 cents (\$209.33);

17

18 (xxiii) Technology and equipment. Resources shall
19 be calculated as the product of the school's ADM multiplied
20 by two hundred fifty dollars (\$250.00). This amount shall not
21 be subject to any external cost adjustment applicable under
22 W.S. 21-13-309(o);

23

1 (xxiv) Gifted and talented students. Resources
2 shall be calculated as the product of the school's ADM
3 multiplied by forty-four dollars and seven cents (\$44.07);
4

5 (xxv) Career and technical education equipment and
6 materials. Resources shall be calculated as the product of
7 each high school's FTE vocational education teachers reported
8 under W.S. 21-13-309(m) (v) (D) (III) multiplied by ten thousand
9 three hundred thirteen dollars and eighty-eight cents
10 (\$10,313.88);
11

12 (xxvi) Student activities shall be based upon each
13 school's ADM. A middle school with ADM in grade nine (9) shall
14 have that ADM included in the high school ADM for the high
15 school the students would normally attend. Student activity
16 funding shall be calculated in the following manner:
17

18 (A) Elementary school student activity
19 resources shall be calculated as the product of the total
20 elementary school ADM multiplied by twenty-six dollars and
21 two cents (\$26.02);
22

1 (B) Middle school student activity resources
2 shall be calculated as the product of the total middle school
3 ADM multiplied by:

4

5 (I) Eight hundred fifty-six dollars
6 (\$856.00) for a school with one (1) ADM, prorated down to
7 five hundred eighty-five dollars and forty-one cents
8 (\$585.41) for a school with one hundred five (105) ADM;

9

10 (II) Five hundred eighty-five dollars
11 and forty-one cents (\$585.41) for a school with one hundred
12 five (105) ADM, prorated down to four hundred three dollars
13 and twenty-nine cents (\$403.29) for a school with two hundred
14 ten (210) ADM;

15

16 (III) Four hundred three dollars and
17 twenty-nine cents (\$403.29) for a school with two hundred ten
18 (210) ADM, prorated down to three hundred twenty-five dollars
19 and twenty-three cents (\$325.23) for a school with three
20 hundred fifteen (315) ADM;

21

22 (IV) Three hundred twenty-five dollars
23 and twenty-three cents (\$325.23) for a school with three

1 hundred fifteen (315) ADM, prorated down to two hundred
2 eighty-six dollars and twenty cents (\$286.20) for a school
3 with six hundred thirty (630) ADM;

4
5 (V) Two hundred eighty-six dollars and
6 twenty cents (\$286.20) for a school with six hundred thirty
7 (630) ADM, prorated down to two hundred twenty-one dollars
8 and sixteen cents (\$221.16) for a school with one thousand
9 two hundred sixty (1,260) or more ADM;

10
11 (C) High school student activity resources
12 shall be calculated as the product of the total high school
13 ADM multiplied by:

14
15 (I) Two thousand two hundred six dollars
16 and fifty-nine cents (\$2,206.59) for a school with one (1)
17 ADM, prorated down to one thousand six hundred ninety-one
18 dollars and eighteen cents (\$1,691.18) for a school with one
19 hundred five (105) ADM;

20
21 (II) One thousand six hundred
22 ninety-one dollars and eighteen cents (\$1,691.18) for a
23 school with one hundred five (105) ADM, prorated down to one

1 thousand three hundred sixty-five dollars and ninety-five
2 cents (\$1,365.95) for a school with two hundred ten (210)
3 ADM;

4
5 (III) One thousand three hundred
6 sixty-five dollars and ninety-five cents (\$1,365.95) for a
7 school with two hundred ten (210) ADM, prorated down to one
8 thousand one hundred five dollars and seventy-seven cents
9 (\$1,105.77) for a school with three hundred fifteen (315)
10 ADM;

11
12 (IV) One thousand one hundred five
13 dollars and seventy-seven cents (\$1,105.77) for a school with
14 three hundred fifteen (315) ADM, prorated down to seven
15 hundred eighty dollars and fifty-four cents (\$780.54) for a
16 school with six hundred thirty (630) ADM;

17
18 (V) Seven hundred eighty dollars and
19 fifty-four cents (\$780.54) for a school with six hundred
20 thirty (630) ADM, prorated down to six hundred fifty dollars
21 and forty-five cents (\$650.45) for a school with one thousand
22 two hundred sixty (1,260) or more ADM.

23

1 (xxvii) Professional development. Resources shall
2 be calculated as the product of the school's ADM multiplied
3 by one hundred thirty-seven dollars and seventy-two cents
4 (\$137.72);

5

6 (xxviii) Central office staff:

7

8 (A) For school district ADM of five hundred
9 (500) or less, three (3) administrative positions and three
10 (3) classified positions;

11

12 (B) For school district ADM from five hundred
13 (500) to one thousand (1,000), provide four (4)
14 administrative positions and four (4) classified positions at
15 one thousand (1,000) ADM, prorated down to three (3)
16 administrative positions and three (3) classified positions
17 at five hundred (500) ADM;

18

19 (C) For school district ADM from one thousand
20 (1,000) to three thousand five hundred (3,500), provide eight
21 (8) administrative positions and ten (10) classified
22 positions at three thousand five hundred (3,500) ADM,

1 prorated down to four (4) administrative positions and four
2 (4) classified positions at one thousand (1,000) ADM;

3

4 (D) For a school district with ADM greater
5 than three thousand five hundred (3,500), prorate eight (8)
6 administrative positions for every three thousand five
7 hundred (3,500) ADM and prorate ten (10) classified positions
8 for every three thousand five hundred (3,500) ADM.

9

10 (xxix) Central office nonpersonnel resources.
11 Resources shall be calculated as the product of the school
12 district ADM multiplied by four hundred dollars and twenty
13 cents (\$400.20);

14

15 (xxx) Maintenance and operations. Resourced as
16 follows:

17

18 (A) For school buildings containing more than
19 one (1) grade band level or school, the resources shall be
20 generated at the highest grade band level using the total ADM
21 in the building;

22

1 (B) School custodians. For school buildings
2 with more than forty-nine (49) ADM, calculated using the
3 average of the following four (4) factors specified under
4 subdivisions (I) through (IV) of this subparagraph, plus an
5 additional one-half (0.5) FTE for middle or high schools:

6
7 (I) One (1) custodian multiplied by the
8 total of the number of teachers resourced under paragraphs
9 (i) through (v) of this subsection divided by thirteen (13);

10
11 (II) One (1) custodian multiplied by the
12 result of the total school building ADM divided by three
13 hundred twenty-five (325);

14
15 (III) One (1) custodian multiplied by
16 the total of the number of classrooms in the building divided
17 by thirteen (13);

18
19 (IV) One (1) custodian multiplied by the
20 result of the total allowable gross square footage of
21 education space for the school building in accordance with
22 W.S. 21-13-309(m)(v)(G)(II) divided by eighteen thousand
23 (18,000).

1

2 (C) District custodians. Calculated as the
3 product of one (1) custodian position multiplied by ten
4 percent (10%) of the total allowable gross square footage of
5 education space for all school buildings in the district in
6 accordance with W.S. 21-13-309(m) (v) (G) (II) then divided by
7 eighteen thousand (18,000);

8

9 (D) Maintenance workers. A base FTE resourced
10 using the average of the four (4) factors specified under
11 subdivisions (I), (II), (III) and (IV) of this subparagraph
12 plus the additional adjustments to the base FTE amount as
13 provided in subdivision (V) of this subparagraph:

14

15 (I) One and one-tenth (1.1) maintenance
16 worker per school building;

17

18 (II) One (1) maintenance worker
19 multiplied by the total of the allowable gross square footage
20 of education space for the school building in accordance with
21 W.S. 21-13-309(m) (v) (G) (II) divided by sixty thousand
22 (60,000), then multiplied by a factor of one and two tenths
23 (1.2);

1

2 (III) One (1) maintenance worker
3 multiplied by the total ADM for the school building divided
4 by one thousand (1,000), then multiplied by a factor of one
5 and three-tenths (1.3);

6

7 (IV) One (1) maintenance worker
8 multiplied by the school district's school year 2005-2006
9 general fund operating expenditures divided by five million
10 dollars (\$5,000,000), then multiplied by a factor of one and
11 two-tenths (1.2);

12

13 (V) The base FTE calculated under this
14 subparagraph for each school building shall be adjusted as
15 follows:

16

17 (1) A school level adjustment for
18 elementary schools equal to the product of the base FTE
19 multiplied by a factor of eight-tenths (0.8), for middle
20 schools equal to the product of the base FTE multiplied by a
21 factor of one (1) and for high schools equal to the product
22 of the base FTE multiplied by a factor of two (2);

23

1 (2) A building age adjustment for
2 a school building that is less than ten (10) years old equal
3 to the product of the base FTE multiplied by a factor of
4 ninety-five hundredths (0.95) and for a school building that
5 is more than thirty (30) years old equal to the product of
6 the base FTE multiplied by a factor of one and one-tenth
7 (1.1);

8
9 (3) A small district adjustment
10 for a school district with less than one thousand (1,000) ADM
11 equal to the base FTE plus the adjustments under subdivisions
12 (1) and (2) of this subdivision, then multiplied by a factor
13 of one and one-tenth (1.1).

14
15 (E) Groundskeepers:

16
17 (I) In making calculations under this
18 subparagraph:

19
20 (1) For school land acreage
21 containing more than one (1) school building, the resources
22 shall be generated at the highest applicable grade band level
23 using the total ADM of all schools on the land acreage;

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(2) Acreage acquired by a district after July 1, 1997 shall be calculated using the lesser of the actual site acreage on which the facility is situated or the acreage specified in school facility commission guidelines, provided that this limitation shall not apply if the acreage was acquired through an exchange with another governmental entity and the acreages involved in the exchange were originally acquired by the district and the governmental entity on or prior to July 1, 1997.

(II) A base groundskeeper FTE shall be calculated for each school site as the product of the allowable acreage computed under subdivision (I) of this subparagraph multiplied by ninety-three (93) hours per acre divided by two thousand eight (2,008) hours of work per year. The base groundskeeper FTE shall be adjusted by a factor equal to the base groundskeeper FTE multiplied by one and five-tenths (1.5) for middle school sites and two and five-tenths (2.5) for high school sites;

(III) Groundskeeper FTE positions for district level sites shall be equal to ten percent (10%) of

1 the school level groundskeeper FTE positions calculated under
2 subdivision (II) of this subparagraph.

3
4 (xxxi) Operations and maintenance supplies.
5 Resources shall be calculated for each district as the product
6 of the allowable gross square footage of education space for
7 each school building in accordance with W.S.
8 21-13-309(m)(v)(G)(II) multiplied by a factor of one and
9 one-tenth (1.1) and then multiplied by seventy-three cents
10 (\$0.73);

11
12 (xxxii) Utilities. Actual school year 2009-2010
13 expenditures by district excluding amounts reimbursed under
14 W.S. 21-13-320 and 21-13-321 as adjusted by negative ten and
15 seven hundred sixty-two thousandths percent (-10.762%),
16 further adjusted by four and seventy-seven hundredths percent
17 (4.77%), further adjusted by ten and eight hundred
18 twenty-three thousandths percent (10.823%), further adjusted
19 by nine hundred thirty-six thousandths percent (0.936%) and
20 further adjusted by external cost adjustments enacted by law.
21 For additional school buildings added to district building
22 inventories after school year 2009-2010, one hundred percent
23 (100%) of 2009-2010 district average utility expenditures per

1 gross square foot for district school buildings multiplied by
2 the additional authorized educational square footage;

3
4 (xxxiii) School adjustments:

5
6 (A) For a school configured with grade
7 kindergarten through six (K-6), resource as an elementary
8 school;

9
10 (B) For a school configured with grades five
11 through eight (5-8), grades six through nine (6-9) or grades
12 seven through nine (7-9), resource as a middle school;

13
14 (C) For a school configured with grades
15 kindergarten through seven (K-7), grades kindergarten through
16 eight (K-8) or grades kindergarten through nine (K-9),
17 resource grades kindergarten through five (K-5) as an
18 elementary school grade band for teacher resources and
19 remaining grades and as a middle school grade band for teacher
20 resources;

21
22 (D) For a school configured with grades
23 kindergarten through twelve (K-12), resource grades

1 kindergarten through five (K-5) as an elementary school grade
2 band for teacher resources, grades six through eight (6-8) as
3 a middle school grade band for teacher resources and the
4 remaining grades and as a high school grade band for teacher
5 resources;

6
7 (E) For a school configured with grades six
8 through twelve (6-12) or grades seven through twelve (7-12),
9 resource grades six through eight (6-8) as a middle school
10 grade band for teacher resources and the remaining grades and
11 as a high school grade band for teacher resources.

12
13 (xxxiv) Salaries for all school and district level
14 staffing categories under this subsection, shall be based
15 upon salary levels as specified under this paragraph. The
16 salary level for each staffing category shall be adjusted for
17 each district based upon the district experience, education
18 and responsibility level as specified for that staffing
19 category. District experience, education and responsibility
20 level by appropriate staffing category shall be updated each
21 year by the department of education so that district
22 adjustments reflect the prior school year information. The
23 education adjustments under this paragraph shall only reflect

1 the highest degree obtained by district staff. The staffing
2 categories and specified salaries and adjustments are as
3 follows:

4
5 (A) Central office administrative positions:

6
7 (I) One (1) superintendent salary equal
8 to seventy-one thousand five hundred sixty-seven dollars and
9 one cent (\$71,567.01), plus seventeen thousand two hundred
10 forty-one dollars and sixty-two cents (\$17,241.62) multiplied
11 by the average number of central office administrative
12 positions that have a bachelor's degree, plus twenty-two
13 thousand eight hundred thirty-seven dollars and sixty-nine
14 cents (\$22,837.69) multiplied by the average number of
15 central office administrative positions that have a master's
16 degree, plus twenty-seven thousand four hundred ninety-one
17 dollars and fifty-four cents (\$27,491.54) multiplied by the
18 average number of central office administrative positions
19 that have a doctoral degree, plus one hundred ninety-two
20 dollars and thirty-nine cents (\$192.39) multiplied by the
21 average years of state experience, plus three dollars and
22 eighty-three cents (\$3.83) multiplied by the district ADM;

23

1 (II) One (1) assistant superintendent
2 salary equal to eighty percent (80%) of the superintendent
3 salary calculated in subdivision (I) of this subparagraph;

4

5 (III) One (1) business manager salary
6 equal to thirty-nine thousand three hundred eighteen dollars
7 and sixty-five cents (\$39,318.65), plus seventeen thousand
8 two hundred forty-one dollars and sixty-two cents
9 (\$17,241.62) multiplied by the average number of central
10 office administrative positions that have a bachelor's
11 degree, plus twenty-two thousand eight hundred thirty-seven
12 dollars and sixty-nine cents (\$22,837.69) multiplied by the
13 average number of central office administrative positions
14 that have a master's degree, plus twenty-seven thousand four
15 hundred ninety-one dollars and fifty-four cents (\$27,491.54)
16 multiplied by the average number of central office
17 administrative positions that have a doctoral degree, plus
18 one hundred ninety-two dollars and thirty-nine cents
19 (\$192.39) multiplied by the average years of state
20 experience, plus three dollars and eighty-three cents (\$3.83)
21 multiplied by the district ADM;

22

1 (IV) Additional central office
2 administrative positions resourced under paragraph (xxviii)
3 of this subsection in excess of three (3) FTE shall have a
4 salary equal to the average of:

5

6 (1) The salary calculated under
7 subdivision (II) of this subparagraph multiplied by two (2),
8 plus;

9

10 (2) The salary calculated under
11 subdivision (III) of this subparagraph.

12

13 (B) Principal salaries shall be equal to
14 sixty-six thousand three hundred sixty-six dollars and seven
15 cents (\$66,366.07), plus seven thousand six hundred seventy-
16 one dollars and eighty-four cents (\$7,671.84) multiplied by
17 the average number of principal and assistant principal
18 positions that have a doctoral degree, plus five hundred
19 seventy-six dollars and fourteen cents (\$576.14) multiplied
20 by the average years of state experience, plus thirteen
21 dollars and ten cents (\$13.10) multiplied by the average
22 school ADM;

23

1 (C) Assistant principal salaries shall be
2 equal to fifty-three thousand nine hundred eighty-one dollars
3 and ten cents (\$53,981.10), plus seven thousand six hundred
4 seventy-one dollars and eighty-four cents (\$7,671.84)
5 multiplied by the average number of principal and assistant
6 principal positions that have a doctoral degree, plus five
7 hundred seventy-six dollars and fourteen cents (\$576.14)
8 multiplied by the average years of state experience, plus
9 thirteen dollars and ten cents (\$13.10) multiplied by the
10 average school ADM;

11

12 (D) Teacher salaries under this subparagraph
13 shall be provided for core teachers, specialist teachers,
14 English language learner teachers, tutors, summer school
15 teachers, extended day teachers, counselors, nurses, pupil
16 support positions, and librarians. Teacher salaries shall be
17 equal to forty-one thousand nine hundred eight dollars and
18 eighty cents (\$41,908.80), plus six thousand nine hundred
19 seventy-eight dollars and eighty cents (\$6,978.80) multiplied
20 by the average number of teacher positions that have a
21 master's degree, plus fifteen thousand two hundred twenty-
22 six dollars and forty-eight cents (\$15,226.48) multiplied by
23 the average number of teacher positions that have a doctoral

1 degree, plus nine hundred fifty-five dollars and fifty-seven
2 cents (\$955.57) multiplied by the average years of teaching
3 experience up to twenty (20) years, plus two hundred forty-
4 eight dollars and three cents (\$248.03) multiplied by the
5 average years of teaching experience over twenty (20) years;

6
7 (E) School computer technician salaries
8 shall be equal to thirty-nine thousand five hundred fifty-six
9 dollars and nineteen cents (\$39,556.19), plus thirteen
10 thousand six hundred forty-nine dollars (\$13,649.00)
11 multiplied by the average number of school computer
12 technician positions that have a bachelor's degree, plus six
13 hundred fifty-nine dollars and eighty cents (\$659.80)
14 multiplied by the average years of state experience;

15
16 (F) Supervisory aide salaries shall be equal
17 to seventeen thousand six hundred one dollars and forty-five
18 cents (\$17,601.45), plus two thousand forty-nine dollars and
19 forty cents (\$2,049.40) multiplied by the average number of
20 supervisory aide positions that have a bachelor's degree,
21 plus two hundred eighty-two dollars and eighty cents
22 (\$282.80) multiplied by the average years of state
23 experience;

1

2 (G) School secretary salaries shall be equal
3 to twenty-nine thousand eight hundred forty-six dollars and
4 eighty cents (\$29,846.80), plus four hundred eleven dollars
5 and ninety-eight cents (\$411.98) multiplied by the average
6 years of state experience for all secretary and clerical
7 positions;

8

9 (H) School clerical salaries shall be equal
10 to twenty-two thousand nine hundred sixty-two dollars and
11 fifteen cents (\$22,962.15), plus three hundred sixteen
12 dollars and fifty-five cents (\$316.55) multiplied by the
13 average years of state experience for all secretary and
14 clerical positions;

15

16 (J) Central office classified position
17 salaries shall be equal to thirty-two thousand four hundred
18 twelve dollars and ninety-one cents (\$32,412.91), plus four
19 hundred eleven dollars and ninety-eight cents (\$411.98)
20 multiplied by the average years of state experience for all
21 secretary and clerical positions;

22

1 (K) Maintenance worker and groundskeeper
2 salaries shall be equal to thirty-two thousand six hundred
3 seventy-nine dollars and eighteen cents (\$32,679.18), plus
4 four hundred eighty-four dollars and thirteen cents (\$484.13)
5 multiplied by the average years of state experience for all
6 maintenance worker, groundskeeper and custodian positions;

7
8 (M) Custodian salaries shall be equal to
9 twenty-six thousand five hundred twenty-nine dollars and
10 eighty-one cents (\$26,529.81), plus four hundred eighty-four
11 dollars and thirteen cents (\$484.13) multiplied by the
12 average years of state experience for all maintenance worker,
13 groundskeeper and custodian positions.

14
15 (xxxv) Each district adjusted average salary for
16 each staffing category under paragraph (xxxiv) of this
17 subsection shall be further adjusted as follows:

18
19 (A) Increased by an amount equal to
20 twenty-one and one-tenth percent (21.1%) of the district
21 adjusted average salary for:

22

1 (I) Social security equaling six and two
2 tenths percent (6.2%);

3

4 (II) Medicare equaling one and
5 forty-five hundredths percent (1.45%);

6

7 (III) Worker's compensation equaling
8 seven tenths percent (0.7%);

9

10 (IV) Unemployment insurance equaling
11 six hundredths percent (0.06%);

12

13 (V) Retirement equaling twelve and
14 sixty-nine hundredths percent (12.69%). The amount contains
15 employee contributions to the Wyoming retirement system of
16 five and fifty-seven hundredths percent (5.57%) and employer
17 contributions to the Wyoming retirement system of seven and
18 twelve hundredths percent (7.12%).

19

20 (B) Regional cost adjustment differences as
21 measured by the greater of the 2005 hedonic wage index or the
22 Wyoming cost-of-living index computed by the division of
23 economic analysis, department of administration and

1 information, with a minimum of one hundred (100) index value.
2 For purposes of the education resource block grant model, the
3 version of the Wyoming cost-of-living index used by the
4 division shall be based upon the unrecalibrated housing cost
5 index weights unless otherwise determined by the legislature.
6 In addition, the version of the Wyoming cost-of-living index
7 applied under this subparagraph for any school year shall be
8 the average of the six (6) consecutive semiannual index
9 reports completed by January 1 of the immediately preceding
10 school year. The regional cost adjustment under this
11 subparagraph shall be multiplied by the district adjusted
12 average salary as further adjusted under subparagraph (A) of
13 this paragraph;

14

15 (C) An amount for health insurance benefits
16 computed under W.S. 21-13-309(m)(v)(F) shall be added to the
17 district adjusted average salary.

18

19 (xxxvi) External cost adjustment. Except as
20 otherwise provided in this section, the block grant model
21 components as provided in this subsection or any specified
22 category of model components shall be subject to an external

1 cost adjustment as adopted by the legislature pursuant to
2 W.S. 21-13-309(o).

3
4 **Section 2.** W.S. 9-4-719(q)(i), 21-2-204(b)(intro),
5 21-9-101(d), 21-13-101(a)(i), (xiv) and (c),
6 21-13-309(m)(iv)(A), (v)(intro), (F)(II), (III), (o) and (u),
7 21-13-313(e), 39-14-801(b)(intro) and by creating new
8 paragraphs (v) and (vi), 39-15-104 by creating a new
9 subsection (j), 39-15-111(b)(intro) and by creating a new
10 subsection (r), 39-16-104 by creating a new subsection (g)
11 and 39-16-111(b)(intro) and by creating a new subsection (p)
12 are amended to read:

13
14 **9-4-719. Investment earnings spending policy permanent**
15 **funds.**

16
17 (q) The earnings from the permanent Wyoming mineral
18 trust fund under W.S. 9-4-204(u)(iii) during each fiscal year
19 beginning July 1, 2016, which are less than the spending
20 policy established in subsection (d) of this section are
21 appropriated from the general fund subject to subsection (s)
22 of this section and the following:

1 (i) Except as provided in paragraph (iii) of this
2 subsection, any earnings in excess of two and one-half percent
3 (2.5%) of the previous five (5) year average market value of
4 the trust fund, calculated from the first day of the fiscal
5 year and less than or equal to the spending policy amount
6 specified in subsection (d) of this section shall be credited
7 to the ~~legislative stabilization reserve~~ school foundation
8 program account created by W.S. ~~9-4-219~~ 21-13-306 and to the
9 strategic investments and projects account created by W.S.
10 9-4-220 in equal amounts;

11
12 **21-2-204. Wyoming Accountability in Education Act;**
13 **statewide education accountability system created.**

14
15 (b) A statewide education accountability system shall
16 be established by the state board through the department of
17 education in accordance with this section, which implements
18 the components of the education resource block grant model as
19 defined by W.S. 21-13-101(a)(xiv) and as contained in
20 ~~Attachment "A" as defined under~~ W.S. ~~21-13-101(a)(xvii)~~
21 21-13-309.1. The first phase of this system shall be a
22 school-based system that is based on student performance as
23 determined through multiple measures of school performance.

1 The goals of the Wyoming Accountability in Education Act are
2 to:

3

4 **21-9-101. Educational programs for schools; standards;**
5 **core of knowledge and skills; special needs programs; class**
6 **size requirements; cocurricular activities.**

7

8 (d) In addition to subsections (b) and (c) of this
9 section, each school district within this state shall
10 endeavor to maintain when practicable, in kindergarten
11 through grade three (3) within the district, an average class
12 size of no more than ~~sixteen (16)~~ eighteen (18) students per
13 teacher, excluding children with disabilities who spend more
14 than fifty percent (50%) of their time outside of regular
15 classroom instruction.

16

17 **21-13-101. Definitions.**

18

19 (a) As used in this chapter:

20

21 (i) "Average daily membership" or "ADM" means the
22 aggregate number of pupils present plus the aggregate number
23 of pupils absent, divided by the actual number of days the

1 school is in session for the year. Pupils who attend at least
2 ~~eighty percent (80%)~~ seventy-five percent (75%) of a full
3 time equivalency basis shall be considered full time. For
4 pupils enrolled in school on less than ~~eighty percent (80%)~~
5 seventy-five percent (75%) of a full time equivalency basis,
6 the school district shall calculate the pupil's contribution
7 to the ADM on a prorated basis with the hours or class periods
8 of enrollment being the numerator and the hours or class
9 periods of full time equivalency being the denominator.
10 Pupils who have withdrawn from school or who have been absent
11 for more than ten (10) consecutive calendar days shall not be
12 counted as members;

13

14 (xiv) "Education resource block grant model" means
15 the block grant model for Wyoming school finance contained
16 within the enumeration of model components summarizing and
17 executing ~~recommendations within the 2010-2020~~ cost of
18 education study as modified by the legislature and as
19 ~~referenced in paragraph (xvii) of this subsection~~ provided in
20 W.S. 21-13-309.1. "Education resource block grant model" or
21 "model" includes model spreadsheets updated with technical
22 corrections, all of which are enacted into law, on file with
23 the secretary of state and are maintained and made available

1 for public inspection by the state superintendent under W.S.
2 21-2-202(e), and as may be subsequently modified by the
3 legislature prior to future model recalibration required
4 under W.S. 21-13-309(t);

5
6 (c) The education resource block grant model as defined
7 under paragraph (a)(xiv) of this section and as included in
8 ~~"Attachment A" referenced in paragraph (a)(xvii) of this~~
9 ~~section~~ W.S. 21-13-309.1, as each are enacted into law, and
10 including any technical correction which may be implemented
11 by rule and regulation of the state superintendent under W.S.
12 21-2-202(e), shall be filed with the secretary of state.

13
14 **21-13-309. Determination of amount to be included in**
15 **foundation program for each district.**

16
17 (m) In determining the amount to be included in the
18 foundation program for each district, the state
19 superintendent shall:

20
21 (iv) Based upon reports from each district on
22 schools operating within that district for the current school
23 year and on grade configurations contained within each

1 reported school during that school year, compute the average
2 daily membership (ADM) for each reported school and each grade
3 within each reported school in accordance with identified
4 grade configurations subject to the following:

5
6 (A) Except as otherwise provided under this
7 subparagraph, if the district's average ADM for the three (3)
8 immediately preceding school years is greater than the
9 district's ADM from the previous school year, each reported
10 school shall be computed based upon the average of the
11 school's ADM counts completed at the end of the three (3)
12 immediately preceding school years, otherwise each reported
13 school within the district shall be computed based on the
14 school's ADM for the previous school year:✚

15
16 (I) For school year 2021-2022, if the
17 district's average ADM for school years 2018-2019 and
18 2019-2020 is greater than the district's ADM from school year
19 2020-2021, each reported school shall be computed based upon
20 the average of the school's ADM counts completed at the end
21 of school years 2018-2019 and 2019-2020, otherwise each
22 reported school within the district shall be computed based
23 on the school's ADM for the school year 2020-2021;

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(II) For school year 2022-2023, if the district's average ADM for school years 2019-2020 and 2021-2022 is greater than the district's ADM from school year 2021-2022, each reported school shall be computed based upon the average of the school's ADM counts completed at the end of school years 2019-2020 and 2021-2022, otherwise each reported school within the district shall be computed based on the school's ADM for the school year 2021-2022;

(III) For school year 2023-2024, if the district's average ADM for school years 2021-2022 and 2022-2023 is greater than the district's ADM from school year 2022-2023, each reported school shall be computed based upon the average of the school's ADM counts completed at the end of school years 2021-2022 and 2022-2023, otherwise each reported school within the district shall be computed based on the school's ADM for the school year 2022-2023.

(v) Based upon ADM computations and identified school configurations within each district pursuant to paragraph (iv) of this subsection, compute the foundation program amount for each district as prescribed by the

1 education resource block grant model adopted by the Wyoming
2 legislature as defined under W.S. 21-13-101(a)(xiv), as
3 contained within the spreadsheets and accompanying reports
4 referenced under W.S. ~~21-13-101(a)(xvii)~~ 21-13-309.1. The
5 following criteria shall be used by the state superintendent
6 in the administration of the education resource block grant
7 model:

8
9 (F) Amounts provided within the model for
10 health insurance shall be based upon:

11
12 (II) The annualized state contribution
13 rate as of January 1 of the preceding school year, on behalf
14 of each employee and official enrolled in the state group
15 health insurance plan, for employee only, split contracts,
16 employee plus spouse or children and family coverage ~~except~~
17 as provided in subdivision (III) of this subparagraph; and

18
19 (III) For ~~school year 2020-2021 and~~
20 school year 2021-2022 and each school year thereafter, ~~the~~
21 ~~amount provided to a school district for health insurance~~
22 ~~shall be calculated using~~ the annualized state contribution
23 rate ~~as of January 1, 2019~~ for employee only, split contracts,

1 employee plus spouse or children and family coverage based on
2 district weighted actual participation in district health
3 insurance plans ~~for the 2018-2019 school year, plus~~
4 ~~additional funding as calculated pursuant to 2020 Senate File~~
5 ~~0001, Section 334(b) as enacted into law~~ shall be multiplied
6 by the lesser of the number of school district employees
7 funded within the education resource block grant model that
8 are actually enrolled in a school district health insurance
9 plan for the preceding school year or the number of positions
10 funded within the education resource block grant model.

11
12 (o) To the extent specifically provided by the
13 legislature, and between periods of model recalibration
14 required under subsection (t) of this section, the amount
15 computed for each district under subsection (m) of this
16 section shall be adjusted to provide for the effects of
17 inflation, excluding those amounts specified under
18 subparagraphs (m)(v)(E) and (F) of this section and ~~the~~
19 ~~assessment component contained in paragraph (b)(xxviii) of~~
20 ~~"Attachment A" as referenced~~ as specified in W.S.
21 ~~21-13-101(a)(xvii)~~ 21-13-309.1. The adjustment under this
22 subsection shall not be applied until the expiration of the
23 school year immediately following the first school year of

1 application of the recalibrated model, and shall be adjusted
2 on a cumulative basis each school year thereafter and until
3 the first school year of application of a subsequent model
4 recalibration. Following analysis of information reported
5 under subsection (u) of this section, the joint
6 appropriations ~~interim~~ committee shall submit a
7 recommendation to the legislature and the governor not later
8 than November 1 of each applicable year on an external cost
9 adjustment for purposes of this subsection.

10
11 (u) To ensure model components specified under the
12 education resource block grant model defined under W.S.
13 21-13-101(a)(xiv), as enumerated and enacted by the
14 legislature and included in ~~"Attachment A" referenced in~~ W.S.
15 ~~21-13-101(a)(xvii)~~ 21-13-309.1, remain resourced at
16 cost-based levels between periods of model recalibration
17 required under subsection (t) of this section, and prior to
18 adjustment for the effects of inflation for any school year
19 under subsection (o) of this section, the joint education
20 interim committee shall annually receive and review reports
21 in accordance with this subsection and report to the joint
22 appropriations ~~interim~~ committee as required by this
23 subsection. The legislative service office shall assemble

1 information necessary to develop a model monitoring process
2 and other reports for the committee using data maintained by
3 the department of education and other state agencies. For
4 this purpose, the department shall annually update and
5 compile information, in a format contained within reports
6 provided during 2010 model recalibration, reported at the
7 model component level, on school district allocation of model
8 resources, as well as other information provided for purposes
9 of developing and completing the 2010 cost of education
10 studies. Each year excluding the first school year of
11 application of any model recalibration performed under
12 subsection (t) of this section, the information and analysis
13 assembled by the legislative service office under this
14 subsection shall be reported to the joint education interim
15 committee in sufficient time to allow committee review of and
16 deliberation on the report and the submission of
17 recommendations to the joint appropriations ~~interim~~ committee
18 by October 15 of the applicable school year. Report
19 recommendations shall be used by the joint appropriations
20 ~~interim~~ committee in its determination of legislative
21 recommendation on model adjustment under subsection (o) of
22 this section.

23

1 **21-13-313. Distribution of funds from foundation**
2 **account; property tax and cash reserve adjustment;**
3 **regulations.**

4
5 (e) Not later than January 31 of each fiscal year, and
6 except where a different percentage is otherwise specified in
7 this subsection, the department shall compute the amount by
8 which each district's operating balance and cash reserves at
9 the end of the preceding fiscal year exceed fifteen percent
10 (15%) of the total foundation program amount computed under
11 W.S. 21-13-309 for the preceding fiscal year. In making this
12 calculation, the entire operating balance and cash reserves
13 for each district for the fiscal year ending June 30, 1997,
14 as computed by the department, shall be separately accounted
15 for and excluded, until it has been completely expended by
16 the district. Revenues from settlements of protested amounts
17 attributable to levies assessed under W.S. 21-13-102(a)(i)(A)
18 and (ii)(A) and 21-13-201, regardless of the assessment year,
19 shall be accounted for and excluded from the calculation under
20 this subsection for a period of not more than one (1) year
21 following that fiscal year in which the revenue was received
22 by a district, as verified in writing by the district and
23 certified by the county treasurer. Except as otherwise

1 provided in 1997 Special Session Laws, chapter 3, section
2 306(e), as amended, and except as excluded under this
3 subsection, that excess shall be deemed to be a state revenue
4 under W.S. 21-13-310(a) for the purpose of determining
5 distributions under W.S. 21-13-311 and amounts to be rebated
6 under W.S. 21-13-102. The department shall promulgate rules,
7 including reporting requirements and procedures for
8 districts, to implement this subsection. As used in this
9 section, "operating balance and cash reserves" means those
10 financial resources of the district which are not encumbered
11 by the district board of trustees for expenditure to meet an
12 existing legal obligation or otherwise restricted by law or
13 regulation for expenditure on specific educational programs.
14 For purposes of this subsection, any balance within a
15 district's separate account established under W.S.
16 21-15-109(e) for major building and facility repair and
17 replacement shall be deemed restricted by law for expenditure
18 as provided by W.S. 21-15-109(e) and shall not be considered
19 an operating balance and cash reserve under this section. For
20 the fiscal year ending June 30, 2021 through the fiscal year
21 ending June 30, 2025, the department shall compute the amount
22 by which each district's operating balance and cash reserves
23 at the end of the preceding fiscal year exceed twenty-five

1 percent (25%) of the total foundation program amount computed
2 under W.S. 21-13-309 for the preceding fiscal year. During
3 this period, the amount of a district's general fund or
4 operating balance and cash reserves that may be increased
5 from fifteen percent (15%) to twenty-five percent (25%) of
6 the total foundation program amount computed under W.S.
7 21-13-309 for the preceding fiscal year shall be accounted
8 for and reported separately and shall not be transferred or
9 expended for purposes of capital construction. For purposes
10 of this subsection, capital construction does not include
11 major building and facility repair and replacement as defined
12 under W.S. 21-15-109(a)(iii).

13
14 **39-14-801. Severance tax distributions; distribution**
15 **account created; formula.**

16
17 (b) Before making distributions from the severance tax
18 distribution account under subsections (c) through (e) of
19 this section, an amount equal to two-thirds (2/3) of the
20 amount of tax collected under W.S. 39-14-104(a)(i) and (b)(i)
21 and 39-14-204(a)(i) for the same period shall be deposited
22 ~~into the permanent Wyoming mineral trust fund, except for the~~

1 ~~period from March 15, 2016 through June 30, 2022 these funds~~
2 ~~shall be deposited~~ as follows:

3
4 (v) Two-thirds (2/3) of the amount into the
5 permanent Wyoming mineral trust fund; and

6
7 (vi) One-third (1/3) of the amount into the school
8 foundation program account.

9
10 **39-15-104. Taxation rate.**

11
12 (j) Except as otherwise provided in this subsection, in
13 addition to the sales tax under subsections (a) and (b) of
14 this section there is imposed an additional sales tax of one
15 percent (1%) which shall be administered as if the sales tax
16 rate under this section was increased from four percent (4%)
17 to five percent (5%). The revenue from the additional tax
18 under this subsection shall be distributed as provided in
19 W.S. 39-15-111(r). The tax under this subsection shall only
20 be implemented beginning three (3) months after the state
21 treasurer certifies to the department of revenue that the
22 balance in the legislative stabilization reserve account is

1 less than six hundred fifty million dollars
2 (\$650,000,000.00).

3
4 **39-15-111. Distribution.**

5
6 (b) Revenues earned under W.S. 39-15-104 during each
7 fiscal year shall be recognized as revenue during that fiscal
8 year for accounting purposes. Except as otherwise provided in
9 ~~subsection~~ subsections (p) and (r) of this section, for all
10 revenue collected by the department under W.S. 39-15-104 the
11 department shall:

12
13 (r) An amount of revenue equal to the amount
14 attributable to the tax under W.S. 39-15-104(j) shall be
15 deposited in the school foundation program account.

16
17 **39-16-104. Taxation rate.**

18
19 (g) Except as otherwise provided in this subsection, in
20 addition to the use tax under subsections (a) and (b) of this
21 section there is imposed an additional use tax of one percent
22 (1%) which shall be administered as if the use tax rate under
23 this section was increased from four percent (4%) to five

1 percent (5%). The revenue from the additional tax under this
2 subsection shall be distributed as provided in W.S.
3 39-16-111(p). The tax under this subsection shall only be
4 implemented beginning three (3) months after the state
5 treasurer certifies to the department of revenue that the
6 balance in the legislative stabilization reserve account is
7 less than six hundred fifty million dollars
8 (\$650,000,000.00).

9
10 **39-16-111. Distribution.**

11
12 (b) Revenues earned under this article during each
13 fiscal year shall be recognized as revenue during that fiscal
14 year for accounting purposes. Except as otherwise provided
15 in subsection (p) of this section, revenue collected by the
16 department from the taxes imposed by this article shall be
17 transferred to the state treasurer who shall, as specified by
18 the department:

19
20 (p) An amount of revenue equal to the amount
21 attributable to the tax under W.S. 39-16-104(g) shall be
22 deposited in the school foundation program account.
23

1 **Section 3.** W.S. 21-13-101(a)(xvii), 21-13-309(m)(v)(C)
2 and 39-14-801(b)(i) through (iv) are repealed.

3
4 **Section 4.** 2011 Wyoming Session Laws, Chapter 185,
5 ATTACHMENT "A", 2012 Wyoming Session Laws, Chapter 99,
6 Section 3, 2017 Wyoming Session Laws, Chapter 205, Sections
7 3 and 4, 2018 Wyoming Session Laws, Chapter 137 Sections 2
8 and 3 and 2020 Wyoming Session Laws, Chapter 80, Section 2,
9 Section 205, Footnote No. 1 and Section 334(b) are repealed.

10
11 **Section 5.**

12
13 (a) The department of education shall, for school years
14 2021-2022 and 2022-2023, determine the reduction to the
15 amount calculated for each district under the education
16 resource block grant model pursuant to the changes made in
17 this act.

18
19 (b) The department of education shall increase a school
20 district's total foundation program amount calculated under
21 W.S. 21-13-309 for the 2021-2022 school year by an amount
22 equal to two-thirds (2/3) of the reduction calculated for

1 that school district under subsection (a) of this section for
2 that school year.

3

4 (c) The department of education shall increase a school
5 district's total foundation program amount calculated under
6 W.S. 21-13-309 for the 2022-2023 school year by an amount
7 equal to one-third (1/3) of the reduction calculated for that
8 school district under subsection (a) of this section for that
9 school year.

10

11 **Section 6.** This act is effective July 1, 2021.

12

13 (END)