

HOUSE BILL NO. HB0173

School finance funding-2.

Sponsored by: House Education Committee

A BILL

for

1 AN ACT relating to school finance; implementing
2 modifications to the Wyoming education resource block grant
3 model; codifying previously uncodified law; amending
4 provisions governing the distribution of investment
5 earnings; amending provisions governing the distribution of
6 severance taxes; implementing a sales and use tax for
7 school finance; providing for distribution of the taxes;
8 amending related provisions; repealing conflicting
9 provisions; and providing for an effective date.

10

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

12

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

14

15 **21-13-309.1. Education resource block grant model**
16 **components.**

1

2 (a) This section is intended to specify the education
3 resource block grant model components and computations
4 necessary to execute the 2020 cost of education study as
5 required by W.S. 21-13-309(t) and as adopted and modified
6 by the legislature.

7

8 (b) As used in this section:

9

10 (i) "Block grant model components" includes the
11 following categories:

12

13 (A) The educational materials category of
14 model components which includes the following:

15

16 (I) The books and instructional
17 materials component resourced under paragraph (c)(xxi) of
18 this section;

19

20 (II) The gifted and talented students
21 component resourced under paragraph (c)(xxiii) of this
22 section;

23

1 (III) The career and technical
2 education equipment and materials component resourced under
3 paragraph (c)(xxiv) of this section;

4

5 (IV) The student activities component
6 resourced under paragraph (c)(xxv) of this section;

7

8 (V) The professional development
9 component resourced under paragraph (c)(xxvi) of this
10 section;

11

12 (VI) The central office nonpersonnel
13 resources component resourced under paragraph (c)(xxviii)
14 of this section;

15

16 (VII) The operations and maintenance
17 supplies component resourced under paragraph (c)(xxx) of
18 this section.

19

20 (B) The energy category of model components
21 which includes the utilities component resourced under
22 paragraph (c)(xxxii) of this section;

23

1 (C) The nonprofessional labor category of
2 model components which includes supervisory aides, central
3 office classified staff, school secretaries, school
4 clerical staff, maintenance workers, groundskeepers and
5 custodians resourced under paragraph (c)(xxxiii) of this
6 section;

7

8 (D) The professional labor category of
9 model components which includes teachers, principals,
10 assistant principals, superintendents, assistant
11 superintendents, business managers and school computer
12 technicians resourced under paragraph (c)(xxxiii) of this
13 section.

14

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

18

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

22

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

4

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

9

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

13

14 (c) The Wyoming education resource block grant model
15 components and the resourcing for those components shall be
16 as follows:

17

18 (i) Full day kindergarten. Funded for all
19 elementary schools;

20

21 (ii) Core teachers for schools with ADM greater
22 than forty-nine (49) and schools not designated as
23 alternative schools:

1

2 (A) Elementary school. Calculated as ADM
3 divided by sixteen (16);

4

5 (B) Middle school. Calculated as ADM
6 divided by twenty-one (21);

7

8 (C) High school. Calculated as ADM divided
9 by twenty-one (21).

10

11 (iii) Specialist teachers for schools with more
12 than forty-nine (49) ADM and schools not designated as
13 alternative schools:

14

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

18

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

22

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

4

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

12

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

20

21 (vi) Minimum teachers:

22

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

22

1 (B) The minimum number of teachers for any
2 school with more than forty-nine (49) ADM, more than one
3 (1) grade band level and at least one (1) grade band level
4 with forty-nine (49) ADM or less shall be calculated as
5 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
10 teachers in paragraph (ii) of this subsection, specialist
11 teachers in paragraph (iii) of this subsection and
12 additional vocational education teachers in paragraph (iv)
13 of this subsection to one (1) teacher position for every
14 seven (7) ADM;

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

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

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

10

11 (viii) Instructional coaches:

12

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

19

20 (B) Middle and high school instructional
21 coaches shall be calculated as the product of the school's
22 ADM multiplied by forty-five hundredths (0.45) divided by
23 three hundred fifteen (315) for schools with more than

1 forty-nine (49) ADM and schools not designated as
2 alternative schools;

3

4 (C) For schools containing more than one
5 (1) grade band and more than forty-nine (49) ADM,
6 instructional coaches shall be calculated as the product of
7 the school's total ADM multiplied by forty-five hundredths
8 (0.45) divided by three hundred fifteen (315).

9

10 (ix) Tutors:

11

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

16

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

21

22 (I) Elementary schools. If the amount
23 calculated under subparagraph (A) of this paragraph is less

1 than the school ADM divided by two hundred eighty-eight
2 (288), then increase the amount calculated under
3 subparagraph (A) of this paragraph so that the number of
4 tutor positions is equal to the school ADM divided by two
5 hundred eighty-eight (288);

6
7 (II) Middle and high schools. If the
8 amount calculated under subparagraph (A) of this paragraph
9 is less than the school ADM divided by three hundred
10 fifteen (315), then increase the amount calculated under
11 subparagraph (A) of this paragraph so that the number of
12 tutor positions is equal to the school ADM divided by three
13 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
18 subparagraph using the total school ADM.

19
20 (x) Extended day and summer school teachers:

21
22 (A) Calculated as the school's at-risk
23 students computed under W.S. 21-13-309(m)(v)(A) divided by

1 one hundred twenty (120) then multiplied by six-tenths
2 (0.6) for schools with more than forty-nine (49) ADM and
3 schools not designated as alternative schools;

4

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

9

10 (xi) Substitute teachers:

11

12 (A) Calculated as the product of five
13 percent (5%) multiplied by the sum of FTE positions
14 calculated in paragraphs (ii) through (x) of this
15 subsection;

16

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

22

1 (C) Total substitute teacher resources
2 under this paragraph shall be equal to the product of one
3 hundred seventy-five (175) multiplied by the product
4 calculated in subparagraph (A) of this paragraph multiplied
5 by the product calculated in subparagraph (B) of this
6 paragraph.

7

8 (xii) Supervisory aides:

9

10 (A) Elementary school supervisory aides
11 shall be calculated as the product of the school's ADM
12 multiplied by two (2) then divided by two hundred
13 eighty-eight (288) for schools with more than forty-nine
14 (49) ADM and schools not designated as an alternative
15 school;

16

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

22

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

6
7 (D) For schools with more than forty-nine
8 (49) ADM and containing an elementary school grade band and
9 a middle school grade band but not a high school grade
10 band, supervisory aide positions shall be calculated based
11 upon the formula in subparagraph (B) of this paragraph
12 using the total school ADM. For schools with more than
13 forty-nine (49) ADM and containing a high school grade band
14 and either an elementary school grade band or a middle
15 school grade band or both, supervisory aide positions shall
16 be calculated based upon the formula in subparagraph (C) of
17 this paragraph using the total school ADM. This
18 subparagraph shall not apply for schools designated as an
19 alternative school.

20

21 (xiii) Pupil support positions:

22

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

6
7 (B) Minimum pupil support positions.
8 Minimum pupil support positions shall be provided for
9 schools with more than forty-nine (49) ADM and schools not
10 designated as an alternative school based upon the
11 following:

12
13 (I) Elementary schools. If the amount
14 calculated under subparagraph (A) of this paragraph is less
15 than the school ADM divided by two hundred eighty-eight
16 (288), then increase the amount of positions calculated
17 under subparagraph (A) of this paragraph to equal to the
18 school ADM divided by two hundred eighty-eight (288);

19
20 (II) Middle and high schools. If the
21 amount calculated under subparagraph (A) of this paragraph
22 is less than the school ADM divided by three hundred
23 fifteen (315), then increase the amount of positions

1 calculated under subparagraph (A) of this paragraph to
2 equal to the school ADM divided by three hundred fifteen
3 (315);

4

5 (III) For schools containing more than
6 one (1) grade band, the minimum number of tutors shall be
7 calculated as provided in subdivision (II) of this
8 paragraph using the total school ADM.

9

10 (xiv) Counselors. Calculated as total middle and
11 high school ADM divided by two hundred and fifty (250) for
12 schools with more than forty-nine (49) ADM and schools not
13 designated as alternative schools;

14

15 (xv) Librarians. Shall be calculated for schools
16 with more than forty-nine (49) ADM and schools not
17 designated as alternative schools based upon the following:

18

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

21

22 (B) Middle schools and high schools with
23 more than forty-nine (49) ADM and less than one hundred

1 five (105) ADM, provide librarian positions by prorating
2 one (1) librarian position for one hundred five (105) ADM
3 down to no librarian positions for forty-nine (49) ADM. For
4 middle schools and high schools with ADM of one hundred
5 five (105) or more up to six hundred thirty (630), provide
6 one (1) librarian position. For middle schools and high
7 schools with more than six hundred thirty (630) ADM,
8 calculate librarian positions by dividing the school's ADM
9 by six hundred thirty (630);

10

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

16

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

1

2 (xvii) Principals. Shall be calculated for
3 schools with more than forty-nine (49) ADM and schools not
4 designated as alternative schools based upon the following:

5

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

12

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

20

21 (C) For schools containing more than one
22 (1) grade band and more than forty-nine (49) ADM, provide

1 principal positions based upon the formula in subparagraph
2 (B) of this paragraph.

3

4 (xviii) Assistant principals:

5

6 (A) Prorate one (1) assistant principal
7 position for every two hundred eighty-eight (288)
8 elementary school ADM over two hundred eighty-eight (288)
9 ADM;

10

11 (B) Prorate one (1) assistant principal
12 position for every three hundred fifteen (315) middle
13 school and high school ADM over three hundred fifteen (315)
14 ADM;

15

16 (C) For schools containing more than one
17 (1) grade band, prorate one (1) assistant principal
18 position for every three hundred fifteen (315) ADM over
19 three hundred fifteen (315) ADM using the total school ADM;

20

21 (D) Provide one (1) assistant principal
22 position for a school with a total ADM of forty-nine (49)

1 or less or for a school designated as an alternative
2 school.

3

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

7

8 (A) Elementary schools with more than
9 forty-nine (49) ADM and less than ninety-six (96) ADM,
10 provide secretary positions by prorating one (1) secretary
11 position for ninety-six (96) ADM down to no position at
12 forty-nine (49) ADM. Elementary schools with more than
13 ninety-six (96) ADM and up to two hundred eighty-eight
14 (288) ADM, provide one (1) secretary position. Prorate one
15 (1) additional secretary position for every two hundred
16 eighty-eight (288) elementary ADM over two hundred
17 eighty-eight (288) ADM;

18

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

1 and high schools with more than one hundred five (105) ADM
2 and up to three hundred fifteen (315) ADM, provide one (1)
3 secretary position. Prorate one (1) additional secretary
4 position for every three hundred fifteen (315) middle
5 school and high school ADM over three hundred fifteen (315)
6 ADM;

7

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

13

14 (xx) Clerical positions. Calculated for schools
15 with more than forty-nine (49) ADM and schools not
16 designated as alternative schools based upon the following:

17

18 (A) Elementary schools with more than
19 forty-nine (49) ADM, provide clerical positions by
20 prorating one (1) clerical position for every two hundred
21 eighty-eight (288) ADM down to no clerical positions for
22 forty-nine (49) ADM;

23

1 (B) Middle schools with more than
2 forty-nine (49) ADM, provide clerical positions by
3 prorating one (1) clerical position for every three hundred
4 fifteen (315) ADM down to no clerical positions for
5 forty-nine (49) ADM;

6

7 (C) High schools with more than forty-nine
8 (49) ADM, provide clerical positions by prorating four (4)
9 clerical positions for every six hundred thirty (630) ADM
10 down to no clerical positions for forty-nine (49) ADM;

11

12 (D) For schools with more than forty-nine
13 (49) ADM and containing an elementary school grade band and
14 middle school grade band but not a high school grade band,
15 clerical positions shall be calculated based upon the
16 formula in subparagraph (B) of this paragraph using the
17 total school ADM. For schools with more than forty-nine
18 (49) ADM and containing a high school grade band and either
19 an elementary school grade band or a middle school grade
20 band or both, clerical positions shall be calculated based
21 upon the formula in subparagraph (C) of this paragraph
22 using the total school ADM.

23

1 (xxi) Books and instructional materials.
2 Resources shall be calculated as the product of the
3 school's ADM multiplied by two hundred nine dollars and
4 thirty-three cents (\$209.33);

5

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

11

12 (xxiii) Gifted and talented students. Resources
13 shall be calculated as the product of the school's ADM
14 multiplied by forty-four dollars and seven cents (\$44.07);

15

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

22

1 (xxv) Student activities shall be based upon
2 each school's ADM. A middle school with ADM in grade nine
3 (9) shall have that ADM included in the high school ADM for
4 the high school the students would normally attend. Student
5 activity funding shall be calculated in the following
6 manner:

7
8 (A) Elementary school student activity
9 resources shall be calculated as the product of the total
10 elementary school ADM multiplied by twenty-six dollars and
11 two cents (\$26.02);

12
13 (B) Middle school student activity
14 resources shall be calculated as the product of the total
15 middle school ADM multiplied by:

16
17 (I) Eight hundred fifty-six dollars
18 (\$856.00) for a school with one (1) ADM, prorated down to
19 five hundred eighty-five dollars and forty-one cents
20 (\$585.41) for a school with one hundred five (105) ADM;

21
22 (II) Five hundred eighty-five dollars
23 and forty-one cents (\$585.41) for a school with one hundred

1 five (105) ADM, prorated down to four hundred three dollars
2 and twenty-nine cents (\$403.29) for a school with two
3 hundred ten (210) ADM;

4

5 (III) Four hundred three dollars and
6 twenty-nine cents (\$403.29) for a school with two hundred
7 ten (210) ADM, prorated down to three hundred twenty-five
8 dollars and twenty-three cents (\$325.23) for a school with
9 three hundred fifteen (315) ADM;

10

11 (IV) Three hundred twenty-five dollars
12 and twenty-three cents (\$325.23) for a school with three
13 hundred fifteen (315) ADM, prorated down to two hundred
14 eighty-six dollars and twenty cents (\$286.20) for a school
15 with six hundred thirty (630) ADM;

16

17 (V) Two hundred eighty-six dollars and
18 twenty cents (\$286.20) for a school with six hundred thirty
19 (630) ADM, prorated down to two hundred twenty-one dollars
20 and sixteen cents (\$221.16) for a school with one thousand
21 two hundred sixty (1,260) or more ADM;

22

1 (C) High school student activity resources
2 shall be calculated as the product of the total high school
3 ADM multiplied by:

4

5 (I) Two thousand two hundred six
6 dollars and fifty-nine cents (\$2,206.59) for a school with
7 one (1) ADM, prorated down to one thousand six hundred
8 ninety-one dollars and eighteen cents (\$1,691.18) for a
9 school with one hundred five (105) ADM;

10

11 (II) One thousand six hundred
12 ninety-one dollars and eighteen cents (\$1,691.18) for a
13 school with one hundred five (105) ADM, prorated down to
14 one thousand three hundred sixty-five dollars and
15 ninety-five cents (\$1,365.95) for a school with two hundred
16 ten (210) ADM;

17

18 (III) One thousand three hundred
19 sixty-five dollars and ninety-five cents (\$1,365.95) for a
20 school with two hundred ten (210) ADM, prorated down to one
21 thousand one hundred five dollars and seventy-seven cents
22 (\$1,105.77) for a school with three hundred fifteen (315)
23 ADM;

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

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

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

(xxvii) Central office staff:

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

1

2 (B) For school district ADM from five
3 hundred (500) to one thousand (1,000), provide four (4)
4 administrative positions and four (4) classified positions
5 at one thousand (1,000) ADM, prorated down to three (3)
6 administrative positions and three (3) classified positions
7 at five hundred (500) ADM;

8

9 (C) For school district ADM from one
10 thousand (1,000) to three thousand five hundred (3,500),
11 provide eight (8) administrative positions and ten (10)
12 classified positions at three thousand five hundred (3,500)
13 ADM, prorated down to four (4) administrative positions and
14 four (4) classified positions at one thousand (1,000) ADM;

15

16 (D) For a school district with ADM greater
17 than three thousand five hundred (3,500), prorate eight (8)
18 administrative positions for every three thousand five
19 hundred (3,500) ADM and prorate ten (10) classified
20 positions for every three thousand five hundred (3,500)
21 ADM.

22

1 (xxviii) Central office nonpersonnel resources.
2 Resources shall be calculated as the product of the school
3 district ADM multiplied by four hundred dollars and twenty
4 cents (\$400.20);

5

6 (xxix) Maintenance and operations. Resourced as
7 follows:

8

9 (A) For school buildings containing more
10 than one (1) grade band level or school, the resources
11 shall be generated at the highest grade band level using
12 the total ADM in the building;

13

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

19

20 (I) One (1) custodian multiplied by
21 the total of the number of teachers resourced under
22 paragraphs (i) through (v) of this subsection divided by
23 thirteen (13);

1

2 (II) One (1) custodian multiplied by
3 the result of the total school building ADM divided by
4 three hundred twenty-five (325);

5

6 (III) One (1) custodian multiplied by
7 the total of the number of classrooms in the building
8 divided by thirteen (13);

9

10 (IV) One (1) custodian multiplied by
11 the result of the total allowable gross square footage of
12 education space for the school building in accordance with
13 W.S. 21-13-309(m)(v)(G)(II) divided by eighteen thousand
14 (18,000).

15

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

22

1 (D) Maintenance workers. A base FTE
2 resourced using the average of the four (4) factors
3 specified under subdivisions (I), (II), (III) and (IV) of
4 this subparagraph plus the additional adjustments to the
5 base FTE amount as provided in subdivision (V) of this
6 subparagraph:

7

8 (I) One and one-tenth (1.1)
9 maintenance worker per school building;

10

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

17

18 (III) One (1) maintenance worker
19 multiplied by the total ADM for the school building divided
20 by one thousand (1,000), then multiplied by a factor of one
21 and three-tenths (1.3);

22

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

6

7 (V) The base FTE calculated under this
8 subparagraph for each school building shall be adjusted as
9 follows:

10

11 (1) A school level adjustment for
12 elementary schools equal to the product of the base FTE
13 multiplied by a factor of eight-tenths (0.8), for middle
14 schools equal to the product of the base FTE multiplied by
15 a factor of one (1) and for high schools equal to the
16 product of the base FTE multiplied by a factor of two (2);

17

18 (2) A building age adjustment for
19 a school building that is less than ten (10) years old
20 equal to the product of the base FTE multiplied by a factor
21 of ninety-five hundredths (0.95) and for a school building
22 that is more than thirty (30) years old equal to the

1 product of the base FTE multiplied by a factor of one and
2 one-tenth (1.1);

3

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

9

10 (E) Groundskeepers:

11

12 (I) In making calculations under this
13 subparagraph:

14

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

20

21 (2) Acreage acquired by a
22 district after July 1, 1997 shall be calculated using the
23 lesser of the actual site acreage on which the facility is

1 situated or the acreage specified in school facility
2 commission guidelines, provided that this limitation shall
3 not apply if the acreage was acquired through an exchange
4 with another governmental entity and the acreages involved
5 in the exchange were originally acquired by the district
6 and the governmental entity on or prior to July 1, 1997.

7

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

17

18 (III) Groundskeeper FTE positions for
19 district level sites shall be equal to ten percent (10%) of
20 the school level groundskeeper FTE positions calculated
21 under subdivision (II) of this subparagraph.

22

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

8
9 (xxxi) Utilities. Actual school year 2009-2010
10 expenditures by district excluding amounts reimbursed under
11 W.S. 21-13-320 and 21-13-321 as adjusted by negative ten
12 and seven hundred sixty-two thousandths percent (-10.762%),
13 further adjusted by four and seventy-seven hundredths
14 percent (4.77%), further adjusted by ten and eight hundred
15 twenty-three thousandths percent (10.823%), further
16 adjusted by nine hundred thirty-six thousandths percent
17 (0.936%) and further adjusted by external cost adjustments
18 enacted by law. For additional school buildings added to
19 district building inventories after school year 2009-2010,
20 one hundred percent (100%) of 2009-2010 district average
21 utility expenditures per gross square foot for district
22 school buildings multiplied by the additional authorized
23 educational square footage;

1

2

(xxxii) School adjustments:

3

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23

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

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

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

(D) For a school configured with grades kindergarten through twelve (K-12), resource grades kindergarten through five (K-5) as an elementary school

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

5

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

12

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

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

4

5 (A) Central office administrative
6 positions:

7

8 (I) One (1) superintendent salary
9 equal to seventy-nine thousand five hundred eighteen
10 dollars and ninety cents (\$79,518.90), plus nineteen
11 thousand one hundred fifty-seven dollars and thirty-six
12 cents (\$19,157.36) multiplied by the average number of
13 central office administrative positions that have a
14 bachelor's degree, plus twenty-five thousand three hundred
15 seventy-five dollars and twenty-one cents (\$25,375.21)
16 multiplied by the average number of central office
17 administrative positions that have a master's degree, plus
18 thirty thousand five hundred forty-six dollars and sixteen
19 cents (\$30,546.16) multiplied by the average number of
20 central office administrative positions that have a
21 doctoral degree, plus two hundred thirteen dollars and
22 seventy-seven cents (\$213.77) multiplied by the average

1 years of state experience, plus four dollars and
2 twenty-five cents (\$4.25) multiplied by the district ADM;

3

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

7

8 (III) One (1) business manager salary
9 equal to forty-three thousand six hundred eighty-seven
10 dollars and thirty-nine cents (\$43,687.39), plus nineteen
11 thousand one hundred fifty-seven dollars and thirty-six
12 cents (\$19,157.36) multiplied by the average number of
13 central office administrative positions that have a
14 bachelor's degree, plus twenty-five thousand three hundred
15 seventy-five dollars and twenty-one cents (\$25,375.21)
16 multiplied by the average number of central office
17 administrative positions that have a master's degree, plus
18 thirty thousand five hundred forty-six dollars and sixteen
19 cents (\$30,546.16) multiplied by the average number of
20 central office administrative positions that have a
21 doctoral degree, plus two hundred thirteen dollars and
22 seventy-seven cents (\$213.77) multiplied by the average

1 years of state experience, plus four dollars and
2 twenty-five cents (\$4.25) multiplied by the district ADM;

3

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

8

9 (1) The salary calculated under
10 subdivision (II) of this subparagraph multiplied by two
11 (2), plus;

12

13 (2) The salary calculated under
14 subdivision (III) of this subparagraph.

15

16 (B) Principal salaries shall be equal to
17 seventy-three thousand seven hundred forty dollars and
18 eight cents (\$73,740.08), plus eight thousand five hundred
19 twenty-four dollars and twenty-seven cents (\$8,524.27)
20 multiplied by the average number of principal and assistant
21 principal positions that have a doctoral degree, plus six
22 hundred forty dollars and sixteen cents (\$640.16)
23 multiplied by the average years of state experience, plus

1 fourteen dollars and fifty-six cents (\$14.56) multiplied by
2 the average school ADM;

3

4 (C) Assistant principal salaries shall be
5 equal to fifty-nine thousand nine hundred seventy-nine
6 dollars (\$59,979.00), plus eight thousand five hundred
7 twenty-four dollars and twenty-seven cents (\$8,524.27)
8 multiplied by the average number of principal and assistant
9 principal positions that have a doctoral degree, plus six
10 hundred forty dollars and sixteen cents (\$640.16)
11 multiplied by the average years of state experience, plus
12 fourteen dollars and fifty-six cents (\$14.56) multiplied by
13 the average school ADM;

14

15 (D) Teacher salaries under this
16 subparagraph shall be provided for core teachers,
17 specialist teachers, English language learner teachers,
18 instructional coaches, tutors, summer school teachers,
19 extended day teachers, counselors, pupil support positions,
20 and librarians. Teacher salaries shall be equal to
21 thirty-eight thousand ninety-eight dollars and ninety-one
22 cents (\$38,098.91), plus six thousand three hundred
23 forty-four dollars and thirty-six cents (\$6,344.36)

1 multiplied by the average number of teacher positions that
2 have a master's degree, plus thirteen thousand eight
3 hundred forty-two dollars and twenty-five cents
4 (\$13,842.25) multiplied by the average number of teacher
5 positions that have a doctoral degree, plus eight hundred
6 sixty-eight dollars and seventy cents (\$868.70) multiplied
7 by the average years of teaching experience up to twenty
8 (20) years, plus two hundred twenty-five dollars and
9 forty-eight cents (\$225.48) multiplied by the average years
10 of teaching experience over twenty (20) years;

11

12 (E) School computer technician salaries
13 shall be equal to thirty-nine thousand five hundred
14 fifty-six dollars and nineteen cents (\$39,556.19), plus
15 thirteen thousand six hundred forty-nine dollars
16 (\$13,649.00) multiplied by the average number of school
17 computer technician positions that have a bachelor's
18 degree, plus six hundred fifty-nine dollars and eighty
19 cents (\$659.80) multiplied by the average years of state
20 experience;

21

22 (F) Supervisory aide salaries shall be
23 equal to seventeen thousand six hundred one dollars and

1 forty-five cents (\$17,601.45), plus two thousand forty-nine
2 dollars and forty cents (\$2,049.40) multiplied by the
3 average number of supervisory aide positions that have a
4 bachelor's degree, plus two hundred eighty-two dollars and
5 eighty cents (\$282.80) multiplied by the average years of
6 state experience;

7

8 (G) School secretary salaries shall be
9 equal to twenty-nine thousand eight hundred forty-six
10 dollars and eighty cents (\$29,846.80), plus four hundred
11 eleven dollars and ninety-eight cents (\$411.98) multiplied
12 by the average years of state experience for all secretary
13 and clerical positions;

14

15 (H) School clerical salaries shall be equal
16 to twenty-two thousand nine hundred sixty-two dollars and
17 fifteen cents (\$22,962.15), plus three hundred sixteen
18 dollars and fifty-five cents (\$316.55) multiplied by the
19 average years of state experience for all secretary and
20 clerical positions;

21

22 (J) Central office classified position
23 salaries shall be equal to thirty-two thousand four hundred

1 twelve dollars and ninety-one cents (\$32,412.91), plus four
2 hundred eleven dollars and ninety-eight cents (\$411.98)
3 multiplied by the average years of state experience for all
4 secretary and clerical positions;

5

6 (K) Maintenance worker and groundskeeper
7 salaries shall be equal to thirty-two thousand six hundred
8 seventy-nine dollars and eighteen cents (\$32,679.18), plus
9 four hundred eighty-four dollars and thirteen cents
10 (\$484.13) multiplied by the average years of state
11 experience for all maintenance worker, groundskeeper and
12 custodian positions;

13

14 (M) Custodian salaries shall be equal to
15 twenty-six thousand five hundred twenty-nine dollars and
16 eighty-one cents (\$26,529.81), plus four hundred
17 eighty-four dollars and thirteen cents (\$484.13) multiplied
18 by the average years of state experience for all
19 maintenance worker, groundskeeper and custodian positions.

20

21 (xxxiv) Each district adjusted average salary
22 for each staffing category under paragraph (xxxiii) of this
23 subsection shall be further adjusted as follows:

1

2 (A) Increased by an amount equal to
3 twenty-one and one-tenth percent (21.1%) of the district
4 adjusted average salary for:

5

6 (I) Social security equaling six and
7 two tenths percent (6.2%);

8

9 (II) Medicare equaling one and
10 forty-five hundredths percent (1.45%);

11

12 (III) Worker's compensation equaling
13 seven tenths percent (0.7%);

14

15 (IV) Unemployment insurance equaling
16 six hundredths percent (0.06%);

17

18 (V) Retirement equaling twelve and
19 sixty-nine hundredths percent (12.69%). The amount contains
20 employee contributions to the Wyoming retirement system of
21 five and fifty-seven hundredths percent (5.57%) and
22 employer contributions to the Wyoming retirement system of
23 seven and twelve hundredths percent (7.12%).

1

2 (B) Regional cost adjustment differences as
3 measured by the greater of the 2005 hedonic wage index or
4 the Wyoming cost-of-living index computed by the division
5 of economic analysis, department of administration and
6 information, with a minimum of one hundred (100) index
7 value. For purposes of the education resource block grant
8 model, the version of the Wyoming cost-of-living index used
9 by the division shall be based upon the unrecalibrated
10 housing cost index weights unless otherwise determined by
11 the legislature. In addition, the version of the Wyoming
12 cost-of-living index applied under this subparagraph for
13 any school year shall be the average of the six (6)
14 consecutive semiannual index reports completed by January 1
15 of the immediately preceding school year. The regional cost
16 adjustment under this subparagraph shall be multiplied by
17 the district adjusted average salary as further adjusted
18 under subparagraph (A) of this paragraph;

19

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

23

1 (xxxv) External cost adjustment. Except as
2 otherwise provided in this section, the block grant model
3 components as provided in this subsection or any specified
4 category of model components shall be subject to an
5 external cost adjustment as adopted by the legislature
6 pursuant to W.S. 21-13-309(o).

7

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

16

17 **9-4-719. Investment earnings spending policy**
18 **permanent funds.**

19

20 (q) The earnings from the permanent Wyoming mineral
21 trust fund under W.S. 9-4-204(u)(iii) during each fiscal
22 year beginning July 1, 2016, which are less than the
23 spending policy established in subsection (d) of this

1 section are appropriated from the general fund subject to
2 subsection (s) of this section and the following:

3

4 (i) Except as provided in paragraph (iii) of
5 this subsection, any earnings in excess of two and one-half
6 percent (2.5%) of the previous five (5) year average market
7 value of the trust fund, calculated from the first day of
8 the fiscal year and less than or equal to the spending
9 policy amount specified in subsection (d) of this section
10 shall be credited to the ~~legislative stabilization reserve~~
11 school foundation program account created by W.S. ~~9-4-219~~
12 21-13-306 and to the strategic investments and projects
13 account created by W.S. 9-4-220 in equal amounts;

14

15 **21-2-204. Wyoming Accountability in Education Act;**
16 **statewide education accountability system created.**

17

18 (b) A statewide education accountability system shall
19 be established by the state board through the department of
20 education in accordance with this section, which implements
21 the components of the education resource block grant model
22 as defined by W.S. 21-13-101(a)(xiv) and as contained in
23 ~~Attachment "A" as defined under~~ W.S. ~~21-13-101(a)(xvii)~~

1 21-13-309.1. The first phase of this system shall be a
2 school-based system that is based on student performance as
3 determined through multiple measures of school performance.
4 The goals of the Wyoming Accountability in Education Act
5 are to:

6

7 **21-13-101. Definitions.**

8

9 (a) As used in this chapter:

10

11 (xiv) "Education resource block grant model"
12 means the block grant model for Wyoming school finance
13 contained within the enumeration of model components
14 summarizing and executing ~~recommendations within~~ the ~~2010~~
15 2020 cost of education study as modified by the legislature
16 and as ~~referenced in paragraph (xvii) of this subsection~~
17 provided in W.S. 21-13-309.1. "Education resource block
18 grant model" or "model" includes model spreadsheets updated
19 with technical corrections, all of which are enacted into
20 law, on file with the secretary of state and are maintained
21 and made available for public inspection by the state
22 superintendent under W.S. 21-2-202(e), and as may be

1 subsequently modified by the legislature prior to future
2 model recalibration required under W.S. 21-13-309(t);

3

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

12

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

15

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

19

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

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

4
5 (A) Except as otherwise provided under this
6 subparagraph, if the district's average ADM for the three
7 (3) immediately preceding school years is greater than the
8 district's ADM from the previous school year, each reported
9 school shall be computed based upon the average of the
10 school's ADM counts completed at the end of the three (3)
11 immediately preceding school years, otherwise each reported
12 school within the district shall be computed based on the
13 school's ADM for the previous school year.

14
15 (I) For school year 2021-2022, if the
16 district's average ADM for school years 2018-2019 and
17 2019-2020 is greater than the district's ADM from school
18 year 2020-2021, each reported school shall be computed
19 based upon the average of the school's ADM counts completed
20 at the end of school years 2018-2019 and 2019-2020,
21 otherwise each reported school within the district shall be
22 computed based on the school's ADM for the school year
23 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

1 paragraph (iv) of this subsection, compute the foundation
2 program amount for each district as prescribed by the
3 education resource block grant model adopted by the Wyoming
4 legislature as defined under W.S. 21-13-101(a)(xiv), as
5 contained within the spreadsheets and accompanying reports
6 referenced under W.S. ~~21-13-101(a)(xvii)~~ 21-13-309.1. The
7 following criteria shall be used by the state
8 superintendent in the administration of the education
9 resource block grant model:

10

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

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

9

10 (p) Except as otherwise provided by law and following
11 the computation and application of any adjustment under
12 subsection (o) of this section, the amount computed for
13 each school within each district shall be combined with the
14 amount computed and provided on a district level for that
15 district, as prescribed by the education resource block
16 grant model, to determine the foundation program amount for
17 each district. The foundation program amount for each
18 district shall be adjusted by calculating a per ADM
19 reduction by dividing sixty-six million dollars
20 (\$66,000,000.00) by the total statewide ADM calculated
21 under W.S. 21-13-309(m)(iv). Each district's foundation
22 program amount shall be reduced by subtracting the product
23 of a district's ADM calculated under W.S. 21-13-309(m)(iv)

1 multiplied by the per ADM reduction amount under this
2 subsection.

3
4 (u) To ensure model components specified under the
5 education resource block grant model defined under W.S.
6 21-13-101(a)(xiv), as enumerated and enacted by the
7 legislature and included in ~~"Attachment A" referenced in~~
8 W.S. ~~21-13-101(a)(xvii)~~ 21-13-309.1, remain resourced at
9 cost-based levels between periods of model recalibration
10 required under subsection (t) of this section, and prior to
11 adjustment for the effects of inflation for any school year
12 under subsection (o) of this section, the joint education
13 interim committee shall annually receive and review reports
14 in accordance with this subsection and report to the joint
15 appropriations ~~interim~~ committee as required by this
16 subsection. The legislative service office shall assemble
17 information necessary to develop a model monitoring process
18 and other reports for the committee using data maintained
19 by the department of education and other state agencies.
20 For this purpose, the department shall annually update and
21 compile information, in a format contained within reports
22 provided during 2010 model recalibration, reported at the
23 model component level, on school district allocation of

1 model resources, as well as other information provided for
2 purposes of developing and completing the 2010 cost of
3 education studies. Each year excluding the first school
4 year of application of any model recalibration performed
5 under subsection (t) of this section, the information and
6 analysis assembled by the legislative service office under
7 this subsection shall be reported to the joint education
8 interim committee in sufficient time to allow committee
9 review of and deliberation on the report and the submission
10 of recommendations to the joint appropriations ~~interim~~
11 committee by October 15 of the applicable school year.
12 Report recommendations shall be used by the joint
13 appropriations ~~interim~~ committee in its determination of
14 legislative recommendation on model adjustment under
15 subsection (o) of this section.

16

17 **39-14-801. Severance tax distributions; distribution**
18 **account created; formula.**

19

20 (b) Before making distributions from the severance
21 tax distribution account under subsections (c) through (e)
22 of this section, an amount equal to two-thirds (2/3) of the
23 amount of tax collected under W.S. 39-14-104(a)(i) and

1 (b)(i) and 39-14-204(a)(i) for the same period shall be
2 deposited ~~into the permanent Wyoming mineral trust fund,~~
3 ~~except for the period from March 15, 2016 through June 30,~~
4 ~~2022 these funds shall be deposited~~ as follows:

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

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

11
12 **39-15-104. Taxation rate.**

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

1 department of revenue that the balance in the legislative
2 stabilization reserve account is less than six hundred
3 fifty million dollars (\$650,000,000.00).

4
5 **39-15-111. Distribution.**

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

13
14 (i) Credit sixty-nine percent (69%) to the state
15 general fund for deposit by the state treasurer except as
16 provided by subsections (c), ~~and~~ (d) and (r) of this
17 section and less any credit allowed pursuant to W.S.
18 39-15-107(b)(xi);

19
20 (r) An amount of revenue equal to the amount
21 attributable to the state's portion of the tax under W.S.
22 39-15-104(j) shall be deposited in the school foundation
23 program account.

1

2 **39-16-104. Taxation rate.**

3

4 (g) Except as otherwise provided in this subsection,
5 in addition to the use tax under subsections (a) and (b) of
6 this section there is imposed an additional use tax of one
7 percent (1%) which shall be administered as if the use tax
8 rate under this section was increased from four percent
9 (4%) to five percent (5%). The revenue from the additional
10 tax under this subsection shall be distributed as provided
11 in W.S. 39-16-111(b) and (p). The tax under this subsection
12 shall only be implemented beginning three (3) months after
13 the state treasurer certifies to the department of revenue
14 that the balance in the legislative stabilization reserve
15 account is less than six hundred fifty million dollars
16 (\$650,000,000.00).

17

18 **39-16-111. Distribution.**

19

20 (b) Revenues earned under this article during each
21 fiscal year shall be recognized as revenue during that
22 fiscal year for accounting purposes. Revenue collected by
23 the department from the taxes imposed by this article shall

1 be transferred to the state treasurer who shall, as
 2 specified by the department:

3

4 (i) Credit sixty-nine percent (69%) for deposit
 5 by the state treasurer to the general fund except as
 6 provided by subsections (d), ~~and~~ (e) and (p) of this
 7 section and less any credit allowed pursuant to W.S.
 8 39-16-107(b)(viii);

9

10 (p) An amount of revenue equal to the amount
 11 attributable to the state's portion of the tax under W.S.
 12 39-16-104(g) shall be deposited in the school foundation
 13 program account.

14

15 **Section 3.** W.S. 21-13-101(a)(xvii),
 16 21-13-309(m)(v)(C) and 39-14-801(b)(i) through (iv) are
 17 repealed.

18

19 **Section 4.** 2011 Wyoming Session Laws, Chapter 185,
 20 ATTACHMENT "A", 2012 Wyoming Session Laws, Chapter 99,
 21 Section 3, 2017 Wyoming Session Laws, Chapter 205, Sections
 22 3 and 4, 2018 Wyoming Session Laws, Chapter 137 Sections 2

1 and 3 and 2020 Wyoming Session Laws, Chapter 80, Section 2,
2 Section 205, Footnote No. 1 are repealed.

3

4 **Section 5.** This act is effective July 1, 2021.

5

6

(END)