

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 the
4 computation of average daily membership; increasing the
5 amount that can be computed for a school district's
6 operating balance and cash reserves as specified;
7 prohibiting expenditures on capital construction during a
8 specified period; amending provisions governing the
9 distribution of investment earnings; amending provisions
10 governing the distribution of severance taxes; implementing
11 a sales and use tax for school finance; providing for
12 distribution of the taxes; amending related provisions;
13 repealing conflicting provisions; providing applicability;
14 providing for a study on the reorganization of school
15 districts; requiring a report; and providing for effective
16 dates.

1

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

3

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

5

6 **21-13-309.1. Education resource block grant model**
7 **components.**

8

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

14

15 (b) As used in this section:

16

17 (i) "Block grant model components" includes the
18 following categories:

19

20 (A) The educational materials category of
21 model components which includes the following:

22

1 (I) The books and instructional
2 materials component resourced under paragraph (c)(xxi) of
3 this section;

4

5 (II) The gifted and talented students
6 component resourced under paragraph (c)(xxiii) of this
7 section;

8

9 (III) The career and technical
10 education equipment and materials component resourced under
11 paragraph (c)(xxiv) of this section;

12

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

15

16 (V) The professional development
17 component resourced under paragraph (c)(xxvi) of this
18 section;

19

20 (VI) The central office nonpersonnel
21 resources component resourced under paragraph (c)(xxviii)
22 of this section;

23

1 (VII) The operations and maintenance
2 supplies component resourced under paragraph (c)(xxx) of
3 this section.

4

5 (B) The energy category of model components
6 which includes the utilities component resourced under
7 paragraph (c)(xxxii) of this section;

8

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

15

16 (D) The professional labor category of
17 model components which includes teachers, principals,
18 assistant principals, superintendents, assistant
19 superintendents, business managers and school computer
20 technicians resourced under paragraph (c)(xxxiii) of this
21 section.

22

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

4

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

8

9 (A) An elementary school grade band that
10 includes grades kindergarten through grade six (6) or any
11 combination of those grades;

12

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

17

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

21

1 (c) The Wyoming education resource block grant model
2 components and the resourcing for those components shall be
3 as follows:

4

5 (i) Full day kindergarten. Funded for all
6 elementary schools;

7

8 (ii) Core teachers for schools with ADM greater
9 than forty-nine (49) and schools not designated as
10 alternative schools:

11

12 (A) Elementary school. Calculated as ADM
13 divided by sixteen (16);

14

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

17

18 (C) High school. Calculated as ADM divided
19 by twenty-one (21).

20

21 (iii) Specialist teachers for schools with more
22 than forty-nine (49) ADM and schools not designated as
23 alternative schools:

1

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

5

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

9

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

13

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

21

22 (v) Small school and alternative school core
23 staff. For schools with forty-nine (49) or less ADM or

1 alternative schools, provide one (1) teacher position for
2 every seven (7) ADM, calculated as total school ADM divided
3 by seven (7). Each school shall receive a minimum of one
4 (1) teacher by increasing the sum of the core staff in this
5 paragraph to one (1) if the total is less than one (1);

6

7 (vi) Minimum teachers:

8

9 (A) The minimum number of teachers for any
10 elementary school with more than forty-nine (49) ADM is six
11 (6), as calculated by increasing the sum of the core
12 teachers in paragraph (ii) of this subsection and
13 specialist teachers in paragraph (iii) of this subsection
14 to six (6). The minimum number of teachers for any middle
15 school with more than forty-nine (49) ADM is eight (8), as
16 calculated by increasing the sum of the core teachers in
17 paragraph (ii) of this subsection and specialist teachers
18 in paragraph (iii) of this subsection to eight (8). The
19 minimum number of teachers for any high school with more
20 than forty-nine (49) ADM is ten (10), as calculated by
21 increasing the sum of the core teachers in paragraph (ii)
22 of this subsection, specialist teachers in paragraph (iii)
23 of this subsection and additional vocational education

1 teachers in paragraph (iv) of this subsection to ten (10).
2 The minimum number of teachers under this subparagraph
3 shall be provided for each elementary school, middle school
4 and high school grade band level for a school that contains
5 more than one (1) grade band and the grade band is more
6 than forty-nine (49) ADM;

7

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

13

14 (I) For each grade band level with
15 forty-nine (49) ADM or less, the minimum number of teachers
16 shall be calculated by increasing the sum of the core
17 teachers in paragraph (ii) of this subsection, specialist
18 teachers in paragraph (iii) of this subsection and
19 additional vocational education teachers in paragraph (iv)
20 of this subsection to one (1) teacher position for every
21 seven (7) ADM;

22

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

5
6 (vii) Small school district teacher adjustment.
7 For all schools within a district comprised of less than
8 two hundred forty-three (243) total ADM and notwithstanding
9 all other teacher resources in paragraphs (ii) through (vi)
10 of this subsection, resource each school with a minimum of
11 one (1) core teacher at every grade level with reported
12 ADM, plus an additional twenty percent (20%) of elementary
13 grade level core teachers to calculate elementary
14 specialist teachers and an additional thirty-three percent
15 (33%) of middle school and high school grade core teachers
16 to calculate middle school and high school specialist
17 teachers;

18
19 (viii) Instructional coaches:

20
21 (A) Elementary school instructional coaches
22 shall be calculated as the product of the school's ADM
23 multiplied by forty-five hundredths (0.45) divided by two

1 hundred eighty-eight (288) for schools with more than
2 forty-nine (49) ADM and schools not designated as
3 alternative schools;

4

5 (B) Middle and high school instructional
6 coaches shall be calculated as the product of the school's
7 ADM multiplied by forty-five hundredths (0.45) divided by
8 three hundred fifteen (315) for schools with more than
9 forty-nine (49) ADM and schools not designated as
10 alternative schools;

11

12 (C) For schools containing more than one
13 (1) grade band and more than forty-nine (49) ADM,
14 instructional coaches shall be calculated as the product of
15 the school's total ADM multiplied by forty-five hundredths
16 (0.45) divided by three hundred fifteen (315).

17

18 (ix) Tutors:

19

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

1

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

6

7 (I) Elementary schools. If the amount
8 calculated under subparagraph (A) of this paragraph is less
9 than the school ADM divided by two hundred eighty-eight
10 (288), 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 two
13 hundred eighty-eight (288);

14

15 (II) Middle and high schools. If the
16 amount calculated under subparagraph (A) of this paragraph
17 is less than the school ADM divided by three hundred
18 fifteen (315), then increase the amount calculated under
19 subparagraph (A) of this paragraph so that the number of
20 tutor positions is equal to the school ADM divided by three
21 hundred fifteen (315);

22

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

5

6 (x) Extended day and summer school teachers:

7

8 (A) Calculated as the school's at-risk
9 students computed under W.S. 21-13-309(m)(v)(A) divided by
10 one hundred twenty (120) then multiplied by six-tenths
11 (0.6) for schools with more than forty-nine (49) ADM and
12 schools not designated as alternative schools;

13

14 (B) Each school district shall receive a
15 minimum of one-half (0.5) position if the total FTE
16 calculated in subparagraph (A) of this paragraph is less
17 than one-half (0.5).

18

19 (xi) Substitute teachers:

20

21 (A) Calculated as the product of five
22 percent (5%) multiplied by the sum of FTE positions

1 calculated in paragraphs (ii) through (x) of this
2 subsection;

3

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

9

10 (C) Total substitute teacher resources
11 under this paragraph shall be equal to the product of one
12 hundred seventy-five (175) multiplied by the product
13 calculated in subparagraph (A) of this paragraph multiplied
14 by the product calculated in subparagraph (B) of this
15 paragraph.

16

17 (xii) Supervisory aides:

18

19 (A) Elementary school supervisory aides
20 shall be calculated as the product of the school's ADM
21 multiplied by two (2) then divided by two hundred
22 eighty-eight (288) for schools with more than forty-nine

1 (49) ADM and schools not designated as an alternative
2 school;

3

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

9

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

15

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

1 school grade band or both, supervisory aide positions shall
2 be calculated based upon the formula in subparagraph (C) of
3 this paragraph using the total school ADM. This
4 subparagraph shall not apply for schools designated as an
5 alternative school.

6

7 (xiii) Pupil support positions:

8

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

14

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

20

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

1 (288), then increase the amount of positions calculated
2 under subparagraph (A) of this paragraph to equal to the
3 school ADM divided by two hundred eighty-eight (288);

4

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

12

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

17

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

22

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

4

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

7

8 (B) Middle schools and high schools with
9 more than forty-nine (49) ADM and less than one hundred
10 five (105) ADM, provide librarian positions by prorating
11 one (1) librarian position for one hundred five (105) ADM
12 down to no librarian positions for forty-nine (49) ADM. For
13 middle schools and high schools with ADM of one hundred
14 five (105) or more up to six hundred thirty (630), provide
15 one (1) librarian position. For middle schools and high
16 schools with more than six hundred thirty (630) ADM,
17 calculate librarian positions by dividing the school's ADM
18 by six hundred thirty (630);

19

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

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

3

4 (xvi) School computer technicians. For middle
5 and high schools with more than forty-nine (49) ADM and
6 schools not designated as alternative schools, calculated
7 as each school's ADM divided by three hundred fifteen
8 (315). For schools containing more than one (1) grade band,
9 calculated using the total school ADM divided by three
10 hundred fifteen (315);

11

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

15

16 (A) Elementary schools with more than
17 forty-nine (49) ADM and less than ninety-six (96) ADM,
18 provide principal positions by prorating one (1) principal
19 position for ninety-six (96) ADM down to no position at
20 forty-nine (49) ADM. Provide one (1) principal position for
21 elementary schools with ninety-six (96) or more ADM;

22

1 (B) Middle and high schools with more than
2 forty-nine (49) ADM and less than one hundred five (105)
3 ADM, provide principal positions by prorating one (1)
4 principal position for one hundred five (105) ADM down to
5 no position for forty-nine (49) ADM. Provide one (1)
6 principal position for middle schools and high schools with
7 one hundred five (105) or more ADM;

8

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

13

14 (xviii) Assistant principals:

15

16 (A) Prorate one (1) assistant principal
17 position for every two hundred eighty-eight (288)
18 elementary school ADM over two hundred eighty-eight (288)
19 ADM;

20

21 (B) Prorate one (1) assistant principal
22 position for every three hundred fifteen (315) middle

1 school and high school ADM over three hundred fifteen (315)
2 ADM;

3

4 (C) For schools containing more than one
5 (1) grade band, prorate one (1) assistant principal
6 position for every three hundred fifteen (315) ADM over
7 three hundred fifteen (315) ADM using the total school ADM;

8

9 (D) Provide one (1) assistant principal
10 position for a school with a total ADM of forty-nine (49)
11 or less or for a school designated as an alternative
12 school.

13

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

17

18 (A) Elementary schools with more than
19 forty-nine (49) ADM and less than ninety-six (96) ADM,
20 provide secretary positions by prorating one (1) secretary
21 position for ninety-six (96) ADM down to no position at
22 forty-nine (49) ADM. Elementary schools with more than
23 ninety-six (96) ADM and up to two hundred eighty-eight

1 (288) ADM, provide one (1) secretary position. Prorate one
2 (1) additional secretary position for every two hundred
3 eighty-eight (288) elementary ADM over two hundred
4 eighty-eight (288) ADM;

5

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

17

18 (C) For schools containing more than one
19 (1) grade band and more than forty-nine (49) ADM, secretary
20 positions shall be calculated using the formula in
21 subparagraph (B) of this paragraph using the total school
22 ADM.

23

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

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

10

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

16

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

21

22 (D) For schools with more than forty-nine
23 (49) ADM and containing an elementary school grade band and

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

10

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

15

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

21

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

11

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

18

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

23

1 (B) Middle school student activity
2 resources shall be calculated as the product of the total
3 middle school 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
14 hundred ten (210) ADM;

15

16 (III) Four hundred three dollars and
17 twenty-nine cents (\$403.29) for a school with two hundred
18 ten (210) ADM, prorated down to three hundred twenty-five
19 dollars and twenty-three cents (\$325.23) for a school with
20 three 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
16 dollars and fifty-nine cents (\$2,206.59) for a school with
17 one (1) ADM, prorated down to one thousand six hundred
18 ninety-one dollars and eighteen cents (\$1,691.18) for a
19 school with one 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

1 one thousand three hundred sixty-five dollars and
2 ninety-five cents (\$1,365.95) for a school with two hundred
3 ten (210) 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
14 with three hundred fifteen (315) ADM, prorated down to
15 seven hundred eighty dollars and fifty-four cents (\$780.54)
16 for a 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
21 dollars and forty-five cents (\$650.45) for a school with
22 one thousand two hundred sixty (1,260) or more ADM.

23

1 (xxvi) 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 (xxvii) 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
13 hundred (500) to one thousand (1,000), provide four (4)
14 administrative positions and four (4) classified positions
15 at 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
20 thousand (1,000) to three thousand five hundred (3,500),
21 provide eight (8) administrative positions and ten (10)
22 classified positions at three thousand five hundred (3,500)

1 ADM, prorated down to four (4) administrative positions and
2 four (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
8 positions for every three thousand five hundred (3,500)
9 ADM.

10

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

15

16 (xxix) Maintenance and operations. Resourced as
17 follows:

18

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

23

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
8 the total of the number of teachers resourced under
9 paragraphs (i) through (v) of this subsection divided by
10 thirteen (13);

11

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

15

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

19

20 (IV) One (1) custodian multiplied by
21 the result of the total allowable gross square footage of
22 education space for the school building in accordance with

1 W.S. 21-13-309(m)(v)(G)(II) divided by eighteen thousand
2 (18,000).

3

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

10

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

17

18 (I) One and one-tenth (1.1)
19 maintenance worker per school building;

20

21 (II) One (1) maintenance worker
22 multiplied by the total of the allowable gross square
23 footage of education space for the school building in

1 accordance with W.S. 21-13-309(m)(v)(G)(II) divided by
2 sixty thousand (60,000), then multiplied by a factor of one
3 and two-tenths (1.2);

4

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

9

10 (IV) One (1) maintenance worker
11 multiplied by the school district's school year 2005-2006
12 general fund operating expenditures divided by five million
13 dollars (\$5,000,000.00), then multiplied by a factor of one
14 and two-tenths (1.2);

15

16 (V) The base FTE calculated under this
17 subparagraph for each school building shall be adjusted as
18 follows:

19

20 (1) A school level adjustment for
21 elementary schools equal to the product of the base FTE
22 multiplied by a factor of eight-tenths (0.8), for middle
23 schools equal to the product of the base FTE multiplied by

1 a factor of one (1) and for high schools equal to the
2 product of the base FTE multiplied by a factor of two (2);

3

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

11

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

17

18 (E) Groundskeepers:

19

20 (I) In making calculations under this
21 subparagraph:

22

1 (1) For school land acreage
2 containing more than one (1) school building, the resources
3 shall be generated at the highest applicable grade band
4 level using the total ADM of all schools on the land
5 acreage;

6
7 (2) Acreage acquired by a
8 district after July 1, 1997 shall be calculated using the
9 lesser of the actual site acreage on which the facility is
10 situated or the acreage specified in school facility
11 commission guidelines, provided that this limitation shall
12 not apply if the acreage was acquired through an exchange
13 with another governmental entity and the acreages involved
14 in the exchange were originally acquired by the district
15 and the governmental entity on or prior to July 1, 1997.

16
17 (II) A base groundskeeper FTE shall be
18 calculated for each school site as the product of the
19 allowable acreage computed under subdivision (I) of this
20 subparagraph multiplied by ninety-three (93) hours per acre
21 divided by two thousand eight (2,008) hours of work per
22 year. The base groundskeeper FTE shall be adjusted by a
23 factor equal to the base groundskeeper FTE multiplied by

1 one and five-tenths (1.5) for middle school sites and two
2 and five-tenths (2.5) for high school sites;

3

4 (III) Groundskeeper FTE positions for
5 district level sites shall be equal to ten percent (10%) of
6 the school level groundskeeper FTE positions calculated
7 under subdivision (II) of this subparagraph.

8

9 (xxx) Operations and maintenance supplies.
10 Resources shall be calculated for each district as the
11 product of the allowable gross square footage of education
12 space for each school building in accordance with W.S.
13 21-13-309(m)(v)(G)(II) multiplied by a factor of one and
14 one-tenth (1.1) and then multiplied by seventy-three cents
15 (\$0.73);

16

17 (xxxii) Utilities. Actual school year 2009-2010
18 expenditures by district excluding amounts reimbursed under
19 W.S. 21-13-320 and 21-13-321 as adjusted by negative ten
20 and seven hundred sixty-two thousandths percent (-10.762%),
21 further adjusted by four and seventy-seven hundredths
22 percent (4.77%), further adjusted by ten and eight hundred
23 twenty-three thousandths percent (10.823%), further

1 adjusted by nine hundred thirty-six thousandths percent
2 (0.936%) and further adjusted by external cost adjustments
3 enacted by law. For additional school buildings added to
4 district building inventories after school year 2009-2010,
5 one hundred percent (100%) of 2009-2010 district average
6 utility expenditures per gross square foot for district
7 school buildings multiplied by the additional authorized
8 educational square footage;

9

10 (xxxii) School adjustments:

11

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

15

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

20

21 (C) For a school configured with grades
22 kindergarten through seven (K-7), grades kindergarten
23 through eight (K-8) or grades kindergarten through nine

1 (K-9), resource grades kindergarten through five (K-5) as
2 an elementary school grade band for teacher resources and
3 remaining grades and as a middle school grade band for
4 teacher resources;

5

6 (D) For a school configured with grades
7 kindergarten through twelve (K-12), resource grades
8 kindergarten through five (K-5) as an elementary school
9 grade band for teacher resources, grades six through eight
10 (6-8) as a middle school grade band for teacher resources
11 and the remaining grades and as a high school grade band
12 for teacher resources;

13

14 (E) For a school configured with grades six
15 through twelve (6-12) or grades seven through twelve
16 (7-12), resource grades six through eight (6-8) as a middle
17 school grade band for teacher resources and the remaining
18 grades and as a high school grade band for teacher
19 resources.

20

21 (xxxiii) Salaries for all school and district
22 level staffing categories under this subsection, shall be
23 based upon salary levels as specified under this paragraph.

1 The salary level for each staffing category shall be
2 adjusted for each district based upon the district
3 experience, education and responsibility level as specified
4 for that staffing category. District experience, education
5 and responsibility level by appropriate staffing category
6 shall be updated each year by the department of education
7 so that district adjustments reflect the prior school year
8 information. The education adjustments under this paragraph
9 shall only reflect the highest degree obtained by district
10 staff. The staffing categories and specified salaries and
11 adjustments are as follows:

12

13 (A) Central office administrative
14 positions:

15

16 (I) One (1) superintendent salary
17 equal to seventy-nine thousand five hundred eighteen
18 dollars and ninety cents (\$79,518.90), plus nineteen
19 thousand one hundred fifty-seven dollars and thirty-six
20 cents (\$19,157.36) multiplied by the average number of
21 central office administrative positions that have a
22 bachelor's degree, plus twenty-five thousand three hundred
23 seventy-five dollars and twenty-one cents (\$25,375.21)

1 multiplied by the average number of central office
2 administrative positions that have a master's degree, plus
3 thirty thousand five hundred forty-six dollars and sixteen
4 cents (\$30,546.16) multiplied by the average number of
5 central office administrative positions that have a
6 doctoral degree, plus two hundred thirteen dollars and
7 seventy-seven cents (\$213.77) multiplied by the average
8 years of state experience, plus four dollars and
9 twenty-five cents (\$4.25) multiplied by the district ADM;

10

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

14

15 (III) One (1) business manager salary
16 equal to forty-three thousand six hundred eighty-seven
17 dollars and thirty-nine cents (\$43,687.39), plus nineteen
18 thousand one hundred fifty-seven dollars and thirty-six
19 cents (\$19,157.36) multiplied by the average number of
20 central office administrative positions that have a
21 bachelor's degree, plus twenty-five thousand three hundred
22 seventy-five dollars and twenty-one cents (\$25,375.21)
23 multiplied by the average number of central office

1 administrative positions that have a master's degree, plus
2 thirty thousand five hundred forty-six dollars and sixteen
3 cents (\$30,546.16) multiplied by the average number of
4 central office administrative positions that have a
5 doctoral degree, plus two hundred thirteen dollars and
6 seventy-seven cents (\$213.77) multiplied by the average
7 years of state experience, plus four dollars and
8 twenty-five cents (\$4.25) multiplied by the district ADM;

9

10 (IV) Additional central office
11 administrative positions resourced under paragraph (xxvii)
12 of this subsection in excess of three (3) FTE shall have a
13 salary equal to the average of:

14

15 (1) The salary calculated under
16 subdivision (II) of this subparagraph multiplied by two
17 (2), plus;

18

19 (2) The salary calculated under
20 subdivision (III) of this subparagraph.

21

22 (B) Principal salaries shall be equal to
23 seventy-three thousand seven hundred forty dollars and

1 eight cents (\$73,740.08), plus eight thousand five hundred
2 twenty-four dollars and twenty-seven cents (\$8,524.27)
3 multiplied by the average number of principal and assistant
4 principal positions that have a doctoral degree, plus six
5 hundred forty dollars and sixteen cents (\$640.16)
6 multiplied by the average years of state experience, plus
7 fourteen dollars and fifty-six cents (\$14.56) multiplied by
8 the average school ADM;

9

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

20

21 (D) Teacher salaries under this
22 subparagraph shall be provided for core teachers,
23 specialist teachers, English language learner teachers,

1 instructional coaches, tutors, summer school teachers,
2 extended day teachers, counselors, pupil support positions
3 and librarians. Teacher salaries shall be equal to
4 thirty-eight thousand ninety-eight dollars and ninety-one
5 cents (\$38,098.91), plus six thousand three hundred
6 forty-four dollars and thirty-six cents (\$6,344.36)
7 multiplied by the average number of teacher positions that
8 have a master's degree, plus thirteen thousand eight
9 hundred forty-two dollars and twenty-five cents
10 (\$13,842.25) multiplied by the average number of teacher
11 positions that have a doctoral degree, plus eight hundred
12 sixty-eight dollars and seventy cents (\$868.70) multiplied
13 by the average years of teaching experience up to twenty
14 (20) years, plus two hundred twenty-five dollars and
15 forty-eight cents (\$225.48) multiplied by the average years
16 of teaching experience over twenty (20) years;

17

18 (E) School computer technician salaries
19 shall be equal to thirty-nine thousand five hundred
20 fifty-six dollars and nineteen cents (\$39,556.19), plus
21 thirteen thousand six hundred forty-nine dollars
22 (\$13,649.00) multiplied by the average number of school
23 computer technician positions that have a bachelor's

1 degree, plus six hundred fifty-nine dollars and eighty
2 cents (\$659.80) multiplied by the average years of state
3 experience;

4

5 (F) Supervisory aide salaries shall be
6 equal to seventeen thousand six hundred one dollars and
7 forty-five cents (\$17,601.45), plus two thousand forty-nine
8 dollars and forty cents (\$2,049.40) multiplied by the
9 average number of supervisory aide positions that have a
10 bachelor's degree, plus two hundred eighty-two dollars and
11 eighty cents (\$282.80) multiplied by the average years of
12 state experience;

13

14 (G) School secretary salaries shall be
15 equal to twenty-nine thousand eight hundred forty-six
16 dollars and eighty cents (\$29,846.80), plus four hundred
17 eleven dollars and ninety-eight cents (\$411.98) multiplied
18 by the average years of state experience for all secretary
19 and clerical positions;

20

21 (H) School clerical salaries shall be equal
22 to twenty-two thousand nine hundred sixty-two dollars and
23 fifteen cents (\$22,962.15), plus three hundred sixteen

1 dollars and fifty-five cents (\$316.55) multiplied by the
2 average years of state experience for all secretary and
3 clerical positions;

4

5 (J) Central office classified position
6 salaries shall be equal to thirty-two thousand four hundred
7 twelve dollars and ninety-one cents (\$32,412.91), plus four
8 hundred eleven dollars and ninety-eight cents (\$411.98)
9 multiplied by the average years of state experience for all
10 secretary and clerical positions;

11

12 (K) Maintenance worker and groundskeeper
13 salaries shall be equal to thirty-two thousand six hundred
14 seventy-nine dollars and eighteen cents (\$32,679.18), plus
15 four hundred eighty-four dollars and thirteen cents
16 (\$484.13) multiplied by the average years of state
17 experience for all maintenance worker, groundskeeper and
18 custodian positions;

19

20 (M) Custodian salaries shall be equal to
21 twenty-six thousand five hundred twenty-nine dollars and
22 eighty-one cents (\$26,529.81), plus four hundred
23 eighty-four dollars and thirteen cents (\$484.13) multiplied

1 by the average years of state experience for all
2 maintenance worker, groundskeeper and custodian positions.

3

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

7

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

11

12 (I) Social security equaling six and
13 two-tenths percent (6.2%);

14

15 (II) Medicare equaling one and
16 forty-five hundredths percent (1.45%);

17

18 (III) Worker's compensation equaling
19 seven-tenths percent (0.7%);

20

21 (IV) Unemployment insurance equaling
22 six-hundredths percent (0.06%);

23

1 (V) Retirement equaling twelve and
2 sixty-nine hundredths percent (12.69%). The amount contains
3 employee contributions to the Wyoming retirement system of
4 five and fifty-seven hundredths percent (5.57%) and
5 employer contributions to the Wyoming retirement system of
6 seven and twelve-hundredths percent (7.12%).

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

1 the district adjusted average salary as further adjusted
2 under subparagraph (A) of this paragraph;

3

4 (xxxv) Health insurance. An amount for health
5 insurance benefits computed under W.S. 21-13-309(m)(v)(F);

6

7 (xxxvi) External cost adjustment. Except as
8 otherwise provided in this section, the block grant model
9 components as provided in this subsection or any specified
10 category of model components shall be subject to an
11 external cost adjustment as adopted by the legislature
12 pursuant to W.S. 21-13-309(o).

13

14 **Section 2.** W.S. 9-4-719(q)(i), 21-2-204(b)(intro),
15 21-13-101(a)(i), (xiv) and (c), 21-13-309(m)(v)(intro),
16 (F)(II), (III), by creating new subdivisions (IV) through
17 (VI), (o) and (u), 21-13-313(e), 39-14-801(b)(intro) and by
18 creating new paragraphs (v) and (vi), 39-15-104 by creating
19 a new subsection (j), 39-15-111(b)(intro) and by creating a
20 new subsection (r), 39-16-104 by creating a new subsection
21 (g) and 39-16-111(b)(intro) and by creating a new
22 subsection (p) are amended to read:

23

1 **9-4-719. Investment earnings spending policy**
2 **permanent funds.**

3
4 (q) The earnings from the permanent Wyoming mineral
5 trust fund under W.S. 9-4-204(u)(iii) during each fiscal
6 year beginning July 1, 2016, which are less than the
7 spending policy established in subsection (d) of this
8 section are appropriated from the general fund subject to
9 subsection (s) of this section and the following:

10

11 (i) Except as provided in paragraph (iii) of
12 this subsection, any earnings in excess of two and one-half
13 percent (2.5%) of the previous five (5) year average market
14 value of the trust fund, calculated from the first day of
15 the fiscal year and less than or equal to the spending
16 policy amount specified in subsection (d) of this section
17 shall be credited twenty-five percent (25%) to the
18 legislative stabilization reserve account created by W.S.
19 9-4-219, twenty-five percent (25%) to the school foundation
20 program account created by W.S. 21-13-306 and fifty percent
21 (50%) to the strategic investments and projects account
22 created by W.S. 9-4-220; ~~in equal amounts;~~

23

1 **21-2-204. Wyoming Accountability in Education Act;**
2 **statewide education accountability system created.**

3
4 (b) A statewide education accountability system shall
5 be established by the state board through the department of
6 education in accordance with this section, which implements
7 the components of the education resource block grant model
8 as defined by W.S. 21-13-101(a)(xiv) and as contained in
9 ~~Attachment "A" as defined under W.S. 21-13-101(a)(xvii)~~
10 21-13-309.1. The first phase of this system shall be a
11 school-based system that is based on student performance as
12 determined through multiple measures of school performance.
13 The goals of the Wyoming Accountability in Education Act
14 are to:

15
16 **21-13-101. Definitions.**

17
18 (a) As used in this chapter:

19
20 (i) "Average daily membership" or "ADM" means
21 the aggregate number of pupils present plus the aggregate
22 number of pupils absent, divided by the actual number of
23 days the school is in session for the year. Pupils who

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

13

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

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

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

14

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

17

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

21

22 (v) Based upon ADM computations and identified
23 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 (F) Amounts provided within the model for
12 health insurance shall be based upon:

13

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

21

22 (III) For ~~school year 2020-2021 and~~
23 school year 2021-2022 and each school year thereafter, ~~the~~

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

15
16 (IV) In addition to funding amounts
17 calculated under subdivisions (F)(I) through (III), the
18 department of education shall adjust each school district's
19 foundation program amount computed in accordance with W.S.
20 21-13-309(p) for school years 2021-2022 and 2022-2023 to
21 provide additional health insurance funding. The health
22 insurance adjustment added to each school district's

1 foundation program amount shall be calculated in accordance
2 with subdivisions (V) and (VI) of this subparagraph;

3

4 (V) For school year 2021-2022 only,
5 additional health insurance funding for a school district
6 shall be calculated in accordance with the following:

7

8 (1) Multiply the annualized state
9 contribution rate for employee only, split contracts,
10 employee plus spouse or children and family coverage based
11 on district weighted actual participation in district
12 health insurance plans by the number of positions funded
13 within the education resource block grant model for that
14 school district;

15

16 (2) Multiply the annualized state
17 contribution rate for employee only, split contracts,
18 employee plus spouse or children and family coverage based
19 on district weighted actual participation in district
20 health insurance plans by the lesser of the number of
21 school district employees funded within the education
22 resource block grant model that are actually enrolled in a
23 school district health insurance plan for the preceding

1 school year or the number of positions funded within the
2 education resource block grant model;

3

4 (3) Subtract the product
5 calculated in subdivision (2) of this subdivision from the
6 product calculated in subdivision (1) of this subdivision
7 and multiply that difference by two-thirds (2/3) to
8 calculate the additional funding amount.

9

10 (VI) For school year 2022-2023 only,
11 additional health insurance funding for a school district
12 shall be calculated in accordance with the following:

13

14 (1) Multiply the annualized state
15 contribution rate for employee only, split contracts,
16 employee plus spouse or children and family coverage based
17 on district weighted actual participation in district
18 health insurance plans by the number of positions funded
19 within the education resource block grant model for that
20 school district;

21

22 (2) Multiply the annualized state
23 contribution rate for employee only, split contracts,

1 employee plus spouse or children and family coverage based
2 on district weighted actual participation in district
3 health insurance plans by the lesser of the number of
4 school district employees funded within the education
5 resource block grant model that are actually enrolled in a
6 school district health insurance plan for the preceding
7 school year or the number of positions funded within the
8 education resource block grant model;

9
10 (3) Subtract the product
11 calculated in subdivision (2) of this subdivision from the
12 product calculated in subdivision (1) of this subdivision
13 and multiply that difference by one-third (1/3) to
14 calculate the additional funding amount.

15
16 (o) To the extent specifically provided by the
17 legislature, and between periods of model recalibration
18 required under subsection (t) of this section, the amount
19 computed for each district under subsection (m) of this
20 section shall be adjusted to provide for the effects of
21 inflation, excluding those amounts specified under
22 subparagraphs (m)(v)(E) and (F) of this section and ~~the~~
23 ~~assessment component contained in paragraph (b)(xxviii) of~~

1 ~~"Attachment A"~~ as ~~referenced~~ as specified in W.S.
2 ~~21-13-101(a)(xvii)~~ 21-13-309.1. The adjustment under this
3 subsection shall not be applied until the expiration of the
4 school year immediately following the first school year of
5 application of the recalibrated model, and shall be
6 adjusted on a cumulative basis each school year thereafter
7 and until the first school year of application of a
8 subsequent model recalibration. Following analysis of
9 information reported under subsection (u) of this section,
10 the joint appropriations ~~interim~~ committee shall submit a
11 recommendation to the legislature and the governor not
12 later than November 1 of each applicable year on an
13 external cost adjustment for purposes of this subsection.

14

15 (u) To ensure model components specified under the
16 education resource block grant model defined under W.S.
17 21-13-101(a)(xiv), as enumerated and enacted by the
18 legislature and included in ~~"Attachment A"~~ ~~referenced in~~
19 W.S. ~~21-13-101(a)(xvii)~~ 21-13-309.1, remain resourced at
20 cost-based levels between periods of model recalibration
21 required under subsection (t) of this section, and prior to
22 adjustment for the effects of inflation for any school year
23 under subsection (o) of this section, the joint education

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

1 appropriations ~~interim~~-committee in its determination of
2 legislative recommendation on model adjustment under
3 subsection (o) of this section.

4

5 **21-13-313. Distribution of funds from foundation**
6 **account; property tax and cash reserve adjustment;**
7 **regulations.**

8

9 (e) Not later than January 31 of each fiscal year,
10 and except where a different percentage is otherwise
11 specified in this subsection, the department shall compute
12 the amount by which each district's operating balance and
13 cash reserves at the end of the preceding fiscal year
14 exceed fifteen percent (15%) of the total foundation
15 program amount computed under W.S. 21-13-309 for the
16 preceding fiscal year. In making this calculation, the
17 entire operating balance and cash reserves for each
18 district for the fiscal year ending June 30, 1997, as
19 computed by the department, shall be separately accounted
20 for and excluded, until it has been completely expended by
21 the district. In making this calculation, the balance of
22 funds received under Section 2001 of the federal American
23 Rescue Plan Act, P.L. No. 117-2, shall be separately

1 accounted for and excluded, until it has been completely
2 expended by the district. Revenues from settlements of
3 protested amounts attributable to levies assessed under
4 W.S. 21-13-102(a)(i)(A) and (ii)(A) and 21-13-201,
5 regardless of the assessment year, shall be accounted for
6 and excluded from the calculation under this subsection for
7 a period of not more than one (1) year following that
8 fiscal year in which the revenue was received by a
9 district, as verified in writing by the district and
10 certified by the county treasurer. Except as otherwise
11 provided in 1997 Special Session Laws, chapter 3, section
12 306(e), as amended, and except as excluded under this
13 subsection, that excess shall be deemed to be a state
14 revenue under W.S. 21-13-310(a) for the purpose of
15 determining distributions under W.S. 21-13-311 and amounts
16 to be rebated under W.S. 21-13-102. The department shall
17 promulgate rules, including reporting requirements and
18 procedures for districts, to implement this subsection. As
19 used in this section, "operating balance and cash reserves"
20 means those financial resources of the district which are
21 not encumbered by the district board of trustees for
22 expenditure to meet an existing legal obligation or
23 otherwise restricted by law or regulation for expenditure

1 on specific educational programs. For purposes of this
2 subsection, any balance within a district's separate
3 account established under W.S. 21-15-109(e) for major
4 building and facility repair and replacement shall be
5 deemed restricted by law for expenditure as provided by
6 W.S. 21-15-109(e) and shall not be considered an operating
7 balance and cash reserve under this section. For the fiscal
8 year ending June 30, 2021 through the fiscal year ending
9 June 30, 2026, the department shall compute the amount by
10 which each district's operating balance and cash reserves
11 at the end of the preceding fiscal year exceed thirty
12 percent (30%) of the total foundation program amount
13 computed under W.S. 21-13-309 for the preceding fiscal
14 year. During this period, the amount of a district's
15 general fund or operating balance and cash reserves that
16 may be increased from fifteen percent (15%) to thirty
17 percent (30%) of the total foundation program amount
18 computed under W.S. 21-13-309 for the preceding fiscal year
19 shall be accounted for and reported separately and shall
20 not be transferred or expended for purposes of capital
21 construction. For purposes of this subsection, capital
22 construction does not include major building and facility

1 repair and replacement as defined under W.S. 21-15-
2 109(a)(iii).

3

4 **39-14-801. Severance tax distributions; distribution**
5 **account created; formula.**

6

7 (b) Before making distributions from the severance
8 tax distribution account under subsections (c) through (e)
9 of this section, an amount equal to two-thirds (2/3) of the
10 amount of tax collected under W.S. 39-14-104(a)(i) and
11 (b)(i) and 39-14-204(a)(i) for the same period shall be
12 deposited ~~into the permanent Wyoming mineral trust fund,~~
13 ~~except for the period from March 15, 2016 through June 30,~~
14 ~~2022 these funds shall be deposited~~ as follows:

15

16 (v) Two-thirds (2/3) of the amount into the one
17 percent severance tax account until June 30, 2022 and
18 thereafter into the permanent Wyoming mineral trust fund;
19 and

20

21 (vi) One-third (1/3) of the amount into the
22 school foundation program account.

23

1 **39-15-104. Taxation rate.**

2

3 (j) Except as otherwise provided in this subsection,
4 in addition to the sales tax under subsections (a) and (b)
5 of this section there is imposed an additional sales tax of
6 one-half percent (0.5%) which shall be administered as if
7 the sales tax rate under this section was increased from
8 four percent (4%) to four and one-half percent (4.5%). The
9 revenue from the additional tax under this subsection shall
10 be distributed as provided in W.S. 39-15-111(r). The tax
11 under this subsection shall only be implemented beginning
12 three (3) months after the state treasurer certifies to the
13 department of revenue that the balance in the legislative
14 stabilization reserve account is less than six hundred
15 fifty million dollars (\$650,000,000.00). Once implemented,
16 the tax under this subsection shall continue to be
17 implemented until three (3) months after the state
18 treasurer certifies to the department of revenue that the
19 balance in the legislative stabilization reserve account is
20 equal to or exceeds one billion two hundred million dollars
21 (\$1,200,000,000.00), at which point the tax shall not be
22 implemented until the condition in the preceding sentence
23 is met.

1

2 **39-15-111. Distribution.**

3

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

10

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

14

15 **39-16-104. Taxation rate.**

16

17 (g) Except as otherwise provided in this subsection,
18 in addition to the use tax under subsections (a) and (b) of
19 this section there is imposed an additional use tax of one-
20 half percent (0.5%) which shall be administered as if the
21 use tax rate under this section was increased from four
22 percent (4%) to four and one-half percent (4.5%). The
23 revenue from the additional tax under this subsection shall

1 be distributed as provided in W.S. 39-16-111(p). The tax
2 under this subsection shall only be implemented beginning
3 three (3) months after the state treasurer certifies to the
4 department of revenue that the balance in the legislative
5 stabilization reserve account is less than six hundred
6 fifty million dollars (\$650,000,000.00). Once implemented,
7 the tax under this subsection shall continue to be
8 implemented until three (3) months after the state
9 treasurer certifies to the department of revenue that the
10 balance in the legislative stabilization reserve account is
11 equal to or exceeds one billion two hundred million dollars
12 (\$1,200,000,000.00), at which point the tax shall not be
13 implemented until the condition in the preceding sentence
14 is met.

15

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

17

18 (b) Revenues earned under this article during each
19 fiscal year shall be recognized as revenue during that
20 fiscal year for accounting purposes. Except as otherwise
21 provided in subsection (p) of this section, revenue
22 collected by the department from the taxes imposed by this

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

3

4 (p) An amount of revenue equal to the amount
5 attributable to the tax under W.S. 39-16-104(g) shall be
6 deposited in the school foundation program account.

7

8 **Section 3.** W.S. 21-13-101(a)(xvii),
9 21-13-309(m)(v)(C) and 39-14-801(b)(i) through (iv) are
10 repealed.

11

12 **Section 4.** 2011 Wyoming Session Laws, Chapter 185,
13 ATTACHMENT "A", 2012 Wyoming Session Laws, Chapter 99,
14 Section 3, 2017 Wyoming Session Laws, Chapter 205, Sections
15 3 and 4, 2018 Wyoming Session Laws, Chapter 137 Sections 2
16 and 3 and 2020 Wyoming Session Laws, Chapter 80, Section 2,
17 Section 205, Footnote No. 1 and Section 334(b) are
18 repealed.

19

20 **Section 5.**

21

22 (a) For school years 2020-2021, 2021-2022 and 2022-
23 2023 the state superintendent shall reduce each school

1 district's foundation program amount in accordance with
2 this section.

3

4 (b) For each school district that receives funds under
5 Section 2001 of the American Rescue Plan Act, P.L. No.
6 117-2, the school district shall report the allocated
7 amount to the state superintendent upon notice of the
8 allocation. The state superintendent shall reduce the
9 school district's foundation program amount calculated
10 pursuant to W.S. 21-13-309(p) by the maximum reduction
11 allowed by the American Rescue Plan Act that meets state
12 maintenance of effort and equity requirements of that
13 federal law. Notwithstanding any other provision of law,
14 the amount of funds distributed from the foundation program
15 in accordance with W.S. 21-13-313(c) shall be reduced by
16 the amount calculated, or recapture payments in accordance
17 with W.S. 21-13-102(b) increased, subject to and in
18 accordance with the provisions of this section. If a school
19 district has received an amount from the foundation program
20 in excess of the calculated amount under this section, a
21 school district shall remit the difference to the
22 department of education or have their recapture payment
23 increased to account for the difference. The department of

1 education shall deposit any difference within the school
2 foundation program account.

3

4 (c) The state superintendent shall implement funding
5 reductions over school years 2020-2021, 2021-2022 and 2022-
6 2023 in a manner and in amounts that allow school districts
7 to efficiently provide educational services to public
8 school students. The reductions shall be implemented
9 taking into consideration the district's actual receipt of
10 the federal funds and cash flow needs of the district. The
11 maximum reduction under this section for school years 2020-
12 2021, 2021-2022 and 2022-2023 shall not exceed eighty
13 percent (80%) of the total amount allocated to Wyoming
14 school districts under Section 2001 of the American Rescue
15 Plan Act. The state superintendent shall not reduce any
16 amount due to a school district for reimbursement of
17 special education programs and services under W.S.
18 21-13-321.

19

20 **Section 6.** Not later than October 30, 2021, the state
21 board of education shall conduct a study on the
22 reorganization of Wyoming school districts to improve
23 efficiency in the administration of school districts and to

1 promote the shared use of services among school districts,
2 provided that the study shall contemplate two (2)
3 independent districts for the Wind River Indian
4 Reservation. The state board of education shall submit the
5 report to the joint education interim committee. The study
6 shall specify any steps necessary to implement any
7 recommended reorganization.

8

9 **Section 7.** The state superintendent shall prepare and
10 provide a report to the legislature on involuntary layoffs
11 and positions eliminated by school districts. The report
12 shall include information about each school district
13 employee involuntarily laid off and each position
14 eliminated by each school district for the period beginning
15 January 1, 2021 and ending September 30, 2021. The report
16 shall detail each employee's school district, title, job
17 description, salary and length of employment. The report
18 shall be submitted to the legislature no later than October
19 15, 2021.

20

1 **Section 8.**

2

3 (a) Except as provided by subsection (b) of this
4 section, this act is effective July 1, 2021.

5

6 (b) Sections 5 and 8 of this act are effective
7 immediately upon completion of all acts necessary for a
8 bill to become law as provided by Article 4, Section 8 of
9 the Wyoming Constitution.

10

11

(END)