



# **OPTIONAL MILL PARITY ISSUE DISCUSSED**

**Hosted by SCSD #9 Board of Trustees**

March 23, 2011

Senior Citizen's Center

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# Evening Agenda

- History of the Current Issue
  - Facts and Statistics
  - Proposal Detail and Discussion
  - Question and Answer
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# History of Current Issue

- November 1971 an order from the State Board of School District Organization to reorganize the three districts in Sublette county to two districts (State Committee on School District Reorganization order dated 11/19/1971)
  - The resultant Districts would contain the following characteristics:
    - ✓ Sublette 1 – 3,326 mi<sup>2</sup> containing 26% of the valuation
    - ✓ Sublette 9 – 2,024 mi<sup>2</sup> containing 74% of the valuation
  - The order stated that effective February of 1972 the Sublette County Planning Committee would affect a boundary change to provide 60% of the valuation in Sublette 9 and 40% in Sublette 1
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## **History of Current Issue - continued**

- The resultant Districts were also ordered to continue to work toward a 50% - 50% valuation split in subsequent years by adjusting boundaries.
  - The Sublette County Planning Committee worked between 1972 through 1974 to adjust boundaries but determined that continued adjustment of the boundaries was tedious; a system of fund exchange was devised to create parity in funding between Districts.
  - Between 1974 and 1983 the Districts exchanged payments to address inequity at a 50% formula. The large majority of payments during this time frame were made from Sublette 9 to Sublette 1.
  - In 1984 the WY Supreme Court ruled on statewide funding equalization for all WY Districts; after that time no funding exchanges took place.
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## History of Current Issue - continued

Why does 40 year old  
history matter?

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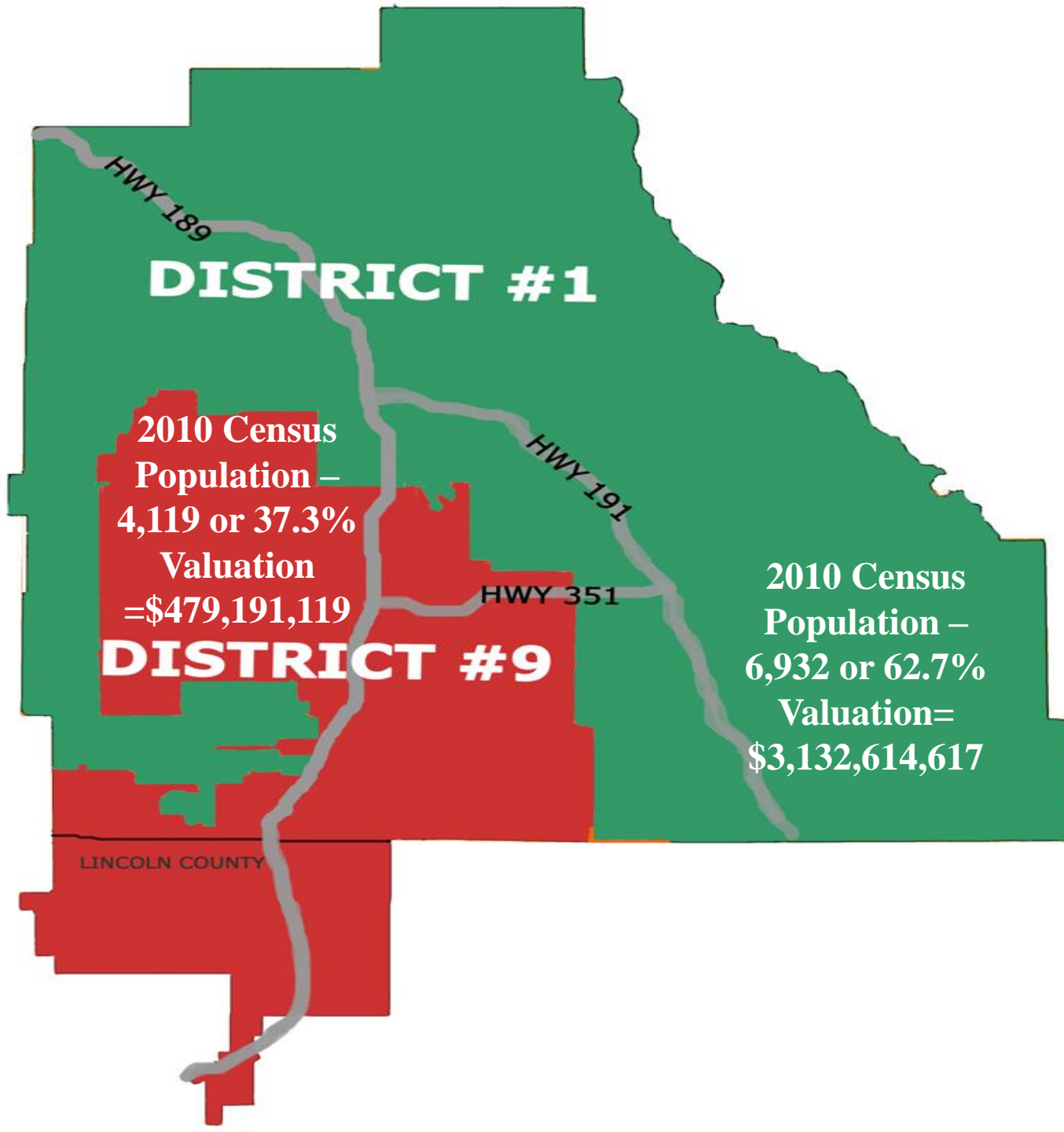
## History of Current Issue - continued

- The boundaries were gerrymandered during the 70's to provide more valuation to Sublette 1 because the valuation contained in their boundaries at the time was so much lower than Sublette 9.
- The current boundaries, because of this 70's era manipulation are:
  - ✓ Sublette 1 – 3,728 mi<sup>2</sup> - containing 86.7 % in valuation
  - ✓ Sublette 9 – 1,635 mi<sup>2</sup> - - containing 13.3% in valuation (including Lincoln county)

**And haven't changed since.**

## POST MEETING ADDITION:

- It was verbally relayed to the meeting attendees at this point that the statistic numbers cited for valuation, mill levy, or revenue generated were derived using either the Sublette County Assessor's Fact Document regarding Disparity or the Sublette County Assessor's website (<http://www.sublettewyo.com/index.aspx?NID=64>).
  - Mac Rawhouser, BOCES Director for Sublette 9 BOCES, verbally stated that all numbers cited regarding Sublette 1 BOCES Budget in this presentation were derived from the posting on the Pinedale Schools website under the Superintendent's Blog. The name of the pdf document was BOCES Budget Reductions on the 3/11/11 post.
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**DISTRICT #1**

2010 Census  
Population –  
4,119 or 37.3%  
Valuation  
=\$479,191,119

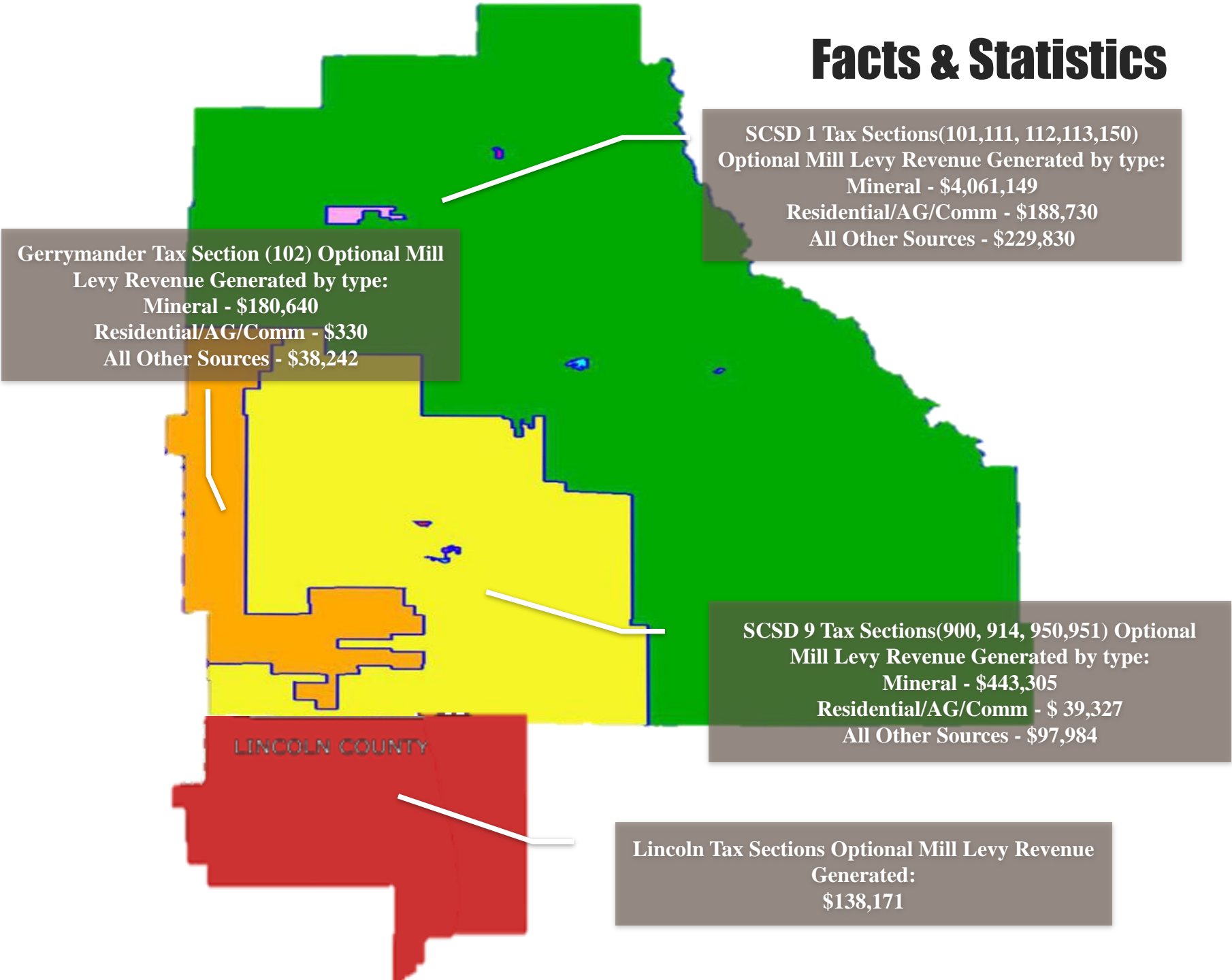
**DISTRICT #9**

2010 Census  
Population –  
6,932 or 62.7%  
Valuation=  
\$3,132,614,617

LINCOLN COUNTY



# Facts & Statistics



SCSD 1 Tax Sections(101,111, 112,113,150)  
Optional Mill Levy Revenue Generated by type:  
Mineral - \$4,061,149  
Residential/AG/Comm - \$188,730  
All Other Sources - \$229,830

Gerrymander Tax Section (102) Optional Mill  
Levy Revenue Generated by type:  
Mineral - \$180,640  
Residential/AG/Comm - \$330  
All Other Sources - \$38,242

SCSD 9 Tax Sections(900, 914, 950,951) Optional  
Mill Levy Revenue Generated by type:  
Mineral - \$443,305  
Residential/AG/Comm - \$39,327  
All Other Sources - \$97,984

Lincoln Tax Sections Optional Mill Levy Revenue  
Generated:  
\$138,171

LINCOLN COUNTY

# Facts & Statistics

## WESTERN SUBLETTE 9 BOCES vs. SUBLETTE BOCES (Pinedale)

ACTUAL \$ RECEIVED	Big Piney	Pinedale	Difference
2007	\$ 319,831.00	\$ 1,737,778.00	\$ 1,417,947.00
2008	\$ 366,085.00	\$ 1,595,702.00	\$ 1,229,617.00
2009	\$ 349,348.00	\$ 2,780,848.00	\$ 2,431,500.00
2010	\$ 270,954.00	\$ 1,566,307.00	\$ 1,295,353.00

*(Numbers from State Tax Evaluation / County Assessor)*

Cash Carryover	Big Piney	Pinedale	Difference
2010	\$ 325,809.00	\$ 5,584,790.00	\$ 5,258,981.00

*(Western Sublette 9 BOCES)*

*(Public Notice in Sublette Examiner July 13, 2010)*

BOCES Comparison  
Of Like Programs

# Facts & Statistics

	<b>WESTERN SUBLETTE 9 BOCES</b>	<b>SUBLETTE 1 BOCES</b>	
<b>Project Name</b>	<b>Current Budget (2010-11)</b>	<b>Projected Budget (2011-12)</b>	
Casper Key - 5th & 6th Grades	\$11,900.00	\$24,000.00	
College Government Class	\$5,073.00		
ENGL 1010 / ENGL 1020	\$17,250.00		
Dual Enrollment/Registration/Technology (1FTE)	\$71,847.30		
Drivers Education	\$4,173.39	\$3,600.00	
ESL Class (Facilitator) - Part Time	\$2,170.00	\$16,000.00	ESL & GED COMBINED
GED Class (Facilitator) - Part Time	\$12,964.75		
FBLA (Future Business Leaders of America	\$6,000.00		
Hunter Safety Class	\$651.00		
Nova Net Subscription	\$15,200.00		
Online College Courses	\$7,429.80	\$15,000.00	
Pinedale Fine Arts Council Support	\$6,000.00	\$66,000.00	
Pottery Class	\$2,500.00		
Robotics	\$7,500.00		
Skills USA	\$8,687.27		
Summer School Tutoring	\$16,587.15	\$36,945.00	
Technology for school district	\$17,289.10	\$67,307.00	
Teton Science School - 5th Grade	\$14,160.00	\$7,900.00	HIGH SCHOOL
Employees(Two Full Time)	\$74,000.00	\$250,206.00	2 FULL 2 HALFTIME
Washington D C Trip Scholarship-8th Grade	\$12,000.00	\$15,000.00	
Wyoming History Day	\$4,684.00	\$5,151.00	(2901 State, 2250 National)
	\$318,066.76	\$507,109.00	<b>DIFFERENCE \$189,042.24</b>

Sublette 1 BOCES Programs  
not offered by  
Sublette 9 BOCES

# Facts & Statistics

SUBLETTE1 BOCES ADDITIONAL EXPENSES	
Expense	Amount
Instructional Facilitators	\$189,643.00
Rent	\$150,000.00
Professional Development	\$133,000.00
Community Ed Classes	\$110,000.00
Peak	\$82,806.00
Scholarships k-12	\$75,500.00
Other k-12	\$64,479.00
Credit Classes Adult Ed	\$53,000.00
Elem Science	\$52,373.00
Admin. equipment/building	\$51,000.00
Contingency fund	\$50,000.00
Book give away	\$36,874.00
Math Enrichment Teacher	\$32,000.00
Office supplies & equipment	\$30,000.00
Advertising	\$25,000.00
Expedition Yellowstone	\$22,300.00
Staff Development	\$21,000.00
Wind River Discover Camp, Burnt Lake	\$20,000.00
Purchase services	\$20,000.00
Museum of the Mountain Man	\$20,000.00
Suburban	\$16,000.00
High School Scholarships (4)	\$16,000.00
Scheduler & on line charges	\$13,000.00
Autism Conference	\$10,000.00
Pinedale After School Program	\$8,265.00
Accounting	\$8,250.00
Backpacks for Kids	\$7,605.00
New York City	\$7,500.00
Academic Camps	\$7,500.00
PMS Skiing Program	\$7,500.00

Expense	Amount
7 & 8 GR Book Club	\$6,660.00
Walk Skip & Run	\$6,325.00
ACT/AP/SAT	\$6,000.00
PMS Science Fair	\$5,740.00
Yellowstone Summer Camp	\$5,000.00
Insurance/bonds	\$5,000.00
Big Brothers Big Sisters	\$5,000.00
WWolf	\$4,800.00
Children's Discovery Center	\$4,669.00
Spanish Club	\$4,500.00
6TH Grade Book Club	\$4,450.00
Sublette County Library	\$3,000.00
SADD	\$3,000.00
Pinedale Pre School Enrichment	\$2,920.00
Bridges Guidance Central	\$2,521.00
National Junior Science Camp	\$750.00
International Science Fair	\$2,250.00
Pinedale HS Book Club	\$2,040.00
Champions	\$2,000.00
5th Grade Salt Lake Trip	\$1,972.50
Reading Rumpus Family Night	\$1,900.00
Math Counts	\$1,790.00
Robotics Lego	\$1,000.00
Green River Rendezvous	\$1,000.00
Dominic Ruiz Ti Chi	\$700.00
<b>GRAND TOTAL</b>	<b>\$1,425,582.50</b>

ARTICLE 2 - DISTRICT BOUNDARY BOARD

21-6-201. Purpose.

(a) The legislature of the state of Wyoming hereby declares that this article is passed to provide for the organization, reorganization and boundary adjustment of the school districts in this state whereby school districts can be organized to:

(i) Provide an improved and more equalized educational opportunity for all of the pupils in the state;

(ii) Provide a wiser and more efficient use of public funds for education, and making allowance for local conditions, special needs and problems and educational cost differentials, to achieve financial parity among school districts;

(iii) Allow the initial planning for the organization, reorganization and adjustment of boundaries of school districts under this article to be conducted on the local level; and

(iv) Simplify the organization, reorganization and adjustment of boundaries of school districts.

(b) The legislature recognizes organization into unified districts under the Wyoming School District Organization Act of 1969 has been completed to the extent contemplated by that act. Further organization, reorganization and adjustment of boundaries of school districts in Wyoming shall be accomplished in accordance with the provisions of this article.

21-6-203. District boundary boards; membership; style.

The county assessor, the board of county commissioners and the county treasurer shall constitute a board for establishing school districts in the county. If two (2) or more counties are involved, the county assessor, the board of county commissioners and the county treasurer from each county shall comprise the board. The board shall be styled "the district boundary board of ... county or counties, Wyoming."

21-6-207. Proposal to change boundaries, reorganize or combine districts; criteria.

(a) Any district boundary board or any two (2) or more district boundary boards acting jointly may, when in the judgment of the board it would be for the benefit of the

This reprint contains only the portion of Article 2 most pertinent to the disparity issue, it is not the entire Article.

educational needs of the pupils, and only when each school district board consents, submit in writing to the state committee a proposal which would:

(i) Alter and change the boundaries of any school district of any kind; or

(ii) Reorganize any school district or portions of districts; or

(iii) Combine any school district or portion thereof with any adjoining school district or districts; provided that no existing district shall be divided in any manner which will leave the total assessed valuation of its property less in proportion to the number of children shown in its census than the average ratio for all school districts in the county unless the trustees for those districts agree thereto.



# THE PROPOSAL

- Sublette 9 met with a delegation from Sublette 1 and were told that in order to have a discussion about the parity issue that the District should submit a proposal.
  - Sublette 9 compiled a proposal based again on history; no need to reinvent the wheel and submitted it to Sublette 1:
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# Schools see assessed valuations climb

County assessed valuation figures for both school districts have increased, according to County Assessor Hazel Werner. The Big Piney school district's assessed valuation took a significant increase over its 1981 figure. For the 1982-83 year, the district's assessment was placed at \$95,457,475.00, compared with the 1981 figure of \$66,230,593.00. That represents an increase of \$29,226,882.00, or 44% over 1981's assessed valuation.

Pinedale's increment was not as hefty as its southern neighbor's. Pinedale's total valuation amounted to \$60,288,059.00, an increase over the \$56,910,536.00 figure for 1981-82 of only about 6%.

Big Piney's complete valuation amount was higher than the

\$95,000,000 figure when the district also takes into account the sum paid by the LaBarge assessment. In total, Big Piney's sum comes to \$118,194,204.00 when LaBarge's amount of \$22,736,729 is added to it. In 1981, the final amount came to \$86,959,354.00 with LaBarge's part set at \$20,728,761.00.

However, part of the increased assessment earned by the Big Piney district will be turned over to Pinedale. Because of an agreement reached in 1972 between the two districts, an effort was made to distribute money more equitably between them. Each year Big Piney has turned over an amount to the Pinedale district. This year that amount will be \$439,617.70 in actual money.

In order to determine the actual

monetary amount to be paid to Pinedale, the total county valuation figure, which came to \$155,745,534.00, was divided in half. From that \$77,872,769.00 figure, the amount Pinedale was originally allotted from the valuation figures, \$60,288,059.00, is subtracted, leaving \$17,584,708.00. This remainder is multiplied by .025 mills, which is the number of mills now being levied by the Pinedale district. The resulting \$439,617.70 figure is the actual money paid to the Pinedale district.

Levies in the Pinedale school district rose over those of last year, with rural property owners paying an increase of \$1.46 for every \$1,000 of taxable value. For patrons of the Pinedale district living in town, the increase in every

\$1,000 of value will amount to \$1.75.

In Big Piney, levying decreased for property owners. Rural residents of the Big Piney district will see their taxes decrease by \$8.10 for every \$1,000 of taxable value, while Big Piney residents will see theirs drop by \$8.15 and Marbleton's residents by \$14.01.

Mrs. Werner explained that the Big Piney school district experienced a decrease because this year property owners "don't have to have a double school levy" as they did last year.

Valuation figures increased somewhat because of the oil and gas activity in the county. The Big Piney area saw much more activity than did the Pinedale area, she explained, and this accounted for the dramatic increase in Piney's assessed valuation.

Published in Pinedale Roundup August 1982

**Attachment E**

# THE PROPOSAL

- Here's how the proposal works:
    - ✓ District student population from the prior full school year would be used to determine a equitable distribution of valuation (currently is 59% for SCSD 1 to 41% for SCSD9)
    - ✓ These percentages would then determine how much of the total county valuation would be used to determine each district's s REC/BOCES optional amounts.
    - ✓ Any instance where one district received less than the other for the prior year would cause a fund payment to the other to provide that District the amount allotted using the student population percentage based valuation.
  - **POST MEETING ADDITION:** It was verbally hi-lighted at the meeting that the proposal would work both ways if the current valuation situation were to reverse.
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# Facts & Statistics

## STEP 1 - Determination of ADM %

	Model Calculated ADM for 6/2010	% of Total ADM
Sublette 1	990.447	59%
Sublette 9	686.912	41%
Total	1677.359	100%

## STEP 2-Determination of Student Population-Based Valuation

	Certified Valuation 8/2010	ADM % from Above	Calculated Student Population-Based Valuation
Sublette 1	\$ 3,132,614,617.00	59%	\$ 2,130,965,384.24
Sublette 9 (including Lincoln County Portion)	\$ 479,191,119.00	41%	\$ 1,480,840,351.76
Total	\$ 3,611,805,736.00		\$ 3,611,805,736.00

## STEP 3-Determination of Difference between Student Population-Based and Certified Valuation

	Calculated Student Population-Based Valuation	Certified Valuation 8/2010	Difference
Sublette 9	\$ 1,480,840,351.00	\$ 479,191,119.00	\$ 1,001,649,232.00

## STEP 4-Determination of Amount to Be Remitted

	Difference from Step 3	Optional Rec/BOCES Mill Levied	Amount to be remitted prior to adjustment
Sublette 9	\$ 1,001,649,232.00	1.5	\$ 1,502,474.00



**Questions?**

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## POST MEETING ADDITION:

- It was verbally discussed during the question section of the meeting that both Districts have the option to mill up to an additional 2 mill maximum for BOCES upon voter approval of the voters in that District.
  - It was relayed verbally at the meeting that the maximum mills for Recreation, allowed by state statute, has already been reached by each District hence no additional mill opportunity exists for Recreation funding.
  - The following slides were presented to show both the residential affects and the mineral wealth affects for each District if an additional 1mill for BOCES were to be approved by voters in that District.
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# Facts & Statistics

- For a 1,200sf house, built in 2010 on a 10,000sf lot in each town see the info below as provided by the Assessor's Office

	<b>Big Piney</b>	<b>Marbleton</b>	<b>Pinedale</b>
Land	\$32,500	\$31,500	\$52,000
Total Fair Market Value	\$114, 815	\$113,815	\$143,999
Assessed Value	\$10,907	\$10,812	\$13,680
2010 Rec/BOCES Mill	.0015	.0015	.0015
Amount Paid for REC/BOCES Mills	\$16.36	\$16.22	\$20.52
Amount paid if mill was increased by 1 mill for BOCES for a total of 2.5 REC/BOCES Mill	\$27.27	\$27.03	\$34.20

# Facts & Statistics

- The vast majority of taxes paid for REC and BOCES mills in both counties are covered by mineral wealth in the county.

	Mineral Revenue for SCSD #9	Mineral Revenue for SCSD #1
Assessed Value	\$295,536,776	\$2,827,859,629
2010 Rec/BOCES Mill	.0015	.0015
Amount Paid for REC/BOCE Mills	\$443,305.16	\$4,241,789.44
Amount paid if mill was increased by 1 mill for BOCES for a total of 2.5 REC/BOCES Mill	\$738,841.94	\$7,069,649.07



## POST MEETING ADDITION:

- It was verbally relayed to the attendees at the meeting by Business Manager, Amy Anschutz, that for each dollar Sublette 1 received in BOCES/REC funding that Sublette 9 gets 15 cents. Here is the math based on 2010 numbers from the County Assessors fact sheet (rounded up for ease of explanation):

	Sublette 1		Sublette 9	
The amount each District receives for BOCES/REC	\$	4,700,000.00	\$	720,000.00
Divided by ÷	\$	4,700,000.00	\$	4,700,000.00
Equals =	\$	1.00	\$	0.15

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