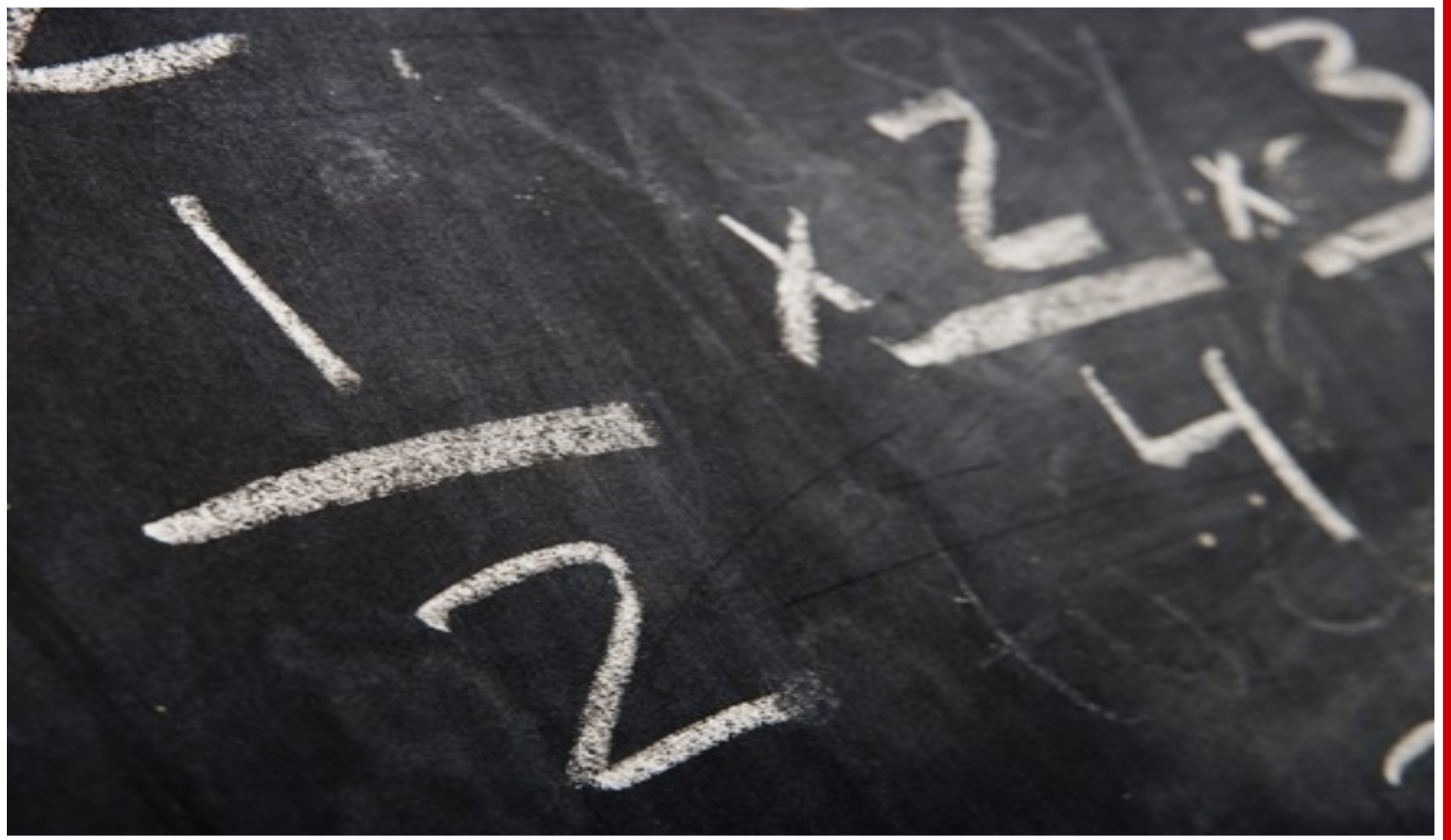




SUBLETTE COUNTY SCHOOL DISTRICT#9



**A PROPOSAL FOR RECREATION AND BOCES OPTIONAL
MILL PARITY BETWEEN SUBLETTE SCHOOL DISTRICTS**

PRESENTED BY SUBLETTE COUNTY SCHOOL DISTRICT #9

BOARD OF TRUSTEES

JANUARY 7, 2010

District Optional Recreation and BOCES Mill Levy Parity Proposal

Target Dates: Proposal approved April 2011; Proposal Implementation FY 2012

Proposed Time Frame:

- Representatives from both Districts will meet the last week in August each year to finalize the data used and calculation results to determine necessary payments.
- Any payment of funds produced from the agreed upon calculation will be remitted each November 30th. The payment will be made to the recipient District's Recreation and/or BOCES Board.

Proposed Data Elements:

- The Average Daily Membership (ADM) as calculated in the District's WDE 100 funding model worksheet using the prior school year's June 30th ADM and due/submitted each August to the Wyoming Department of Education. The ADM used will be the "Model ADM" not the Total ADM and will take advantage of any rolling three year average if applicable.
- Each District's valuation certified to the State Board of Equalization by the County Assessor's office on August 10th of each year. For Sublette County School District 9 this amount will include the Lincoln County valuation for Sublette #9.
- Authorized Mill Levy amounts of each District reported to the County Commissioners pursuant to WS §21-3-110(a)(vi) for both Recreational WS §18-9-201(b) and BOCES WS §21-20-109(a) special taxes.

Proposed Calculation (see **Appendix A** for calculation details):

- Determination of ADM %—
 - Add model calculated ADM for both Districts together; divide each District's model calculated ADM by the total above to reach a % of total model calculated ADM for each District (see **Step 1** of Appendix A).
- Determination of Student Population-Based Valuation
 - Add certified valuation for each District together and multiply the total by the ADM % calculated above to reach the student population-based valuation for each District (see **Step 2** of Appendix A).
- Determination of Difference between Population-Based and Certified Valuation
 - For the District that has less certified valuation than student population-based calculated above subtract the certified valuation for that District from student population-based valuation (see **Step 3** of Appendix A)
- Determination of Amount to be Remitted
 - Using the difference identified above multiply this amount by the number of mills levied by the District for the upcoming fiscal year not to exceed 1.5 mills. The resultant amount will be added to any prior year adjustment to determine the amount to be remitted from the District with the higher valuation (see **Step 4** of Appendix A).
- Determination of Prior Year Actual vs. Assessed Valuation Correction
 - Total the Actual received 1.5 mill tax levy amounts received for both Districts for the prior year. Multiply the above total by the ADM % for that year determining the Actual Population Based Amount each District should have received. Add the Actual Received amount for the prior year for the District with the inequitable amount to the amount they received that year for a parity payment. Subtract this amount from the amount that should have been received based on ADM % of Actual Received. If the resultant amount is a positive number then the parity payment for the current year will be increased by this amount. If the amount is a negative number then the parity payment will be decreased by this amount (see **Step 5 and Grant Total Remitted** of Appendix A).

	A	B	C	D	E	F
1	APPENDIX A - PARITY CALCULATION DETAIL USING 2009-2010 & 2010-2011 DATA					
2						
3	STEP 1 - Determination of ADM %					
4		Model Calculated ADM for 6/2010	% of Total ADM	Excel Formula Detail		
5	Sublette 1	990.447	59%	=Round(B5/B7,2) is C5		
6	Sublette 9	686.912	41%	=Round(B6/B7,2) is C6		
7	Total	1677.359	100%			
8						
9						
10	STEP 2-Determination of Student Population-Based Valuation					
11		Certified Valuation 8/2010	ADM % from Above	Calculated Student Population-Based Valuation	Excel Formula Detail	
12	Sublette 1	\$ 3,132,614,617.00	59%	\$ 2,130,965,384.24	=C12*B14 is D12	
13	Sublette 9 (including Lincoln County Portion)	\$ 479,191,119.00	41%	\$ 1,480,840,351.76	=C13*B14 is D13	
14	Total	\$ 3,611,805,736.00		\$ 3,611,805,736.00		
15						
16						
17	STEP 3-Determination of Difference between Student Population-Based and Certified Valuation					
18		Calculated Student Population-Based Valuation	Certified Valuation 8/2010	Difference	Excel Formula Detail	
19	Sublette 9	\$ 1,480,840,351.00	\$ 479,191,119.00	\$ 1,001,649,232.00	=B19-C19 is D19	
20						
21						
22						
23	STEP 4-Determination of Amount to Be Remitted					
24		Difference from Step 3	Optional Rec/BOCES Mill Levied	Amount to be remitted prior to adjustment	Excel Formula Detail	
25	Sublette 9	\$ 1,001,649,232.00	1.5	\$ 1,502,474.00	=Round((C25/1000)*B25,0)	
26						
27						
28	STEP 5-Determination of Correction					
29		Actual Received 09-10	% of ADM for 09-10	Actual Population-Based Amount	Excel Formula Detail	
30	Sublette 1	\$ 8,503,870.00	59%	\$ 5,937,768.26	=B32*C30	
31	Sublette 9	\$ 1,560,144.00	41%	\$ 4,126,245.74	=B32*C31	
32	Total	\$ 10,064,014.00		\$ 10,064,014.00		
33						
34	Sublette 9 Actual Amount	\$ 1,560,144.00				
35	Calculated Parity Payment Received for 09-10	\$ 2,526,225.00	=D25 Appendix B			
36	Total	\$ 4,086,369.00				
37					Excel Formula Detail	
38	Amount on Population-Based Calculation of Actual			\$ 4,126,245.00		
39	Total District with Parity Payment for 09-10			\$ 4,086,369.00		
40	Amount to be added/subtracted 2010-11 Parity Payment			\$ 39,876.00	=D38-D39	
41						
42						
43	GRAND TOTAL REMITTED for 2010-2011					
44						
45	Step 4 Total	\$ 1,502,474.00				
46	Step 5 Total	\$ 39,876.00				
47		\$ 1,542,350.00				

	A	B	C	D	E	F	G	H
1	APPENDIX B							
2	ESTIMATED PARITY CALCULATION FOR 09-10 VALUATION TO BE USED IN CORRECTION EXAMPLE							
3								
4	STEP 1 - Determination of ADM %							
5		Model Calculated ADM for 6/2009	% of Total ADM	Excel Formula Detail				
6	Sublette 1	996.245	59%	=Round(B5/B7,2) is C5				
7	Sublette 9	703.708	41%	=Round(B6/B7,2) is C6				
8	Total	1699.953	100%					
9								
10								
11	STEP 2-Determination of Student Population-Based Valuation							
12		Certified Valuation 8/2009	ADM % from Above	Calculated Student Population-Based Valuation	Excel Formula Detail			
13	Sublette 1	\$ 5,561,695,937.00	59%	\$ 3,877,546,262.90	=C12*B14 is D12			
14	Sublette 9 (including Lincoln County Portion	\$ 1,010,416,373.00	41%	\$ 2,694,566,047.10	=C13*B14 is D13			
15	Total	\$ 6,572,112,310.00		\$ 6,572,112,310.00				
16								
17								
18	STEP 3-Determination of Difference between Student Population-Based and Certified Valuation							
19		Calculated Student Population-Based Valuation	Certified Valuation 8/2009	Difference	Excel Formula Detail			
20	Sublette 9	\$ 2,694,566,047.00	\$ 1,010,416,373.00	\$ 1,684,149,674.00	=B19-C19 is D19			
21								
22								
23								
24	STEP 4-Determination of Amount to Be Remitted							
25		Difference from Step 3	Optional Rec/BOCES Mill Levied	Amount to be remitted prior to adjustment	Excel Formula Detail			
26	Sublette 9	\$ 1,684,149,674.00	1.5	\$ 2,526,225.00	=Round((C25/1000)*B25,0)			