

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).