

SENATE FILE NO. SF0106

School finance-local resources.

Sponsored by: Select Committee on School Finance

A BILL

for

1 AN ACT relating to school finance; diverting certain
2 revenues available for the public schools directly to the
3 public school foundation program account for distribution
4 to districts through the foundation program; requiring an
5 accounting and reporting of local revenues; modifying
6 scheduled foundation program payments to school districts;
7 repealing statutory provisions pertaining to maximum
8 recapture; authorizing foundation account deposits in time
9 deposit, open account program; modifying related provisions
10 as necessary and modifying provisions governing treatment
11 of tuition payments; providing for school year 2011-2012
12 transition as specified; and providing for an effective
13 date.

14

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

16

1 **Section 1.** W.S. 8-1-109, 9-4-401(a), 9-4-503,
2 21-2-202(e), 21-4-501(a), (b)(intro), (i), (c) and (d),
3 21-4-505(b), 21-13-102(a)(intro), 21-13-201(b), 21-13-207,
4 21-13-303(b), 21-13-304, 21-13-306(b) and by creating a new
5 subsection (d), 21-13-310(a)(intro), (ix), (xiv), (b) and
6 by creating a new subsection (h), 21-13-313(b), (c) and
7 (e), 21-13-331(c) and 39-13-111(a)(i)(C), (ii)(A) and (iii)
8 are amended to read:

9

10 **8-1-109. Payment of fines and penalties.**

11

12 Unless otherwise specifically provided by law, all civil or
13 administrative fines or penalties collected under the
14 Wyoming statutes shall be paid over to the state treasurer
15 to be credited to the public school ~~fund of the county in~~
16 ~~which the violation for which the fine or penalty was~~
17 ~~imposed occurred~~ foundation program account created under
18 W.S. 21-13-306.

19

20 **9-4-401. Distribution of funds.**

21

22 (a) All funds received by the state of Wyoming, as
23 its distributive share of the amounts collected by the
24 United States government under the provisions of the act of

1 congress of June 28, 1934 (48 Stat. 1269), known as the
2 Taylor Grazing Act, and any act amendatory thereof, shall
3 be deposited with the state treasurer. Upon receipt the
4 state treasurer shall, for those amounts received from
5 grazing fees, distribute the money to the several counties
6 of the state as provided by subsection (b) of this section,
7 and for those amounts received from leased or sold public
8 lands and on behalf of those school districts in which the
9 public lands are located, deposit the amounts received in
10 the public school foundation program account. The state
11 treasurer shall ascertain from the proper United States
12 officers having the records of receipt from leased or sold
13 public lands the amount of receipts from the sources in
14 this state for each year for which money is received by the
15 state. A separate ~~account~~ accounting shall be kept of the
16 sum received from sale or lease rentals from public lands. ~~7~~
17 ~~which sum shall be segregated by the state treasurer and~~
18 ~~paid to the county in which the leased or sold public land~~
19 ~~is located. If any leased or sold land lies in more than~~
20 ~~one (1) county of the state, each county shall receive a~~
21 ~~proportional amount of the revenue as the area of the~~
22 ~~leased or sold public land included within the boundary of~~
23 ~~the county bears to the total area of the leased or sold~~
24 ~~public land.~~

1

2 9-4-503. Money from federal forest reserves;
3 distribution among counties and between school foundation
4 account and county roads.

5

6 (a) Upon making the apportionment provided for in
7 W.S. 9-4-501 through ~~9-4-504~~ 9-4-503, the state treasurer
8 shall subtract five percent (5%) of the total amount
9 apportioned to each county and certify the remaining amount
10 to the state auditor as the amounts due to ~~the counties,~~
11 ~~whereupon the state auditor shall issue a warrant payable~~
12 that county from the monies received pursuant to W.S.
13 9-4-501.7

14

15 (b) The amount retained by the state treasurer from
16 each county's apportionment under subsection (a) of this
17 section shall be deposited into the public school
18 foundation program account.

19

20 (c) Upon certification of county apportionments
21 following amounts subtracted under subsection (a) of this
22 section, the state auditor shall issue a warrant payable
23 from monies received under W.S. 9-4-501 in favor of the
24 county treasurer ~~of the counties included in the~~

1 ~~distribution~~ for the amount to which the county is entitled
2 and remit the ~~warrants~~ warrant to the county ~~treasurers~~
3 treasurer. Upon receipt, the county treasurer shall deposit
4 the amount into the road fund of that county.
5

6 **21-2-202. Duties of the state superintendent.**
7

8 (e) In addition to paragraph (a)(i) of this section,
9 the state superintendent shall promulgate rules and
10 regulations governing the administration of the Wyoming
11 education resource block grant model adopted by the Wyoming
12 legislature as defined under W.S. 21-13-309, and governing
13 the operation of the model in determining school district
14 foundation program payments in accordance with chapter 13,
15 article 3 of this title and other applicable law. Copies
16 of the block grant model spreadsheets as administered under
17 department rule and regulation shall be provided to school
18 districts by the state superintendent for district use in
19 district budgeting and in complying with mandatory
20 financial reporting requirements imposed under W.S.
21 21-13-307(b) and by other provisions of law. Following
22 adoption of any recalibration of or modification to the
23 block grant model by the Wyoming legislature, and prior to
24 computing the foundation program amount for each school

1 district under W.S. 21-13-309(p) and determining the amount
2 to be distributed to a district under W.S. 21-13-311, ~~or~~
3 ~~recaptured from a district subject to W.S. 21-13-102(b),~~
4 the state superintendent shall certify to the legislature
5 that the block grant model as enacted by the legislature is
6 properly incorporated into the administration of the model
7 for the appropriate school year of model application.
8 Technical corrections to model spreadsheets necessary for
9 model administration between any session of the legislature
10 shall be implemented by the state superintendent, shall be
11 in accordance with procedures specified by rule and
12 regulation filed with the secretary of state and shall be
13 reported to the legislature together with the associated
14 fiscal and technical impact of the correction. As used in
15 this subsection, "technical corrections to model
16 spreadsheets" means corrections necessary to ensure model
17 operation and current school year district payments are in
18 accordance with law and the model is properly computing
19 school foundation program payments to school districts as
20 required by law. Notwithstanding W.S. 16-3-114(c), no
21 judicial review of rules promulgated and adopted under this
22 subsection shall hold unlawful or set aside action of the
23 state superintendent in promulgating or adopting rules

1 unless the rules are by clear and convincing evidence,
2 shown to exceed statutory authority.

3

4 **21-4-501. High school attendance for children**
5 **resident of districts which maintain no high school; out-**
6 **of-state placements.**

7

8 (a) Any district which does not maintain a high
9 school shall pay tuition, in addition to transportation or
10 maintenance, for any child resident therein who has
11 successfully completed the course offered therein and
12 desires to attend high school, at any public school within
13 or subject to the approval of the state board of education,
14 ~~without~~outside the state, which the district board may
15 designate in the best interest, welfare and convenience of
16 the child. Application for attendance at a high school
17 outside the state shall be filed by the nonunified district
18 board with the state department of education. If the
19 nonunified district provides evidence that the amount of
20 tuition assessed by the out-of-state district for the out-
21 of-state placement shall not exceed one hundred twenty-five
22 percent (125%) of the actual per pupil cost as determined
23 under subsection (c) of this section, state board approval
24 shall be waived under this subsection. If a resident child

1 of a nonunified district attends any public high school
2 within the state, the nonunified district shall not pay
3 tuition to the admitting district for his attendance.
4

5 (b) The board of trustees of any school district
6 within the state which maintains a high school shall admit,
7 ~~upon payment of tuition,~~ pupils of districts which do not
8 maintain a high school. ~~;~~ ~~provided that nothing in~~ This
9 section shall ~~be construed to not~~ require a district to
10 admit nonresident pupils, ~~when~~ if to do so would overcrowd
11 the facilities of the admitting district or in any way work
12 a definite hardship upon the educational program offered by
13 the admitting district. The admitting district shall:
14

15 (i) Not assess tuition payments upon the
16 nonunified district but shall include any pupil admitted
17 under this section among its average daily membership (ADM)
18 for purposes of computing the foundation program under W.S.
19 21-13-309; and
20

21 (c) ~~The amount of tuition assessed under this section~~
22 For purposes of this article, the per pupil cost shall be
23 determined by dividing the total operating cost of the
24 district for the previous year, ~~plus the cost of bond~~

1 ~~redemption and interest for the previous year,~~ by the total
2 of the district's average daily membership for the previous
3 year.

4
5 (d) Subject to state board approval if an out-of-
6 state placement as required under subsection (a) of this
7 section, nonunified school districts shall not include any
8 student placed under this section among its average daily
9 membership (ADM) but shall be reimbursed from the school
10 foundation program account for tuition paid under
11 subsection (a) of this section as if the district's total
12 foundation program amount for that year as computed under
13 W.S. 21-13-309(p) was increased by the amount of the
14 tuition paid during the preceding year.

15

16 **21-4-505. Agreements for pupils attending school in**
17 **another state; admission of out-of-state pupils.**

18

19 (b) Any school district within the state may enter
20 into agreements to admit pupils from out of state at the
21 rate of tuition ~~at least as high as~~ equal to the actual per
22 pupil cost of the Wyoming district computed as provided in
23 W.S. 21-4-501(c). The admitting district shall:

24

1 (i) ~~If it requires payment of Set~~ tuition at
2 ~~least as high as provided the amount computed~~ under W.S.
3 21-4-501(c), ~~and~~ include the admitted out of state pupil
4 within its average daily membership (ADM) for purposes of
5 computing its foundation program amount under W.S.
6 21-13-309; and

7
8 (ii) ~~Account separately for the portion of~~
9 Report the tuition received pursuant to this subsection
10 ~~which is related to school buildings and facilities, as~~
11 ~~determined by the district and reported to the state~~
12 ~~department, and deposit that portion in its debt service~~
13 ~~account. The remainder shall be reported~~ as revenues for
14 purposes of W.S. 21-13-310(a)(ix).

15
16 **21-13-102. Maximum rate of school district tax;**
17 **disposition of tax revenues.**

18
19 (a) School district taxes levied under this section
20 shall be deposited into the public school foundation
21 program account created under W.S. 21-13-306 for
22 distribution to all school districts within the state to
23 ensure revenues are available to each school district in a
24 uniform and sufficient amount to enable compliance with the

1 uniform standards for educational programs provided under
2 W.S. 21-9-101 and 21-9-102 and to secure state board
3 accreditation of educational programs under W.S.
4 21-2-304(a)(ii). Except as otherwise provided by law, the
5 maximum rate of school district tax that may be levied for
6 all school purposes, exclusive of bond interest and
7 redemption, for any school district in any school year on
8 each dollar of assessed valuation within the school
9 district is as follows:

10
11 **21-13-201. Levy, collection and distribution of 6**
12 **mill school tax.**

13
14 (b) ~~On or before September 1 of each year, the state~~
15 ~~department of education shall notify the treasurer of each~~
16 ~~county of the percentage proportion to be allocated from~~
17 ~~the countywide six (6) mill school levy to each school~~
18 ~~district in his respective county. The computation of the~~
19 ~~distribution of the countywide six (6) mill levy shall be~~
20 ~~made by the department of education on the basis of the~~
21 ~~average daily membership (ADM) for the previous year. This~~
22 ~~number, for each district, shall be converted into a~~
23 ~~percentage of the total average daily membership (ADM) for~~
24 ~~all school districts within the county.~~ The county

1 treasurer shall ~~distribute~~transfer the revenue arising
2 from the countywide six (6) mill levy ~~among the school~~
3 ~~districts of the county according to the percentage~~
4 ~~computed above and pursuant to W.S. 21-13-207~~ to the state
5 treasurer for deposit into the public school foundation
6 program account created under W.S. 21-13-306.

7
8 **21-13-207. County school fund; distribution of funds**
9 **by county treasurer; reporting of revenues.**

10
11 (a) On the second Monday of each month, the county
12 treasurer shall ~~apportion~~distribute all monies in the
13 county treasury belonging to the county school fund,
14 including all interest earned thereon, ~~and including fines~~
15 ~~and forfeitures, among the various school districts of the~~
16 ~~county in the same percentages as provided by W.S.~~
17 ~~21-13-201(b) and shall immediately pay the amount to each~~
18 ~~school district.~~ as follows:

19
20 (i) Revenues from any taxes imposed by and
21 collected for any school district under W.S. 18-9-201,
22 21-12-103, 21-13-503, 21-20-109, 21-20-110 and revenues
23 from any taxes levied for the payment of school district
24 bonded indebtedness, to the appropriate school district;

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

(ii) All remaining revenues to the state treasurer for deposit into the public school foundation program account created under W.S. 21-13-306.

(b) In accordance with W.S. 21-13-310(b) and on or before July 10 of each year, the county treasurer shall report amounts distributed to or on behalf of each school district under subsection (a) of this section to the department of education.

21-13-303. Levy of state tax; disposition of funds; reduction of mill levy.

(b) The funds that may accrue under this section shall be placed in ~~a separate~~ the public school foundation program account created under W.S. 21-13-306. Balances in the account, if any, shall not lapse or be transferred to any other fund or account.

21-13-304. State treasurer to keep separate account.

The state treasurer shall keep a separate account created under W.S. 21-13-306 and except as otherwise provided by

1 law, all monies appropriated for school purposes shall be
2 kept in such account.

3

4 **21-13-306. Foundation program account established;**
5 **disposition of monies.**

6

7 (b) Within the limits of legislative appropriation,
8 if any, the resources of the public school foundation
9 account shall be paid into the state treasury and shall be
10 drawn out and distributed to the districts upon
11 certification of the state superintendent and upon vouchers
12 approved by the state auditor payable to the treasurer of
13 the several districts. The amounts deposited into the
14 account by county treasurers on behalf of school districts
15 within the county pursuant to W.S. 21-13-207 shall be
16 expended prior to all other amounts deposited into the
17 account under subsection (a) of this section.

18

19 (d) The state treasurer may, subject to fiscal
20 constraints necessary to properly maintain the fiscal
21 integrity of the public school foundation program account,
22 place monies deposited into the foundation account under
23 subsection (a) of this section into time deposit, open
24 account deposits authorized under W.S. 9-4-809 through

1 9-4-812 and 9-4-817. The state treasurer shall place
2 interest earnings on time deposit, open account deposits
3 made pursuant to this subsection and paid in accordance
4 with W.S. 9-4-811, into the public school foundation
5 program account. On or before November 1 of each year, the
6 state treasurer shall report deposits made under this
7 subsection, together with interest earnings on amounts
8 deposited, to the select committee on capital financing and
9 investments.

10
11 **21-13-310. Annual computation of district revenues;**
12 **accounting and reporting of revenues.**

13
14 (a) To ensure revenues available to each district are
15 uniformly sufficient to enable compliance with the uniform
16 standards for educational programs prescribed under W.S.
17 21-9-101 and 21-9-102 and to secure state board
18 accreditation of educational programs under W.S.
19 21-2-304(a)(ii), the revenues specified under this
20 subsection shall be ~~deemed state revenues~~ added to other
21 revenues deposited within the public school foundation
22 program account for the benefit of public schools and shall
23 be considered in determining the amount to be distributed

1 to each district under W.S. 21-13-311. A district shall
2 make an annual computation of the following revenues:

3

4 (ix) The amount of tuition paid to the district
5 during the previous school year, ~~including any amount~~
6 ~~charged~~ under W.S. ~~21-4-501~~ 21-4-505(b) and any amount
7 assessed in excess of the costs incurred for adult
8 education programs, summer school programs, programs
9 provided under an agreement for cooperative educational
10 programs under W.S. 21-20-101 through 21-20-111 and any
11 amount assessed for programs and services for children with
12 disabilities, but excluding any tuition assessed by a
13 district for the provision of distance education programs
14 to participating nonresident students pursuant to W.S.
15 21-13-330;

16

17 (xiv) Except as provided under W.S.
18 21-15-114(a)(x) and except for the actual trade-in value or
19 the actual sales price received by a district for school
20 bus replacements authorized under W.S. 21-13-320(f) and
21 (g), any amount received by the district during the
22 preceding school year from the sale of real or personal
23 property which was not owned by the district prior to July
24 1, 1997;

1

2 (b) On or before July 10 of each year the county
3 treasurer of each county shall certify to the state
4 superintendent, in such form as the state superintendent
5 shall provide, a report of monies distributed by him from
6 the county school fund on behalf of or to each district
7 within the county ~~during the previous school year~~ for the
8 immediately preceding school year. Distributions by the
9 county school fund under this subsection shall be reported
10 in accordance with W.S. 21-13-207.

11

12 (h) Based upon reports from each county
13 treasurer pursuant to subsection (b) of this section, the
14 department of education shall maintain a separate
15 accounting of revenues deposited into the foundation
16 program account on behalf of each district pursuant to W.S.
17 8-1-109, 9-4-401, 9-4-503, 21-13-102(a), 21-13-201(a),
18 31-3-103, 39-13-108(b)(ii) and (c) and 39-13-111(a)(iii).
19 A summary of this accounting for each district shall be
20 reported to the appropriate district each year on or before
21 September 1.

22

1 21-13-313. Distribution of funds from foundation
2 account; cash reserve adjustment; regulations; time
3 deposit, open account interest distributions.

4
5 (b) The state superintendent shall determine on or
6 before ~~August 15~~ July 10 of each year the tentative
7 allotment of foundation funds to which each district is
8 entitled under this article. In making this determination,
9 the state superintendent may, if current fiscal information
10 required by law to compute the tentative allotment is not
11 available for any district by ~~August~~ July 1 of that year,
12 use fiscal information available to the state
13 superintendent from the foundation program computations of
14 the previous school year for that district. The previous
15 year's fiscal information shall be adjusted to reflect
16 current fiscal changes and other information known by or
17 available to the state superintendent. Upon receiving
18 actual fiscal information from a district, the state
19 superintendent shall accordingly adjust future foundation
20 program determinations for that district such that
21 foundation program payments appropriately reflect current
22 fiscal information for the applicable school year.

23

1 (c) ~~One-third (1/3) of~~ Each district's entitlement
2 shall be paid to the district monthly beginning on ~~August~~
3 ~~15~~ or before July 10 of each year, ~~,-~~ and subject to any
4 adjustment under ~~subsections (d) and~~ subsection (e) of this
5 section, on or about the ~~fifteenth~~ tenth day of ~~October and~~
6 ~~February, the balance of the entitlements shall be~~
7 ~~distributed in equal payments~~ each month thereafter for
8 eleven (11) successive months. The monthly amount
9 distributed to each district shall be equal to five percent
10 (5%) of the district's entitlement payable in July and
11 August of each year, and an amount equal to nine percent
12 (9%) of the district's entitlement for each of the ten (10)
13 remaining months. If, ~~after March 1 and before April 1,~~ the
14 state superintendent determines that the entitlement paid
15 to a district ~~for that~~ during any school year is not
16 accurate, the state superintendent shall make additional
17 payments to or ~~require~~ withhold the amount from future
18 payments ~~from~~ to that district as necessary to correct the
19 inaccuracy as soon as practicable. Except as provided under
20 W.S. 21-2-202(e), after March 31 of any school year, the
21 state superintendent shall not adjust any district's
22 entitlement or fiscal information used to compute a
23 district's entitlement for that school year, and the
24 entitlement or fiscal information shall only be adjusted

1 thereafter in accordance with audit review pursuant to W.S.
2 9-1-513.

3

4 (e) Not later than January 31 of each fiscal year,
5 the department shall compute the amount by which each
6 district's operating balance and cash reserves at the end
7 of the preceding fiscal year exceed fifteen percent (15%)
8 of the total foundation program amount computed under W.S.
9 21-13-309 for the preceding fiscal year. In making this
10 calculation, the entire operating balance and cash reserves
11 for each district for the fiscal year ending June 30, 1997,
12 as computed by the department, shall be separately
13 accounted for and excluded, until it has been completely
14 expended by the district. ~~Revenues from settlements of~~
15 ~~protested amounts attributable to levies assessed under~~
16 ~~W.S. 21-13-102(a)(i)(A) and (ii)(A) and 21-13-201,~~
17 ~~regardless of the assessment year, shall be accounted for~~
18 ~~and excluded from the calculation under this subsection for~~
19 ~~a period of not more than one (1) year following that~~
20 ~~fiscal year in which the revenue was received by a~~
21 ~~district, as verified in writing by the district and~~
22 ~~certified by the county treasurer. Except as otherwise~~
23 ~~provided in 1997 Special Session Laws, chapter 3, section~~
24 ~~306(e), as amended, and except as excluded under this~~

1 ~~subsection, that~~ The excess shall be deemed to be a state
2 revenue under W.S. 21-13-310(a) for the purpose of
3 determining distributions under W.S. 21-13-311. ~~and amounts~~
4 ~~to be rebated under W.S. 21-13-102.~~ The department shall
5 promulgate rules, including reporting requirements and
6 procedures for districts, to implement this subsection. As
7 used in this section, "operating balance and cash reserves"
8 means those financial resources of the district which are
9 not encumbered by the district board of trustees for
10 expenditure to meet an existing legal obligation or
11 otherwise restricted by law or regulation for expenditure
12 on specific educational programs. For purposes of this
13 subsection, any balance within a district's separate
14 account established under W.S. 21-15-109(e) for major
15 building and facility repair and replacement shall be
16 deemed restricted by law for expenditure as provided by
17 W.S. 21-15-109(e) and shall not be considered an operating
18 balance and cash reserve under this section.

19

20 **21-13-331. Cooperative services incentive.**

21

22 (c) On or before July 15 of the succeeding fiscal
23 year, districts shall report information necessary to
24 compute any additional payments resulting from combined

1 service agreements under subsection (a) or (b) of this
2 section ~~at the same time they report actual revenue~~
3 ~~collections for the purpose of reconciliation under W.S.~~
4 ~~21-13-313(d)~~ implemented during the prior fiscal year. Not
5 later than October 15 of each year, school districts shall
6 be paid from the school foundation program any payments for
7 which the district is eligible under this section. None of
8 the additional incentive payments under this section shall
9 be counted for the purpose of computing a district's
10 entitlement to revenues for any school year.

11

12 **39-13-111. Distribution.**

13

14 (a) The following shall apply to the distribution of
15 tax collections:

16

17 (i) The county treasurer shall keep accurate
18 records of taxes collected for each governmental entity for
19 which a tax levy is made pursuant to W.S. 39-13-104(k) and
20 shall pay the taxes collected to the treasurer of each
21 governmental unit or settle accounts with the county
22 commissioners as hereafter provided:

23

1 (C) To school districts as provided by W.S.
2 ~~21-13-207~~ 21-13-207(a)(i) and to the public school
3 foundation program account as provided by W.S. 21-13-102
4 and 21-13-201;

5
6 (ii) Upon sale of property for the nonpayment of
7 taxes, the proceeds thereof shall be distributed as
8 follows:

9
10 (A) The portion attributable to school
11 district levies is payable to the public school foundation
12 program account on behalf of the proper school district;

13
14 (iii) The county treasurer shall credit all
15 taxes collected from rail car companies to a separate
16 account and after the regular state, county and school
17 district levies are made, distribute them in the same
18 manner property taxes are distributed. ~~To determine the~~
19 ~~entitlement to the state, county and school districts the~~
20 ~~county treasurer shall apportion the taxes to the various~~
21 ~~school districts through which the rail cars may have~~
22 ~~operated on the ratio that main track mileage in each~~
23 ~~school district bears to the total main track mileage~~
24 ~~within the county.~~

1

2 **Section 2.** W.S. 9-4-402, 9-4-504, 21-4-501(b)(ii),
3 21-13-102(b), (e) and (g), 21-13-206, 21-13-310(a)(i),
4 (ii), (v) through (viii), (xii) and (xiii),
5 21-13-312(a)(ii) and 21-13-313(d) and (g) are repealed.

6

7 **Section 3.**

8

9 (a) For purposes of transitioning to the computation
10 of payments to school districts from the public school
11 foundation program account as enacted under sections 1 and
12 2 of this act, computation of school year 2011-2012 school
13 district foundation program amounts shall be in accordance
14 with this subsection. Notwithstanding W.S. 21-13-310(a) as
15 amended by sections 1 and 2 of this act, and effective only
16 for school year 2011-2012 school foundation program account
17 distributions to school districts, revenues received by
18 each school district originating during fiscal year
19 2010-2011 collections from sources specified under W.S.
20 21-13-310(a)(v), (vi), (vii), (viii), (xii) and (xiii), as
21 effective prior to July 1, 2011, shall in addition to
22 revenues specified under W.S. 21-13-310(a)(ix), (xiv) and
23 (xv) and for purposes of W.S. 21-13-311(a), be included in
24 the sum of that district's revenues to be subtracted from

1 its total foundation program amount computed under W.S.
2 21-13-309.

3

4 (b) In addition to subsection (a) of this section and
5 notwithstanding section 2 of this act, any revenue received
6 by a district from levies imposed under W.S.
7 21-13-102(a)(i)(A) and (ii)(B) and 21-13-201, regardless of
8 the assessment year, and that revenue is reported by the
9 district to the department of education on or before August
10 15, 2011, as being less than or greater than the revenues
11 estimated under W.S. 21-13-310(a)(i) and (ii) for purposes
12 of school year 2010-2011 foundation program computations:

13

14 (i) By October 15, 2011, the 2011-2012 school
15 foundation program amount computed under W.S. 21-13-309 for
16 that district shall be increased by the difference if
17 collections are reported as less than estimates; or

18

19 (ii) The 2011-2012 school foundation program
20 amount computed under W.S. 21-13-309 for that district
21 shall be reduced by the difference if collections are
22 reported as greater than estimates.

23

1 **Section 4.** This act is effective July 1, 2011.

2

3

(END)