
MEMORANDUM No. 2014-033

TO: School District Superintendents
Business Managers

FROM: Dianne Bailey, Division Administrator of Finance and Data

DATE: March 17, 2014

SUBJECT: Elimination of the WDE104-Monthly Litigation Expenses and WDE140-Bonded
Indebtedness Mill Levy Supplement and/or Capital Lease Grants.

ANNOUNCEMENT OF ELIMINATION OF WDE104 AND WDE140

Elimination of the collections is effective immediately

During the past year, the Wyoming Department of Education (WDE), in consultation with the School Finance Data Advisory Committee (SFDAC), began a formal review of all the department's data collections. The goal of the project was to re-examine the quality and usefulness of data collected from school districts and identify obsolete or redundant data. The school finance collections listed below represent formal recommendations from the SFDAC for elimination.

WDE104 – Monthly Litigation Expenses

In accordance with 2006, Wyo. Sess. Laws, Ch. 37, Sec. 11(a), the WDE104 collects information from districts on costs incurred as a result of litigation against the state related to the school finance funding system and the system for school capital construction under the Campbell Cases. Since 2009, only two districts have reported litigation costs that relate only to school finance audits.

WDE140 - Bonded Indebtedness Mill Levy Supplement or Capital Lease Grants

Pursuant to W. S. 21-15-105, the WDE140 collects data in order to provide qualifying districts additional payments for a bonded indebtedness mill levy supplement or capital lease grant.

During the 2010 general session, the Legislature amended W.S. 21-15-105(b) to restrict the mill levy supplement to bonds issued on or before February 23, 2001 and refunds of those bonds to prior to April 1, 2010. Currently, there are no longer any active bonds that qualify for additional funding under W.S. 21-15-105.

Effective immediately, the WDE will eliminate the WDE104 and WDE140 data collections.

If you have any questions, please contact Jed Cicarelli at jed.cicarelli@wyo.gov or Jason Marcum at jason.marcum1@wyo.gov.