

FISCAL NOTE

The School Foundation Program reimburses Wyoming school districts 100 percent of allowed special education costs including amounts paid by school districts to provide extrahazardous workers' compensation insurance for employees. The proposed bill removes the change implemented through 2015 Wyoming Session Laws, Chapter 117, Section 1 (original 2015 House Bill 138) that required special education teachers and other service providers be included in extrahazardous workers' compensation coverage. Historical school district expenditure data indicates that school districts increased expenditures for special education workers' compensation premiums by approximately \$3.3 million in FY 2016, as a direct result of the 2015 amendment to W.S. 27-14-108(d) (xvi).

The amendment contained in the bill will have an indeterminable fiscal impact to the School Foundation Program Account (SFP). Without information on the impact to specific school district workers' compensation premiums, the fiscal impact, in the form of a potential increase in revenue and a potential decrease in expenditure to the SFP from Wyoming school district recapture and entitlement payments, is indeterminable at this time.

Additionally, by reducing the amount of school district staff eligible for workers' compensation coverage, the Industrial Accident Fund will decrease expenditures.