



WYOMING LEGISLATIVE SERVICE OFFICE

Memorandum

DATE March 20, 2025

TO Members, 68th Legislature

FROM Matthew Willmarth, Senior School Finance Analyst

SUBJECT 2025 K-12 School Finance and Capital Construction Summary

This memorandum summarizes laws passed during the 2025 General Session impacting K-12 school finance and capital construction. Included are charts depicting estimated school district funding for school year (SY) 2025-26 and a snapshot of current and historical enrollment and staffing levels. Full summaries of bills enacted into law are available on the Wyoming Legislature's [website](#).

K-12 SCHOOL FINANCE RECALIBRATION AND SCHOOL FOUNDATION PROGRAM

As the Legislature prepares for recalibration of the education resource block grant model, the Legislature adopted **2025 House Bill 316, School finance-model recalibration-2** (2025 Wyo. Sess. Laws, Ch. 140), which establishes the **Select Committee on School Finance Recalibration**, provides a cumulative and sustained external cost adjustment (ECA) to the education resource block grant model beginning SY 2025-26, increases budget authority requested by the State Superintendent of Public Instruction for SY 2025-26, and increases state budget authority to offset estimated property tax reductions from local school district revenues in SY 2025-26. A detailed summary of 2025 House Bill 316 is provided below:

Sections 1 & 2: Select Committee on School Finance Recalibration

Section 1 establishes the Select Committee on School Finance Recalibration made up of six members of Senate to be appointed by the President and to include one member from the minority party and six members of the House to be appointed by the Speaker and to include one member from the minority party to oversee the recalibration of the education resource block grant model and report its recommendations and any associated legislation to the Legislature before the 2026 Budget Session. Section 2 appropriates \$920,000 from the General Fund to the Legislative Service Office (LSO) to fund the necessary costs of the Select Committee on School Finance Recalibration and the recalibration study.

Section 3: SY 2025-2026 Education Resource Block Grant Model ECA

Section 3 adjusts the education resource block grant model components by an ECA in SY 2025-26, as follows: professional labor category 8.5 percent, non-professional labor category 8.5 percent, educational materials 1.067 percent, and energy -6.285 percent. The fiscal impact of the ECA for SY 2025-26 is estimated at \$66,300,000, and Section 3 appropriates \$52,300,000 from the Public School Foundation Program Account (SFP) for the necessary school district entitlement payments related to the ECA and there is an estimated \$14,000,000 state revenue decrease in the form of school district recapture payments.

Section 4: School Foundation Program Appropriations

Section 4 appropriates \$69,200,000 from the SFP for school district entitlement payments and special education reimbursements in SY 2025-26. The State Superintendent of Public Instruction submitted requests to the Joint Appropriations Committee for \$33,900,000 in additional budget authority for school

district entitlement payments and \$35,300,000 in additional budget authority for school district special education reimbursements in SY 2025-26.

Section 5: School Foundation Program Property Tax Reduction Backfill

Section 5 appropriates \$84,400,000 from the SFP for budget authority related to estimated residential property tax reductions collected from the school district 25-mill levy and the county school 6-mill levy for SY 2025-26. The appropriation was derived by the LSO estimating the interactive impacts related to **2025 Senate File 69, Homeowner property tax exemption** (2025 Wyo. Sess. Laws, Ch. 106) and **2025 Senate File 153, Residential real property-taxable value**. While 2025 Senate File 153 was not enacted into law, the budget authority and appropriation includes the estimated impact had the legislation been enacted into law with a residential property value assessment rate of 8.3 percent. Since 2025 Senate File 153 was not adopted, any unused budget authority will revert to the SFP as provided by law. The total estimated revenue decrease from 2025 Senate File 69 is \$70,900,000: \$51,100,000 attributable to the school district 25-mill levy and the county school 6-mill levy and \$19,800,000 attributable to the statewide 12-mill levy.

SCHOOL FOUNDATION PROGRAM REVENUES

Five bills will impact future revenues deposited into the SFP or collected by Wyoming school districts beyond the FY 2025-2026 biennium. In addition to 2025 Senate File 69, three other property tax laws will impact future School Foundation Program revenues (statewide 12-mill levy, school district 25-mill levy, and county school 6-mill levy): **2025 Senate File 48, Business property exemption** (2025 Wyo. Sess. Laws, Ch. 28); **2025 Senate File 49, Tangible personal property-index and depreciation** (2025 Wyo. Sess. Laws, Ch. 20); and **2025 Senate File 81, Tax exemption-property owned by the state** (2025 Wyo. Sess. Laws, Ch. 26). Additionally, **2025 Senate File 169, Strategic investments and projects account-repeal** (2025 Wyo. Sess. Laws, Ch. 161), with Governor line-item vetoes, increases revenues deposited directly into the SFP beginning fiscal year (FY) 2025.¹ Table 1 depicts the estimated revenue impacts of each law to the School Foundation Program for FY 2025, FY 2026, FY 2027, and FY 2028.

Table 1. School Foundation Program (43 Mill Levies) and SFP Revenue Impacts.

Law	Fiscal Year Estimates (\$Millions)				
	2025	2026	2027	2028	Total
SF 48, Business property exemption	\$0.0	\$0.0	(\$5.5)	(\$5.5)	(\$11.0)
SF 49, Tangible personal property-index and depreciation	\$0.0	\$0.0	(\$21.0)	(\$21.0)	(\$42.0)
SF 69, Homeowner property tax exemption	\$0.0	(\$70.9)	(\$47.6)	(\$57.5)	(\$176.0)
SF 81, Tax exemption-property owned by the state	\$0.0	(\$1.9)	(\$1.9)	\$0.0	(\$3.8)
SF 169, Strategic investments and projects account-repeal	\$53.7	\$57.7	\$60.4	\$64.0	\$235.8
Total	\$53.7	(\$15.1)	(\$15.6)	(\$20.0)	\$3.0

Source: LSO estimates.

Should the balance of the SFP at the end of FY 2025 or FY 2026 dip below \$100,000,000 a transfer from the Legislative Stabilization Reserve Account will occur to ensure the balance remains at \$100,000,000. As of this writing, no transfer is estimated to occur in the FY 2025-2026 biennium. This amount is subject to change as a result of actual expenditures and revenues for the remainder of the FY 2025-2026 biennium and future modifications in law.

¹ The fiscal impact of the revenue amounts depicted in Table 1 is based upon the Governor's line-item veto and as specified by the Governor in his line-item veto message of SF 169 on March 18, 2025. However, LSO notes that the ultimate legal and fiscal impact of the Governor's actions while line-item vetoing SF 169 have yet to be determined.

CHARTER SCHOOLS

Three laws were enacted impacting public charter schools. The first, **2025 House Bill 94, Charter school authorization-amendments** (2025 Wyo. Sess. Laws, Ch. 127), allows for the Wyoming Charter School Authorizing Board to authorize any number of charter schools beginning July 1, 2025. The second law, **2025 Senate File 73, Charter school funding-amendments** (2025 Wyo. Sess. Laws, Ch. 25), amends the distribution of central office personnel and non-personnel amounts within the education resource block grant model to charter schools proportionally on the basis of each charter school's average daily membership. The third law, **2025 Senate File 131, Charter school leasing** (2025 Wyo. Sess. Laws, Ch. 24), repeals the requirement that, for a charter school to receive reimbursement for leasing expenses, the State Construction Department must determine there are no existing adequate educational facilities within the applicable school district for operation of the charter school.

CAREER AND TECHNICAL EDUCATION

Two laws were enacted impacting career and technical education (CTE). The first, **2025 House Bill 17, Career technical education equipment grants amendments** (2025 Wyo. Sess. Laws, Ch. 14), amends the CTE equipment grants program under W.S. 21-13-337 by increasing the maximum grant award from \$50,000 to \$75,000 and modifies the CTE expenditure lookback period from five years to two years.

The second law enacted, **2025 House Bill 18, Career technical education funding** (2025 Wyo. Sess. Laws, Ch. 108), modifies the education resource block grant model by removing the additional funding for CTE supplies, materials, and equipment for approved CTE programs in grades 9-12 into a separate categorical grant program. The new categorical grant program for the additional funding for CTE supplies, materials, and equipment for approved CTE programs in grades 9-12 was further modified by providing a minimum funding level for schools reporting less than two full-time equivalent CTE teachers from the prior school year. For schools with less than two full-time equivalent CTE teachers, \$28,369.36 will be allocated for additional CTE supplies, materials, and equipment funding, subject to the ECA enacted by the Legislature for the educational materials category of the education resource block grant model.² Amounts distributed for additional CTE supplies, materials, and equipment will be provided to each school district by the Wyoming Department of Education not later than February 15 of each school year and school districts shall only expend the amounts on CTE supplies, materials, and equipment for programs specified in W.S. 21-13-309(m)(v)(D)(II).

K-12 PUBLIC SCHOOL DISTRICT BUILDINGS AND FACILITIES

Two laws were enacted impacting K-12 public school district buildings and facilities. The first, **2025 House Bill 259, Supplemental K-12 school facilities appropriations-2** (2025 Wyo. Sess. Laws, Ch. 118), appropriates \$206,901,896 from the SFP for K-12 public school district capital construction, consisting of the following categories and amounts:

- \$29,832,716 for component level major maintenance projects in various school districts;
- \$14,473,224 for construction and demolition of a transportation facility ancillary building in Campbell County School District #1;
- \$150,884,528 for the design, construction, site preparation, and demolition for a high school building and facility in Campbell County School District #1, of which \$130,884,528 is effective March 15, 2026; and
- \$11,711,428 for unanticipated costs.

² The ECA for SY 2025-26 for the educational materials category is 1.067 percent, increasing the per CTE teacher amount for supplies, materials, and equipment for approved CTE programs in grades 9-12 to \$14,336.03 or a minimum funding amount of \$28,672.06.

Additionally, up to \$13,400,000 is reappropriated from amounts previously appropriated from the School Capital Construction Account through **2023 Wyoming Session Laws, Chapter 94, Section 313** for approved inflationary costs.

The State Construction Department and the School Facilities Commission are required to study the State Construction Department directing expenditures and supervising K-12 school major maintenance projects and the potential impacts on the agency and specified school districts. The report is due to the Joint Appropriations Committee and the Select Committee on School Facilities by October 1, 2025 and each October 1 thereafter until October 1, 2031.

The second law enacted, **2025 Senate File 34, K-12 school facilities maintenance and appropriations** (2025 Wyo. Sess. Laws, Ch. 145), amends the calculations for routine maintenance within the educational resource block grant model and major building and facility repair and replacement (major maintenance), for SY 2025-26 only, by increasing the allowable educational square footage from 115 percent to 135 percent of the School Facilities Commission's adequacy standards. Beginning SY 2025-26, and each school year thereafter, the major maintenance formula's cost replacement value percentage multiplier will be increased from 2 percent to 2.5 percent. The Legislature appropriated \$38,100,000 from the SFP to the State Construction Department for the estimated increased school district major maintenance payments.

ADDITIONAL 2025 GENERAL SESSION LAWS

Several other bills were enacted into law during the 2025 General Session related to K-12 school finance. The list below is not intended to be exhaustive but serves to identify bills impacting school finance areas. A bill summary can be accessed on each bill's webpage through the hyperlink.

- **House Bill 20, K-12 school facility leasing** (2025 Wyo. Sess. Laws, Ch. 89).
- **House Bill 129, School-finance-dates for fund transfers** (2025 Wyo. Sess. Laws, Ch. 86).
- **Senate File 5, School district vehicles-flashing lights authorized** (2025 Wyo. Sess. Laws, Ch. 77).
- **Senate File 110, Inclusion of crossing guards for governmental claims act** (2025 Wyo. Sess. Laws, Ch. 69).
- **Senate File 137, School finance-cash reserves** (2025 Wyo. Sess. Laws, Ch. 70).

APPENDICES

Three appendices are included with this memorandum, detailed as follows:

- **Appendix A:** Illustrates the estimated SY 2025-26 School Foundation Program funding, by school district, including the estimated amount related to the SY 2025-26 ECA.
- **Appendix B:** Summarizes preliminary SY 2024-25 school district full-time equivalent (FTE) staff, by category grouping as of October 2024.
- **Appendix C:** Summarizes student enrollment and total school district FTE staff over a six-year period, with SY 2024-25 (October 2024 data) being the most recent.

Please note, SY 2025-26 funding estimates in Appendix A are provided only as estimates and are not intended to be used by school districts for budgeting purposes, as the assumptions on which estimates are based will change prior to actual payments.

Several other school district data and funding estimates will be updated on the **LSO School Finance Data Visualization webpage**. The visualizations contain historical information on student enrollment, funding from the School Foundation Program, local school district revenues supporting the School Foundation Program, state revenues deposits to the SFP and School Capital Construction Account, and appropriations supporting the K-12 public education capital construction system, including major maintenance payments.

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The Funding Model flow chart, updated to account for changes from the 2025 General Session, is also attached.

Attachment (1)

Appendix A. Estimated SY 2025-26 School Foundation Program Funding and Impact of External Cost Adjustment.

District Name City	Model ADM	School Level Instructional Resources	Central Office Resources	Routine Maintenance and Operations Resources	Utilities	Transportation and Other Reimbursements	Foundation Program Guarantee	Off-Model Reimbursements and Grants	Total School Foundation Program Funding	Funding per Model ADM	External Cost Adjustment Impact
Albany #1 Laramie	3,734	\$41,380,000	\$4,050,000	\$4,760,000	\$2,080,000	\$4,310,000	\$56,580,000	\$15,300,000	\$71,880,000	\$19,249	\$2,570,000
Big Horn #1 Cowley	1,208	\$14,430,000	\$1,590,000	\$1,620,000	\$670,000	\$1,060,000	\$19,370,000	\$4,060,000	\$23,430,000	\$19,402	\$900,000
Big Horn #2 Lovell	704	\$7,950,000	\$1,110,000	\$1,330,000	\$360,000	\$590,000	\$11,340,000	\$1,960,000	\$13,300,000	\$18,894	\$530,000
Big Horn #3 Greybull	459	\$5,760,000	\$890,000	\$870,000	\$400,000	\$750,000	\$8,670,000	\$2,130,000	\$10,800,000	\$23,552	\$380,000
Big Horn #4 Basin	231	\$3,670,000	\$750,000	\$580,000	\$270,000	\$600,000	\$5,870,000	\$1,890,000	\$7,760,000	\$33,524	\$260,000
Campbell #1 Gillette	8,440	\$94,320,000	\$10,060,000	\$10,320,000	\$4,600,000	\$13,430,000	\$132,730,000	\$29,010,000	\$161,740,000	\$19,163	\$6,000,000
Carbon #1 Rawlins	1,609	\$18,110,000	\$1,920,000	\$2,470,000	\$1,540,000	\$2,840,000	\$26,880,000	\$5,740,000	\$32,620,000	\$20,280	\$1,090,000
Carbon #2 Saratoga	592	\$9,670,000	\$990,000	\$2,050,000	\$920,000	\$1,320,000	\$14,950,000	\$3,410,000	\$18,360,000	\$31,009	\$640,000
Converse #1 Douglas	1,636	\$17,750,000	\$2,050,000	\$2,770,000	\$1,280,000	\$2,150,000	\$26,000,000	\$10,100,000	\$36,100,000	\$22,059	\$1,130,000
Converse #2 Glenrock	640	\$7,190,000	\$1,040,000	\$1,100,000	\$600,000	\$900,000	\$10,830,000	\$2,490,000	\$13,320,000	\$20,810	\$460,000
Crook #1 Sundance	1,209	\$14,620,000	\$1,620,000	\$2,380,000	\$550,000	\$1,970,000	\$21,140,000	\$4,220,000	\$25,360,000	\$20,973	\$950,000
Fremont #1 Lander	1,591	\$17,590,000	\$2,010,000	\$2,940,000	\$1,240,000	\$1,900,000	\$25,680,000	\$6,320,000	\$32,000,000	\$20,116	\$1,140,000
Fremont #2 Dubois	182	\$3,330,000	\$750,000	\$530,000	\$380,000	\$350,000	\$5,340,000	\$720,000	\$6,060,000	\$33,271	\$230,000
Fremont #6 Pavillion	364	\$5,300,000	\$830,000	\$960,000	\$320,000	\$820,000	\$8,230,000	\$1,410,000	\$9,640,000	\$26,462	\$370,000
Fremont #14 Ethete	560	\$7,190,000	\$960,000	\$1,670,000	\$610,000	\$1,450,000	\$11,880,000	\$3,470,000	\$15,350,000	\$27,394	\$490,000
Fremont #21 Ft. Washakie	388	\$5,950,000	\$820,000	\$1,010,000	\$310,000	\$580,000	\$8,670,000	\$3,620,000	\$12,290,000	\$31,668	\$420,000
Fremont #24 Shoshoni	383	\$4,940,000	\$800,000	\$850,000	\$260,000	\$1,070,000	\$7,920,000	\$1,430,000	\$9,350,000	\$24,406	\$340,000
Fremont #25 Riverton	2,334	\$25,020,000	\$2,690,000	\$3,140,000	\$1,620,000	\$2,350,000	\$34,820,000	\$13,410,000	\$48,230,000	\$20,668	\$1,540,000
Fremont #38 Arapahoe	431	\$5,220,000	\$900,000	\$870,000	\$320,000	\$1,810,000	\$9,120,000	\$3,450,000	\$12,570,000	\$29,157	\$370,000
Goshen #1 Torrington	1,607	\$20,410,000	\$1,990,000	\$2,860,000	\$1,430,000	\$2,080,000	\$28,770,000	\$6,680,000	\$35,450,000	\$22,055	\$1,270,000
Hot Springs #1 Thermopolis	609	\$6,640,000	\$1,000,000	\$1,210,000	\$690,000	\$1,240,000	\$10,780,000	\$2,650,000	\$13,430,000	\$22,053	\$420,000
Johnson #1 Buffalo	1,152	\$14,140,000	\$1,570,000	\$3,210,000	\$660,000	\$1,700,000	\$21,280,000	\$5,540,000	\$26,820,000	\$23,274	\$990,000
Laramie #1 Cheyenne	13,199	\$148,610,000	\$16,440,000	\$15,140,000	\$7,360,000	\$10,210,000	\$197,760,000	\$45,730,000	\$243,490,000	\$18,448	\$9,460,000
Laramie #2 Pine Bluffs	1,041	\$13,010,000	\$1,460,000	\$1,730,000	\$770,000	\$2,170,000	\$19,140,000	\$3,650,000	\$22,790,000	\$21,883	\$830,000
Lincoln #1 Kemmerer	627	\$6,860,000	\$1,040,000	\$1,330,000	\$680,000	\$860,000	\$10,770,000	\$2,530,000	\$13,300,000	\$21,197	\$440,000
Lincoln #2 Afton	2,917	\$33,280,000	\$3,350,000	\$4,260,000	\$1,610,000	\$5,110,000	\$47,610,000	\$11,460,000	\$59,070,000	\$20,252	\$2,140,000
Natrona #1 Casper	12,393	\$139,730,000	\$15,240,000	\$13,360,000	\$5,580,000	\$12,460,000	\$186,370,000	\$45,220,000	\$231,590,000	\$18,687	\$8,930,000
Niobrara #1 Lusk	921	\$9,700,000	\$1,300,000	\$1,110,000	\$320,000	\$650,000	\$13,080,000	\$3,760,000	\$16,840,000	\$18,285	\$620,000
Park #1 Powell	1,804	\$20,520,000	\$2,220,000	\$2,280,000	\$890,000	\$1,080,000	\$26,990,000	\$8,230,000	\$35,220,000	\$19,523	\$1,310,000
Park #6 Cody	1,987	\$22,520,000	\$2,380,000	\$2,500,000	\$850,000	\$2,300,000	\$30,550,000	\$9,780,000	\$40,330,000	\$20,293	\$1,450,000
Park #16 Meeteetse	97	\$2,080,000	\$670,000	\$390,000	\$170,000	\$340,000	\$3,650,000	\$320,000	\$3,970,000	\$41,127	\$160,000
Platte #1 Wheatland	959	\$12,160,000	\$1,370,000	\$1,860,000	\$970,000	\$1,330,000	\$17,690,000	\$3,290,000	\$20,980,000	\$21,882	\$770,000
Platte #2 Guernsey	201	\$3,350,000	\$730,000	\$650,000	\$220,000	\$270,000	\$5,220,000	\$1,310,000	\$6,530,000	\$32,504	\$250,000
Sheridan #1 Ranchester	1,222	\$14,200,000	\$1,630,000	\$2,220,000	\$470,000	\$1,190,000	\$19,710,000	\$2,990,000	\$22,700,000	\$18,570	\$930,000

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Appendix A. Estimated SY 2025-26 School Foundation Program Funding and Impact of External Cost Adjustment.

District Name City	Model ADM	School Level Instructional Resources	Central Office Resources	Routine Maintenance and Operations Resources	Utilities	Transportation and Other Reimbursements	Foundation Program Guarantee	Off-Model Reimbursements and Grants	Total School Foundation Program Funding	Funding per Model ADM	External Cost Adjustment Impact
Sheridan #2 Sheridan	3,454	\$38,400,000	\$3,850,000	\$4,080,000	\$1,360,000	\$2,580,000	\$50,270,000	\$7,810,000	\$58,080,000	\$16,815	\$2,450,000
Sheridan #3 Clearmont	85	\$2,060,000	\$670,000	\$330,000	\$150,000	\$410,000	\$3,620,000	\$300,000	\$3,920,000	\$46,276	\$170,000
Sublette #1 Pinedale	1,050	\$12,120,000	\$1,520,000	\$1,660,000	\$630,000	\$1,920,000	\$17,850,000	\$3,750,000	\$21,600,000	\$20,572	\$790,000
Sublette #9 Big Piney	434	\$5,860,000	\$890,000	\$1,140,000	\$720,000	\$550,000	\$9,160,000	\$1,200,000	\$10,360,000	\$23,877	\$380,000
Sweetwater #1 Rock Springs	4,742	\$52,740,000	\$5,380,000	\$6,340,000	\$2,810,000	\$5,720,000	\$72,990,000	\$17,200,000	\$90,190,000	\$19,018	\$3,320,000
Sweetwater #2 Green River	2,302	\$24,980,000	\$2,710,000	\$3,380,000	\$1,790,000	\$2,470,000	\$35,330,000	\$9,340,000	\$44,670,000	\$19,404	\$1,560,000
Teton #1 Jackson	2,799	\$44,700,000	\$3,930,000	\$4,570,000	\$1,130,000	\$4,040,000	\$58,370,000	\$11,070,000	\$69,440,000	\$24,808	\$3,200,000
Uinta #1 Evanston	2,596	\$27,830,000	\$3,010,000	\$3,670,000	\$1,640,000	\$2,750,000	\$38,900,000	\$9,130,000	\$48,030,000	\$18,503	\$1,740,000
Uinta #4 Mt. View	709	\$7,590,000	\$1,070,000	\$1,280,000	\$450,000	\$1,110,000	\$11,500,000	\$2,790,000	\$14,290,000	\$20,145	\$500,000
Uinta #6 Lyman	713	\$7,590,000	\$1,100,000	\$1,500,000	\$730,000	\$960,000	\$11,880,000	\$3,270,000	\$15,150,000	\$21,244	\$490,000
Washakie #1 Worland	1,095	\$12,570,000	\$1,500,000	\$1,920,000	\$710,000	\$800,000	\$17,500,000	\$5,790,000	\$23,290,000	\$21,274	\$820,000
Washakie #2 Ten Sleep	103	\$2,100,000	\$630,000	\$360,000	\$150,000	\$250,000	\$3,490,000	\$370,000	\$3,860,000	\$37,367	\$160,000
Weston #1 Newcastle	755	\$8,370,000	\$1,110,000	\$1,270,000	\$590,000	\$930,000	\$12,270,000	\$2,900,000	\$15,170,000	\$20,106	\$530,000
Weston #7 Upton	846	\$9,250,000	\$1,280,000	\$810,000	\$270,000	\$700,000	\$12,310,000	\$1,240,000	\$13,550,000	\$16,014	\$600,000
Wyoming Total	89,116	\$1,032,760,000	\$116,870,000	\$128,640,000	\$54,130,000	\$108,430,000	\$1,440,830,000	\$343,440,000	\$1,784,270,000	\$20,022	\$66,490,000

Source: LSO estimates and should not be relied upon for school district budgeting purposes.

Notes: Totals may not add due to rounding. Estimated Off-Model Reimbursements and Grants amount includes special education (6 percent increase over SY 2023-24 expenditures); additional CTE supplies, materials, and equipment for grades 9-12; mental health grants pursuant to 2024 Laws, Ch. 118, Sec. 331; retirement reimbursement of 2.25 percent employer share; out-of-state tuition; and national board certified teacher payments.

Appendix B. Preliminary SY 2024-25 Full-Time Equivalent Staffing by Category Grouping.

District Name City	Professional/Certified Staff						Non-Certified Staff		Total
	Administrators	Teachers	Tutors	Instructional Facilitators	Student Support Professionals	Staff Support Professionals	General Support	Instruction Support Classified	
Albany #1 Laramie	28.4	316.8	2.0	10.4	56.9	9.5	123.2	134.6	681.7
Big Horn #1 Cowley	11.5	88.8	0.0	4.5	13.1	3.0	31.7	30.5	183.1
Big Horn #2 Lovell	9.0	58.4	0.0	0.0	6.4	0.6	24.7	17.9	116.9
Big Horn #3 Greybull	8.2	42.8	0.0	0.0	4.5	0.8	23.4	18.2	97.8
Big Horn #4 Basin	7.0	29.8	0.0	0.0	3.0	2.4	13.6	15.1	70.8
Campbell #1 Gillette	48.8	670.9	20.6	16.5	94.7	23.5	393.0	379.8	1,647.7
Carbon #1 Rawlins	20.0	136.0	0.0	1.0	23.3	5.1	73.6	59.2	318.2
Carbon #2 Saratoga	9.1	81.3	1.0	1.0	7.5	2.7	49.8	25.0	177.4
Converse #1 Douglas	18.0	155.8	1.5	6.0	28.0	2.7	70.2	62.1	344.3
Converse #2 Glenrock	12.0	61.1	1.0	0.0	8.0	1.0	25.1	25.5	133.6
Crook #1 Sundance	14.4	110.0	0.0	1.0	15.0	1.0	52.8	51.5	245.7
Fremont #1 Lander	15.7	131.2	0.0	4.0	22.0	6.1	66.8	62.8	308.6
Fremont #2 Dubois	6.3	18.7	1.8	0.0	1.8	1.0	10.9	6.8	47.2
Fremont #6 Pavillion	10.2	42.9	0.2	0.0	3.0	1.0	21.5	11.9	90.7
Fremont #14 Ethete	9.0	64.7	0.0	5.0	9.0	3.0	30.8	23.0	144.5
Fremont #21 Ft. Washakie	12.0	59.0	0.0	1.0	8.0	3.0	26.5	31.7	141.3
Fremont #24 Shoshoni	10.8	40.2	0.0	0.0	5.7	0.0	22.2	14.9	93.8
Fremont #25 Riverton	25.9	185.0	0.0	6.0	39.3	3.0	97.4	148.9	505.5
Fremont #38 Arapahoe	8.0	50.0	0.0	4.0	5.0	1.0	31.7	34.6	134.3
Goshen #1 Torrington	18.8	148.3	7.1	4.4	19.9	2.0	64.2	82.9	347.6
Hot Springs #1 Thermopolis	10.6	50.4	0.0	0.0	5.9	0.0	36.5	30.9	134.3
Johnson #1 Buffalo	12.8	118.0	2.0	0.0	14.5	2.3	59.9	42.1	251.7
Laramie #1 Cheyenne	78.7	1,078.5	52.5	13.6	156.1	38.9	530.2	432.7	2,381.1
Laramie #2 Pine Bluffs	11.1	95.9	0.0	0.0	10.3	2.0	46.8	38.1	204.1
Lincoln #1 Kemmerer	4.5	44.6	5.4	2.0	6.0	1.0	29.5	24.1	117.2
Lincoln #2 Afton	18.0	212.3	2.0	0.0	28.8	3.0	100.9	108.7	473.7
Natrona #1 Casper	62.2	901.0	87.7	21.0	128.3	15.5	390.9	485.5	2,092.2
Niobrara #1 Lusk	7.9	73.0	1.0	0.9	11.4	0.0	12.3	16.4	123.0
Park #1 Powell	14.0	141.6	4.5	4.0	27.0	3.8	62.3	76.7	333.8
Park #6 Cody	17.2	170.2	0.0	1.0	29.4	2.0	67.9	70.5	358.1
Park #16 Meeteetse	5.6	18.6	0.0	0.0	1.2	0.0	7.5	2.5	35.3
Platte #1 Wheatland	12.2	87.1	0.0	0.0	13.5	0.0	53.6	40.0	206.5
Platte #2 Guernsey	6.9	24.0	2.0	0.0	1.9	0.5	10.0	15.7	61.0
Sheridan #1 Ranchester	10.0	95.6	12.6	0.0	12.8	1.0	47.3	19.2	198.5

WYOMING LEGISLATIVE SERVICE OFFICE

Appendix B. Preliminary SY 2024-25 Full-Time Equivalent Staffing by Category Grouping.

District Name City	Professional/Certified Staff						Non-Certified Staff		Total
	Administrators	Teachers	Tutors	Instructional Facilitators	Student Support Professionals	Staff Support Professionals	General Support	Instruction Support Classified	
Sheridan #2 Sheridan	23.0	270.1	16.0	11.1	27.3	7.7	103.0	94.0	552.2
Sheridan #3 Clearmont	2.9	15.7	0.0	0.0	0.8	0.0	8.2	3.0	30.5
Sublette #1 Pinedale	11.6	88.7	0.0	1.0	10.0	2.0	37.3	32.9	183.6
Sublette #9 Big Piney	9.3	46.0	0.0	0.0	3.7	0.0	25.6	16.1	100.7
Sweetwater #1 Rock Springs	35.3	335.9	6.9	0.0	51.0	7.8	197.3	117.4	751.4
Sweetwater #2 Green River	21.1	183.1	0.0	3.6	25.9	3.4	119.6	98.7	455.4
Teton #1 Jackson	27.4	263.4	12.6	5.0	29.8	10.2	75.9	61.7	486.0
Uinta #1 Evanston	21.0	222.9	0.0	2.0	30.8	5.0	112.7	116.2	510.6
Uinta #4 Mt. View	8.8	65.8	0.0	0.3	7.8	0.0	27.6	28.7	138.9
Uinta #6 Lyman	9.0	58.6	0.1	1.0	9.0	0.0	32.5	39.9	150.1
Washakie #1 Worland	14.0	96.3	0.0	0.0	17.3	2.1	46.0	48.9	224.7
Washakie #2 Ten Sleep	5.1	16.0	0.5	0.0	1.8	0.0	4.4	3.5	31.2
Weston #1 Newcastle	10.3	71.8	0.0	2.0	7.8	3.9	28.4	24.2	148.5
Weston #7 Upton	8.0	24.6	2.8	0.0	2.6	0.7	13.0	11.7	63.5
Wyoming Total	781.6	7,361.4	243.8	133.1	1,046.6	185.0	3,540.5	3,337.0	16,628.8

Source: LSO analysis of Wyoming Department of Education data.

Note: State authorized charter school data is contained within the school district in which the charter school operates.

Appendix C. K-12 Student Enrollment and Full-Time Equivalent (FTE) Staff.

District Name City	K-12 Student Enrollment								Staff FTEs							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Prior Year Change	Six-Year Change	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Prior Year Change	Six-Year Change
Albany #1 Laramie	4,014	3,885	3,895	3,858	3,810	3,710	(100)	(304)	738	745	707	708	689	682	(7)	(56)
Big Horn #1 Cowley	1,070	1,799	1,278	1,210	1,215	1,226	11	156	160	176	168	179	176	183	7	23
Big Horn #2 Lovell	718	727	738	728	696	708	12	(10)	119	119	114	116	120	117	(3)	(2)
Big Horn #3 Greybull	444	441	475	469	461	447	(14)	3	103	100	97	100	99	98	(2)	(6)
Big Horn #4 Basin	254	249	238	234	232	235	3	(19)	70	73	68	71	71	71	(1)	0
Campbell #1 Gillette	8,830	8,567	8,633	8,636	8,571	8,459	(112)	(371)	1,605	1,633	1,591	1,590	1,593	1,648	55	42
Carbon #1 Rawlins	1,755	1,680	1,668	1,643	1,610	1,633	23	(122)	320	322	322	326	324	318	(6)	(2)
Carbon #2 Saratoga	575	599	600	607	615	573	(42)	(2)	167	180	171	180	180	177	(3)	10
Converse #1 Douglas	1,782	1,643	1,683	1,700	1,672	1,639	(33)	(143)	331	333	339	338	338	344	6	14
Converse #2 Glenrock	636	668	676	680	636	634	(2)	(2)	119	123	121	131	130	134	3	15
Crook #1 Sundance	1,201	1,164	1,226	1,238	1,219	1,203	(16)	2	246	244	241	241	247	246	(1)	(0)
Fremont #1 Lander	1,842	1,705	1,745	1,727	1,612	1,566	(46)	(276)	318	328	315	330	309	309	(0)	(9)
Fremont #2 Dubois	150	153	169	182	181	182	1	32	47	43	42	46	50	47	(3)	0
Fremont #6 Pavillion	382	378	391	379	382	342	(40)	(40)	91	95	86	92	90	91	1	(1)
Fremont #14 Ethete	646	634	602	572	578	559	(19)	(87)	150	154	166	166	161	144	(16)	(6)
Fremont #21 Ft. Washakie	457	450	405	371	386	394	8	(63)	152	147	138	144	146	141	(4)	(11)
Fremont #24 Shoshoni	377	370	381	384	389	387	(2)	10	83	82	82	88	91	94	3	11
Fremont #25 Riverton	2,457	2,291	2,394	2,433	2,412	2,309	(103)	(148)	466	486	506	533	528	505	(22)	39
Fremont #38 Arapahoe	407	431	395	408	430	435	5	28	129	126	117	112	136	134	(1)	5
Goshen #1 Torrington	1,660	1,606	1,574	1,657	1,636	1,617	(19)	(43)	339	326	330	346	346	348	2	9
Hot Springs #1 Thermopolis	659	644	655	642	618	584	(34)	(75)	135	144	154	147	144	134	(10)	(1)
Johnson #1 Buffalo	1,269	1,184	1,205	1,194	1,190	1,137	(53)	(132)	244	241	234	243	256	252	(5)	8
Laramie #1 Cheyenne	14,261	13,840	14,010	13,641	13,355	13,376	21	(885)	2,279	2,302	2,333	2,375	2,353	2,381	28	102
Laramie #2 Pine Bluffs	1,059	1,045	1,066	1,081	1,054	1,030	(24)	(29)	210	211	211	215	211	204	(7)	(6)
Lincoln #1 Kemmerer	626	589	633	598	614	637	23	11	111	113	111	115	115	117	2	6
Lincoln #2 Afton	2,984	2,924	3,063	3,043	2,939	2,924	(15)	(60)	457	465	455	462	473	474	1	17
Natrona #1 Casper	13,330	12,754	12,887	12,833	12,664	12,335	(329)	(995)	2,072	2,085	2,044	2,100	2,155	2,092	(62)	20
Niobrara #1 Lusk	790	1,397	941	842	862	935	73	145	113	144	137	131	126	123	(3)	10
Park #1 Powell	1,821	1,797	1,807	1,876	1,862	1,778	(84)	(43)	319	323	324	333	333	334	0	14
Park #6 Cody	2,034	1,974	2,032	2,049	2,011	2,008	(3)	(26)	362	359	336	356	357	358	1	(4)
Park #16 Meeteetse	98	172	89	95	98	98	0	0	34	34	32	33	37	35	(2)	2
Platte #1 Wheatland	997	956	939	913	958	972	14	(25)	233	223	213	202	200	206	6	(27)
Platte #2 Guernsey	247	244	236	211	215	190	(25)	(57)	66	65	66	65	63	61	(2)	(5)
Sheridan #1 Ranchester	1,093	1,203	1,132	1,163	1,153	1,241	88	148	164	176	177	199	201	198	(3)	34
Sheridan #2 Sheridan	3,579	3,519	3,560	3,599	3,484	3,454	(30)	(125)	543	549	549	554	557	552	(5)	9

WYOMING LEGISLATIVE SERVICE OFFICE

Appendix C. K-12 Student Enrollment and Full-Time Equivalent (FTE) Staff.

District Name City	K-12 Student Enrollment								Staff FTEs							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Prior Year Change	Six-Year Change	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Prior Year Change	Six-Year Change
Sheridan #3 Clearmont	89	86	96	82	81	86	5	(3)	36	33	31	33	30	31	0	(5)
Sublette #1 Pinedale	1,120	1,044	1,065	1,092	1,071	1,032	(39)	(88)	177	180	179	181	185	184	(2)	7
Sublette #9 Big Piney	520	470	468	441	440	431	(9)	(89)	100	101	100	98	94	101	7	0
Sweetwater #1 Rock Springs	5,479	5,141	5,054	5,051	4,842	4,789	(53)	(690)	805	800	731	731	760	751	(9)	(54)
Sweetwater #2 Green River	2,544	2,359	2,365	2,406	2,328	2,286	(42)	(258)	460	476	462	468	466	455	(11)	(5)
Teton #1 Jackson	2,869	2,749	2,798	2,797	2,822	2,827	5	(42)	484	469	496	501	501	486	(15)	3
Uinta #1 Evanston	2,764	2,645	2,716	2,656	2,605	2,612	7	(152)	489	482	479	509	507	511	3	21
Uinta #4 Mt. View	825	785	765	748	716	684	(32)	(141)	144	143	142	137	141	139	(2)	(5)
Uinta #6 Lyman	720	719	725	725	724	724	0	4	148	142	142	132	130	150	20	3
Washakie #1 Worland	1,244	1,147	1,167	1,138	1,090	1,092	2	(152)	235	230	226	221	222	225	3	(11)
Washakie #2 Ten Sleep	109	112	108	105	102	104	2	(5)	32	32	32	30	33	31	(1)	(1)
Weston #1 Newcastle	810	777	773	778	754	745	(9)	(65)	161	167	162	153	152	149	(4)	(12)
Weston #7 Upton	235	222	471	725	902	859	(43)	624	63	64	62	63	62	63	2	0
Wyoming Total	93,832	91,938	91,992	91,640	90,297	89,228	(1,069)	(4,604)	16,434	16,589	16,338	16,623	16,691	16,629	(62)	195

Source: LSO analysis of Wyoming Department of Education data.

Note: State authorized charter school data is contained within the school district in which the charter school operates.



State of Wyoming SCHOOL FOUNDATION PROGRAM FLOW CHART

March 2025

INTRODUCTION

The School Foundation Program provides Wyoming's local school districts with funding for the necessary instructional and operational resources to provide each Wyoming student with an equal opportunity to receive a proper education. The funding each district receives is a function of the components of the education resource block grant model (funding model) and the characteristics of the schools, staff, and students within a district. The funding model determines the amount available to the district, but it does not determine how that funding is spent. School districts also receive supplemental funding outside of the funding model from the School Foundation Program.

This document graphically illustrates the funding model modified most recently during the 2025 General Session. The illustration progresses from general to more specific. It begins with a summary chart depicting the components of the funding model and then each part of the funding model is further subdivided to show increasing detail. The document concludes with a depiction of local and state revenues to identify the revenue sources supporting the funding requirements of the funding model. The document also depicts the supplemental funding school districts receive outside of the funding model.

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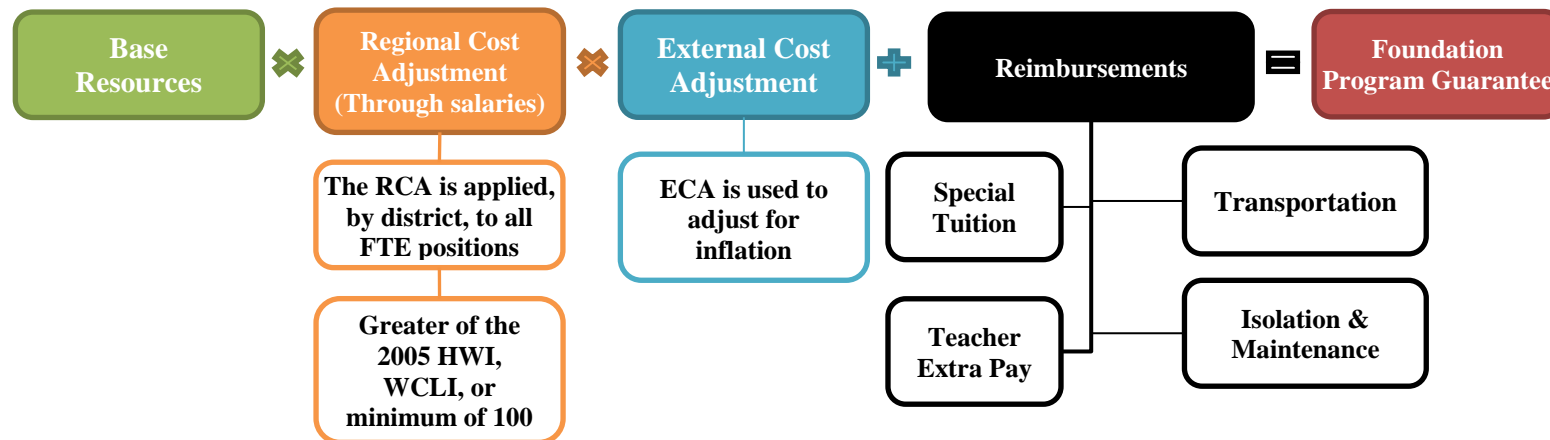
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SCHOOL FOUNDATION PROGRAM: EDUCATION RESOURCE BLOCK GRANT MODEL

BASE RESOURCES



FOUNDATION PROGRAM GUARANTEE



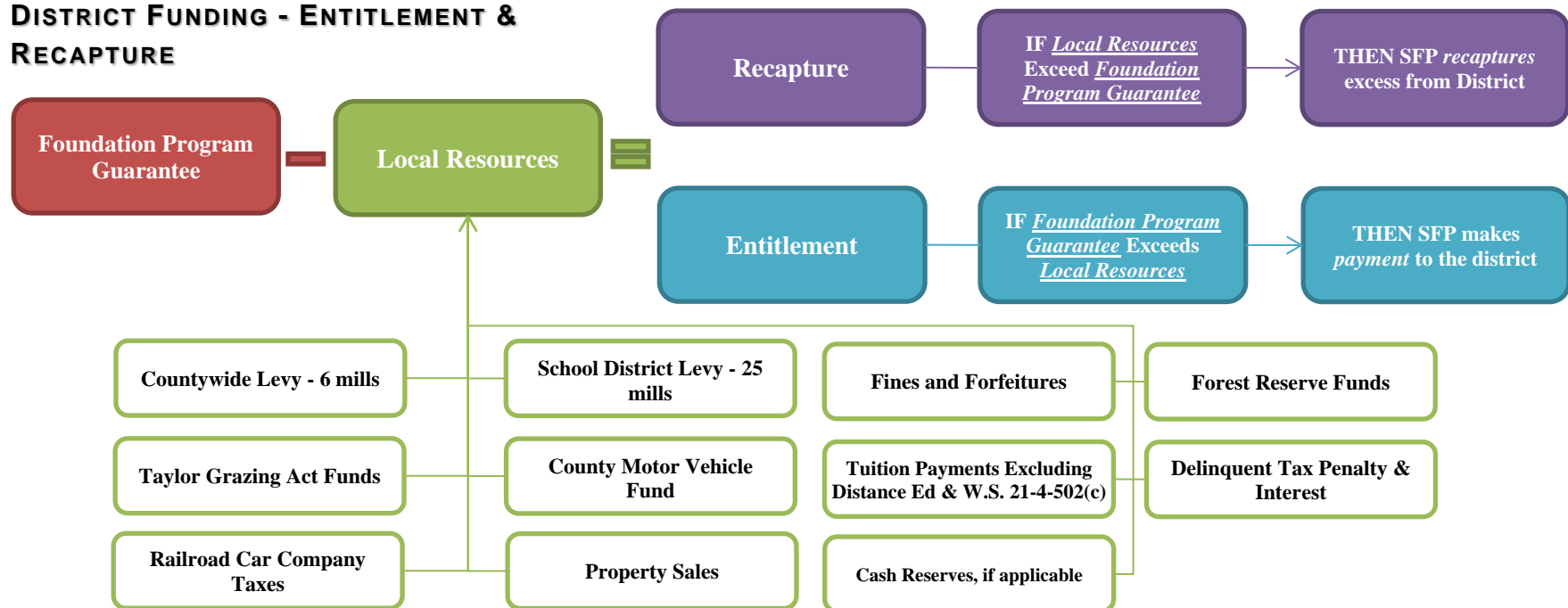
SUPPLEMENTAL FUNDING TO THE FOUNDATION PROGRAM GUARANTEE

Other: special education, cooperative service agreements, retirement, national board certified teacher program payments, out-of-state tuition, and grants (mental health service grants, distance education grants, Grades 9-12 CTE supplies, materials, and equipment for approved programs, CTE demonstration and equipment grants, and Wyoming Education Trust Fund innovative program grants). *Note: The items included in "Other" may be considered outside of and in addition to the traditional funding model.*

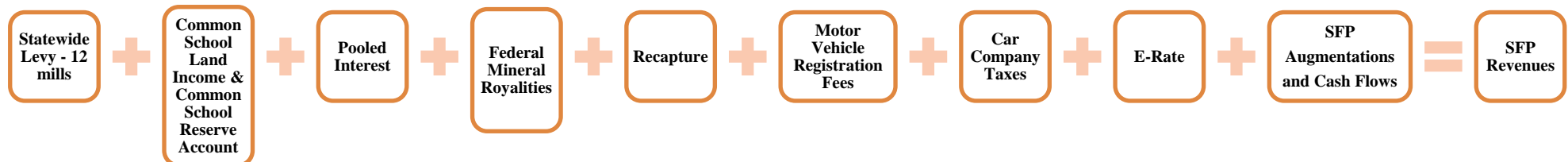
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FUNDING THE BLOCK GRANT

DISTRICT FUNDING - ENTITLEMENT & RECAPTURE



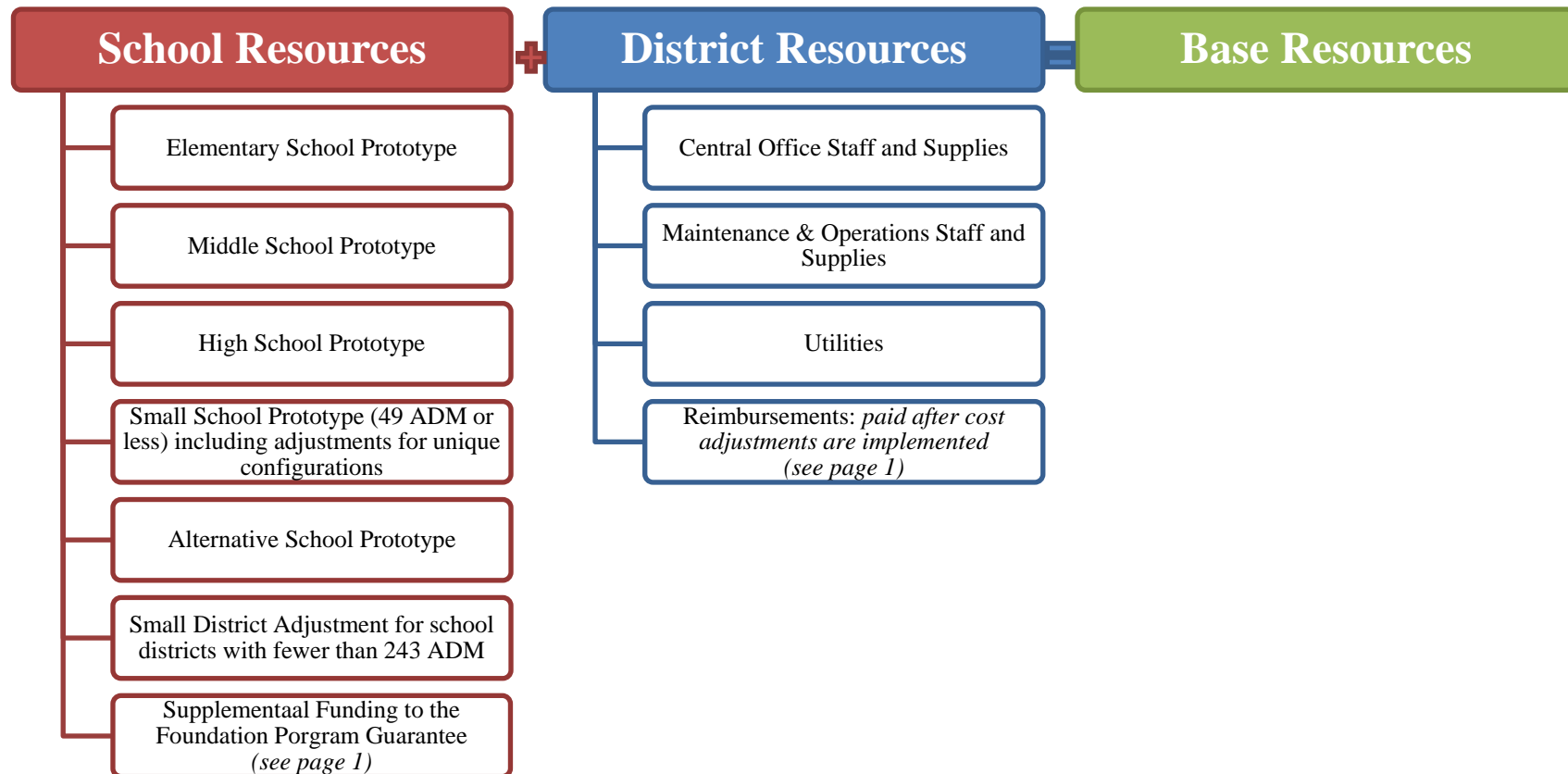
REVENUES DEPOSITED IN THE PUBLIC SCHOOL FOUNDATION PROGRAM ACCOUNT



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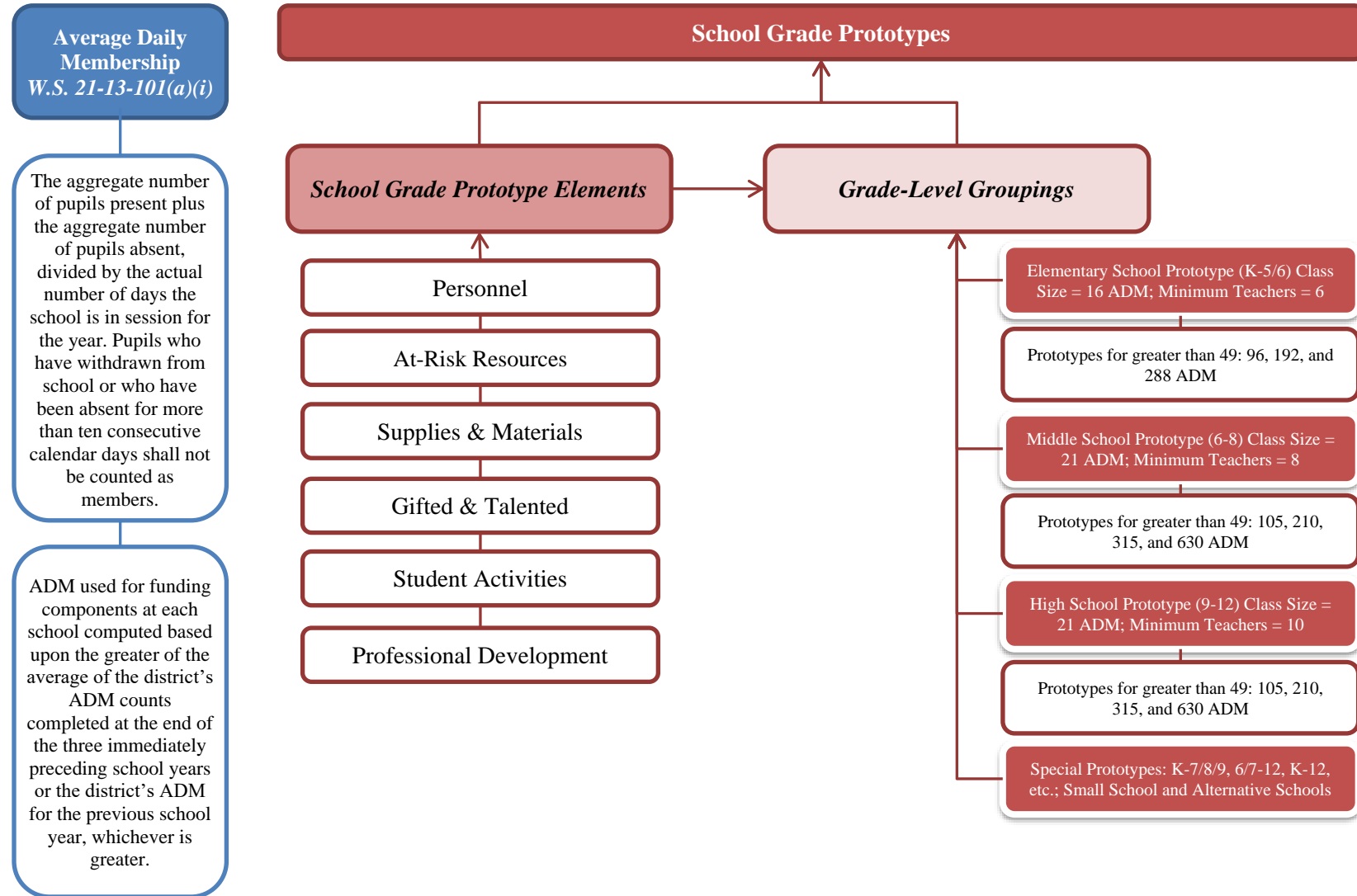
BASE RESOURCES

The base resource funding represents the funding generated at the school level by the elementary school, middle school, high school, small school, and alternative school prototypes. The district level resources are added to the school based resources. This section illustrates the school and district resources based on the prototypes in the model.



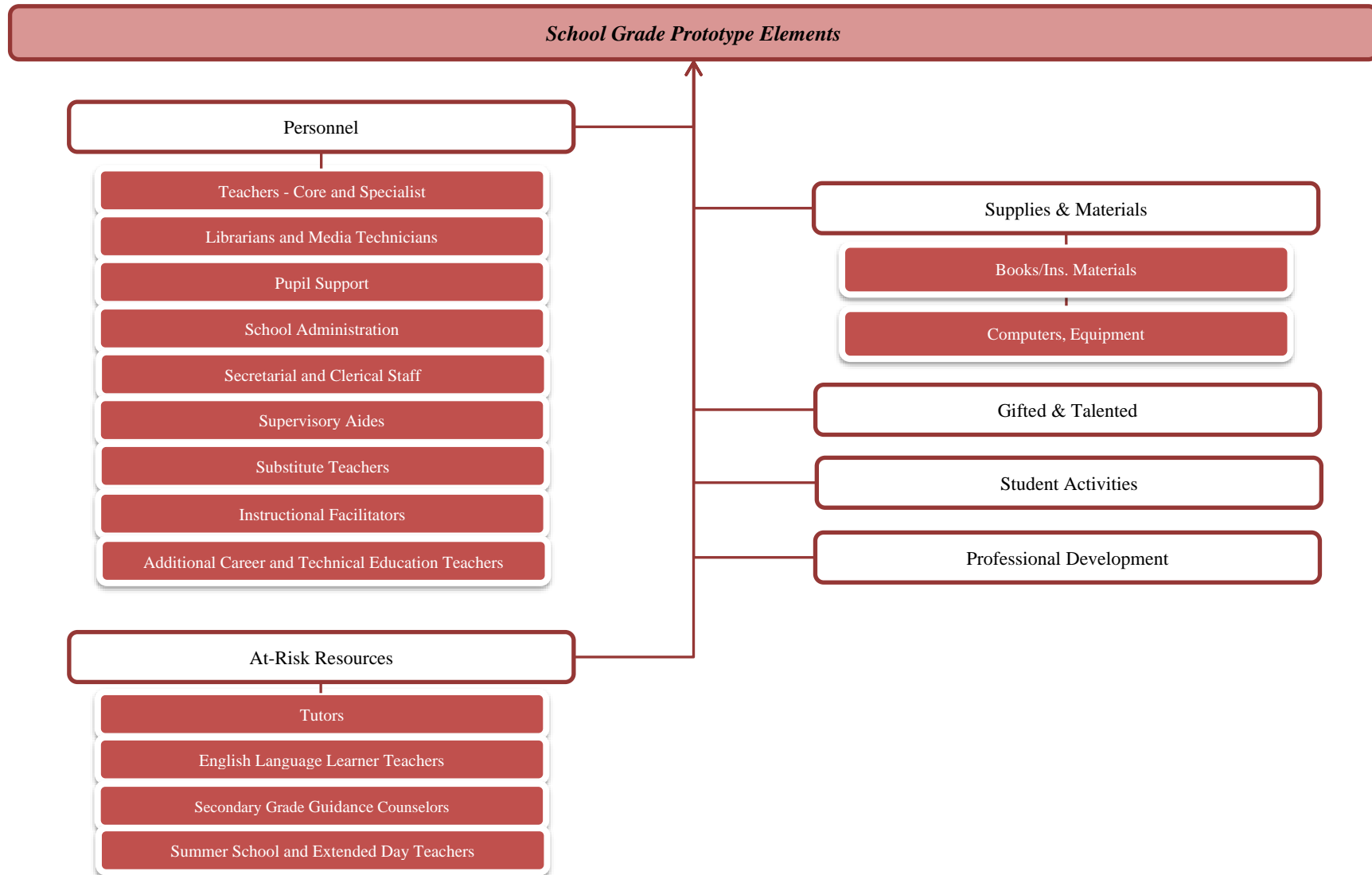
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SCHOOL RESOURCES



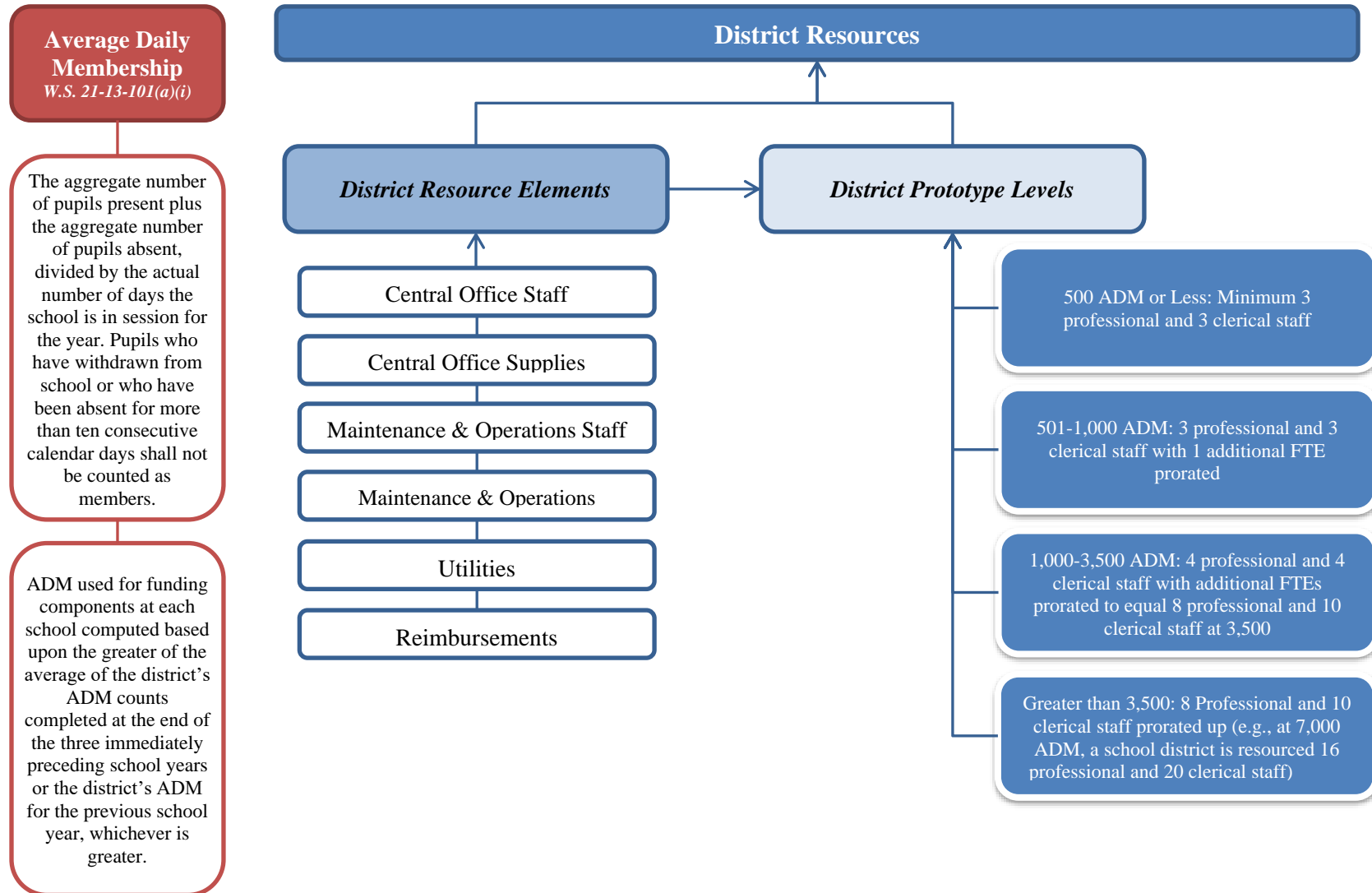
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School Grade Prototype Elements



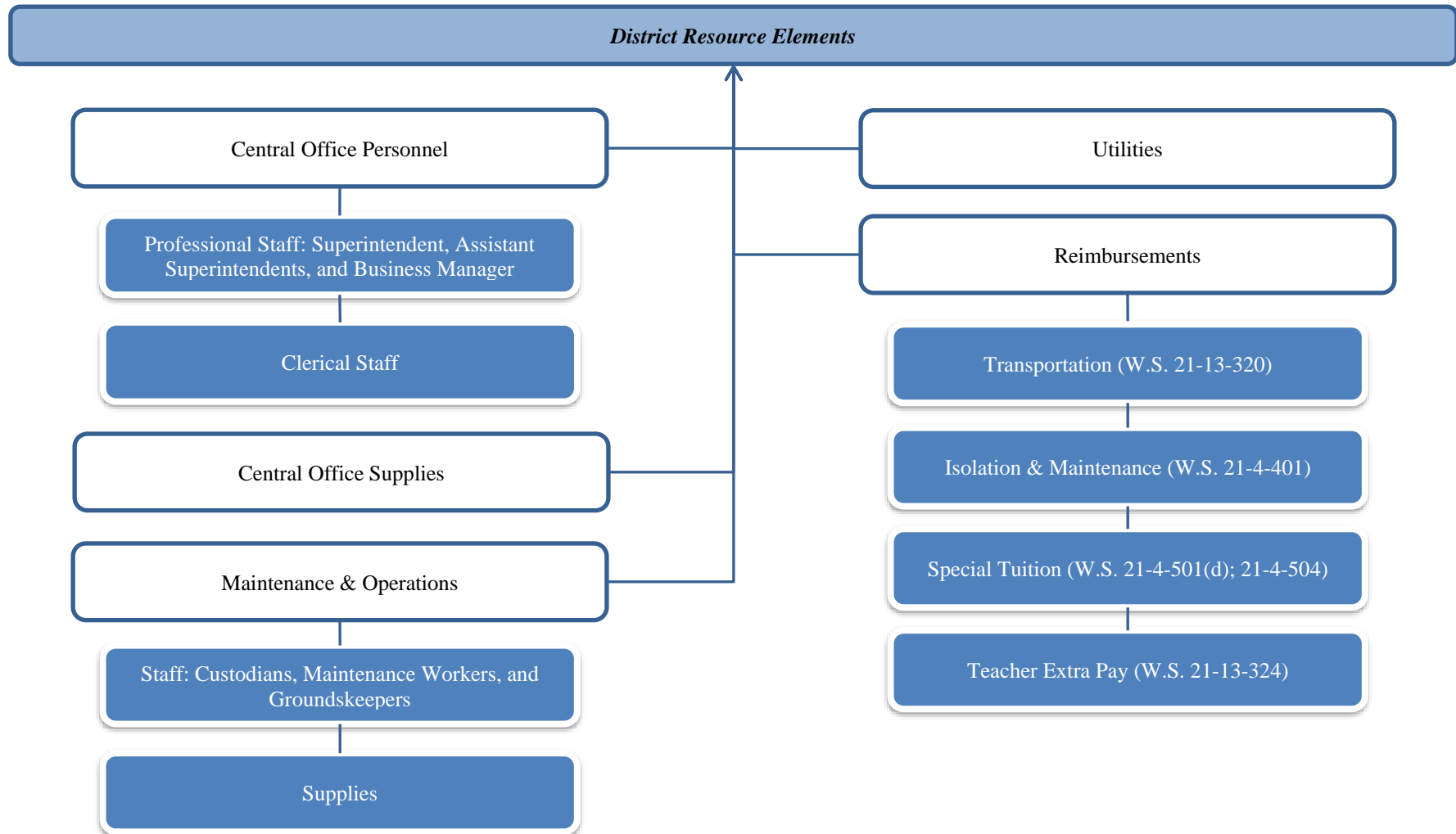
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DISTRICT RESOURCES



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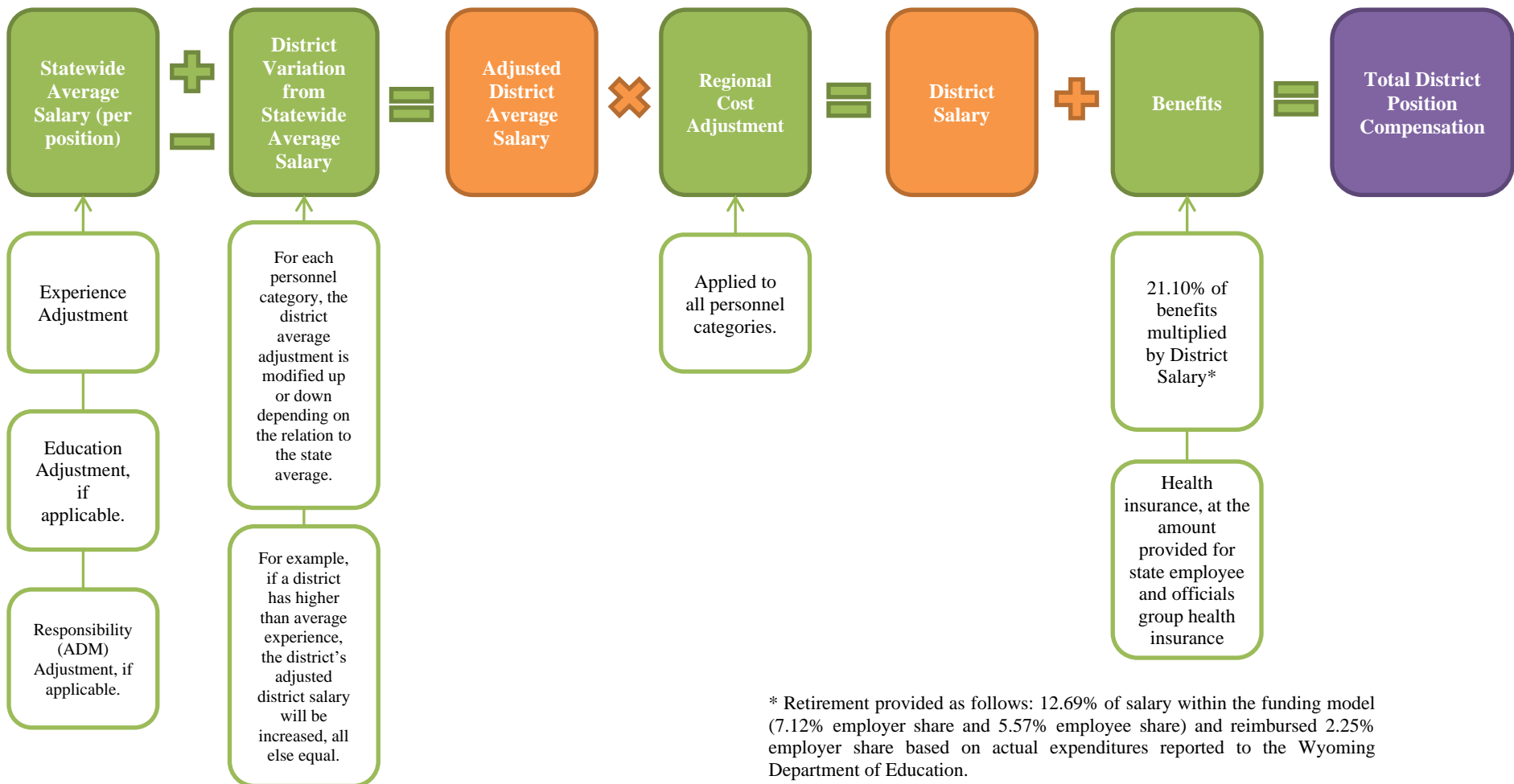
District Resource Elements



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Model Compensation Calculation

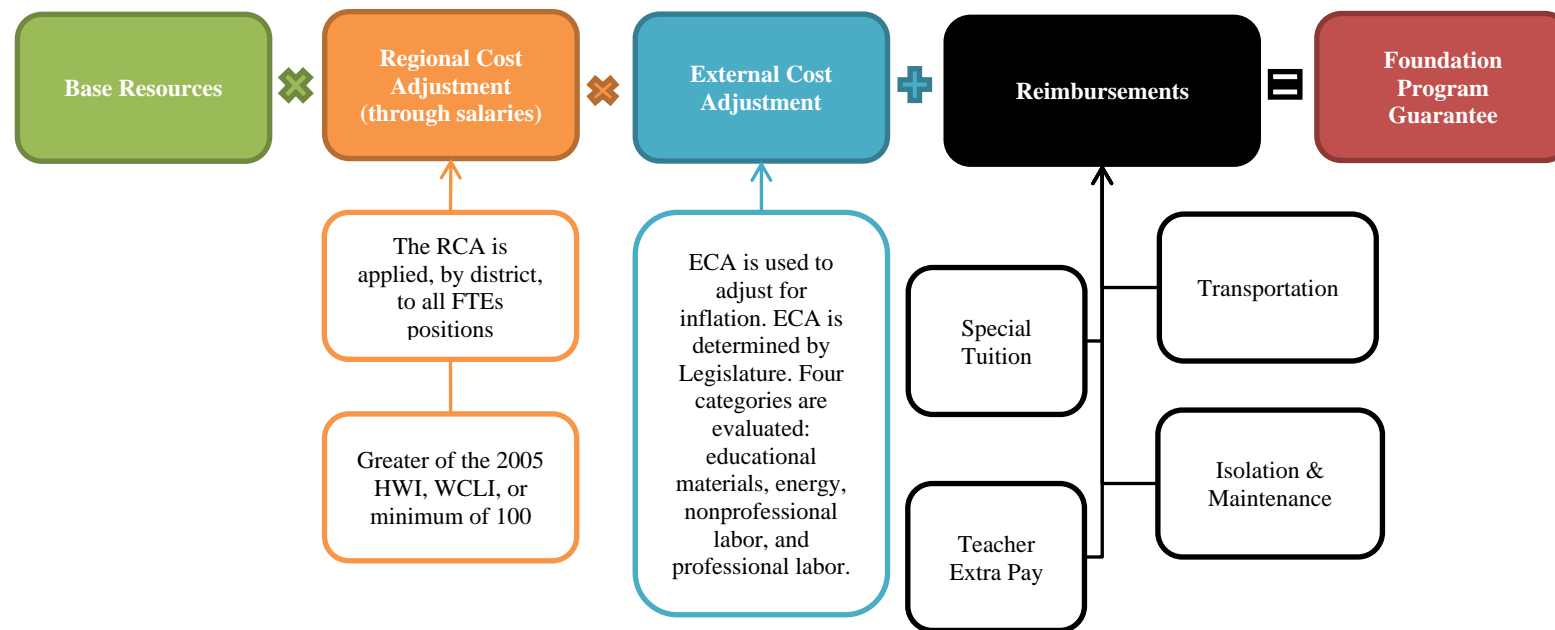
This section illustrates how the funding model calculates the district level salary and total compensation amounts per model position. These computations are specific to each personnel category in the model. *NOTE: Not all adjustments (i.e., experience, education, and responsibility) are made for each personnel category.*



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FOUNDATION PROGRAM GUARANTEE

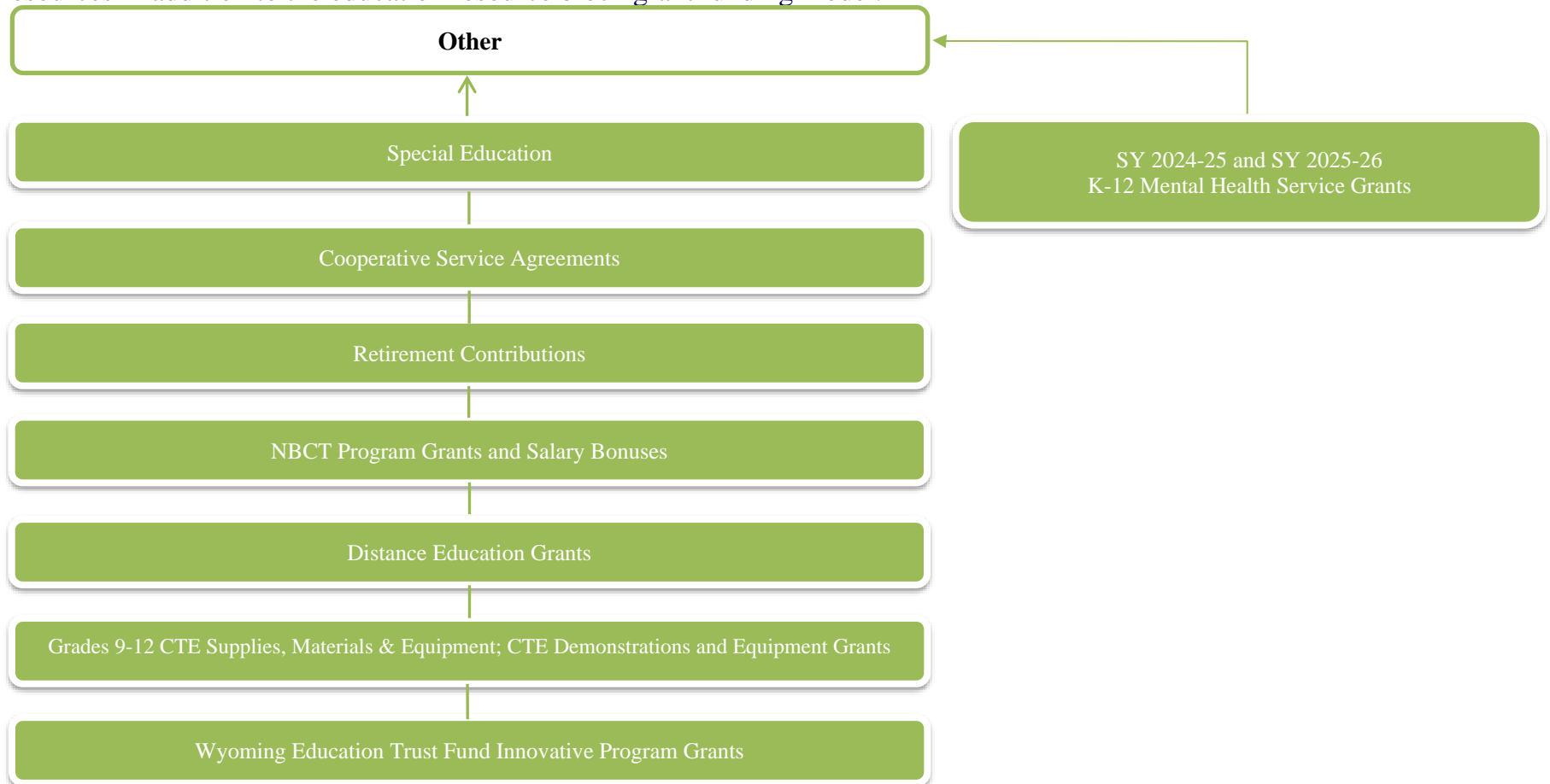
The Foundation Program Guarantee is the amount computed for each district and is determined by multiplying Base Resources by the Regional Cost Adjustment (RCA) – personnel only – and the RCA-adjusted Base Resources by the External Cost Adjustment then adding the reimbursements.



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SUPPLEMENTAL FUNDING TO THE FOUNDATION PROGRAM GUARANTEE

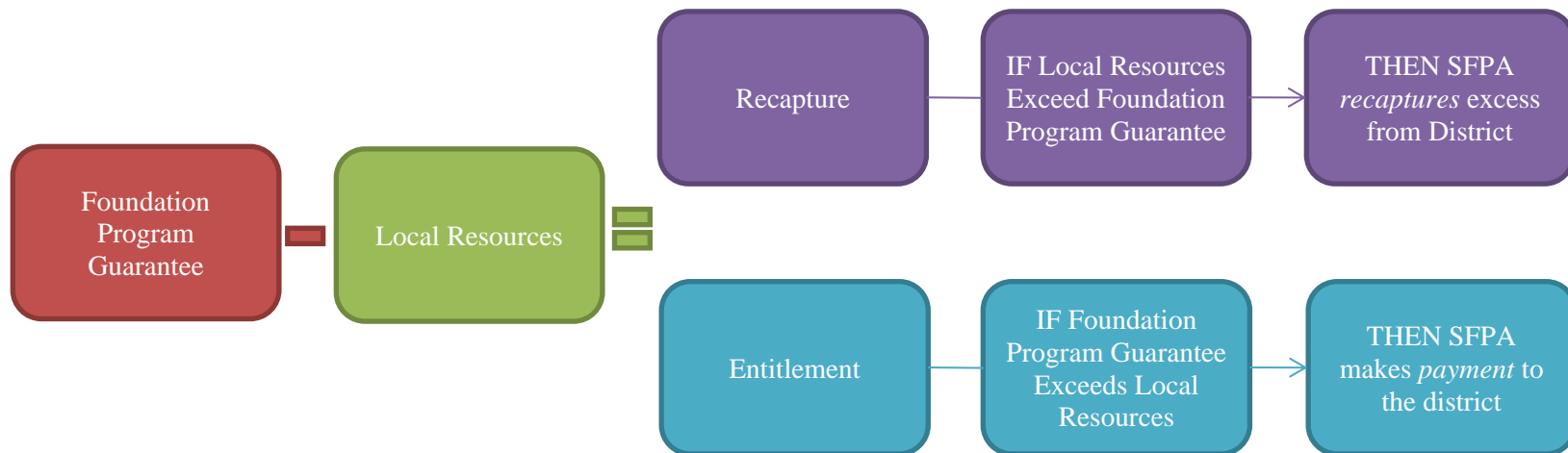
Supplemental Funding to the Foundation Program Guarantee reflects programs for which the Legislature appropriates resources in addition to the education resource block grant funding model.



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DISTRICT FUNDING – ENTITLEMENT & RECAPTURE

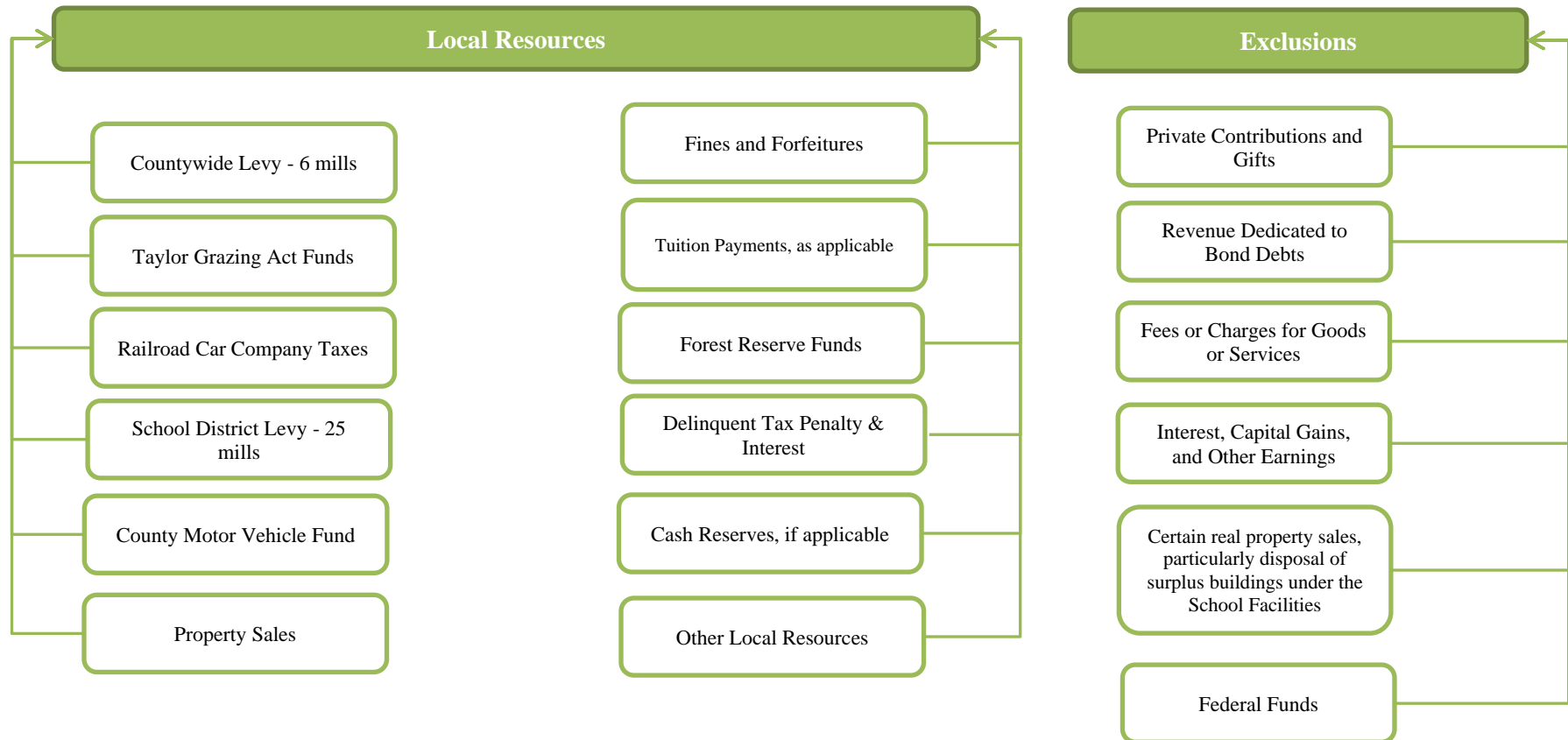
The district funding is the Foundation Program Guarantee *less* Local Resources and results in either an Entitlement payment from the Public School Foundation Program Account (SFPA) or state Recapture revenue to the SFPA from the school district. This section illustrates the process resulting in Entitlement or Recapture.



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LOCAL RESOURCES

Local resources are subtracted from the Foundation Program Guarantee to determine if a school district receives an Entitlement payment from the State or if the State receives Recapture revenue from the school district. W.S. 21-13-310 provides the requirements of local resources included or excluded from the calculation.



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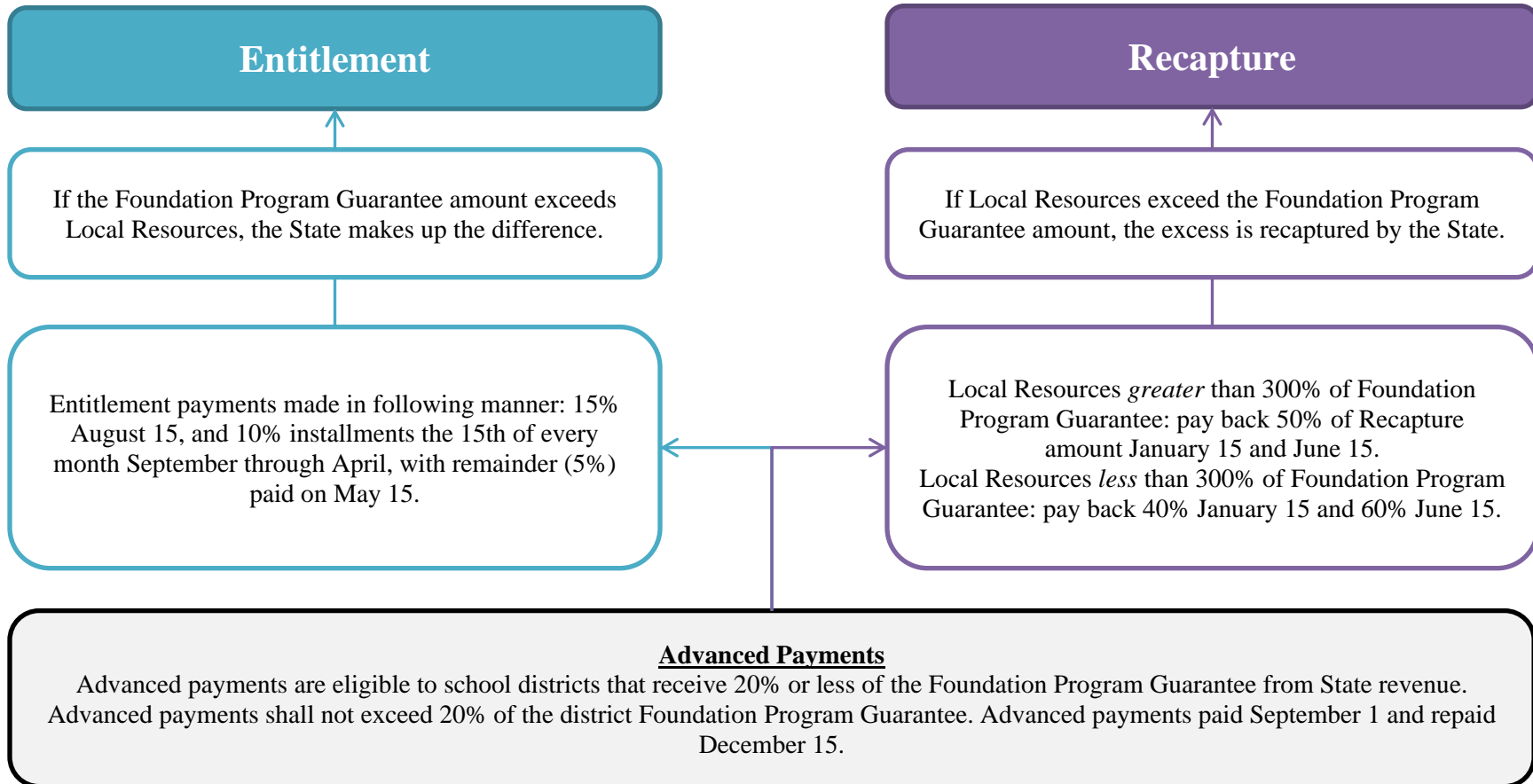
LOCAL RESOURCES EXPLANATIONS

- **Countywide Levy:** Revenue generated from countywide 6 mill property tax. (W.S. 21-13-201(a) and 39-13-104(b)(ii))
- **Taylor Grazing Act Funds:** The district's share of Taylor Grazing Act funds distributed to it during the previous year under federal law. (W.S. 9-4-402)
- **Railroad Car Company Taxes:** The district's share of railroad car company taxes distributed to it during the previous school year. (W.S. 39-13-111(a)(iii))
- **School District Levy:** Revenue generated from 25 mill property tax within the school district. (W.S. 21-13-102(a) and 39-13-104(d)(i))
- **County Motor Vehicle Fund:** Revenue generated from motor vehicle licensing and registration, distributed in the same manner as property taxes. (W.S. 31-3-103)
- **Property Sales:** Any amount received by the district in the preceding year from the sale of real or personal property. (W.S. 21-13-310(a)(xiv))
- **Fines and Forfeitures:** The district's share of fines and forfeitures distributed to it during the previous school year. (W.S. 35-11-424(c))
- **Tuition Payments:** Revenue generated from tuition received during the previous school year, excluding distance education tuition payments from school districts, tuition payments provided under W.S. 21-4-502(c) and revenues received by a district from post-secondary education option programs provided under W.S. 21-20-201. (W.S. 21-13-310(a)(ix))
- **Forest Reserve Funds:** The district's share of forest reserve funds distributed to it during the previous year under federal law. (W.S. 9-4-504)
- **Delinquent Tax Penalty and Interest:** The district's share of interest and penalties on delinquent taxes distributed to it during the previous school year. (W.S. 39-13-108(b)(ii))
- **Cash Reserves & Operating Balances:** District's operating balance & cash reserve exceeding 30% of Foundation Program Guarantee from the preceding year are considered a local resource. (W.S. 21-13-313(e))
- **Other Local Resources:** Other revenues, not excluded, received, or collected by the district during the previous school year. (W.S. 21-13-310(a)(xv))

Note: W.S. 21-13-310(a) deems these revenues as "state revenues."

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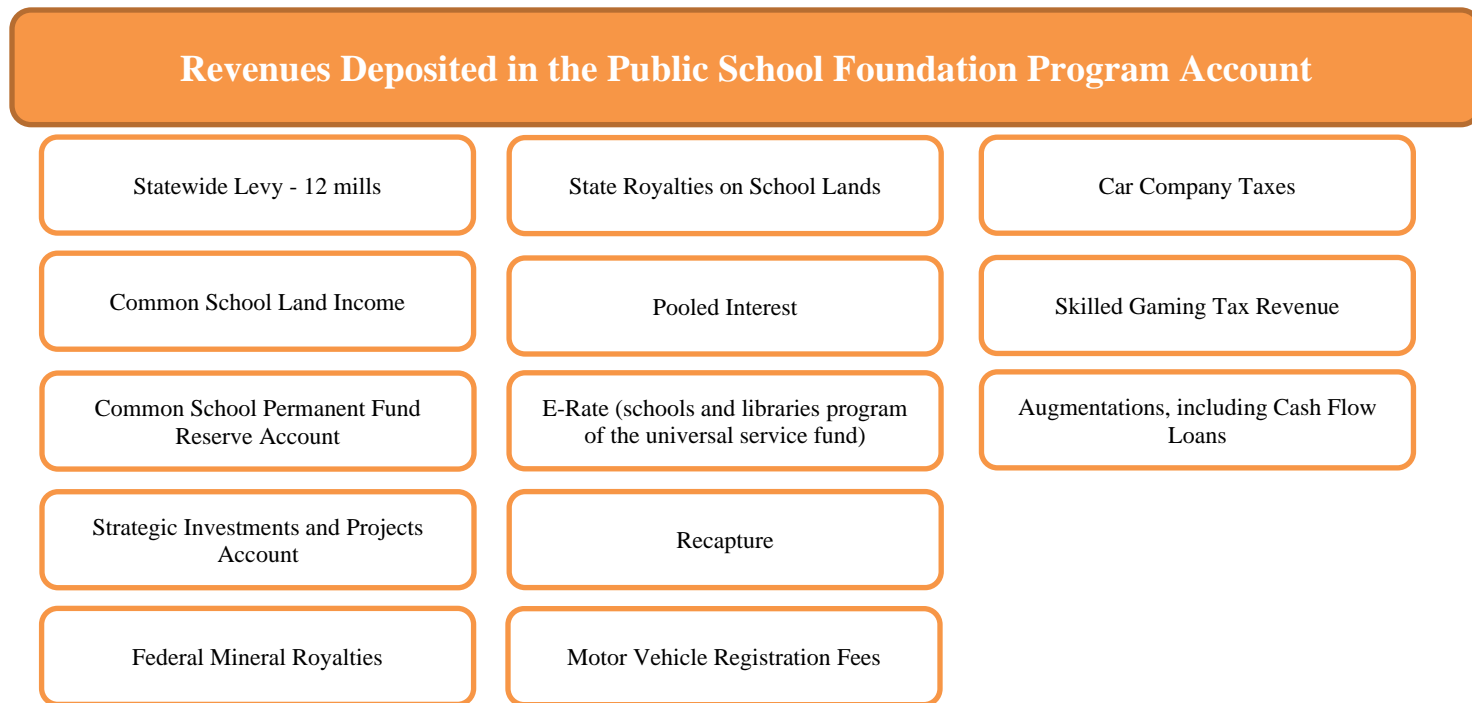
ENTITLEMENT OR RECAPTURE SCHOOL DISTRICTS



March 2025

REVENUES DEPOSITED IN THE PUBLIC SCHOOL FOUNDATION PROGRAM ACCOUNT

There are a number of revenue sources that fund the School Foundation Program; they are illustrated below.



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PUBLIC SCHOOL FOUNDATION PROGRAM ACCOUNT REVENUE EXPLANATIONS

- **Statewide Levy:** Revenue generated from 12 mill statewide property tax. (W.S. 21-13-303 and 39-13-104(a)(iv))
- **Common School Land Income Account:** Interest, dividends, and net realized capital gains on the Common School Account within the Permanent Land Fund (CSPLF). The CSLIA also receives revenue from non-depletable activities on common school account lands, including revenue streams such as grazing leases, and oil or coal bonus payments. (W.S. 21-13-301)
- **Common School Permanent Fund Reserve Account (CSPLF Reserve Account):** If investment income is less than the statutory spending policy amount (SPA), the difference is transferred from the CSPLF Reserve Account to the CSLIA to ensure an amount equal to the statutory SPA is available. This only occurs if revenue is available in the CSPLF Reserve Account.
- **Strategic Investments and Projects Account (SIPA):** An amount equal to 45 percent of the maximum amount which may be credited to the SIPA pursuant to W.S. 9-4-719(q). (W.S. 9-4-220(b))¹
- **Federal Mineral Royalties (FMRs):** Revenue generated from federal payments, distributed under federal law, to the state for mining activity within the state. In the event investment income from the CSPLF exceeds the statutory SPA of the CSPLF, then the amount over the SPA is directed to the CSPLF Reserve Account, swapped with FMRs. (W.S. 9-4-601(a)(ii), (d)(iii) and (k)(i))
- **State Royalties on School Lands:** One-third of revenue generated from the production or sale of minerals or any depletable resource from state school lands. (W.S. 9-4-305(b))
- **Pooled Interest:** Interest derived from property tax holdings by the county prior to remitting it to the state and interest derived from the pooled earnings of the Public School Foundation Program Account.
- **E-Rate:** Revenue received from applications to the universal service administrative company under the federal communications commission for amounts available to the state under the schools and libraries program of the universal service fund. (W.S. 9-2-2906(e)(v))

¹ The revenue to be deposited to the Public School Foundation Program Amount is based upon the Governor's line-item veto and as specified by the Governor in his line-item veto message of 2025 SF 169 on March 18, 2025. However, LSO notes that the ultimate legal and fiscal impact of the Governor's actions while line-item vetoing 2025 SF 169 have yet to be determined.

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- **Recapture:** Monies paid by school districts with local resources exceeding the Foundation Program Guarantee. (W.S. 21-13-102(b))
- **Motor Vehicle Registration Fees:** Revenue generated from motor vehicle licensing and registration, distributed in the same manner as property taxes. (W.S. 31-3-103)
- **Car Company Taxes:** Revenue generated from railroad car company taxes, distributed in the same manner as property taxes. (W.S. 39-13-111(a)(iii))
- **Cash Flow Loans:** For cash flow purposes, a loan may be made from the Legislative Stabilization Reserve Account (LSRA) or the CSPLF to the Public School Foundation Program Account, which is then repaid to the LSRA or CSPLF. (W.S. 21-13-316)
- **Skilled Gaming Tax Revenue:** Revenue generated from skill based amusement games. (W.S. 11-25-304(d)(ii))
- **Augmentations:** Any additional revenue directed by the Legislature to the Public School Foundation Program Account. To the extent the balance of the LSRA, is not less than \$500 million, a transfer is made from the LSRA to the Public School Foundation Program Account to restore the unobligated, unencumbered balance within the Public School Foundation Program Account to \$100 million on June 30 of each fiscal year. (W.S. 9-4-219(b))

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