State of Wyoming
SCHOOL FOUNDATION PROGRAM
FLOW CHART

March 2025

LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • E-MAIL lso@wyoleg.gov • WEBSITE www.wyoleg.gov

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.

LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • **E-MAIL** lso@wyoleg.gov • **WEBSITE** www.wyoleg.gov

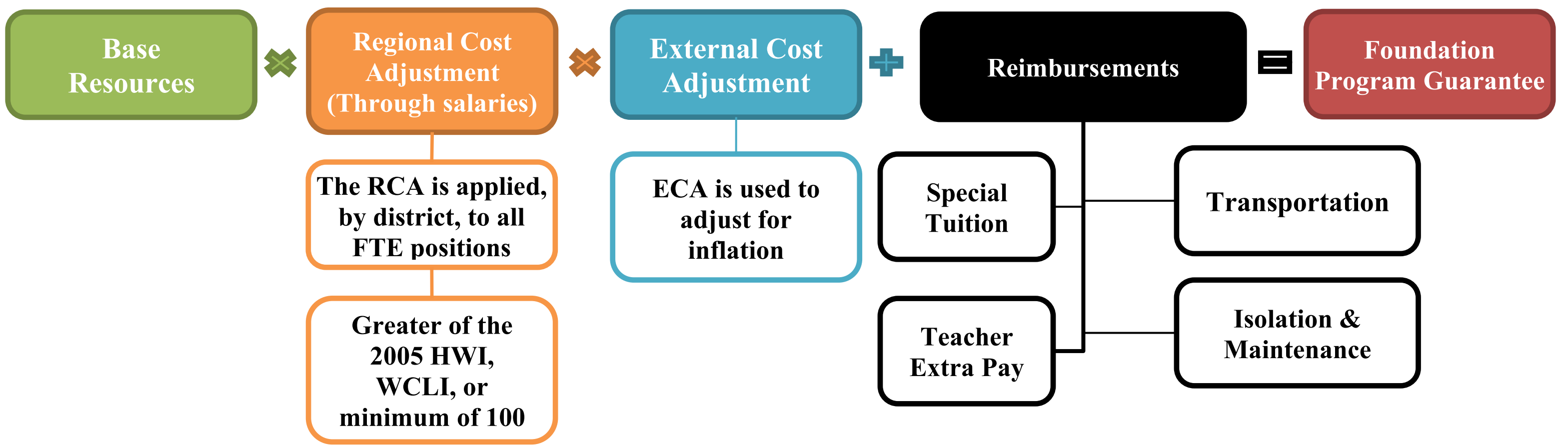
TABLE OF CONTENTS

LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • E-MAIL lso@wyoleg.gov • WEBSITE www.wyoleg.gov

SCHOOL FOUNDATION PROGRAM: EDUCATION RESOURCE BLOCK GRANT MODEL

BASE RESOURCES

FOUNDATION PROGRAM GUARANTEE



SUPPLEMENTAL FUNDING TO THE FOUNDATION PROGRAM GUARANTEE

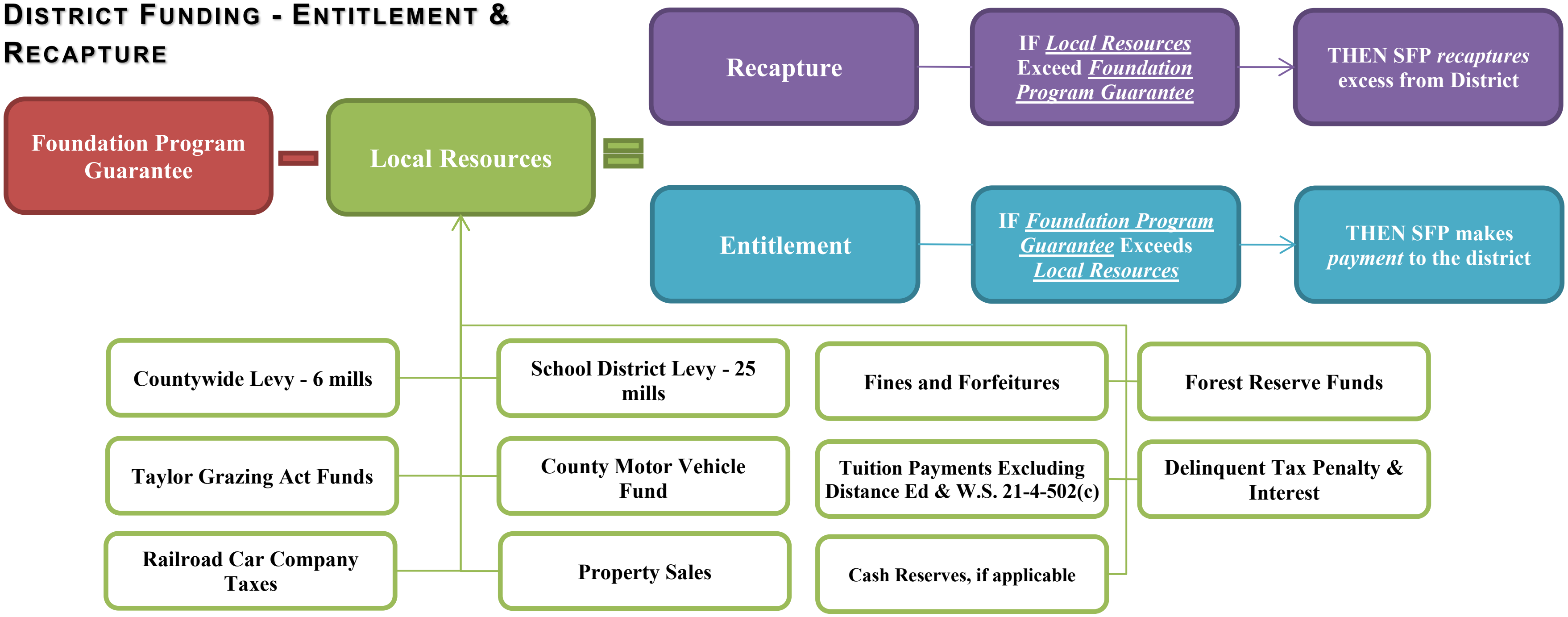
Other: special education, cooperative service agreements, retirement, national board certified teacher program payments, out-of-state tuition, and grants (mental health service grants, distance education grants, Grades 9-12 CTE supplies, materials, and equipment for approved programs, CTE demonstration 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.***

March 2025

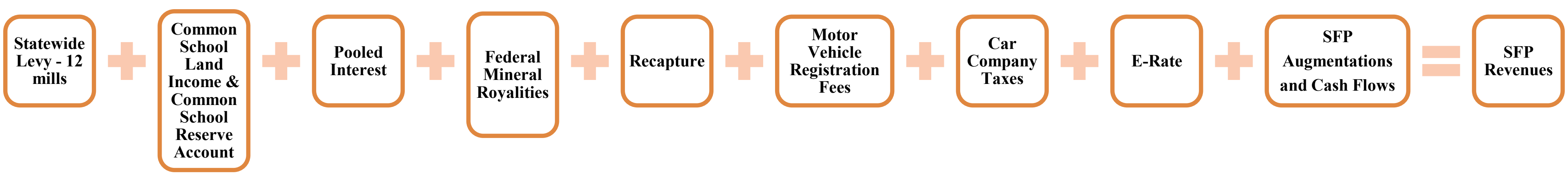
LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • E-MAIL lso@wyoleg.gov • WEBSITE www.wyoleg.gov

FUNDING THE BLOCK GRANT

DISTRICT FUNDING - ENTITLEMENT & RECAPTURE



REVENUES DEPOSITED IN THE PUBLIC SCHOOL FOUNDATION PROGRAM ACCOUNT



March 2025

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.

School Resources + **District Resources** = **Base Resources**

School Resources

- Elementary School Prototype
- Middle School Prototype
- High School Prototype
- Small School Prototype (49 ADM or less) including adjustments for unique configurations
- Alternative School Prototype
- Small District Adjustment for school districts with fewer than 243 ADM
- Supplementaal Funding to the Foundation Porgram Guarantee *(see page 1)*

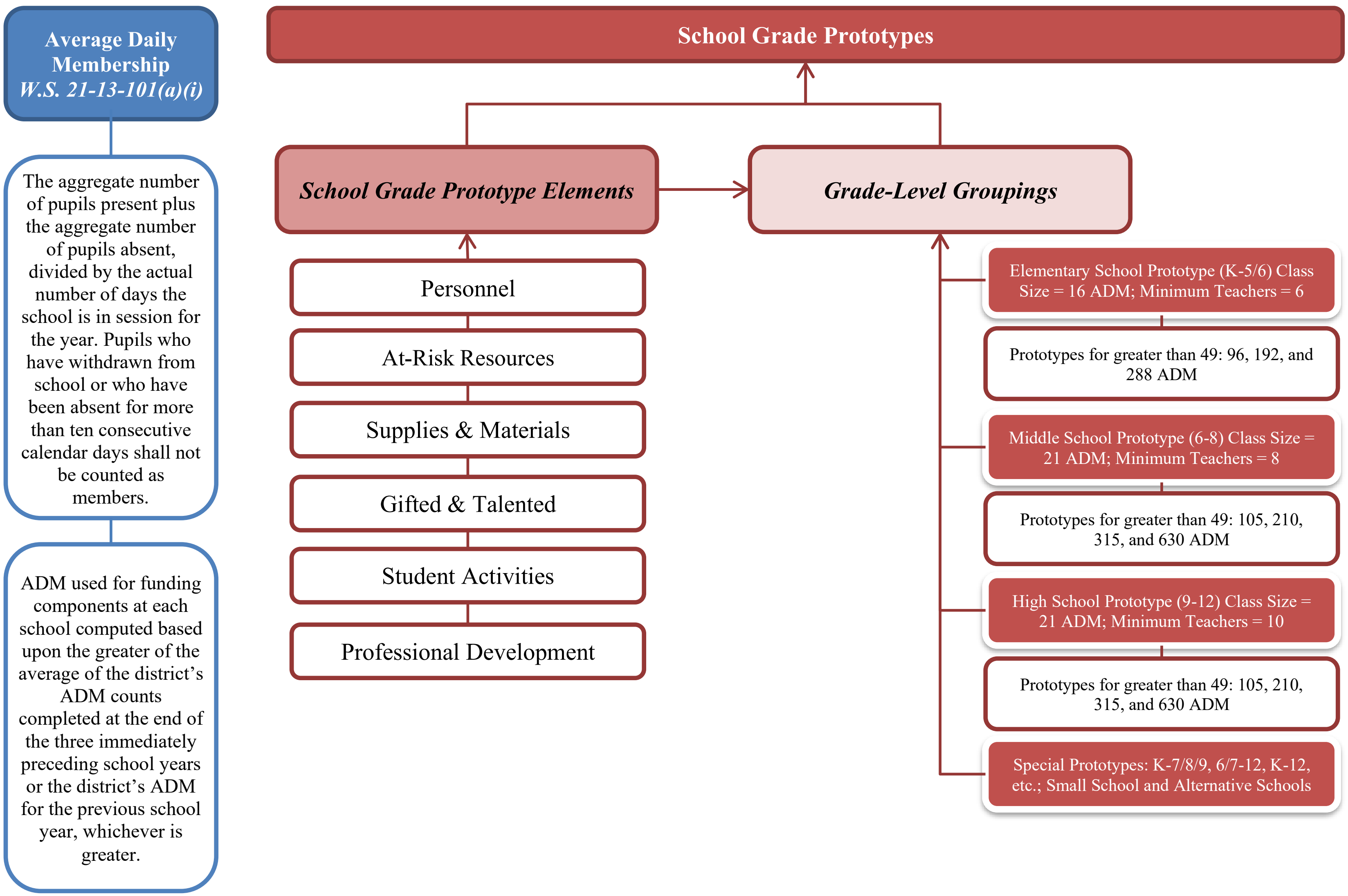
District Resources

- Central Office Staff and Supplies
- Maintenance & Operations Staff and Supplies
- Utilities
- Reimbursements: *paid after cost adjustments are implemented (see page 1)*

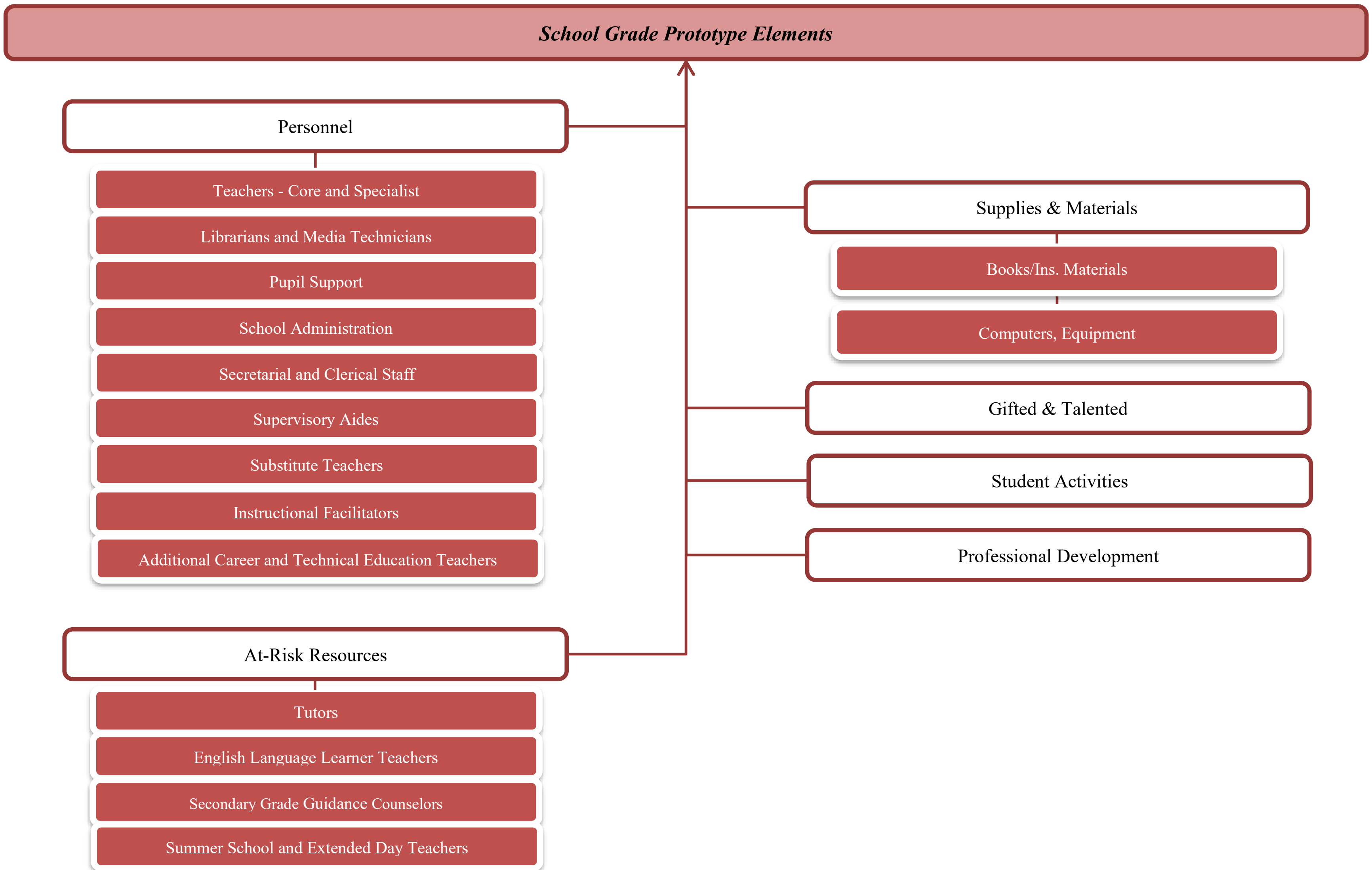
Base Resources

LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • E-MAIL lso@wyoleg.gov • WEBSITE www.wyoleg.gov

School Resources

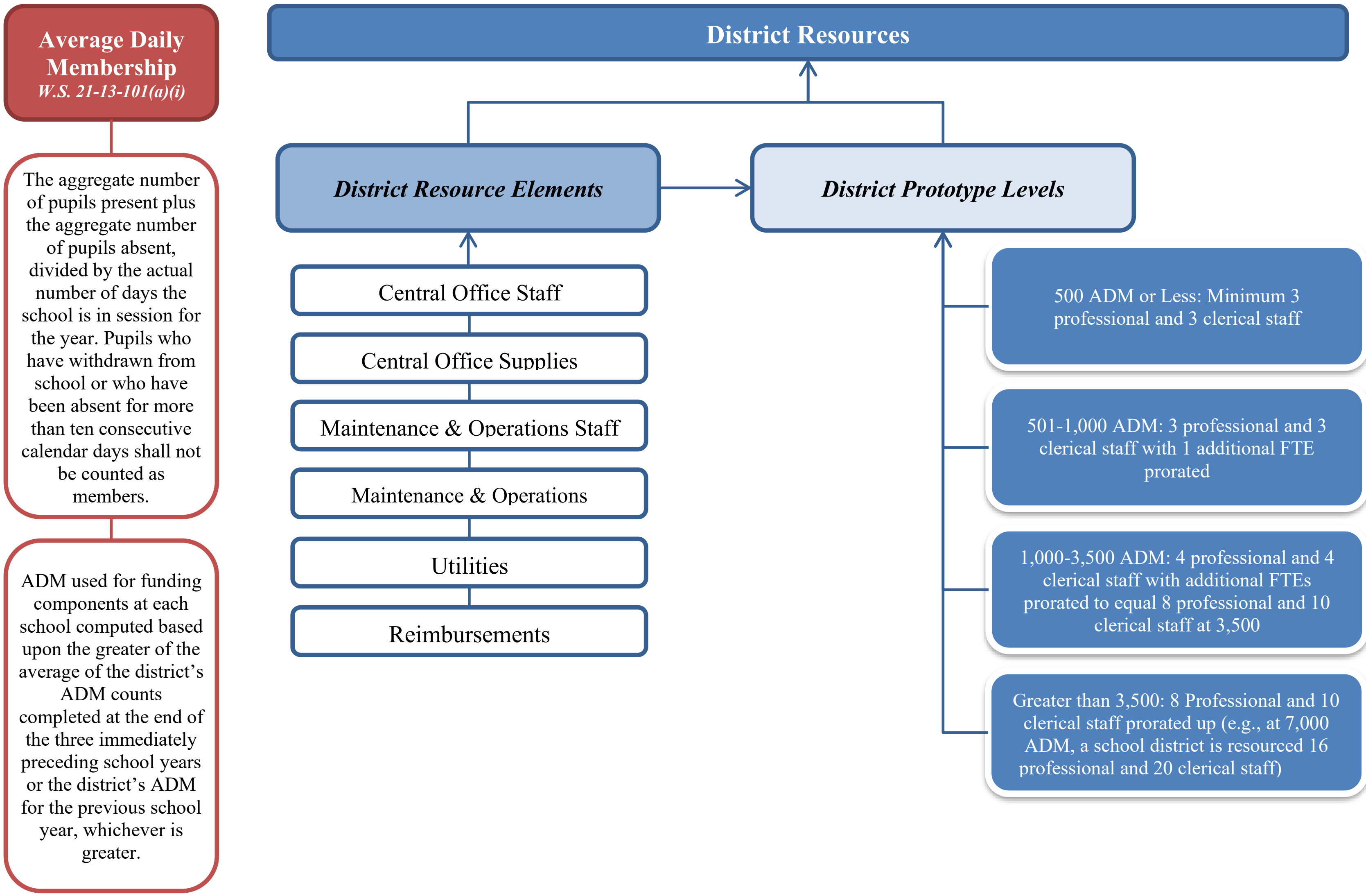


School Grade Prototype Elements



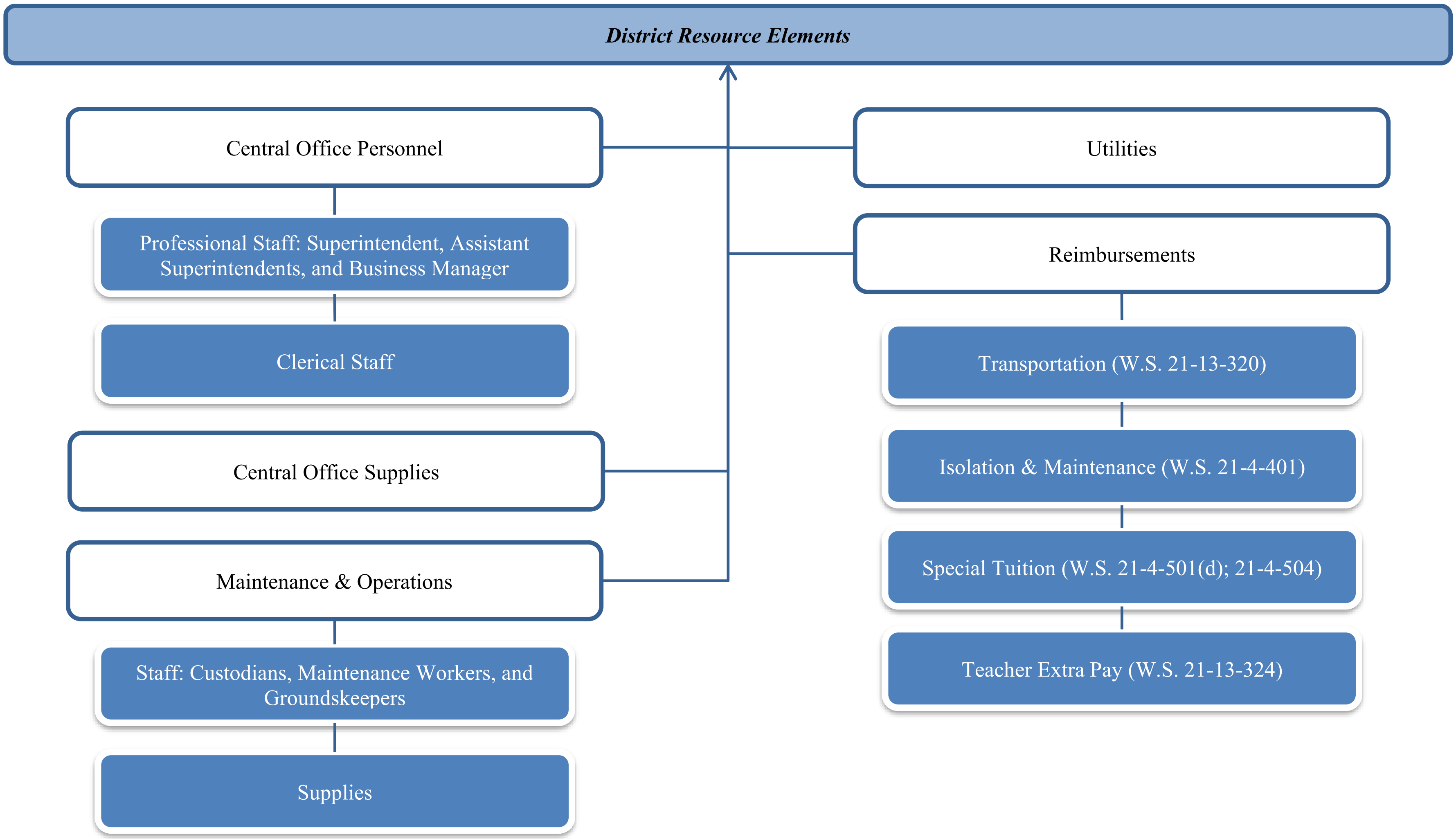
LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • E-MAIL lso@wyoleg.gov • WEBSITE www.wyoleg.gov

DISTRICT RESOURCES



March 2025

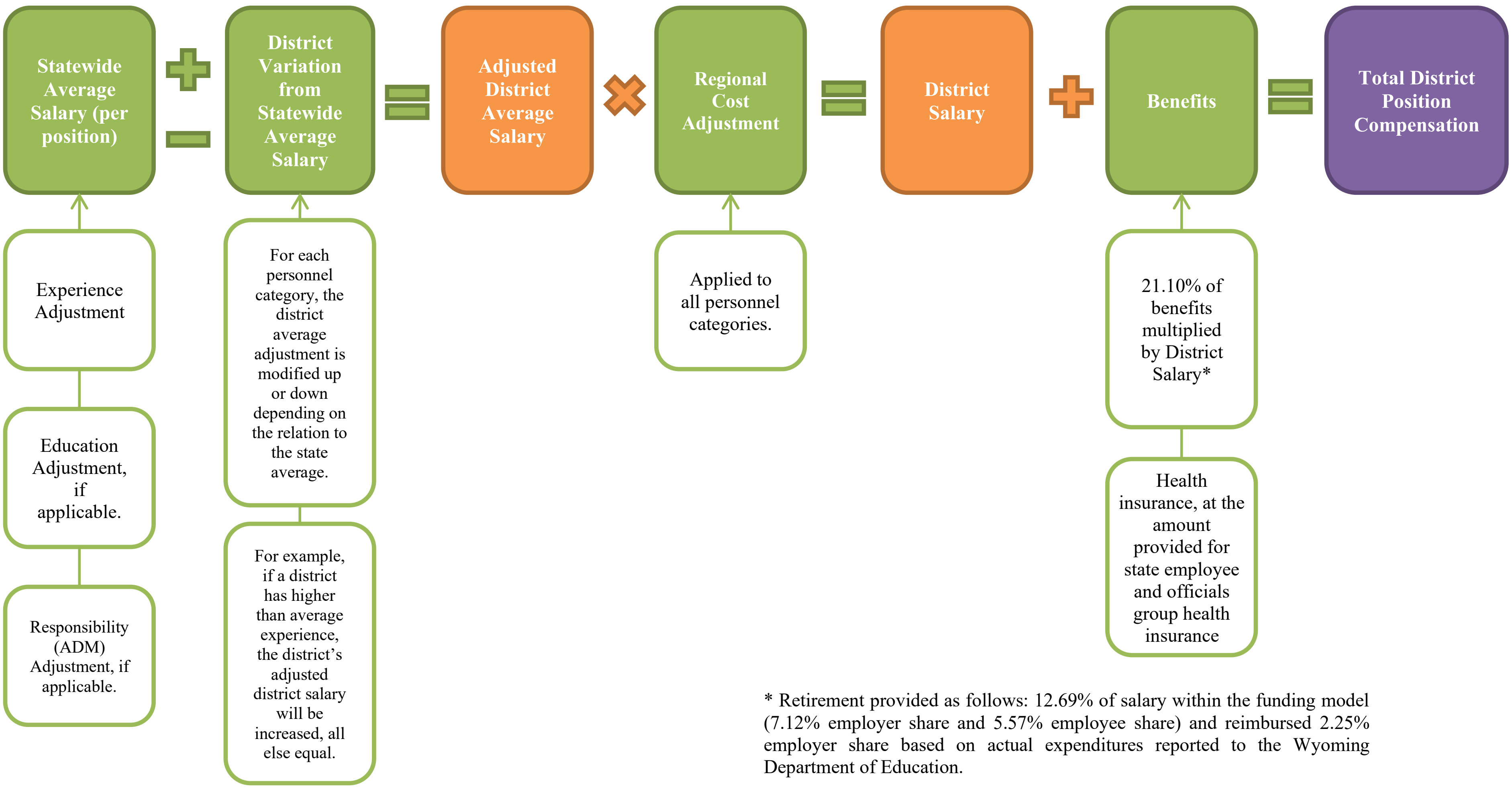
District Resource Elements



LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • **E-MAIL** lso@wyoleg.gov • **WEBSITE** www.wyoleg.gov

Model Compensation Calculation

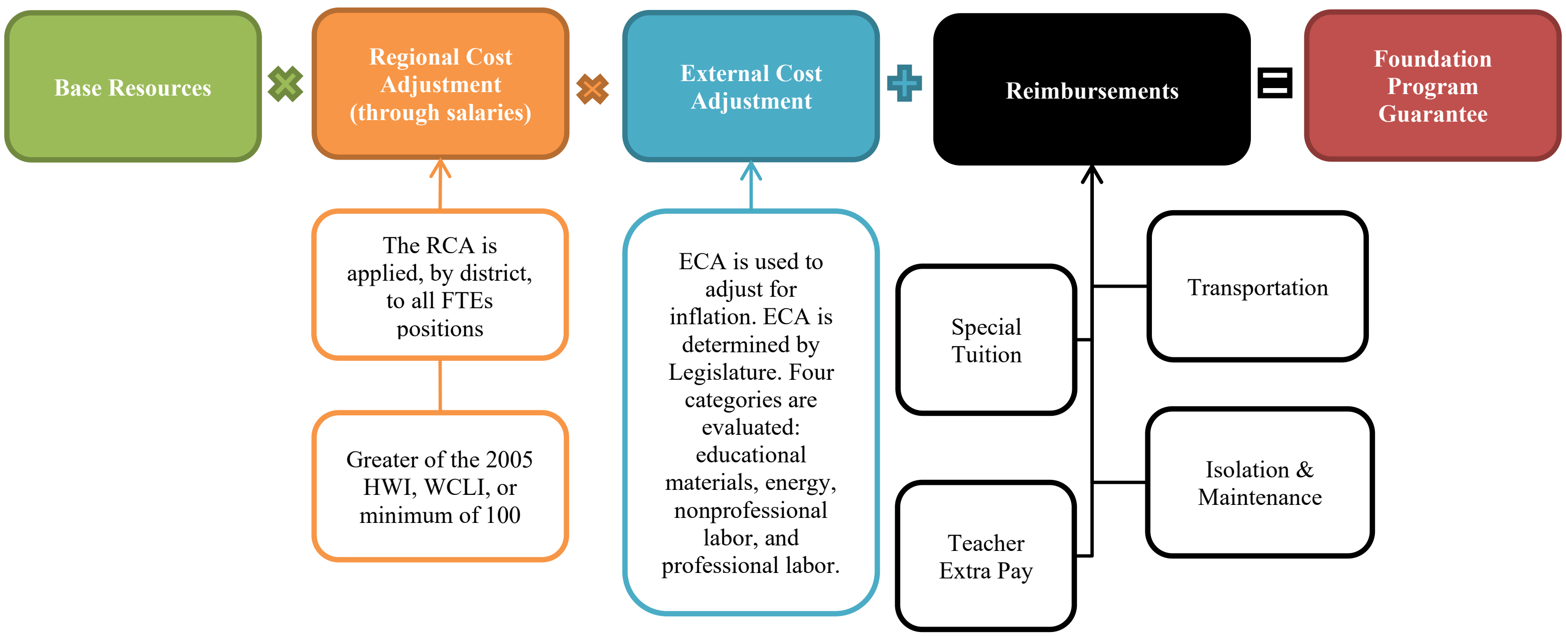
This section illustrates how the funding model calculates the district level salary and total compensation amounts per model position. These computations are specific to each personnel category in the model. *NOTE: Not all adjustments (i.e., experience, education, and responsibility) are made for each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



* Retirement provided as follows: 12.69% of salary within the funding model (7.12% employer share and 5.57% employee share) and reimbursed 2.25% employer share based on actual expenditures reported to the Wyoming Department of Education.

FOUNDATION PROGRAM GUARANTEE

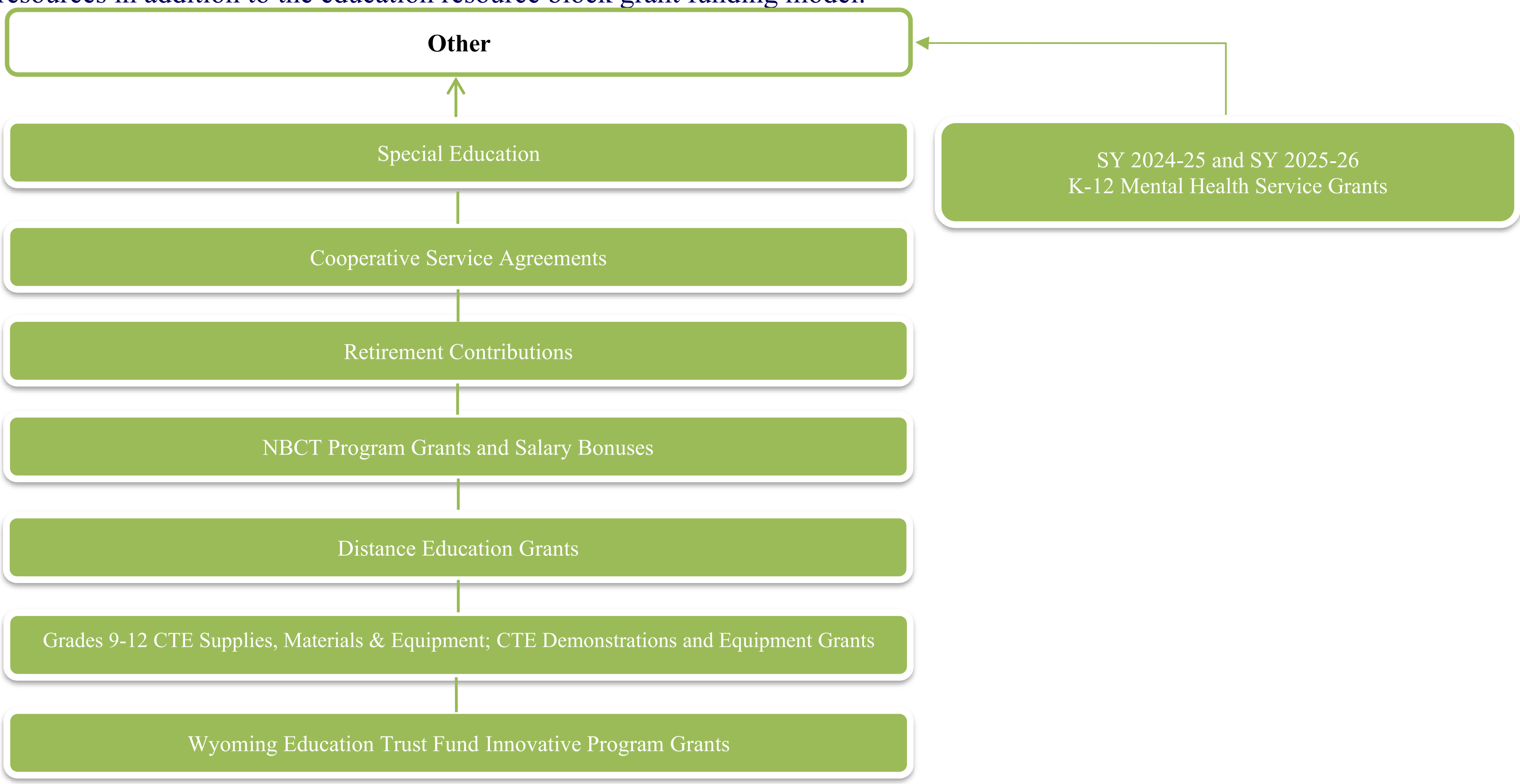
The Foundation Program Guarantee is the amount computed for each district and is determined by multiplying Base Resources by the Regional Cost Adjustment (RCA) – personnel only – and the RCA-adjusted Base Resources by the External Cost Adjustment then adding the reimbursements.



LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • E-MAIL lso@wyoleg.gov • WEBSITE www.wyoleg.gov

SUPPLEMENTAL FUNDING TO THE FOUNDATION PROGRAM GUARANTEE

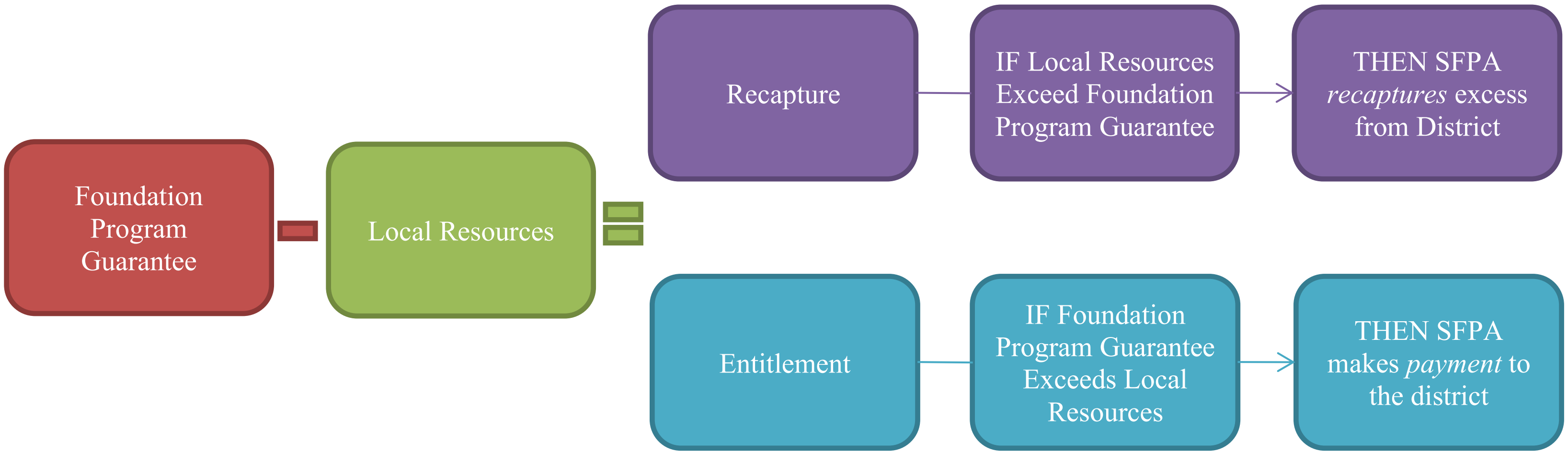
Supplemental Funding to the Foundation Program Guarantee reflects programs for which the Legislature appropriates resources in addition to the education resource block grant funding model.



LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • **E-MAIL** lso@wyoleg.gov • **WEBSITE** www.wyoleg.gov

DISTRICT FUNDING – ENTITLEMENT & RECAPTURE

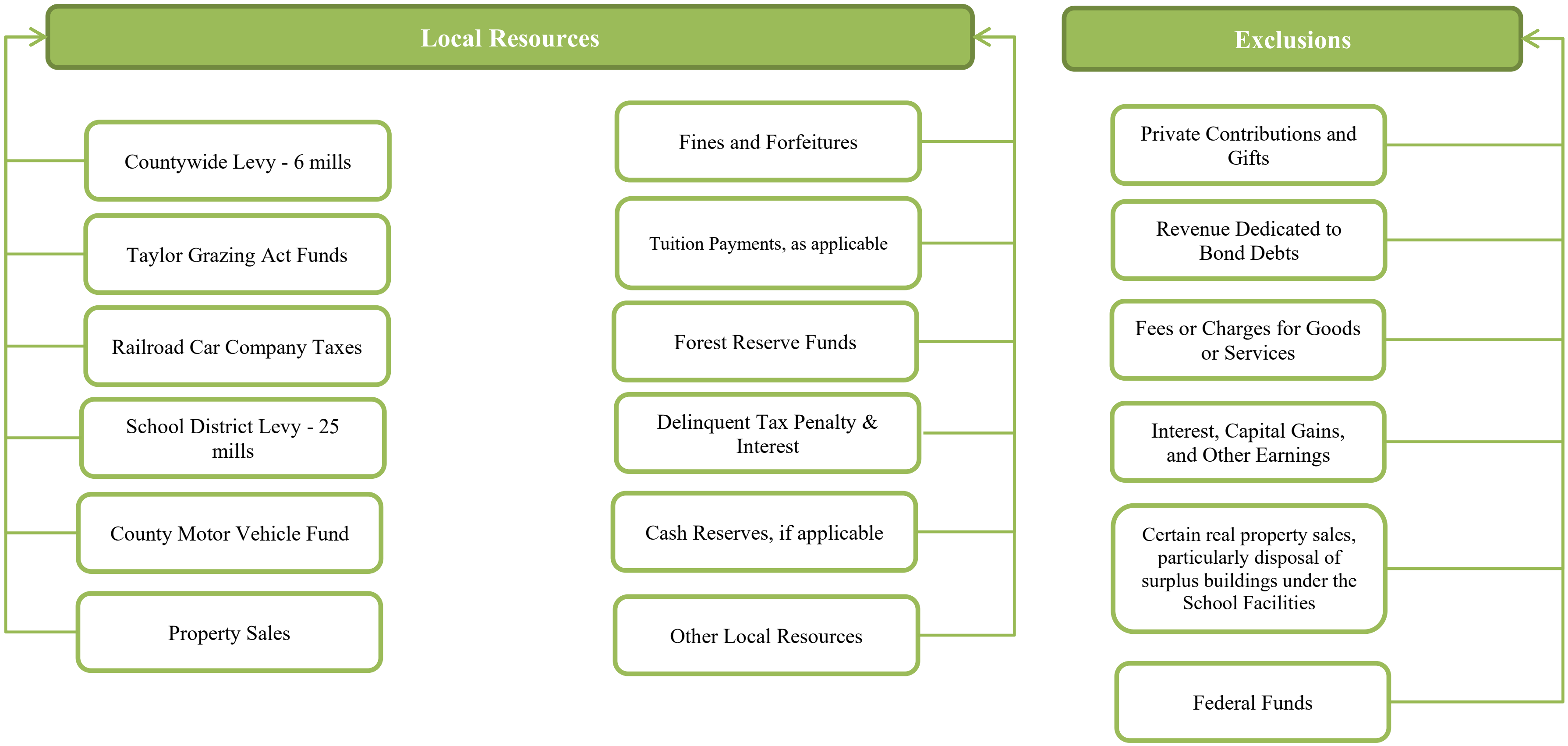
The district funding is the Foundation Program Guarantee *less* Local Resources and results in either an Entitlement payment from the Public School Foundation Program Account (SFPA) or state Recapture revenue to the SFPA from the school district. This section illustrates the process resulting in Entitlement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



LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • E-MAIL lso@wyoleg.gov • WEBSITE www.wyoleg.gov

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.



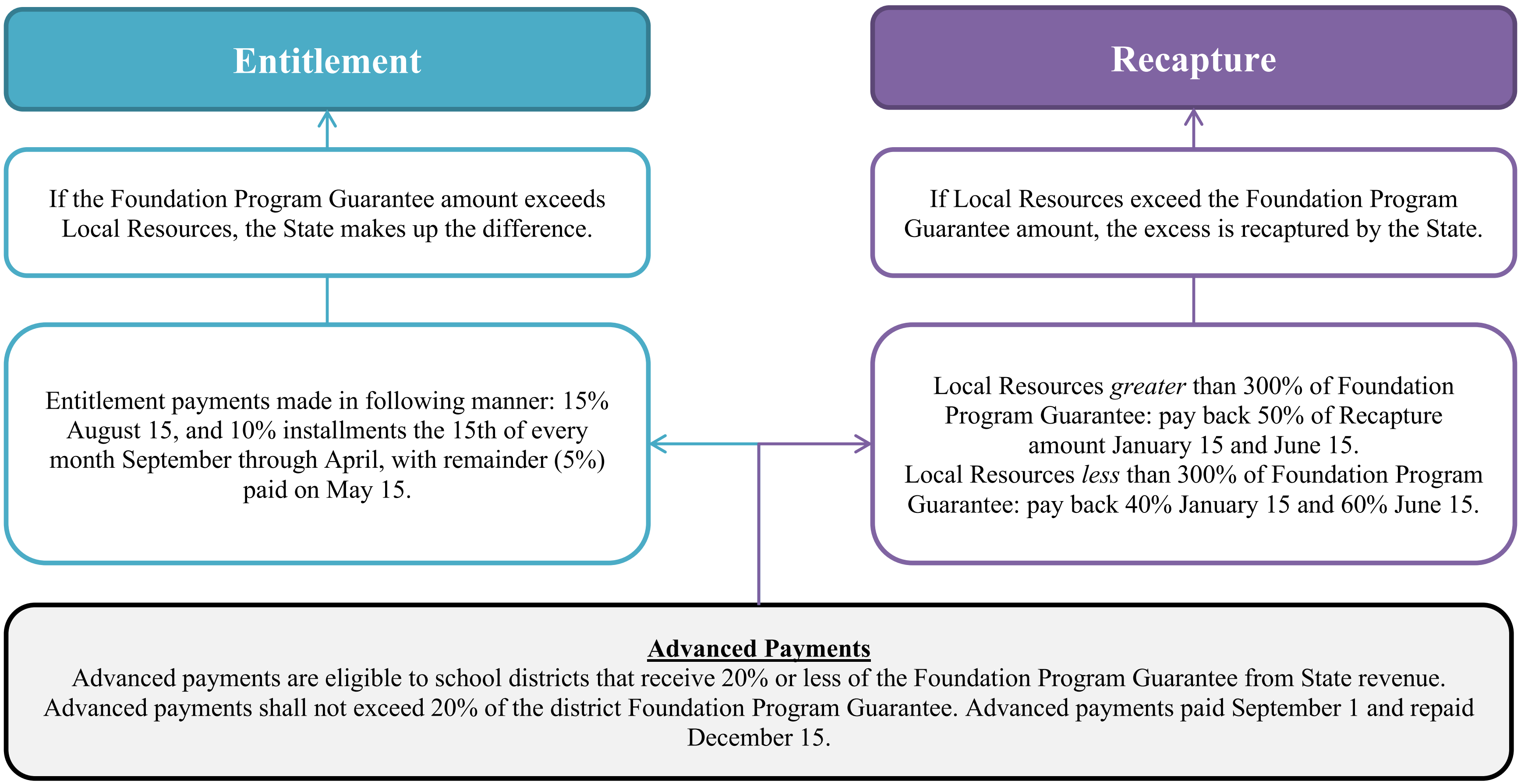
LOCAL RESOURCES EXPLANATIONS

- **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."

LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • E-MAIL lso@wyoleg.gov • WEBSITE www.wyoleg.gov

ENTITLEMENT OR RECAPTURE SCHOOL DISTRICTS



LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • E-MAIL lso@wyoleg.gov • WEBSITE www.wyoleg.gov

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.

Revenues Deposited in the Public School Foundation Program Account

- Statewide Levy - 12 mills
- Common School Land Income
- Common School Permanent Fund Reserve Account
- Strategic Investments and Projects Account
- Federal Mineral Royalties
- State Royalties on School Lands
- Pooled Interest
- E-Rate (schools and libraries program of the universal service fund)
- Recapture
- Motor Vehicle Registration Fees
- Car Company Taxes
- Skilled Gaming Tax Revenue
- Augmentations, including Cash Flow Loans

LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • E-MAIL lso@wyoleg.gov • WEBSITE www.wyoleg.gov

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.

LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • E-MAIL lso@wyoleg.gov • WEBSITE www.wyoleg.gov

- **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))

LEGISLATIVE SERVICE OFFICE • 200 W. 24th Street • Cheyenne, Wyoming 82002
TELEPHONE 307-777-7881 • E-MAIL lso@wyoleg.gov • WEBSITE www.wyoleg.gov