



State of Wyoming SCHOOL FOUNDATION BLOCK GRANT FLOW CHART

March 2013

INTRODUCTION

The School Foundation Block grant 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 that each district receives is a function of the components of the education resource block grant model and the characteristics of the schools and students within a particular district. The block grant determines the amount available to the district, but it does not determine how that funding is spent.

This document graphically illustrates the model originally adopted by the Legislature during the 2006 Budget Session, and recalibrated during the 2011 General Session. The illustration progresses from general to more specific. It begins with a summary chart that shows the components of the model and then each part of the model is further sub-divided 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 model.

Note: This is primarily a flow chart to display the functionality of the recalibrated school funding model. Details of the staffing and funding levels for the various components are available in Attachment A of the 2011 School Finance Recalibration Legislation (2011 Wyoming Session Laws, Chapter 185, Section 6).

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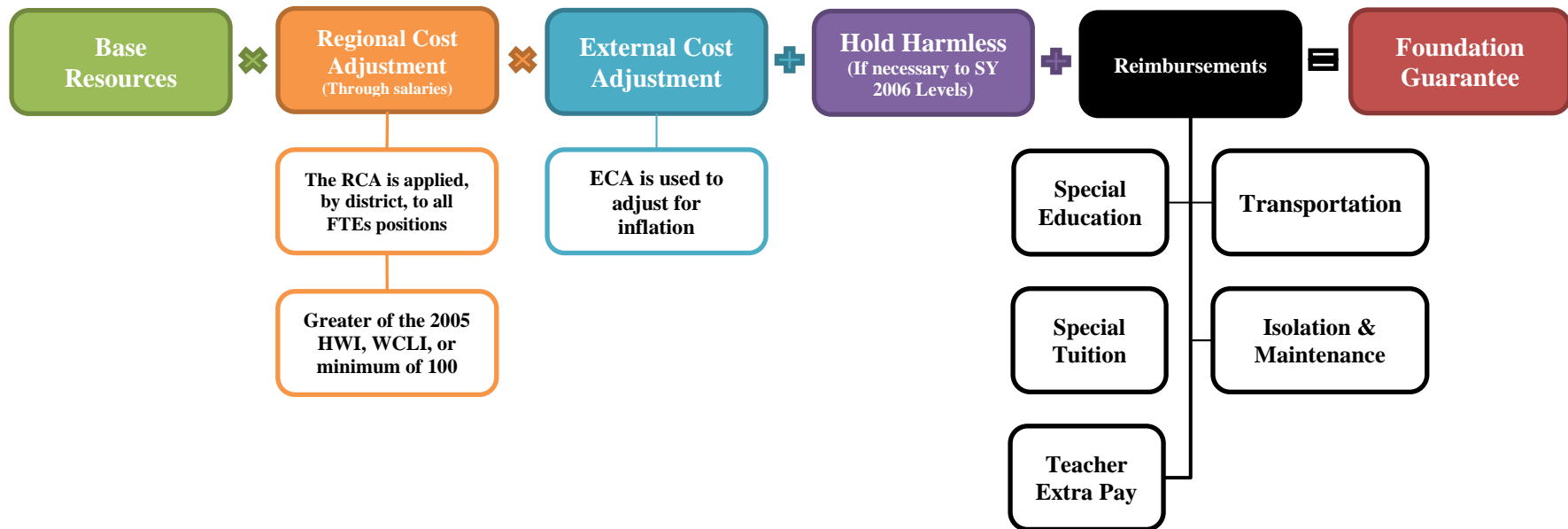
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SCHOOL FOUNDATION BLOCK GRANT

I. BASE RESOURCES.



II. FOUNDATION GUARANTEE.



III. SUPPLEMENTAL FUNDING TO THE FOUNDATION GUARANTEE.

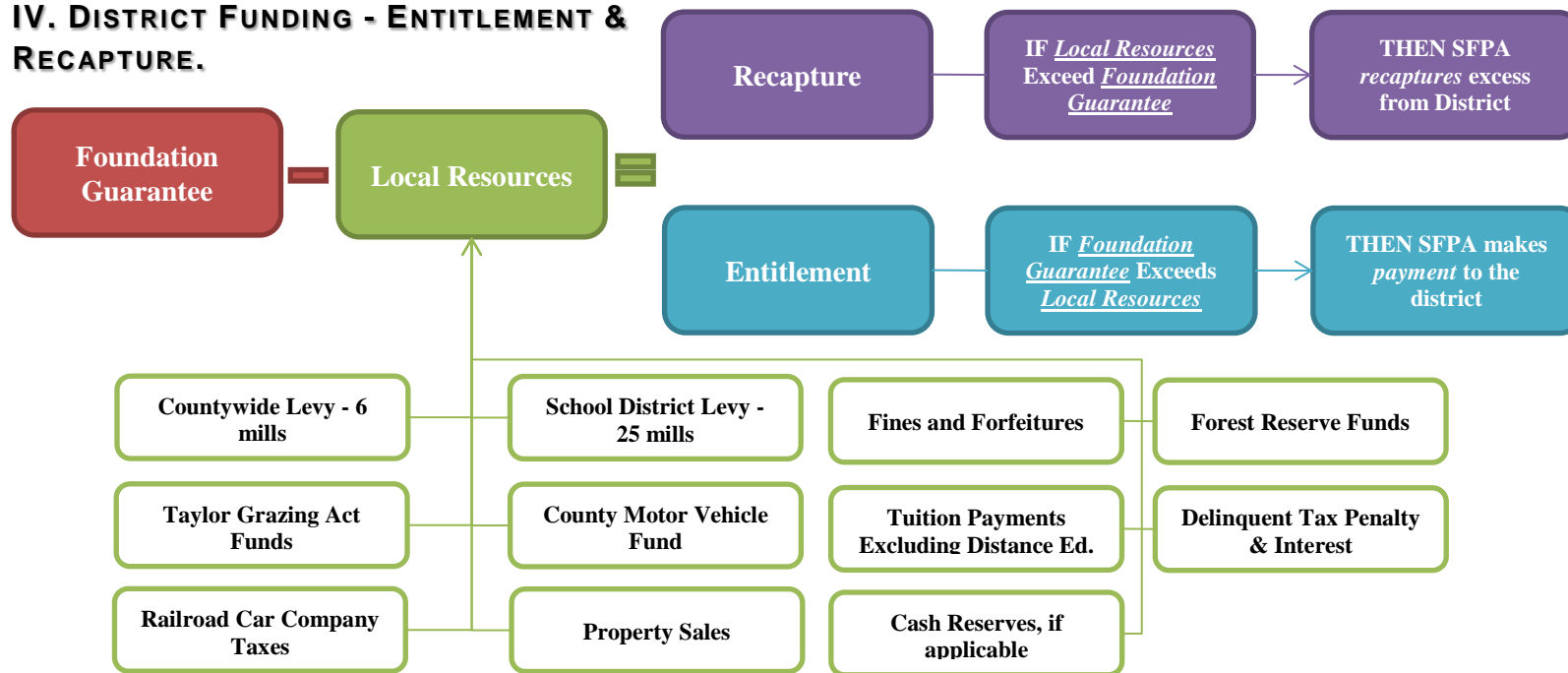


*The items included in "Other" may be considered outside and in addition to the cost-based funding model.

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FUNDING THE BLOCK GRANT

IV. DISTRICT FUNDING - ENTITLEMENT & RECAPTURE.



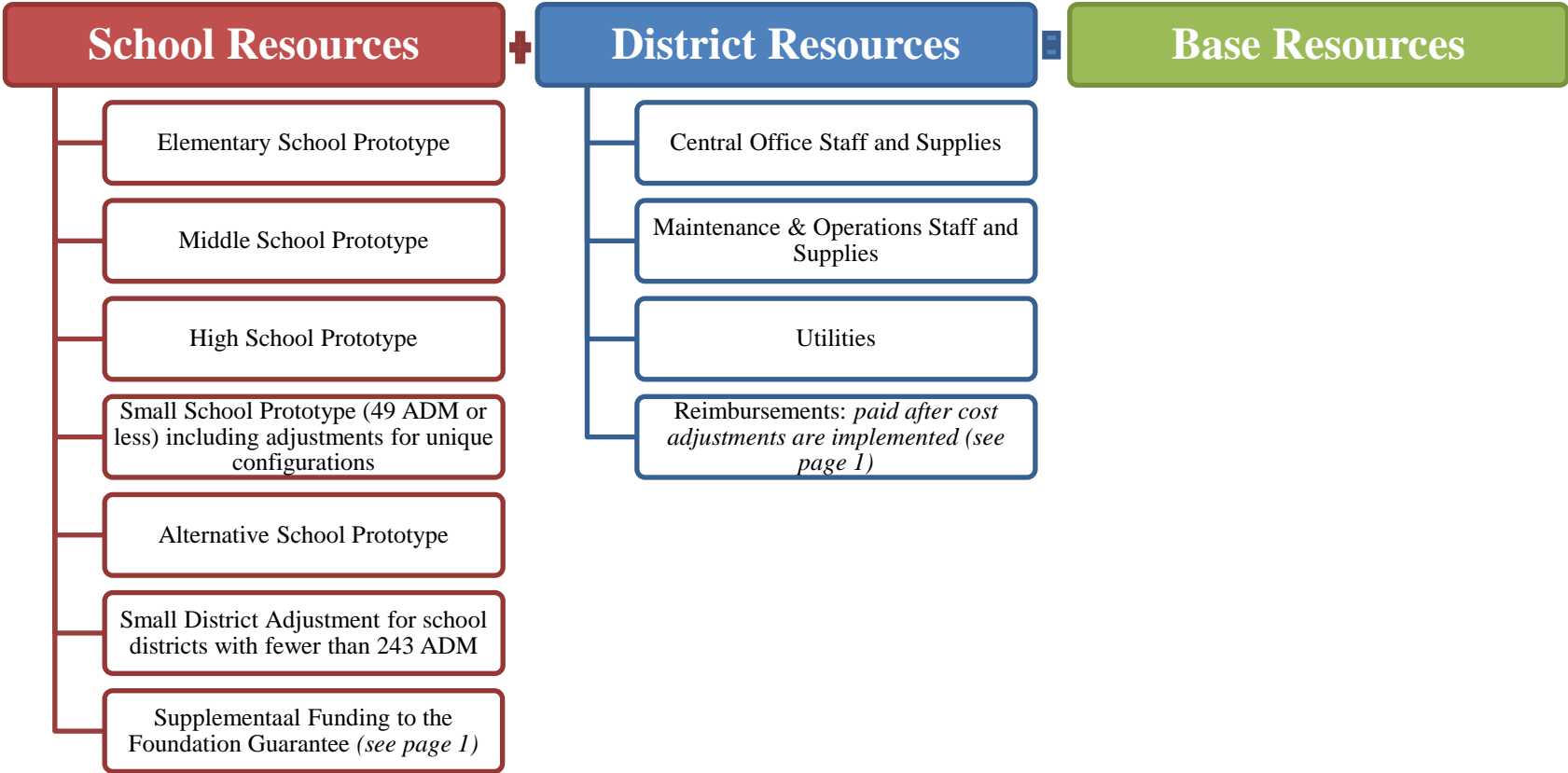
V. REVENUES DEPOSITED IN THE SCHOOL FOUNDATION PROGRAM ACCOUNT.



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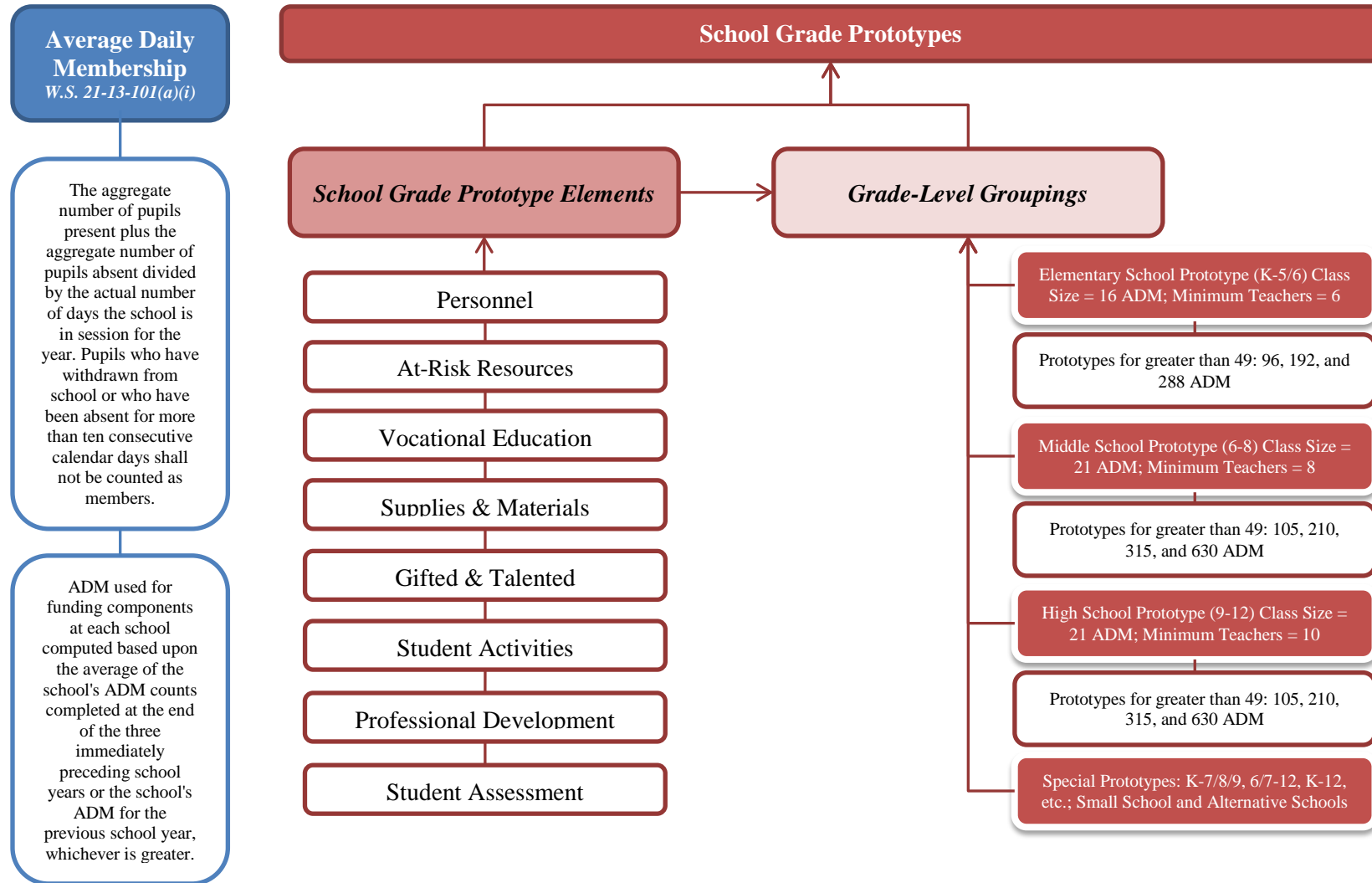
I. BASE RESOURCES

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



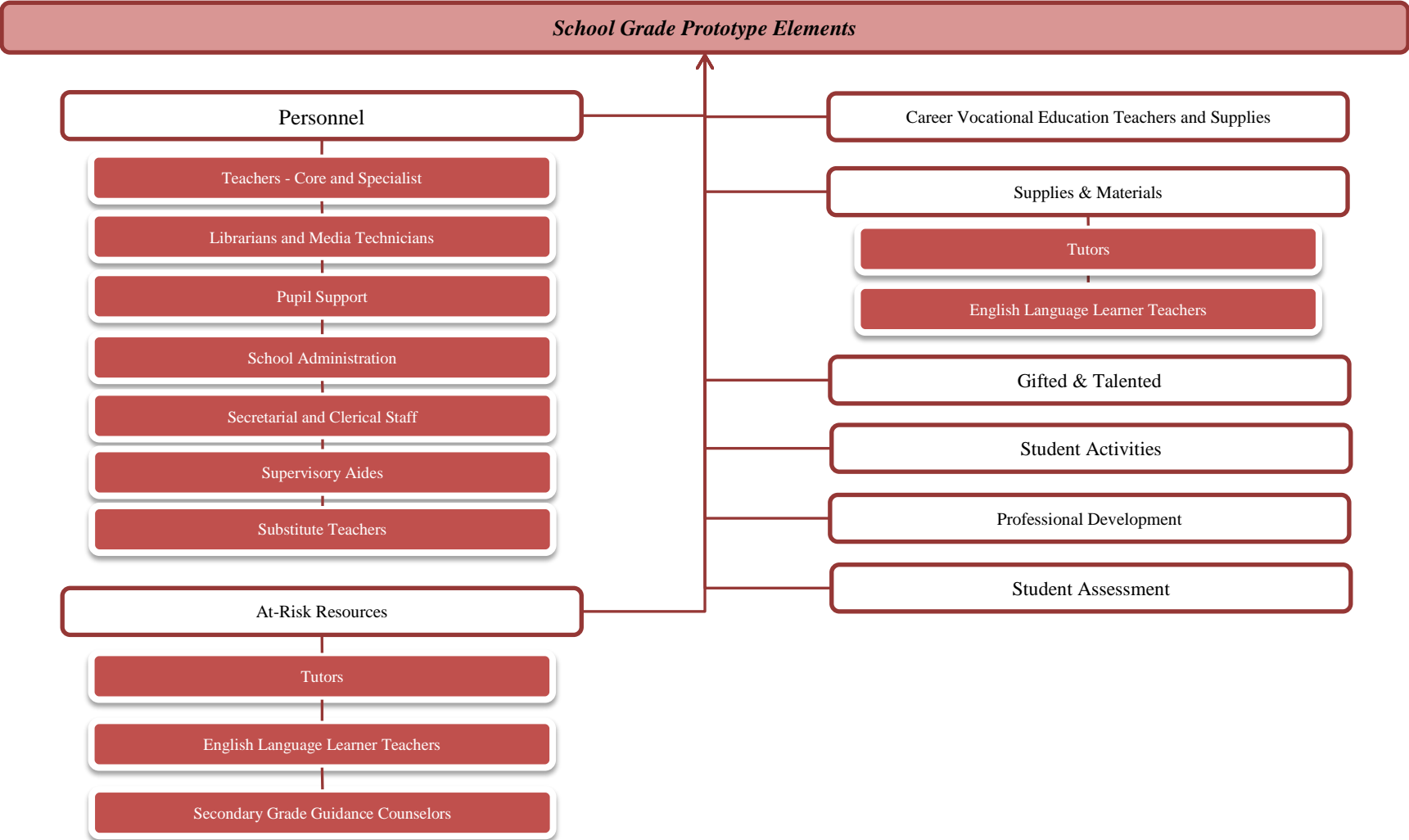
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SCHOOL RESOURCES



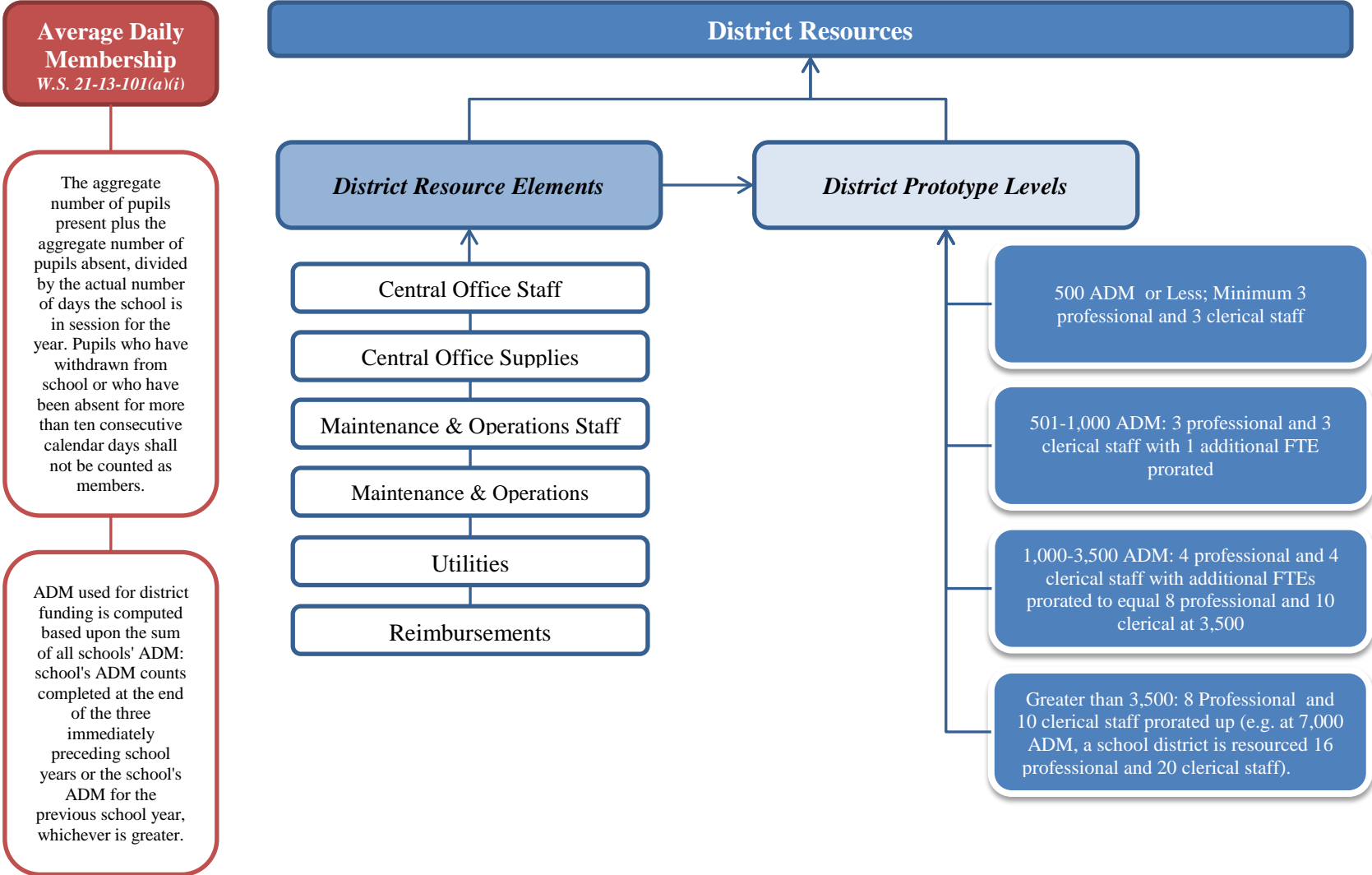
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School Grade Prototype Elements



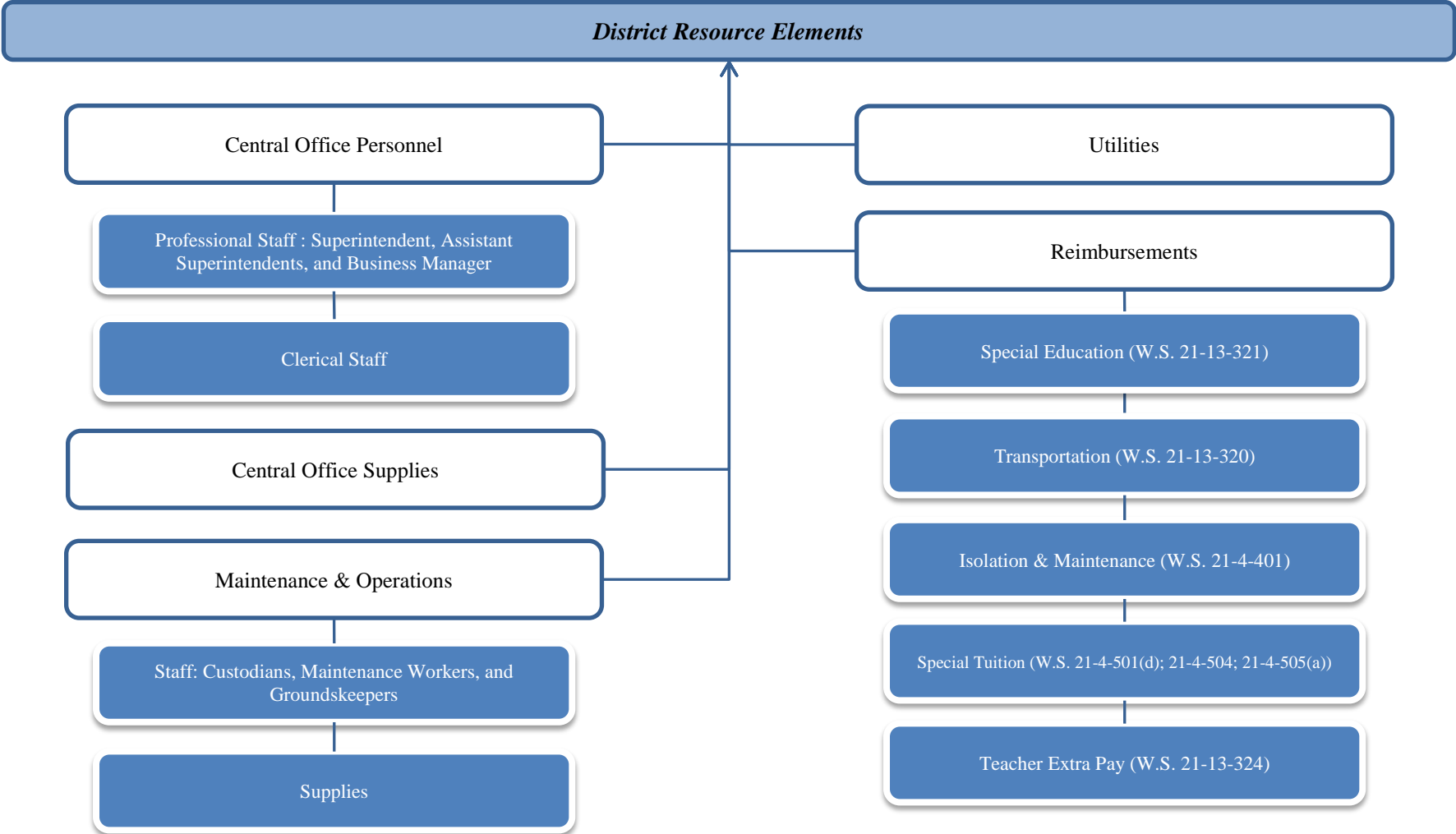
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DISTRICT RESOURCES



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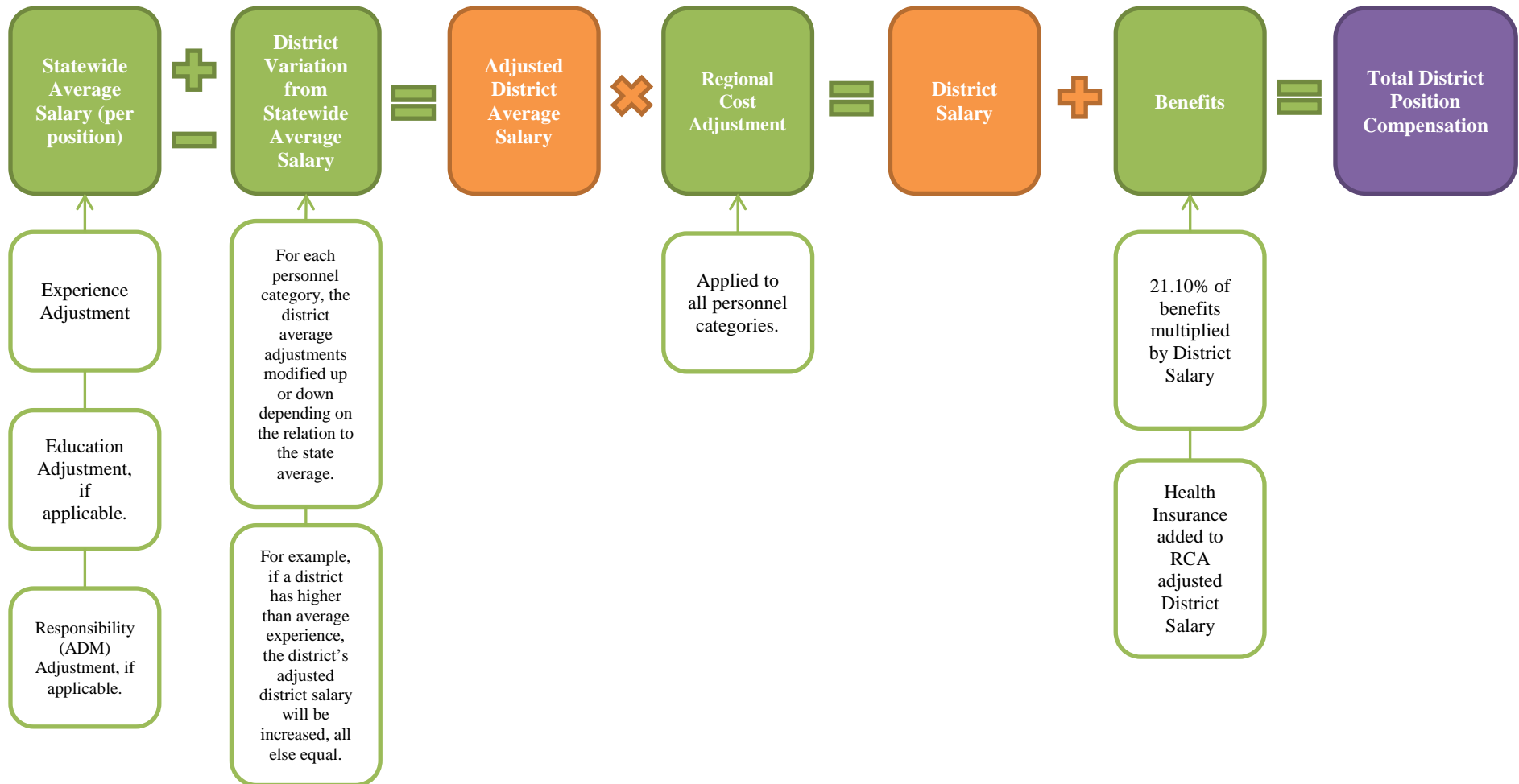
District Resource Elements



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Model Compensation Calculation

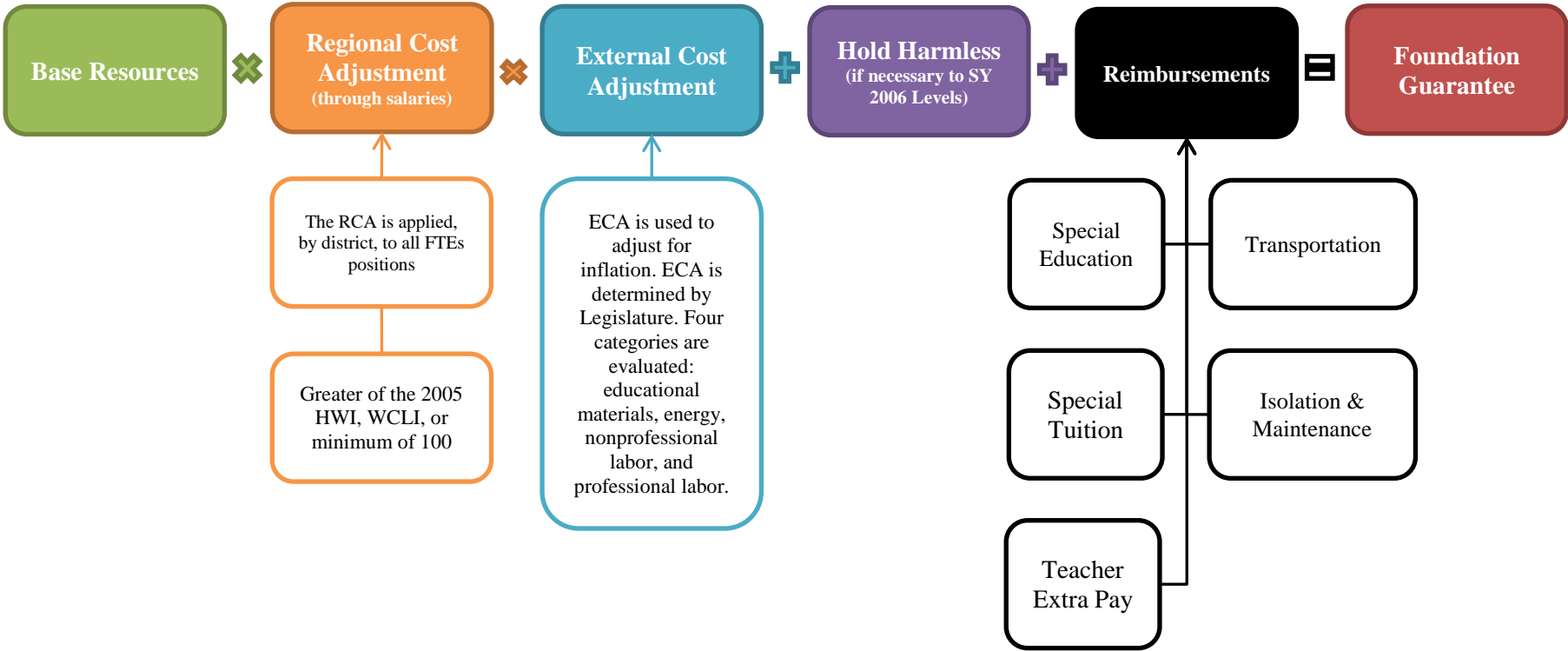
This section illustrates how the model calculates the district level salary and total compensation amounts per model position. These computations are specific to each personnel category in the model. *NOTE: Not all adjustments (i.e., experience, education, and responsibility) are made for each personnel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



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II. FOUNDATION GUARANTEE

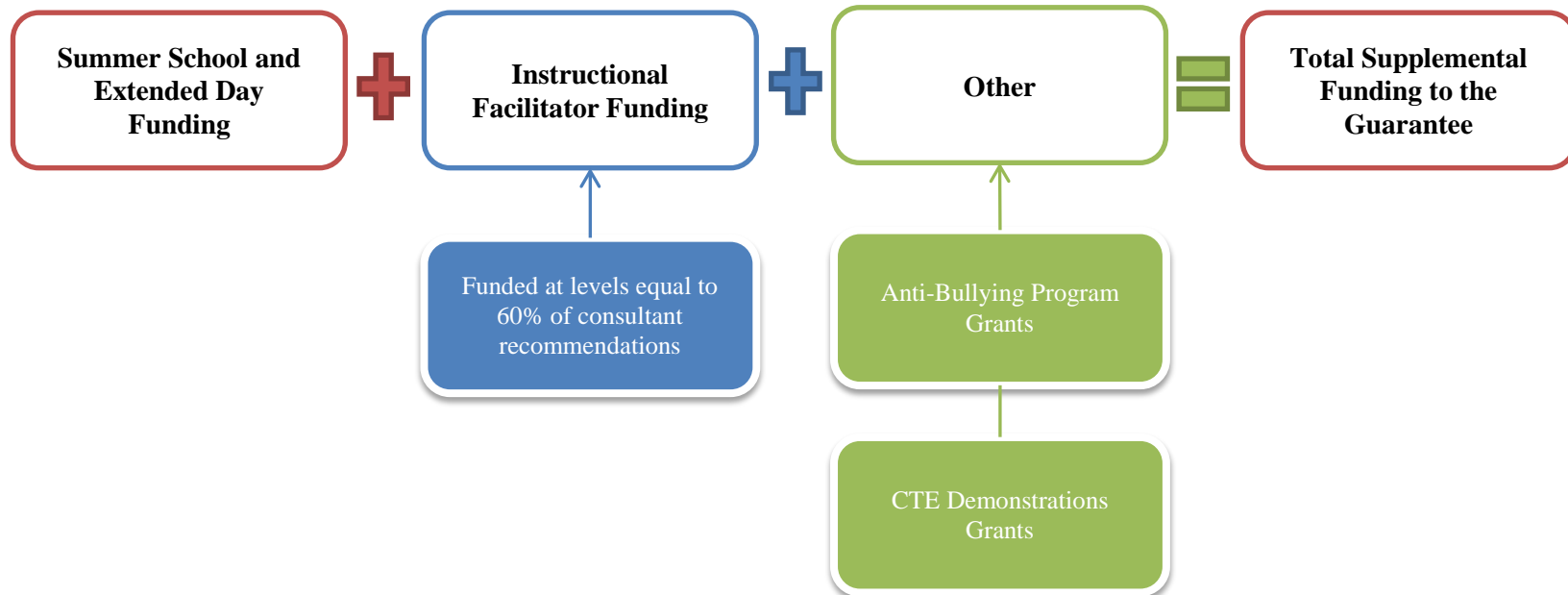
The Foundation Guarantee is the amount computed for each district and is determined by multiplying Base Resources by the Regional Cost Adjustment (RCA) – personnel only – and the RCA-adjusted Base Resources by the External Cost Adjustment then adding in any hold harmless and the reimbursements.



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III. SUPPLEMENTAL FUNDING TO THE FOUNDATION GUARANTEE

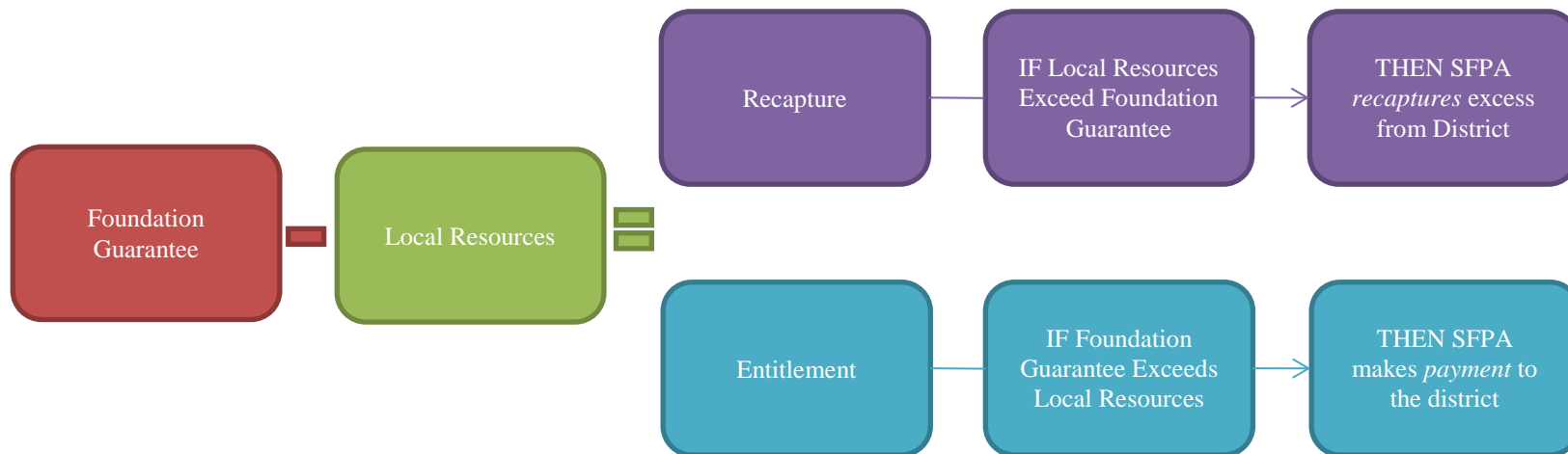
Supplemental Funding to the Foundation Guarantee reflects programs for which the Legislature appropriates resources in addition to the education resource block grant funding model.



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IV. DISTRICT FUNDING – ENTITLEMENT & RECAPTURE

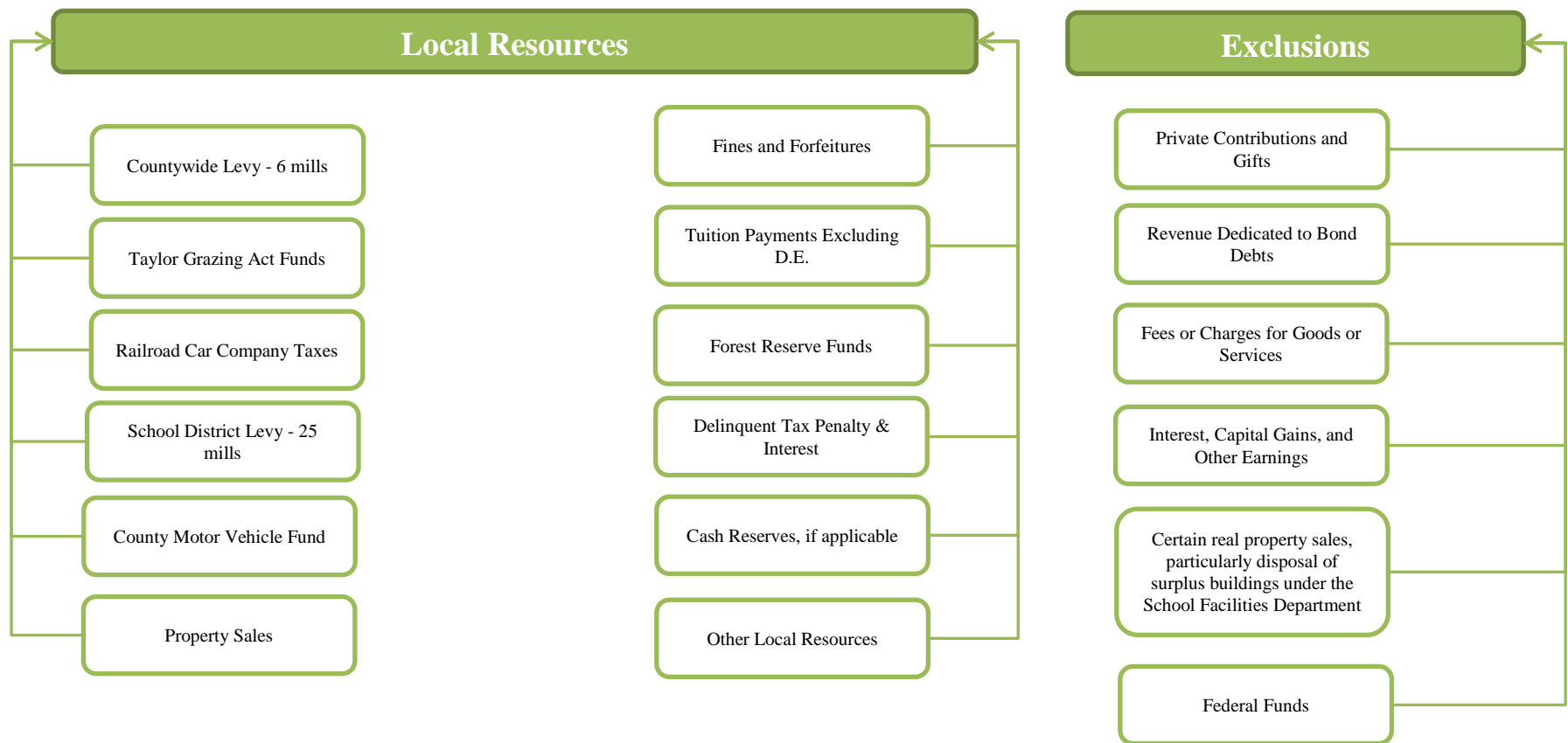
The district funding is the Foundation Guarantee less Local Resources and results in either an Entitlement payment or state Recapture revenue. This section illustrates the process resulting in Entitlement or Recapture.



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LOCAL RESOURCES

Local resources are subtracted from the Foundation 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.



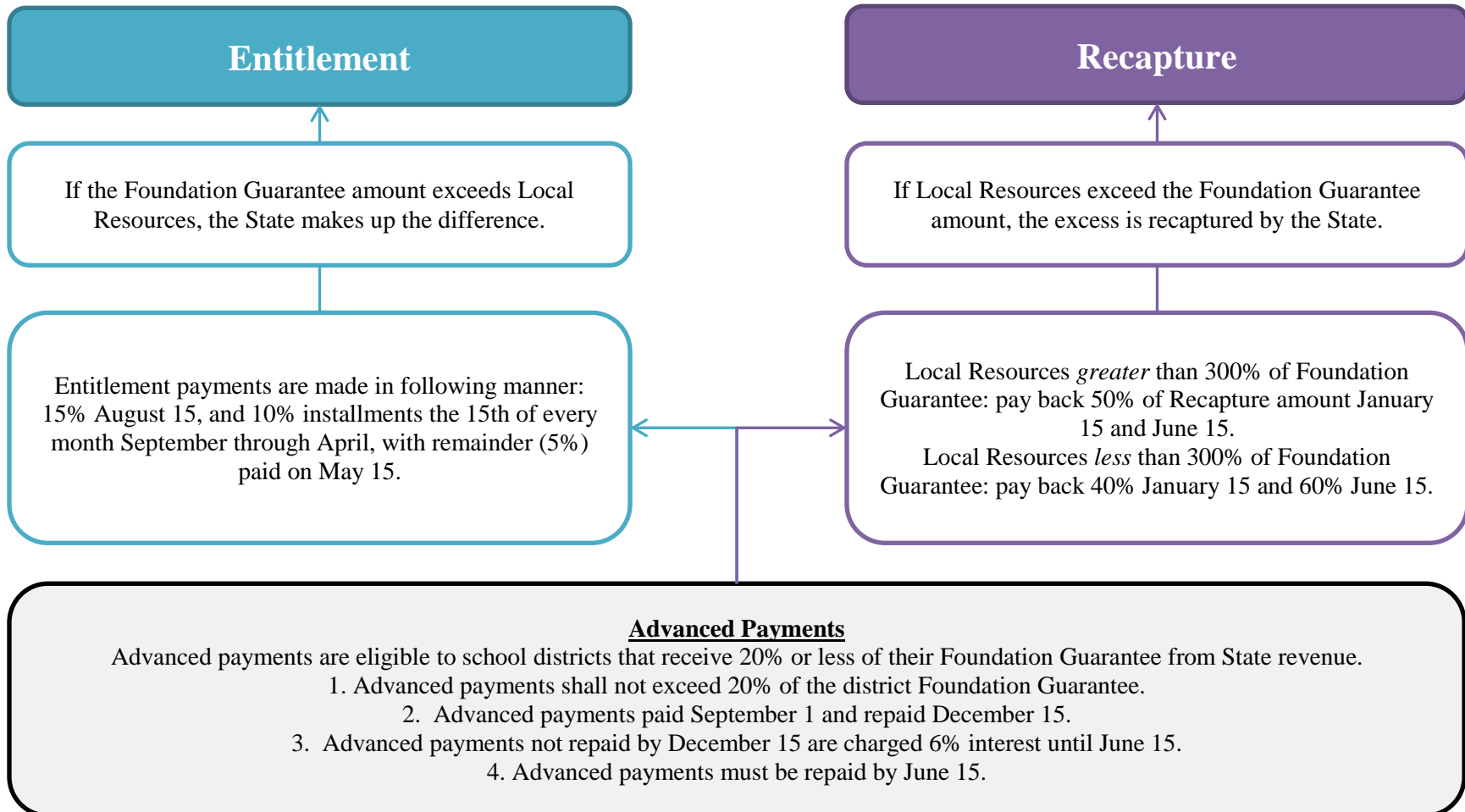
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Local Resources Explanations

- **Countywide Levy:** Revenue generated from countywide 6 mill property tax. (W.S. 21-13-201(a))
- **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))
- **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. (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 15% of 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))

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ENTITLEMENT OR RECAPTURE SCHOOL DISTRICTS



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V. REVENUES DEPOSITED IN THE 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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SCHOOL FOUNDATION PROGRAM ACCOUNT REVENUE EXPLANATIONS

- **Statewide Levy:** Revenue generated from 12 mill statewide property tax. (W.S. 21-13-303)
- **Common School Land Income:** Revenue generated from the common school account within the permanent land income fund. (W.S. 21-13-301)
- **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 school foundation program account.
- **Federal Mineral Royalties:** Revenue generated from federal payments, distributed under federal law, to the state for mining activity within the state. (W.S. 9-4-601(a)(ii)(d))
- **Recapture:** Monies recaptured from school districts with local resources exceeding their 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))
- **Common School Permanent Land Corpus Cash Flow Loans:** For cash flow purposes, a loan may be made from the Common School Permanent Land Fund Corpus (CSPLFC) to the School Foundation Program Account (SFPA), which is then repaid, with interest, from the SFPA to the CSPLFC. The SFPA receives the interest from the CSPLFC which results in a net zero interest charged to the SFPA.
- **Augmentations:** Any additional revenue directed by the Legislature to the SFPA.

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