



# UNDERSTANDING THE SCHOOL DISTRICT BUDGET

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# OVERVIEW

A session on the basics of Wyoming's school finance model. Parents will learn where their district's money comes from (state, local, federal), how it's allocated, and the most effective time to influence budget priorities.



# THE BASKET OF GOODS

The basket legally defines what must be provided at all schools in Wyoming.

- Step 1: Define the educational program every student must receive.
- Step 2: Determine the cost of providing that program.
- What does a “proper” and “modern” public education include?



# THE BASKET OF GOODS

## Common core of knowledge:

- Reading/language arts
- Social studies
- Mathematics
- Science
- Fine arts and performing arts
- Physical education
- Health and safety
- Humanities
- Career and technical education
- World cultures and languages
- Government and civics including state and federal constitutions pursuant to W.S. 21-9-102
- Computer science



# THE BASKET OF GOODS

## **Common core of skills:**

- Problem solving
- Interpersonal communications
- Computational thinking and computer applications
- Critical thinking
- Creativity
- Life skills, including personal financial management skills



# THE BASKET OF GOODS

## **Programs designed for the special needs of these student populations:**

- Children with disabilities evaluated in accordance with rules and regulations of the state board as having intellectual disability, hearing impairments including deafness, speech or language impairments, visual impairments including blindness, serious emotional disturbance, orthopedic impairments, autism, traumatic brain injury, other health impairments, specific learning disabilities, deafness and blindness or other multiple disabilities, and who, because of the impairments, need special education and related services; and



# THE BASKET OF GOODS

## **Programs designed for the special needs of these student populations:**

- Gifted and talented students identified by professionals and other qualified individuals as having outstanding abilities, who are capable of high performance and whose abilities, talents and potential require qualitatively differentiated educational programs and services beyond those normally provided by the regular school program in order to realize their contribution to self and society.



# THE BASKET OF GOODS

- **Co-curricular activity programs** which have as their purpose to provide educational experiences not otherwise provided by the local district.
- **World languages** to students in kindergarten through grade 2 in accordance with standards promulgated by the state board.



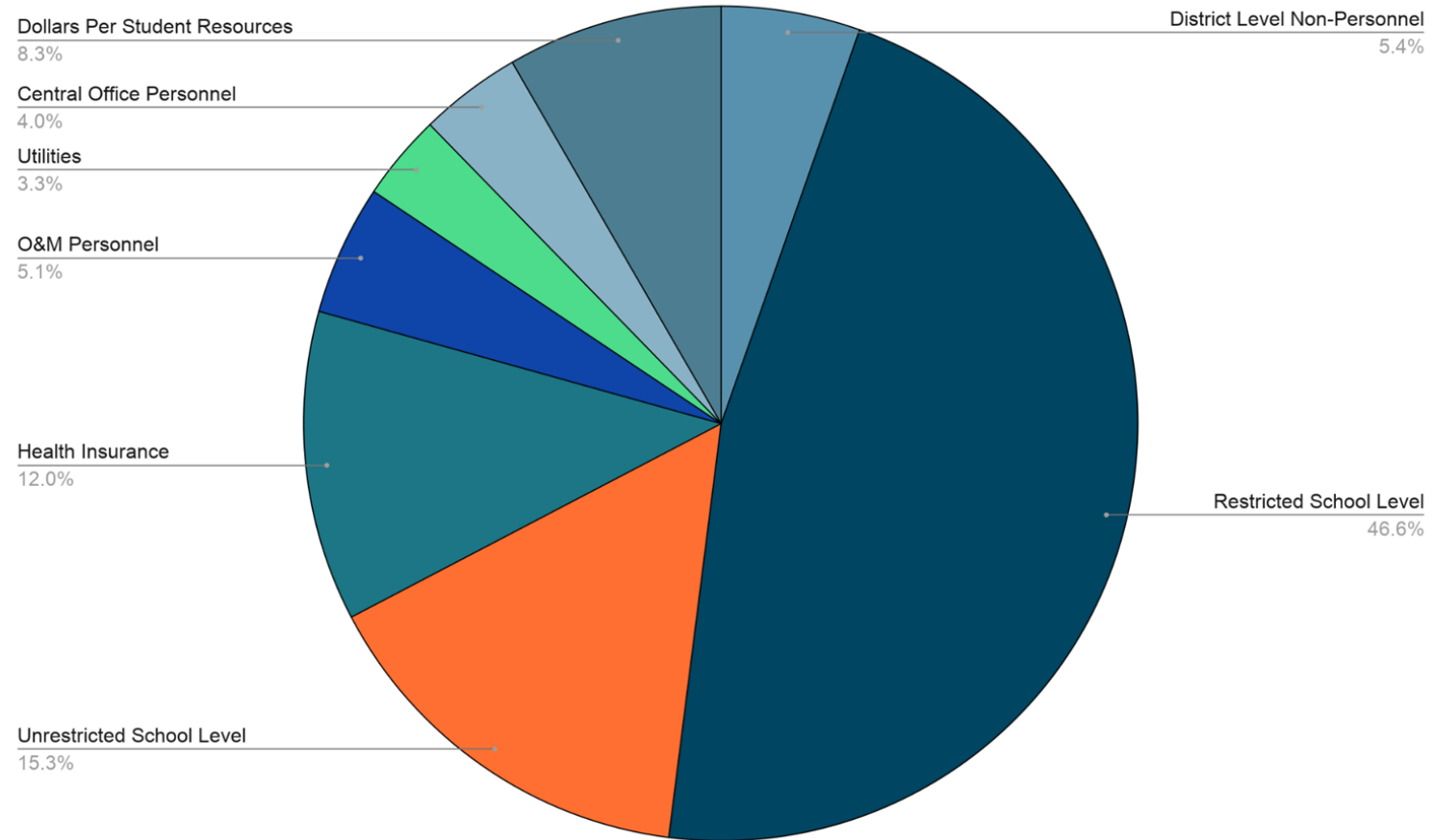
# FORMULA FUNDING: THE RESOURCE BLOCK GRANT

- Personnel (80-85%): Salaries and benefits for staff including instructional, support, and administration.
- Operations (15%): Utilities, routine building maintenance, etc.
- Instructional Materials (5%): Textbooks, technology, and classroom supplies.

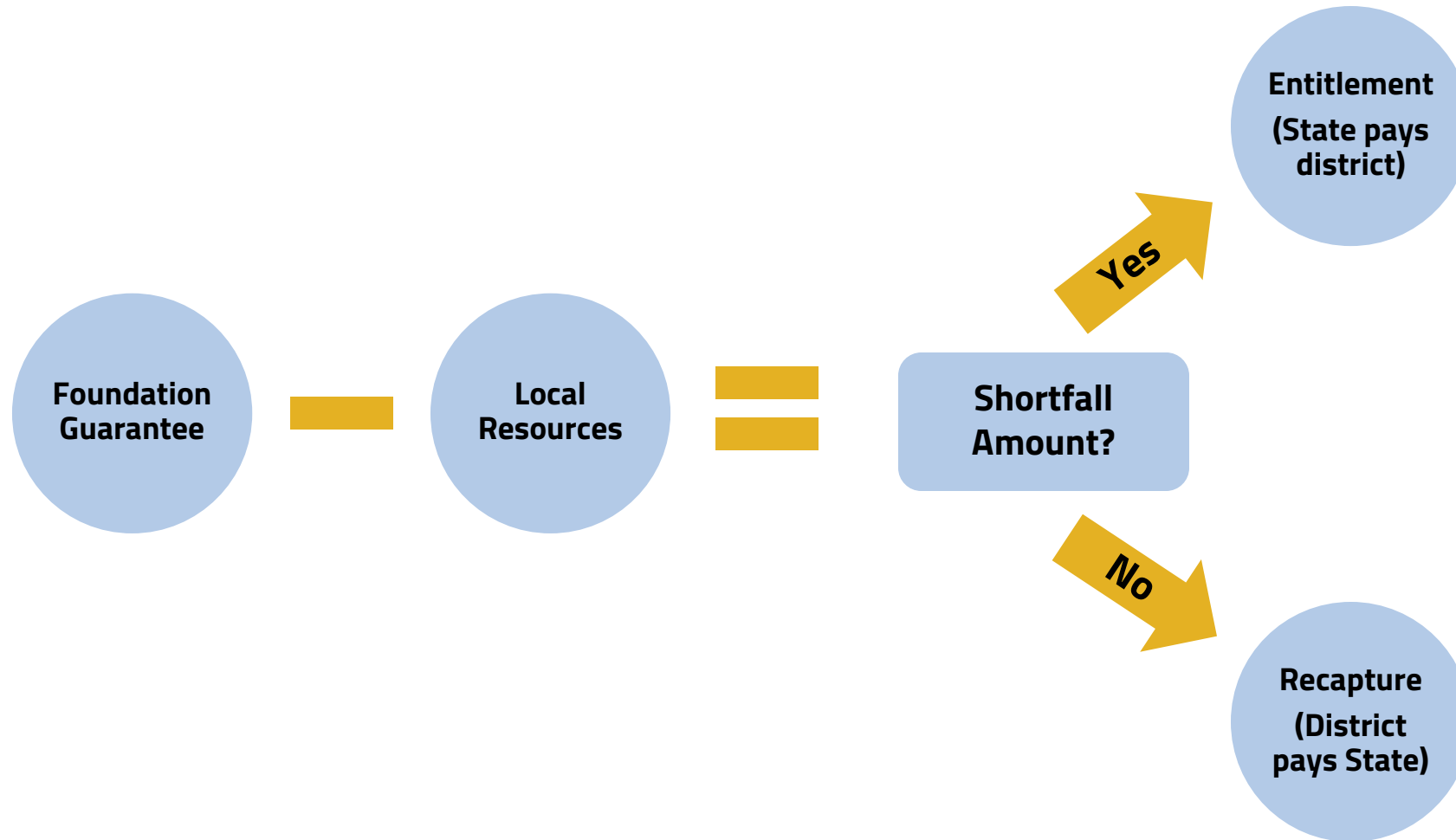
"Wyoming uses a 'Block Grant' model. The state calculates how much a district needs based on many formulas—like one teacher for every 16 students in K-3. However, once the district gets that 'block' of money, the local School Board has the power to decide how to spend it. They might choose to spend more on a robust art program and less on something else. The state provides the funding; the local board provides the priorities."



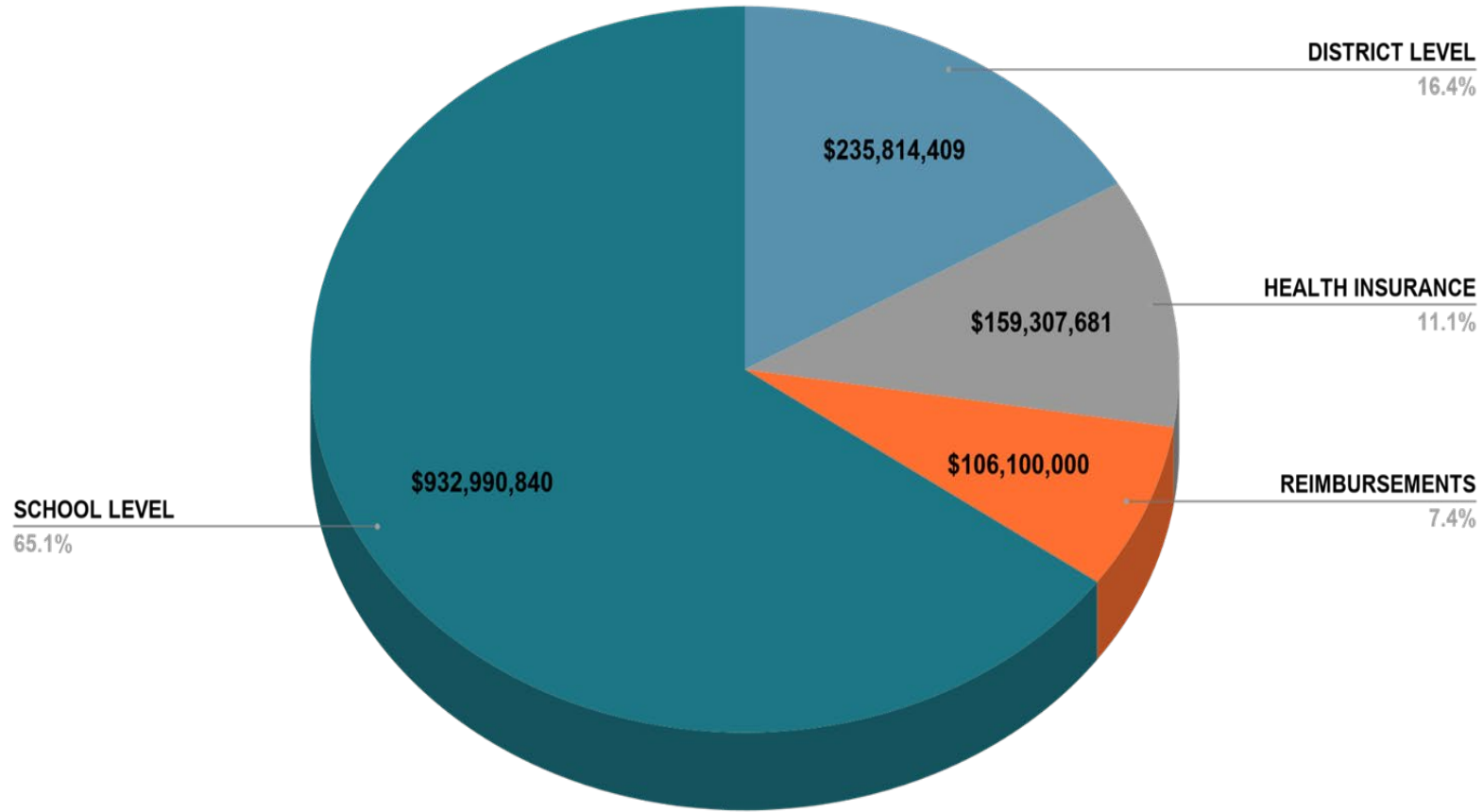
# 2026-27 ESTIMATED ALLOCATIONS BY MAJOR COMPONENT



# RECAPTURE & ENTITLEMENT OVERVIEW



# STATEWIDE GUARANTEE - ESTIMATED SY 2026-27



Estimated FY 2026-27 Guarantee = \$1,434,212,930



# ENROLLMENT & FUNDING

- The block grant is based on many inputs, but the primary input is the number of students in the school in the prior year.
- Changes in enrollment patterns hit staffing ratios the hardest.
- If enrollment increases, districts typically experience increased funding but with delay.
  - Districts may need to serve more students *before* funding fully catches up
- If enrollment decreases, funding is reduced (also with delay)
  - Many district costs are fixed or slow to change, including transportation routes, utilities, specialized staff.
- Staffing is always the largest budget item.



# SCHOOL CONSTRUCTION

- The [State of Wyoming - State Construction Department](#) is responsible for school buildings and facilities.
- School Districts receive funding within the block grant for Routine Maintenance.
- School districts receive funding from the State Construction Department for 1) Major Maintenance and 2) Capital Construction.
- Local boards still decide when and how to request projects.



# THE FUNDING BUCKET

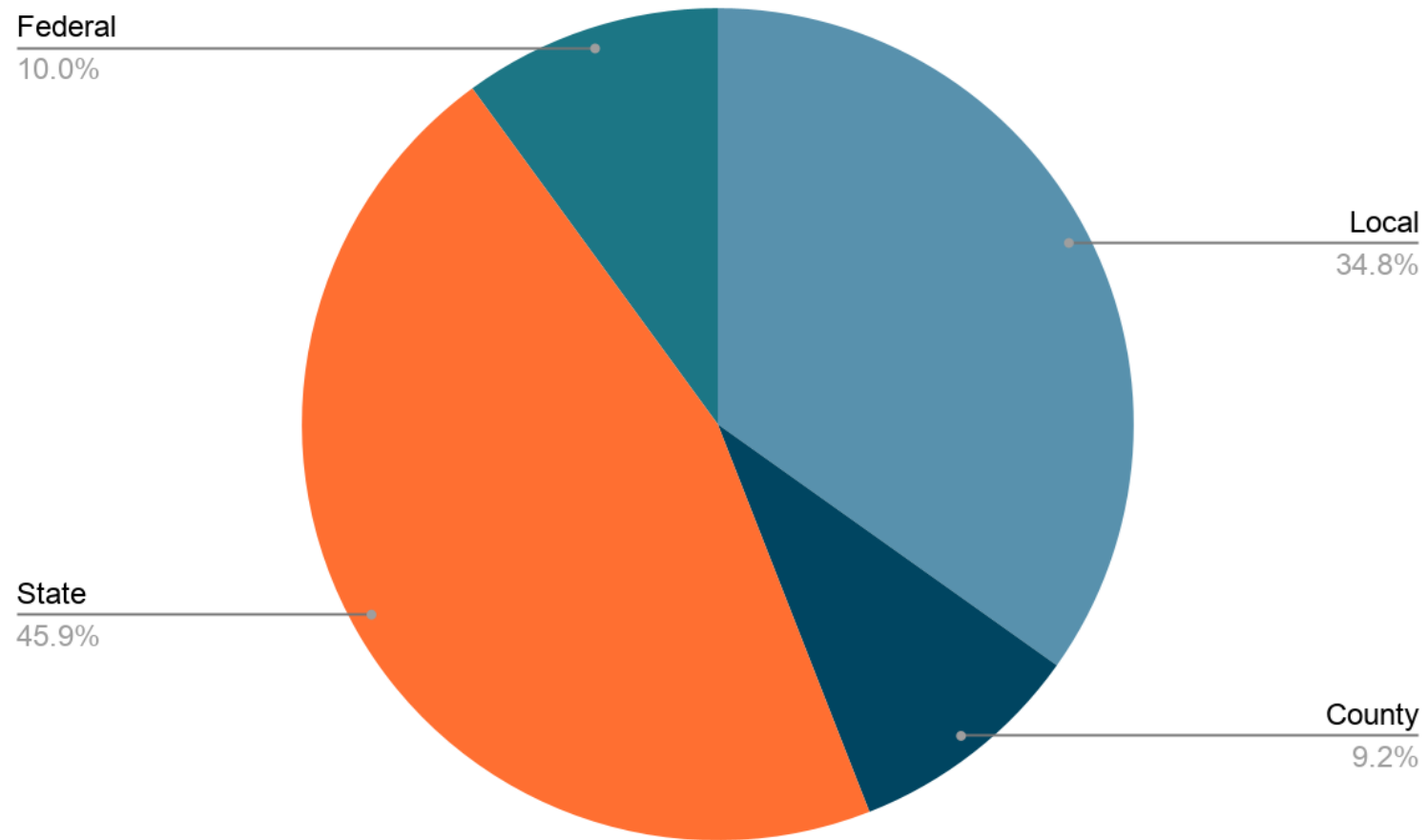
## Where the money comes from:

- Local Share (The First Faucet): Property taxes (the 6 and 25-mill levies) and Motor Vehicle Registration fees. This stays in the county first.
- State Share (The Main Faucet): The "Foundation Program." This fills the gap if local taxes aren't enough, funded by mineral royalties, property taxes (the 12 mill levy), investment income, other minor revenues.
- Federal Share (The Small Faucet): Targeted funds (Title I, Special Education, School Lunch). These are "restricted"—they can only be spent on specific things.

Every district is guaranteed a 'basket of goods'—a set amount of money per student. If your local property taxes don't cover that basket, the State Foundation fills it up. If your county is 'property wealthy' and collects more than the basket holds, that extra money is 'recaptured' and sent to help other districts. It's a statewide equalizer.



# WY SCHOOL DISTRICT REVENUES BY SOURCE 2024-25



# BUDGETS ARE PUBLIC DOCUMENTS

- Budgets are required to be posted online
- Not usually on social media, search the main website
- Must be made available upon request
- Contact the School District Central Office if you can't find it
- Look for "Fiscal Services", "Budget & Audit" , or "Business Office"



# PUBLIC NOTICE OF HEARING

**PUBLIC NOTICE**

**NOTICE OF HEARING**  
**PLATTE COUNTY SCHOOL DISTRICT NO. 2**  
**FY2024**

Notice is hereby given that a public hearing on the proposed budget for Platte County School District No. 2 for fiscal year ending June 30, 2024, which is now being considered by the Board of Trustees of School District No. 2, will be held at the multipurpose room, Guernsey-Sunrise Schools, Guernsey, Wyoming, on the 19th day of July 2023, at 6:00 p.m., at which time any and all persons interested may appear and be heard respecting such budget.

**ESTIMATED SUMMARY OF BUDGET**

	1	2	3	4	5
	Cash Available For Budget July 1	Estimated Revenues Without Levy For Budget	Estimated Cash Plus Revenues (1+2)	Appropriations	Estimated Tax Requirement (4-3)
<b>FUNDS</b>					
General	\$ 1,008,395	\$ 4,490,549	\$ 5,498,944	\$ 7,170,398	\$ 1,671,454
Special Revenue	\$ -	\$ 3,976,529	\$ 3,976,529	\$ 3,976,529	\$ -
Other Funds	\$ 34,413	\$ 32,049	\$ 66,462	\$ 148,489	\$ 82,027
Deferred Maint.	\$ 821,968	\$ 360,833	\$ 1,182,801	\$ 1,182,801	\$ -
Cap. Projects	\$ 80,049	\$ -	\$ 80,049	\$ 80,049	\$ -
Food Service	\$ 649	\$ 269,100	\$ 269,749	\$ 269,749	\$ -
Pupil Activity	\$ 94,640	\$ 55,000	\$ 149,640	\$ 149,640	\$ -

Board of Trustees of School District No. 2  
 Platte County, Wyoming

ATTEST: Gary L. Anderson Chairman, Board of Trustees  
 Date: July 19, 2023

Shawna Reichert  
 Clerk, Board of Trustees

Public Notice No. 2029 published in the Guernsey Gazette on July 11, 2023.

**Legals**

**NOTICE OF HEARING  
 ON LARAMIE COUNTY  
 SCHOOL DISTRICT NUMBER ONE  
 BUDGET**

Notice is hereby given that a public hearing on the proposed budget for School District Number One for the fiscal year ending June 30, 2022, which is now being considered by the Board of Trustees of School District Number One, will be held in the Board Room at Storey Gym, Cheyenne, Wyoming, on the 12th day of July, 2021, at six o'clock p.m., at which time any and all persons interested may appear and be heard respecting such budget.

Board of Trustees of School District Number One  
 Laramie County, Wyoming

Attest: /s/  
 Rose Ann Million Rinne  
 Chairman of Board of Trustees  
 /s/ Rich Wiederspahn  
 Clerk of School District

July 12, 2021  
 Date  
 A summary of such proposed budget is as follows:

General	\$255,615,860
Special Revenue	\$46,806,197
Major Maintenance	\$9,545,000
Capital Projects	\$30,058,128
Special Building	\$18,523,171
Nutrition Services	\$8,200,263
Trust Funds	\$2,500,000
July 4, 2021	
NO. 118428	



# THE INFLUENCE WINDOW

## When to speak up:

- March–April: District administration builds the draft budget. (CRITICAL INPUT TIME)
- May: Boards hold budget workshops.
- July: The Final Budget Hearing (The legal deadline for adoption).

If you show up to discuss the budget in July, the ink is already dry. The most effective time to influence how your school spends its money is in the Spring. March and April are when principals and superintendents are making their wish lists. If you want a new reading interventionist or a better vocational lab, start talking to your local board and administration in March.



# FOLLOWING THE STATE LEGISLATURE

- Jan–Feb: The State Legislature meets (sets the "ECA" or inflation adjustment).
- The State Budget is on a two year cycle.
  - Budget is worked in even numbered years.
- Summer interim meetings.



# QUESTIONS

