

# FundEd: Wyoming Report

## A Detailed Look at Wyoming's Funding Policies



## Wyoming

### Funding Basics

#### Formula Type

Wyoming has a primarily resource-based formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so.

Wyoming considers specific grade levels, low-income students, English-language learners, students enrolled in career and technical education programs, and sparsity in the allocation of funding for staff costs. Services for students with disabilities and students identified as gifted are provided through program-specific allocations.

#### Base Amount

The state of Wyoming uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.

### Local Revenue

#### Expected Local Share

Wyoming expects school districts to contribute revenue to the funding of public schools. The amount each district is expected to raise for its education costs is based primarily on its property values: each district is required to contribute \$25.00 for every \$1,000 of assessed local property wealth for the purpose of funding its schools. Additionally, each county is required to impose a tax of \$6.00 for every \$1,000 of assessed local property wealth, with the revenue to be pooled at the county level and then allocated to the districts within the county in proportion to their enrollment.

The state also expects districts to contribute revenue received from a number of other sources, including both school district and county taxes, federal forest reserve revenues, and railroad car company taxes. Once the state calculates the total amount of funding necessary to educate students within a district, it subtracts the expected local share and provides the difference in the form of state education aid. When a school district's expected local contribution exceeds the amount calculated by the state to be necessary for that district, the excess revenue is rebated to the state Department of Education and redirected to aid other districts.

Actual state education aid disbursements are limited to the amount appropriated for that purpose and the excess revenue received, and will be prorated as necessary so that each district receives state aid in proportion to the amount calculated by the state to be necessary to educate students within that district. Additionally, no school district may receive less total revenue than it did in FY2006, except as justified by a decrease in student enrollment.

## Property Tax Floors and Ceilings

Wyoming sets a floor and a ceiling for local property tax rates, as well as a level above which voter approval is required. School districts and counties are required to levy a combined \$31.00 for every \$1,000 of assessed local property wealth, and school boards may levy further taxes for specific purposes, some of which require voter approval.

School districts in Wyoming are required to levy \$25.00 for every \$1,000 of assessed local property wealth for education, and counties are required to levy \$6.00 for every \$1,000. School districts may also levy additional property taxes for specific purposes. Without voter approval, school districts may levy up to \$2.00 for every \$1,000 of assessed local property wealth for postsecondary education services, \$1.00 for every \$1,000 for recreational facilities, \$0.50 for every \$1,000 for cooperative education services, and a tax rate sufficient to pay down debt. (School districts may only carry debt up to 10% of total assessed local property wealth.) With voter approval, school districts may levy up to \$2.50 for every \$1,000 of assessed local property wealth for vocational and adult education, and an amount determined by voters to buy land, or to erect, expand, or equip school buildings.

When a school district's revenue from the required local taxes exceeds the amount calculated by the state to be necessary for that district, the excess revenue is rebated to the state Department of Education and redirected to aid other districts.

## Other Local Taxes for Education

School districts in Wyoming receive local revenue only from property taxes.

## District Characteristics

### Grade Level

Wyoming provides different levels of funding for students in different grade levels. It does so through its resource-based formula by specifying class sizes for two different grade spans, and providing funding accordingly.

The state assigns a class size of sixteen for grades K-5 and of twenty-one for grades 6-12. These class sizes determine the number of resource units to which a district is entitled. School districts receive funding for these resource units in each staff category based on the state average, adjusted based on the education level and experience of staff in the district.

### English-Language Learner

Wyoming provides increased funding for English-language learners (ELLs). It does so through a block grant that provides funding for additional pupil support staff to serve at-risk students, including ELLs.

At-risk students also include those who are eligible for free or reduced price lunch under the National School Lunch Program and mobile secondary students. A student is only counted once for the purposes of this funding even if he or she meets multiple qualifying criteria.

In FY2018, the state provided an additional 0.15 of a staff unit for every thirty at-risk students.

## Poverty

Wyoming provides increased funding for students from low-income households. It does so through a block grant that provides funding for additional pupil support staff to serve at-risk students.

At-risk students include those who are eligible for free or reduced-price lunch under the National School Lunch Program. The program also counts students in other categories, including those with limited English proficiency and mobile secondary students. A student is only counted once for the purposes of this funding even if he or she meets multiple qualifying criteria.

In FY2018, the state provided an additional 0.15 of a staff unit for every thirty at-risk students.

## Special Education

Wyoming funds special education using a reimbursement system, in which districts report their special education expenses to the state and receive reimbursement for all of those expenses.

As part of its larger education grants to each school district, the state is expected to provide an amount sufficient to reimburse 100% of the amount spent in the previous school year on special education programs and services. The reimbursement may only be for direct costs, rather than those that indirectly benefit children with disabilities, such as utilities and administration. Teacher costs may be included, prorated according to the percentage of time the teachers spend on special education.

## Gifted

Wyoming provides increased funding for gifted and talented students. It does so through a flat allocation for each student in the district.

In FY2018, the state provided districts with \$40.29 per student to support gifted and talented education. This money is allocated in accordance with the total enrollment of the district.

This funding is allocated with no use restrictions.

## Career and Technical Education

Wyoming provides increased funding for career and technical education (CTE) programs. It does so by applying a multiplier of 1.29 to the number of students enrolled in these programs so as to inflate the student count used to generate funding for resource units and through a program-specific allocation for CTE equipment and supplies.

School districts receive funding for resource units in each staff category based on the state average, adjusted based on the education level and experience of staff in the district.

In FY2018, the state also provided \$9,428.44 for each full-time-equivalent CTE teacher for equipment and supplies.

## Sparsity and/or Small Size

Wyoming provides increased funding for small schools and districts. It does so by guaranteeing minimum numbers of staff positions for schools and districts with low enrollment.

The state provides funding for a minimum number of teachers for schools with no more than forty-nine students in any grade band (elementary, middle, or high school grades). Eligible schools are provided with at least one teacher per seven students. Districts with fewer than 244 students in total receive funding for at least one teacher for every grade level in each school.

For a complete list of primary sources, please see the appropriate state page at [funded.edbuild.org](http://funded.edbuild.org)

