



# 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. The categories of students considered in Wyoming's funding policy are students in certain grade levels, students from low-income households, English-language learners, students with disabilities, students identified as gifted, students in sparsely populated and small districts, and students enrolled in career and technical education (CTE) programs.

Wyoming expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values. Districts in Wyoming are permitted to raise and keep additional local revenues for regular district operations.

Wyoming considers students in certain grade levels, English-language learners, students from low-income households, and students in sparsely populated and small districts in the allocation of funding for staff costs. Services for students with disabilities, students identified as gifted, and students enrolled in CTE programs are funded through program-specific allocations.

##### Base Amount

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

The state specifies an average class size of no more than 24 students per teacher in grades K-12, not including students with severe disabilities. This average class size determines 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.



#### 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 Wyoming 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 carry debt only 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 Wyoming 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.

## Student 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 students enrolled within an “at-risk” grade span and providing funding accordingly.

The state provides additional funding through an education resource block grant for students enrolled in grades 6-12 as determined by the average daily membership computations from the previous school year.

## English-Language Learner

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

“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 counted only once for the purposes of this funding, even if he or she meets multiple qualifying criteria.

## 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 English-language learners and mobile secondary students. A student is counted only once for the purposes of this funding, even if he or she meets multiple qualifying criteria.

## 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 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 be used only for direct costs, such as screening, evaluation supplies, instructional materials, technology, and travel costs, rather than costs that indirectly benefit children with disabilities, such as utilities and administration. Teacher costs may be included according to the percentage of time 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 FY2019, 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.

## District Characteristics

### Concentrated Poverty

Wyoming does not provide increased funding for districts based on the concentrations of students from low-income households that they serve. However, Wyoming does provide funding for individual students from low-income households (for more information, see “Poverty”).

### 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 49 students in any grade band (elementary, middle, or high school grades). Eligible schools are provided with at least 1 teacher per 7 students. Districts with fewer than 244 students in total receive funding for at least one teacher for every grade level in each school.

### Charter Funding

Funding for charter schools in Wyoming is not subject to a specific calculation.

Charter schools in Wyoming are part of the district where they are located, and they receive funding based on an agreement between the charter and the school district. However, state law does specify that discussions on such a funding agreement should begin under the assumption that charters will receive funding commensurate with that of other schools in the district.

Some charter schools in Wyoming may receive a share of local tax revenue, while other charter schools may not, depending on the agreement between the charter and the school district.