Description of the Formula

The Wyoming School Foundation Program provides a guaranteed level of funding to every Wyoming public school district which is computed via the Wyoming Funding Model. The funding model calculates this "guarantee," which is essentially a block grant and is based on a number of factors – the most important of which is the number of students enrolled in the district in the prior year.

Other components having a significant impact on a district's guarantee include special education and pupil transportation costs incurred in the prior year, the number of full-time vocational education students and teachers, the amount of square footage each district building has, the experience and education of the district staff, and the size and location of certain statutory defined “small schools” operated by the district. Very small school districts meeting certain enrollment criteria may qualify for additional funding.

Once a district's guarantee is established, that funding level is compared to the district's available local revenue sources. If a district's local revenues turn out to be less than its guarantee, the state of Wyoming makes up the difference through a series of entitlement payments distributed to the district throughout the school year.

A few school districts, on the other hand, have access to local revenues in excess of their guarantees. These districts must rebate the excess to the state of Wyoming – a process known as recapture. All recaptured monies flow into a School Foundation Program fund and are eventually redistributed to those districts receiving entitlement payments from the state.

District-Based Components

Density/Sparsity of Small Schools

School adjustments:
For all schools with 49 or fewer ADM, resource with 1 assistant principal position plus 1 FTE teacher position for every 7 students for all staff;
For all schools within a district comprised of less than 243 total K-12 ADM and notwithstanding all other teacher resources, resource each school with a minimum of 1.0 core teacher at every grade with
reported ADM, plus 20% of core teachers for elementary specialist teachers and 33% of core teachers for middle and high school specialist teachers;

Minimum of 6.0 teachers for elementary schools greater than 49 ADM;
Minimum of 8.0 teachers for middle schools with greater than 49 ADM;
Minimum of 10.0 teachers for high schools with greater than 49 ADM.

For K-6 school, resource as elementary school;
For a 5-8 or 6/7-9 school, resource as a middle school;
For a K-7, K-8 or K-9 school, resource K-5 teachers as elementary school and remaining teachers as middle school, and resource all other staff resources at the highest-grade prototype;
For K-12 school, resource K-5 teachers as elementary, 6-8 teachers as middle school, 9-12 as high school, and resource all other staff resources at the highest-grade prototype;
For 6/7-12 school, resource 6-8 teachers as middle school and 9-12 teachers as high school, and resource all other staff resources at the highest-grade prototype.

Grade Level Differences
Elementary schools are resourced core teachers at 1:16 (teachers to students), middle schools and high schools are resourced at 1:21 (teachers to students).

Elementary schools are resourced a minimum of 6 teachers, middle schools are resourced a minimum of 8 teachers, and high schools are resourced a minimum of 10 teachers.

Elementary schools are resourced 20% of their core teachers for specialist teachers; middle schools and high schools are resourced 33% of their core teachers for specialist teachers.

To view a detailed list, please review the final legislation and final recalibration report mentioned below.

Declining Enrollment or Growth
Declining enrollment schools use a 3-year average of their ADM and schools that are growing use their previous year’s ADM. The state no longer uses a 60-day recalculation of a district’s ADM.

Capital Outlay and/or Debt Service
School Facilities Commission (SFC), a separate state agency, now handles the construction of new schools and also a portion for capital outlay for those buildings requiring remodeling or major maintenance. There are also some funds available through SFC for emergency funds needed for the schools. Districts can still pass bond issues with voter approval for enhancements in excess of the state building adequacy standards.

Transportation
The state reimburses 100% of a school district’s pupil transportation costs.

Student-Based Compensation
Special Education
The state reimburses 100% of a school district’s approved special education costs.

Compensatory Education
Compensatory Education now falls under other programs such as extended day, tutorial system for Saturday school and a Summer School program which are grant programs outside of the block grant.

**English Language Learner/Bilingual Education**
The funding model provides a 1.0 teacher FTE position for every 100 ELL students.

**Gifted and Talented Education**
The funding model provides $29.19 per ADM for gifted and talented.

**Other**
The state’s funding model was recalibrated during the 2006 and 2011 legislative sessions. To view the final recalibration report and final legislation, please use the following web address: http://legisweb.state.wy.us/LSOWeb/SchoolFinance/schoolfinance.aspx.

**Revenue and Expenditure Information**

**State Mandates Restricting Revenue or Expenditure Increases**
School districts are only allowed to retain 15% of their guarantee amount in their general fund. The additional mills that could be levied are no longer in existence. Districts were allowed with voter approval to levy 2 extra for operation and 2 extra for maintenance.

**Property Assessment Ratios Used/Legal Standards For Property Assessment**
Property is assessed at its fair market value. The State Board of Equalization prescribes the form of assessment and adopts procedures to ensure that all property in the state is assessed at fair market value. Legal standards for property assessment fall under the Revenue Department. Please see this site: http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title39/Title39.htm for legal definitions. Data contained in this statute covers Taxation and Revenue. Specific additional detail is contained in W.S. 39-11-101 through W. S. 39-11-104.

**Measure of Local Ability To Support Schools**
Local revenues, mainly 6 and 25 mill property taxes, compared to the guarantee. The federal report prepared shows maintenance of effort (MOE) maintained by the districts which might be a reflection of a district’s ability to support schools. The amount of funding to the districts through the funding model might be an indicator of a district’s inability to meet costs derived from local support.

**School District Budget and Tax Rate Procedures/Sources of Local Revenue**
Thirty-nine districts are fiscally dependent and nine are independent. The maximum local levy without voter approval is 26 mills. No voter approval is necessary for a budget increase. Voter approval is required for assessing three mills beyond the 26 mills and for capital construction projects. A simple majority is required for approval. The majority of local revenues for schools come from property taxes and school land income payments.

**School District Budget and Tax Rate Procedures/Sources of Local Revenue**
Increased assessed valuation in Wyoming has changed the financial condition. Some districts that were previously dependent have now become independent. Currently there are 39 dependent and 9 independent districts. Districts levy 25 mills for operation. Budget increases are handled through local district boards; no voter approval necessary. Districts can still pass bond issues with voter approval for enhancements in excess of the state building adequacy standards.
State Support for Nonpublic Schools
Does not apply.