How Wyoming Funds Public Schools
THE VALUE OF A GOOD EDUCATION
High quality education has long been a priority in the Equality State. The State’s constitution guarantees an equitable education to all K-12 students, regardless of where they go to school.

The School Foundation Program (SFP) is the main spending account for K-12 education in Wyoming. Nearly half (49%) of funding for the SPF account comes from minerals. A second account, the School Capital Constuction Account (SCCA), funds major operations and school construction and is supported by minerals, with no taxpayer contribution.

How Is Your Tax Dollar Split?

Wyomingites do not pay a state income tax, but do pay federal taxes, property taxes, sales & use taxes, and fuel taxes. On average, Wyomingites pay around $1,349 in property taxes annually, meaning they contribute about $931 each year to K-12 education.

The Average Wyoming Property Owner Contributes Less Than 2¢ Per Student Per Year

For every tax dollar you pay...

- 75% goes to federal taxes
- 16% goes to property taxes
- 7% goes to sales & use taxes
- 2% goes to fuel taxes

Wyoming tax burden is based on the average median earnings for a full-time, year-round worker in the state ($48,707).
During the 2019-2020 school year, Wyoming spent about $15,844 for each of its 92,425 students. Wyoming’s overall ruralness—a result of our great size combined with our small population—means that schools in remote areas are simply more expensive. One noticeable expense can be found in transportation costs; even more so in schools in remote locations. These costs help explain why per-student spending varies widely from district to district.

Wyoming’s least populous school districts require more than double the funding of larger districts.

<table>
<thead>
<tr>
<th>District</th>
<th>Students</th>
<th>Schools</th>
<th>Students per Teacher</th>
<th>Transportation Costs per Student per Year</th>
<th>Education Costs per Student per Year</th>
<th>Total Investment per Student Over 13 Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Laramie #1 (Cheyenne)</td>
<td>13,919</td>
<td>38</td>
<td></td>
<td>$672</td>
<td>$14,582</td>
<td>$198,302</td>
</tr>
<tr>
<td>Sublette #1 (Bondurant and Pinedale)</td>
<td>1,082</td>
<td>5</td>
<td></td>
<td>$1,339</td>
<td>$16,141</td>
<td>$227,240</td>
</tr>
<tr>
<td>Sheridan #3 (Arvada and Clearmont)</td>
<td>90</td>
<td>2</td>
<td></td>
<td>$4,349</td>
<td>$41,176</td>
<td>$591,825</td>
</tr>
</tbody>
</table>

Numbers are from the 2019-2020 school year. Cost of transportation per student is calculated by dividing the total cost of transportation services for a district by the total number of enrolled students. Total investment represents the cost of a K-12 education (13 years of school) for one student, in current dollars.
Addressing the Loss of School Funding

In 2020, to address the current budget crisis confronting Wyoming, Governor Gordon proposed eliminating 10% from the state budget.14 This would be equivalent to cutting:

1. All School Administration
2. Consumer & Home Economics Classes
3. Dual Enrollment in College Courses
4. Career Guidance
5. School Library Services
6. Crossing Guard & Building Alarms
7. Assistance for Visually Impaired Students
8. Distance Learning
9. Funding for At-Risk Youth
10. Health and Media Services

Conclusion

Wyoming’s reliance on mineral income is not stable. Our ability to use property taxes and minerals to fund nearly 7 of every 10 dollars spent on K-12 education is approaching a cliff. Wyoming’s emphasis must be on generating new revenue and considering some strategic funding cuts—to ensure our children get the high-quality education they deserve.

ENDNOTES

2 Ibid
3 Ibid
9 Ibid
10 Ibid
13 Ibid

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