



INTRODUCTION TO DETAILED MILL LEVIES

The School Foundation Fund and the mandatory county levies are fixed by law at 12 and 6 mills, respectively. They are combined in one column for ease of reading. The breakdown for county levies is shown in the first section so the reader will be able to more readily determine the increases or decreases reflected in the county levies. The first section also includes special district levies that apply uniformly to all property within each school district. The second section shows additional levies that apply to property depending on its location within the county. Also included in the second section are the special districts that are levied less than countywide. In order to determine the breakdown of total mill levy on property, it may be necessary to determine from the county assessor those special districts listed that apply to a particular location.

SCHOOL DISTRICTS

All school districts in Wyoming are unified and serve K-12. There may be more than one school district in the county, and districts cross county lines in some cases.

ASSESSED VALUATION

The figures for each school district are for the entire school district including cities, towns, and special districts. The combined assessed valuation of school districts and portions of districts within a county will total that county's assessed valuation.

SCHOOL DISTRICT LEVIES

District (25 mills mandatory)

All school districts are required to impose a 25-mill levy counted as a local resource toward meeting a district's operational funding level guaranteed by the state. A district is subject to recapture if this levy, combined with other local resources, generates more than the state guarantee.

State Foundation Fund (12 mills mandatory)

This levy is collected from all counties and remitted to the state where it is distributed to school districts based on a foundation formula. Money recaptured from districts is also added to this fund for redistribution. A district whose local resources exceed 100 percent of its guarantee must refund the amount over 100 percent to the state for redistribution to poorer districts.

County Levy (6 mills mandatory)

All counties are required to impose a 6-mill levy for school support. County treasurers disburse tax receipts from this source back to school districts within the county according to a formula calculated by the state Department of Education based on district average daily membership. Since this 6-mill mandatory levy applies to all property in each county, it is listed in the following tables as combined with the state Foundation Fund levy of 12 mills giving a total of 18 mills.

Other School District Levies:

Adult Education: 2.5-mill limit; *Board of Cooperative Educational Services program:* 2.5-mill limit; *Building Fund:* the number of mills necessary to fund the program; *Recreation:* 1-mill limit (listed under Special Districts in this publication)

Bonds and Interest

Levies made to pay principal and interest for bonded indebtedness are shown in this column. There is no limit on the levy, but a district operating either an elementary school or a secondary school is limited to 6 percent of the assessed valuation for bonded debt. A district with both elementary and secondary schools is limited to 10 percent of the assessed valuation for bonded indebtedness.

COMMUNITY COLLEGE LEVIES (10-mill limitation)

Community college districts may levy up to 10 mills for operations. The colleges initially may levy up to 4 mills with the approval of district voters. State aid is contingent on a college levying the 4-mill maximum. After the initial 4 mills are reached, colleges may levy up to an additional 6 mills (1 mill with Board approval, and up to 5 additional with district voter approval). Levies for bonded indebtedness are in addition to the 10-mill limit; voter approval is required. Total debt is limited to 4 percent of district valuation. Twelve Wyoming counties apply mills for community colleges: Big Horn, Campbell, Carbon, Fremont, Goshen, Laramie, Natrona, Niobrara, Park, Platte, Sheridan, and Sweetwater.

COUNTY LEVIES (12-mill limitation)

Counties are limited to a maximum of 12 mills for county operations. Levies for bond redemption and interest payments are in addition to the 12-mill maximum. Counties may specify that funding for certain programs be guaranteed by a specific levy so long as the total levy does not exceed 12 mills. Levies for principal and interest on voter-approved bonded debt are in addition to the county 12-mill limit.

CITY AND TOWN LEVIES (8-mill limitation)

Cities and towns must operate within an 8-mill constitutional limit. The city mill levy is in addition to other levies. Municipalities within a fire district must contribute the amount of the fire district levy from their 8-mill limit. Levies for principal and interest on voter-approved bonded debt are in addition to the city and town 8-mill limit.