



MANAGEMENT ANALYSIS & PLANNING, INC.

WYOMING EDUCATION FINANCE

What Does It Cost?

An Analysis of Annual Statewide Expenditures for Vocational Education in Wyoming

Submitted to
Wyoming State Legislature

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Vocational Education in Wyoming

Introduction

Reversing earlier trial court rulings, in February 2001 the Wyoming Supreme Court directed the State to modify its school finance formula to account for the actual cost districts face in providing vocational education. Currently, school districts in Wyoming are funded using a cost-based block grant model that provides districts with sufficient resources to deliver a legislatively specified “basket” of education services. Asserting that the block grant could penalize schools with extensive vocational programs, the Court directed the State to compute total district expenditures for vocational teachers and equipment, to include this amount as a line item in a revised block grant allocation formula, and to fund districts accordingly.

To quantify state expenditures for vocational education, Management Analysis & Planning Inc. (MAP) contracted with MPR Associates—an independent education research and policy firm based in Berkeley, California—to analyze state fiscal data maintained by the Wyoming Department of Education. A review of this information indicated that additional data were needed to calculate district spending; accordingly, in June 2001 MPR researchers electronically surveyed district superintendents within each school district offering secondary vocational services. Local administrators were asked to voluntarily review and update their expenditure data for the 1999-2000 school year and submit new information for 2000-01. Case study site visits were also conducted at a subset of districts, selected based on their size and intensity of vocational services, to provide qualitative information on district operations.

Findings from the cost study indicate that Wyoming school districts spent over \$23.3 million in state general fund revenues to provide vocational services in the 1999-2000 school year. A large proportion of these resources—roughly 90 percent—were used to offset the cost of teacher salaries and benefits, with remaining resources applied primarily for the purchase of vocational equipment and instructional supplies. These expenditures provide only an approximation of statewide spending. Most Wyoming school districts do not presently collect detailed information on their vocational expenditures, meaning that it is nearly impossible to capture precisely the actual statewide cost of providing vocational instruction.

Responding to the Court’s directive will require the state to collect better information on district expenditures for vocational equipment and supplies, as well as modify its existing school finance formula to remove the contribution of vocational education from the resource calculation. It is not clear, however, that basing funding on expenditure data alone is the best strategy for ensuring Wyoming students will receive an appropriate educational program that will prepare them to compete effectively in a modern economy. Allocating resources without taking into account the underlying reasons why districts spend at the level that they do can have unintended consequences, such as rewarding districts that choose to spend more than student demand would otherwise dictate. A more efficient and equitable approach would be to compensate districts for the added cost of providing vocational education, based on their actual level of student participation in instructional programs.

This study is organized into three sections. The paper opens with a review of the Wyoming Supreme Court's recent decision on vocational funding and a summary of the types of data that must be collected to comply with the Court's ruling. A discussion of factors affecting the state's obligation to fund vocational education is also included. Section two estimates district expenditures for vocational education for the 1999-2000 and 2000-01 school years, based on data contained in state information systems and voluntarily submitted by local agencies. The third section arrays strategies the legislature might adopt to comply with judicial mandates and offers recommendations for modifying the existing funding system to address variation in district spending for vocational instruction. The paper concludes with a brief summary. Copies of district data and survey instruments are appended.

Section 1: Responding to the Court's Ruling

The Wyoming Supreme Court has ordered the state to quantify the annual cost of providing vocational education and to modify its school finance formula to take into account district variation in spending. This section reviews the basis for the Court's decision and details the type of information that must be collected to comply with its ruling. The section closes with a discussion of the constraints of using expenditure data to establish district resource eligibilities and explores some factors that can affect the state's obligation for funding vocational services.

Accounting for Vocational Expenditures

Wyoming's new school finance system employs a cost-based block grant model to compensate districts for the cost of providing students with access to a common, state-identified core of knowledge and skills, as defined by existing state law. In computing costs, the model incorporates data on approximately 25 instructional and operational components—both academic and vocational—that capture the costs of educating youth. Districts' resource eligibilities are determined by summing across individual cost components, determining which categories should be augmented, and multiplying the result by average district membership (ADM), adjusted for student and school characteristics. Consequently, the basic block grant model should provide sufficient resources to cover the cost of all modes of instruction presently used in Wyoming's schools, including vocational education.

Implicit in the nature of a block grant is the ability of local decision makers to choose the relative emphases they will place on the types of programs they will offer. Some districts will deliver education services by heavily emphasizing academic programs. Others will focus on vocational programs. Within the programs offered, some classes will feature smaller enrollments and higher equipment costs; for example advanced science classes, art classes and some vocational classes will likely enroll fewer than average students and incur greater than average costs for supplies and equipment. Other classes such as physical education, social studies and some language classes, which can be effectively taught with larger than average class sizes and lower than average supplies and equipment costs, will offset the cost of more expensive programs.

Although the Wyoming Supreme Court has in principle upheld the constitutionality of using average, statewide educational expenditures to determine local resource eligibility, the Court rejected earlier lower-court rulings that maintained a specific adjustment for vocational education was unnecessary. Siding with a 1997 trial court finding that the prototypical funding model does not adjust for the higher costs associated with vocational instruction, the Court ruled that the state must quantify the actual cost of providing vocational teachers and equipment and include this amount as a line item in the school finance formula. Once identified, costs are to be "funded accordingly," presumably meaning that districts should be compensated for their actual level of vocational spending.

Nearly all of the expense of offering vocational education relates to the cost of paying teachers and securing equipment and supplies for vocational classrooms. Instructional costs include vocational teacher salaries and benefits (e.g., social security, retirement, and health insurance), as well as purchased services, that is, expenses for services rendered by non-school

personnel (e.g., professional development or transportation). Equipment and supply costs include expenditures for vocational instructional capital, such as equipment and machinery, and classroom supplies and materials. In addition, districts may incur a variety of incidental expenses, for example, dues and fees for teacher membership in professional associations.

To support vocational programs, districts typically rely on state resources allocated through the block grant model and federal grants distributed through the Carl D. Perkins Vocational and Applied Technology Education Act (Perkins). Districts may also supplement spending by applying resources from other federal grant programs, such as the School-to-Work Opportunities Act of 1994 and the Workforce Investment Act of 1998.¹ Since the Court did not differentiate between state and federal resources when directing the state to quantify expenditure for vocational education, this paper reports combined spending, as well as spending from state general fund revenues alone.

Changes in the School Finance Environment

There is a perception among many district administrators that the new funding formula has led to cutbacks in district funding for vocational education, and in particular, in resources for the purchase of vocational equipment and supplies. During site visit interviews, a number of district administrators reported transferring some program costs onto students, most often those associated with vocational clubs and student travel to vocational competitions. Solicitations of private sector contributions were also reported to have increased over time, with industry support typically taking the form of equipment donations or purchasing discounts for vocational educators. Since MPR did not attempt to verify the accuracy of these reports independently, it is difficult to assess whether, or to what extent, these contributions have supplanted local spending. Moreover, MPR takes no position on the level at which the state should subsidize spending on student organizations.

It may be that changes in districts' capacity to fund services, to the extent they have been effected, are due less to the absence of a vocational cost factor in the school finance formula than to local decisions on how state resources are allocated. Since the adoption of the new block grant model, student enrollment in Wyoming schools has fallen precipitously. Between 1996-97 and 1999-2000, the number of ADM students in K-12 education dropped by just over 6 percent, meaning that districts with declining student enrollments qualified for proportionally less state funding (Table 1).

¹ A number of school districts in Wyoming have used school-to-work (STW) funding to improve the provision of vocational services. Since the Act officially sunsets in 2001, districts using federal STW resources will lose this funding in future years—services supported by these federal funds will have to be terminated or funded using state or other resources.

Table 1. State ADM K–12 ADM students, state FTE instructional staff, by area of instruction: 1996-97 to 1999-2000

| | ADM Students | Total Instructional FTE | Vocational FTE | Nonvocational FTE |
|---------|---------------------|--------------------------------|-----------------------|--------------------------|
| 1996-97 | 93,792 | 6,609 | 516 | 6,093 |
| 1997-98 | 91,971 | 6,582 | 508 | 6,074 |
| 1998-99 | 90,008 | 6,665 | 500 | 6,165 |
| 1999-00 | 87,987 | 6,837 | 490 | 6,346 |

SOURCE: Wyoming State Department of Education, WDE-602 snapshot data

Districts responded to declining student enrollments by increasing instructional staff and raising salaries. State instructional staffing increased by roughly 3.4 percent over the corresponding period, climbing from 6,609 full-time equivalent (FTE) instructors in 1996-97 to 6,837 in 1999-2000. Concurrent with this increase, the state elected to increase salaries for experienced teachers; as a result, salaries actually paid by districts are now 6 to 40 percent greater than those calculated within the statutory prototype (Wyoming Supreme Court 2001). To balance budgets, many districts have chosen to allocate a larger proportion of their state resources for teacher compensation than the formula assumes. This can reduce funds available for other uses, such as the purchase of vocational equipment and supplies. It should be noted, however, that in the current school year Wyoming school districts received nearly a 10 percent funding increase, which may redress any relative under funding of non-salary categories.

While the total number of FTE teachers employed in Wyoming schools has increased over time, the number of FTE vocational staff has evidenced a steady decline: the number of vocational FTE faculty dropped by 5 percent between 1996-97 and 1999-2000, falling from 516 instructors to 490 instructors, respectively. These data suggest that cutbacks in vocational education instructors kept pace with declines in state ADM students over the period. Since the block grant model allows districts to choose how they spend their state general fund resources, reductions in vocational staffing likely reflect a local preference for academic over vocational instruction. It may be, for example, that relatively lower student interest in vocational education led some districts to cutback on vocational instruction or increase vocational class sizes. Alternatively, it may be that increased emphasis on academic standards led districts to curtail vocational instruction in favor of academic coursework.

Given that the state is in the process of recalculating a number of components in its block grant formula, as well as providing a 10 percent funding increase for the 2001-02 school year, it is likely that overall state education spending will substantially increase in the short-term. If districts choose to use these resources to increase spending across all instructional programs, including vocational education, then it is conceivable that supplemental funding will become available for the purchase of equipment and supplies, thereby addressing administrators' concerns. Alternatively, districts could choose to put new resources into increasing the pay of beginning or experienced teachers, making it unlikely that vocational teachers will be able to purchase the equipment and supplies that they currently desire.

What Is the State Obligation in Funding Vocational Education?

In ruling that the state should fund the actual costs districts incur in offering vocational education, the Supreme Court did not attempt to differentiate among factors that may help explain variation in district spending. There are a variety of reasons districts may face different costs for providing vocational instruction, not all of which should be remedied through the state's finance system.

In some cases, the decision to offer a given level of vocational education may reflect community preferences for vocational over academic instruction. Districts may choose to increase student access to vocational instruction by hiring additional vocational teachers, by offering a large number of vocational programs, or by purchasing more expensive instructional equipment than is otherwise needed. If the reason for variation in the amount of vocational education offered is simply local preference for high cost programs, there is no apparent rationale for accommodating these different preferences through the state's school finance system (i.e., paying more than is necessary to provide a high quality program).

Districts may also offer relatively greater student access to vocational programs because of circumstances beyond their control, for example, if there is a perceived greater "need" for vocational education within their student population. Traditionally, vocational education has been targeted at high school students who are less likely to pursue postsecondary education; if relatively larger doses of vocational education are an appropriate intervention strategy for these students, then it can be argued that the state's finance system should enable schools to meet this greater need for vocational services. There are, however, potential problems with this explanation. First, the long-standing presumption that vocational education is suited mainly for students not intending to go on to a four-year college is less widely held today than previously. Furthermore, there is the very difficult matter of distinguishing "need" for vocational education from mere preference. Even if there were consensus that the state finance system should address differences in the need for vocational education among districts, how would the state distinguish between students who require training from those simply interested in coursework for recreational purposes?

In the absence of a clear definition of what constitutes adequate vocational education, it may also be that districts are pursuing different instructional objectives. Although the state has recently drafted a set of content and performance standards for career-vocational education, the skills specified are fairly generic and, depending upon one's interpretation, capable of being taught in a variety of contexts not all of which require student access to technical equipment or abundant supplies. Districts seeking to equip students with advanced, occupationally specific skills may incur relatively greater costs than those offering students a more general, broad-based introduction to career education. What are the purposes of vocational instruction in Wyoming, and what is the state obligation for funding local agencies that exceed the preferred level of training? Neither the Court, the Legislature, nor the State Board of Education offers guidance on these issues.

The Supreme Court's ruling also ignores the context in which vocational education is offered. While all students should have access to vocational education, not all districts have sufficient resources or student demand to sustain a large number of vocational programs or

instructional staff. Small rural districts, for example, must often make relatively greater capital investments to provide the same breadth of programs as large urban ones, and even then, smaller class sizes may drive up the unit cost of instruction. Are all districts entitled to provide student access to a broad array of vocational services, irrespective of cost, or should district characteristics determine the level and type of instruction that is offered?

Unfortunately, it is not possible to easily disentangle the relative effect of any of these factors on district expenditures. For the present, the legislature is left simply with the knowledge that the way in which vocational education is provided does vary among districts, and that the Court-ordered approach fails to qualify the state's obligation for funding this variation. To assess the extent of this obligation, the following section quantifies the annual cost Wyoming school districts face in providing students with access to vocational education, and where appropriate, differentiates this cost, controlling for district characteristics.

Section 2: District Expenditure Data

District spending data indicate that combined federal and state expenditures for vocational education exceeded \$26.6 million in 1999-2000. When federal expenditures are removed from the calculation, statewide expenditures of general fund revenues came to roughly \$23.3 million. Salaries and benefits comprised nearly 90 percent of this amount, suggesting that the cost of hiring teachers constitutes the greatest expense districts face in providing vocational instruction. This section reviews state and district-reported data to generate an estimate of annual statewide spending on vocational education for combined federal and state resources, as well as for state general fund revenues alone. Data are also disaggregated by district characteristics to assess the relative cost of providing vocational services throughout the state.

About the Data

Wyoming school districts are required by state law (*W.S. 16-4-120*) to maintain a "...uniform system of accounting prescribed by the state department of education." Although such a common cost accounting system exists, districts have some flexibility in how they classify expenditures.² Typically, district staff structure their data systems to conform to state reporting requirements; since the state does not currently require districts to submit detailed information on their vocational expenditures, relatively few differentiate vocational spending from other instructional expenditures.

A review of 1999-2000 state data indicates that only 11 of 46 districts reported vocational expenditure data at a level of detail sufficient to address the Court's directive, and even then, not all of this information was complete. As a consequence, with the exception of teacher salary information, which is collected in great detail each school year, it is impossible to use existing state data to estimate annual expenditures for vocational education in the state.

To collect detailed data on vocational spending, Wyoming has in the past conducted special studies tailored to address specific educational issues. For example, during the 1998-99 school year, the state legislature directed the Department of Education to collect baseline data on district expenditures for vocational education supplies and equipment. Using a specially designed instrument—the WDE-335—the department performed a one-time assessment of district spending, results of which are incorporated in this study.

To supplement state data, in June 2001 MPR researchers requested district superintendents to submit expenditure data voluntarily for the 1999-2000 and 2000-01 school years. Staff were requested to provide detailed information on six vocational object codes described in the state's cost accounting system: salaries, benefits, purchased services, supplies, equipment, and other costs associated with vocational instruction.³ Completed surveys were

² The Information Management group within the Wyoming Department of Education is responsible for coordinating and managing the design, collection, process, analysis, and reporting of information about the condition of education in Wyoming. A copy of the data collection processes and the data systems within the department are available on-line; the interested reader may review these materials at the following website: <http://www.k12.wy.us/statistics/index.html>

³ Data on other uses of resources, which typically involve the transfer of funds to the school district general fund or other agency fund with no expectation of repayment, are not included in this analysis.

collected for 33 of the 46 districts (72 percent) eligible to participate in the study, and are fairly representative of statewide characteristics.⁴ See Appendix A for copies of both the WDE335 and MPR survey instruments.

Salaries of Vocational Instructors

In October of each academic year, the state collects extensive data on public school teachers throughout the state using the WDE-602 Professional Staff Report form. This report provides detailed information on personnel instructional assignments and annual salaries, including the number of FTE teachers engaged in vocational instruction. Based on this information, the state computes actual district spending for vocational educator salaries, adjusted for the proportion of time teachers are contracted to provide vocational services.

A review of statewide salary data indicates that Wyoming school districts employed a total of 490 FTE vocational instructors in 1999-2000, and that these instructors generated a total salary obligation of \$17.1 million (Table 2). Since districts may apply federal Perkins and other resources to support instructor salaries, it is necessary to subtract out this federal contribution, which amounted to roughly \$1.1 million in 1999-2000.⁵ Consequently, total statewide spending for vocational teacher salaries is estimated at \$16.0 million for the 1999-2000 school year.

Table 2. Statewide spending for vocational educator salaries, by revenue source and district: 1999-2000

| District code | District Name | Number of FTE vocational teachers | Combined federal and state expenditure ¹ (\$) | State General Fund expenditures for vocational teacher salaries (\$) | Total Perkins expenditures on vocational teacher salaries ² (\$) | Total Other federal expenditures on vocational teacher salaries ² (\$) |
|---------------|----------------|-----------------------------------|--|--|---|---|
| <i>Total</i> | <i>Wyoming</i> | <i>490.2</i> | <i>17,124,542.62</i> | <i>16,042,097.60</i> | <i>845,080.27</i> | <i>237,364.75</i> |
| 0101 | Albany #1 | 24.3 | 841,208.55 | 817,114.94 | 24,093.61 | |
| 0201 | Big Horn #1 | 6.2 | 191,443.10 | 190,849.10 | 319.00 | 275.00 |
| 0202 | Big Horn #2 | 3.1 | 132,980.40 | 106,765.97 | 5,084.10 | 21,130.33 |
| 0203 | Big Horn #3 | 2.7 | 99,207.00 | 99,207.00 | | |
| 0204 | Big Horn #4 | 3.9 | 126,657.25 | 126,657.25 | | |
| 0301 | Campbell #1 | 48.8 | 1,620,218.00 | 1,338,352.92 | 186,865.08 | 95,000.00 |
| 0401 | Carbon #1 | 9.8 | 301,650.00 | 263,549.81 | 38,100.19 | |
| 0402 | Carbon #2 | 8.5 | 299,787.00 | 299,787.00 | | |

⁴ For analysis purposes, districts were ranked based on 7-12th grade ADM. Completed surveys were obtained from 7 of the 8 districts with ADM greater than 1,500; 8 of the 13 districts with ADM between 550 to 1,549; 6 of the 11 districts with ADM between 350 and 549; and 12 of the 14 districts with ADM between 0 and 349 students.

⁵ Data on district spending of federal Perkins and other resources are based on end-of-year district reports using the WDE-601 form. Since districts have the option of including Perkins data with other special revenue funds, district data likely underestimate total spending of federal resources. Based on federal data, Wyoming received \$4,214,921 in federal Perkins resources in the FY 2000, 85 percent of which was intended for distribution at the local levels. District reports account for 94 percent of this funding. It is not clear whether remaining funds were distributed at higher education institutions or were unaccounted for at the secondary level.

Wyoming Vocational Education Report

| District code | District Name | Number of FTE vocational teachers | Combined federal and state expenditure ¹ (\$) | State General Fund expenditures for vocational teacher salaries (\$) | Total Perkins expenditures on vocational teacher salaries ² (\$) | Total Other federal expenditures on vocational teacher salaries ² (\$) |
|---------------|----------------|-----------------------------------|--|--|---|---|
| 0501 | Converse #1 | 8.7 | 284,464.15 | 275,798.78 | 8,665.37 | |
| 0502 | Converse #2 | 4.8 | 149,796.60 | 149,521.60 | 275.00 | |
| 0601 | Crook #1 | 12.3 | 381,737.74 | 374,456.74 | 7,281.00 | |
| 0701 | Fremont #1 | 9.3 | 304,405.00 | 293,695.39 | 10,709.61 | |
| 0702 | Fremont #2 | 1.0 | 34,350.00 | 34,350.00 | | |
| 0706 | Fremont #6 | 4.5 | 152,742.50 | 150,502.50 | 2,240.00 | |
| 0714 | Fremont #14 | 3.4 | 105,789.50 | 94,053.24 | 11,736.26 | |
| 0721 | Fremont #21 | 0.5 | 19,500.00 | 19,500.00 | | |
| 0724 | Fremont #24 | 3.6 | 119,241.84 | 119,241.84 | | |
| 0725 | Fremont #25 | 11.0 | 399,150.00 | 356,223.53 | 42,926.47 | |
| 0801 | Goshen #1 | 14.5 | 471,240.00 | 469,443.00 | 1,797.00 | |
| 0901 | Hot Springs #1 | 5.2 | 197,320.00 | 194,515.00 | 2,405.00 | 400.00 |
| 1001 | Johnson #1 | 10.3 | 339,757.98 | 338,230.00 | 1,527.98 | |
| 1101 | Laramie #1 | 60.1 | 2,308,964.91 | 2,125,545.72 | 111,651.77 | 71,767.42 |
| 1102 | Laramie #2 | 10.1 | 391,616.14 | 387,389.57 | 4,226.57 | |
| 1201 | Lincoln #1 | 6.0 | 208,750.00 | 208,750.00 | | |
| 1202 | Lincoln #2 | 13.5 | 507,679.20 | 507,679.20 | | |
| 1301 | Natrona #1 | 55.1 | 2,089,926.21 | 1,905,291.47 | 184,634.74 | |
| 1401 | Niobrara #1 | 4.0 | 132,750.00 | 125,623.04 | 7,126.96 | |
| 1501 | Park #1 | 7.8 | 269,449.97 | 253,314.85 | 16,135.12 | |
| 1506 | Park #6 | 8.0 | 267,775.00 | 225,731.00 | 6,028.00 | 36,016.00 |
| 1516 | Park #16 | 3.7 | 108,512.12 | 97,087.12 | | 11,425.00 |
| 1601 | Platte #1 | 10.3 | 317,867.75 | 232,470.90 | 85,396.85 | |
| 1602 | Platte #2 | 3.7 | 109,926.00 | 109,926.00 | | |
| 1701 | Sheridan #1 | 5.5 | 168,718.00 | 167,918.00 | | 800.00 |
| 1702 | Sheridan #2 | 14.1 | 459,849.10 | 450,169.10 | 9,680.00 | |
| 1703 | Sheridan #3 | 1.5 | 50,805.00 | 50,805.00 | | |
| 1801 | Sublette #1 | 3.0 | 107,639.00 | 107,639.00 | | |
| 1809 | Sublette #9 | 3.9 | 123,389.82 | 123,085.82 | 304.00 | |
| 1901 | Sweetwater #1 | 29.0 | 1,087,328.56 | 1,074,442.49 | 12,886.07 | |
| 1902 | Sweetwater #2 | 13.0 | 476,744.00 | 461,599.71 | 14,593.29 | 551.00 |
| 2001 | Teton #1 | 5.5 | 197,871.96 | 197,076.96 | 795.00 | |
| 2101 | Uinta #1 | 11.0 | 395,300.00 | 374,895.46 | 20,404.54 | |
| 2104 | Uinta #4 | 3.9 | 94,600.67 | 93,289.19 | 1,311.48 | |
| 2106 | Uinta #6 | 3.7 | 113,669.33 | 113,669.33 | | |
| 2201 | Washakie #1 | 6.2 | 231,588.52 | 208,405.27 | 23,183.25 | |
| 2202 | Washakie #2 | 3.0 | 73,300.00 | 72,609.00 | 691.00 | |
| 2301 | Weston #1 | 6.5 | 208,078.00 | 207,072.04 | 1,005.96 | |
| 2307 | Weston #7 | 1.8 | 49,796.75 | 48,796.75 | 1,000.00 | |

SOURCE: Wyoming State Department of Education, Data collected from WDE-601, WDE-602, and district reported data.

¹ Based on WDE-602 data.

² Includes expenditures based on WDE-601 and district-reported data.

Combined federal and state spending for salaries appears to have declined slightly between 1999-2000 and 2000-01, falling from \$17.1 million to \$16.9 million, respectively (Table 3). This reduction was due, in part, to a decline in vocational FTE staff: total FTE vocational teachers fell from 490 in 1999-2000 to 477 in 2000-01. Unfortunately, since data on Perkins allocations for the 2000-01 school year were unavailable at the time of this study, it is impossible to estimate net district spending for vocational education for this year. Assuming statewide expenditures remained constant between 1999-2000 and 2000-01, actual spending would have amounted to roughly \$15.8 million in 2000-01, a decline of approximately 1.5 percent (\$234,402) over the two years. While it is not possible to determine the reason for these staffing changes, it is likely these declines reflect staffing decisions made on the part of district administrators in response to changing student demographics and district educational priorities.⁶

Table 3: Statewide spending for vocational educator salaries, by revenue source and district: 2000-01

| District code | District Name | Number of FTE vocational teachers | Combined federal and state expenditure ¹ (\$) | State General Fund expenditures for vocational teacher salaries (\$) | Total Perkins expenditures on vocational teacher salaries ² (\$) | Total Other federal expenditures on vocational teacher salaries ³ (\$) |
|---------------|----------------|-----------------------------------|--|--|---|---|
| <i>Total</i> | <i>Wyoming</i> | <i>477.1</i> | <i>16,874,234</i> | <i>15,807,696</i> | <i><u>845,080</u></i> | <i>221,458</i> |
| 0101 | Albany #1 | 25.2 | 863,317 | 863,317 | | |
| 0201 | Big Horn #1 | 5.2 | 166,268 | 166,268 | | |
| 0202 | Big Horn #2 | 4.2 | 122,353 | 122,353 | | |
| 0203 | Big Horn #3 | 3.0 | 99,495 | 99,495 | | |
| 0204 | Big Horn #4 | 4.8 | 159,254 | 159,254 | | |
| 0301 | Campbell #1 | 46.0 | 1,559,772 | 1,486,782 | | 72,990 |
| 0401 | Carbon #1 | 9.0 | 277,850 | 277,850 | | |
| 0402 | Carbon #2 | 8.2 | 278,306 | 278,306 | | |
| 0501 | Converse #1 | 8.2 | 283,842 | 283,842 | | |
| 0502 | Converse #2 | 4.6 | 150,359 | 150,359 | | |
| 0601 | Crook #1 | 12.3 | 412,273 | 411,809 | | 464 |
| 0701 | Fremont #1 | 10.5 | 351,025 | 351,025 | | |
| 0702 | Fremont #2 | 1.0 | 34,350 | 34,350 | | |
| 0706 | Fremont #6 | 5.0 | 171,900 | 171,900 | | |
| 0714 | Fremont #14 | 3.4 | 114,597 | 103,426 | | 11,171 |
| 0721 | Fremont #21 | 0.5 | 20,000 | 20,000 | | |
| 0724 | Fremont #24 | 3.0 | 98,997 | 98,997 | | |
| 0725 | Fremont #25 | 11.0 | 410,775 | 381,894 | | 28,881 |

⁶ State K-12 ADM continued to fall during this interval, declining from 87,987 in 1999-2000 to 85,369 in the 2000-01 school year (preliminary estimate, Wyoming Department of Education, 2001). This suggests that districts are continuing to lose vocational instructors at a rate that parallels student enrollment declines (3.0 percent versus 2.6 percent, respectively).

| District code | District Name | Number of FTE vocational teachers | Combined federal and state expenditure ¹ (\$) | State General Fund expenditures for vocational teacher salaries (\$) | Total Perkins expenditures on vocational teacher salaries ² (\$) | Total Other federal expenditures on vocational teacher salaries ³ (\$) |
|------------------|----------------|--|--|--|--|--|
| 0801 | Goshen #1 | 15.4 | 493,087 | 493,087 | | |
| 0901 | Hot Springs #1 | 5.1 | 201,255 | 198,255 | | 3,000 |
| 1001 | Johnson #1 | 9.1 | 314,027 | 314,027 | | |
| 1101 | Laramie #1 | 57.9 | 2,325,226 | 2,281,826 | | 43,400 |
| 1102 | Laramie #2 | 9.6 | 367,571 | 367,571 | | |
| 1201 | Lincoln #1 | 5.3 | 177,415 | 177,415 | | |
| 1202 | Lincoln #2 | 13.5 | 507,679 | 507,679 | | |
| 1301 | Natrona #1 | 52.1 | 1,954,078 | 1,954,078 | | |
| 1401 | Niobrara #1 | 3.3 | 114,632 | 114,632 | | |
| 1501 | Park #1 | 7.3 | 249,338 | 249,338 | | |
| 1506 | Park #6 | 9.0 | 300,525 | 252,639 | | 47,886 |
| 1516 | Park #16 | 1.8 | 52,396 | 38,730 | | 13,666 |
| 1601 | Platte #1 | 10.3 | 334,103 | 334,103 | | |
| 1602 | Platte #2 | 3.7 | 114,460 | 114,460 | | |
| 1701 | Sheridan #1 | 5.0 | 152,850 | 152,850 | | |
| 1702 | Sheridan #2 | 13.1 | 425,452 | 425,452 | | |
| 1703 | Sheridan #3 | 1.2 | 40,972 | 40,972 | | |
| 1801 | Sublette #1 | 3.0 | 117,430 | 117,430 | | |
| 1809 | Sublette #9 | 4.0 | 134,350 | 134,350 | | |
| 1901 | Sweetwater #1 | 25.6 | 977,100 | 977,100 | | |
| 1902 | Sweetwater #2 | 14.0 | 533,600 | 533,600 | | |
| 2001 | Teton #1 | 3.7 | 135,600 | 135,600 | | |
| 2101 | Uinta #1 | 13.8 | 474,558 | 474,558 | | |
| 2104 | Uinta #4 | 3.8 | 93,060 | 93,060 | | |
| 2106 | Uinta #6 | 4.0 | 135,289 | 135,289 | | |
| 2201 | Washakie #1 | 6.2 | 234,754 | 234,754 | | |
| 2202 | Washakie #2 | 3.0 | 77,350 | 77,350 | | |
| 2301 | Weston #1 | 6.5 | 212,100 | 212,100 | | |
| 2307 | Weston #7 | 1.7 | 49,244 | 49,244 | | |

SOURCE: Wyoming State Department of Education, Data collected from WDE-601, WDE-602, and district reported data.

¹ Based on WDE-602 data.

² Data on Perkins allocations were not available for the 2000-01 school year. This estimate is based on prior year spending.

³ Includes expenditures based on WDE-601 and district-reported data.

It should be noted that, as part of the MPR survey, districts were also requested to report their actual spending for vocational salaries. A review of this data indicates that there is considerable variation between state figures collected using the WDE-602 and district-generated estimates submitted for the purposes of this study. This may be because local staff

misunderstood reporting instructions, included salaries of all teachers in salary totals, or did not adjust salaries for vocational instructors who were assigned less than a 1.0 FTE instructional load. Consequently, state expenditure data collected via the WDE-602 likely provide the most accurate estimate of district spending, in part because these data are collected on a regular basis using well-established reporting formats, and in part because these data are subjected to considerable scrutiny at the state level.

Benefits for Vocational Instructors

The state does not routinely collect data on benefits paid to vocational educators. Instead, the state documents overall district expenditures for staff benefits, as well as controlling for categories of district instructional staff. To estimate benefits paid to vocational teachers, one must take the ratio of benefits to salaries for all educators in a given district to establish an average district benefits rate, multiply this rate by vocational teacher salaries within each district, and sum results across all districts to obtain an estimate of total statewide spending for vocational benefits.⁷ To ensure that the most recent data were used to calculate benefits spending for vocational instructors, estimates used in this paper are based on 1999-2000 average district benefit rates calculated across all district staff.⁸

Combined federal and state spending for vocational staff benefits amounted to \$5.1 million in 1999-2000; as expected, benefits declined slightly in the 2000-01 school year, falling \$72,783 to reflect the decline in vocational staff across the two years (Tables 4 and 5). Controlling for state general fund expenditures, districts spent nearly \$4.9 million on vocational teacher benefits in 1999-2000, and this expenditure level remained essentially unchanged for the 2000-01 school year. However, since data on Perkins spending is missing for this latter year, it is not possible to quantify district-level spending or to assess whether there were any changes in overall statewide expenditures.

⁷ Although vocational teachers qualify for the same benefits rates as other instructors and salary schedules are similar across the state, average benefit rates vary across districts due to differences in average teacher salaries.

⁸ Aggregate statewide data on salaries and benefits are drawn from the *Wyoming School Districts' Financial Reporting and Profile* report. Analysis of 1998-99 benefit rates indicates that, on average, secondary teacher benefit rates are only slightly lower than rates calculated based on benefits paid to all district staff. Benefit rates have also remained relatively stable over time: increases in statewide averages were less than one-half of 1 percent between 1998-99 and 1999-2000. To use the most recent state data available on district benefit rates, this study uses 1999-2000 benefit rates for all district staff to estimate vocational teacher benefits in 1999-2000 and 2000-01. See Appendix Table C for a comparison of benefit rates using different staff categories within 1998-99 and Appendix Table D for a comparison of district benefit rates across 1998-99 and 1999-2000.

Table 4. Total benefits for vocational teachers, by district:1999-2000

| District code | District Name | Benefits as a percent of salary | Combined federal and state expenditures (\$) | State General | | |
|---------------|----------------|---------------------------------|--|------------------------|--|--|
| | | | | Fund Expenditures (\$) | Perkins expenditures ¹ (\$) | Other federal expenditures ¹ (\$) |
| <i>Total</i> | <i>Wyoming</i> | 30.2% | 5,167,040 | 4,877,681 | 235,340 | 54,019 |
| 0101 | Albany #1 | 27.7% | 233,323 | 226,522 | 6,801 | |
| 0201 | Big Horn #1 | 29.6% | 56,752 | 56,708 | 44 | |
| 0202 | Big Horn #2 | 30.8% | 40,989 | 40,028 | 961 | |
| 0203 | Big Horn #3 | 30.0% | 29,773 | 29,773 | | |
| 0204 | Big Horn #4 | 35.3% | 44,649 | 44,649 | | |
| 0301 | Campbell #1 | 26.1% | 423,536 | 356,267 | 49,162 | 18,107 |
| 0401 | Carbon #1 | 37.1% | 112,003 | 103,800 | 8,202 | |
| 0402 | Carbon #2 | 35.0% | 104,823 | 104,823 | | |
| 0501 | Converse #1 | 25.2% | 71,586 | 70,970 | 616 | |
| 0502 | Converse #2 | 33.3% | 49,954 | 49,933 | 21 | |
| 0601 | Crook #1 | 34.9% | 133,185 | 128,326 | 4,859 | |
| 0701 | Fremont #1 | 28.8% | 87,711 | 84,078 | 3,633 | |
| 0702 | Fremont #2 | 35.6% | 12,234 | 12,234 | | |
| 0706 | Fremont #6 | 33.6% | 51,352 | 50,824 | 528 | |
| 0714 | Fremont #14 | 42.8% | 45,301 | 36,743 | 8,558 | |
| 0721 | Fremont #21 | 38.6% | 7,517 | 7,517 | | |
| 0724 | Fremont #24 | 27.7% | 33,025 | 32,741 | 284 | |
| 0725 | Fremont #25 | 28.2% | 112,744 | 99,527 | 12,934 | 284 |
| 0801 | Goshen #1 | 16.8% | 79,038 | 79,227 | -189 | |
| 0901 | Hot Springs #1 | 31.6% | 62,425 | 62,096 | 252 | 76 |
| 1001 | Johnson #1 | 27.2% | 92,340 | 91,965 | 376 | |
| 1101 | Laramie #1 | 31.2% | 719,380 | 678,680 | 27,213 | 13,487 |
| 1102 | Laramie #2 | 25.0% | 97,821 | 96,855 | 966 | |
| 1201 | Lincoln #1 | 35.7% | 74,584 | 74,584 | | |
| 1202 | Lincoln #2 | 31.8% | 161,392 | 161,392 | | |
| 1301 | Natrona #1 | 28.8% | 602,472 | 545,818 | 56,655 | |
| 1401 | Niobrara #1 | 24.0% | 31,822 | 30,476 | 1,346 | |
| 1501 | Park #1 | 26.0% | 69,975 | 64,557 | 5,419 | |
| 1506 | Park #6 | 33.7% | 90,319 | 70,498 | 3,033 | 16,788 |
| 1516 | Park #16 | 28.7% | 31,194 | 30,014 | | 1,180 |
| 1601 | Platte #1 | 34.4% | 109,435 | 82,930 | 26,504 | |
| 1602 | Platte #2 | 34.2% | 37,637 | 37,637 | | |
| 1701 | Sheridan #1 | 26.0% | 43,835 | 39,788 | | 4,047 |
| 1702 | Sheridan #2 | 30.0% | 137,822 | 136,135 | 1,687 | |
| 1703 | Sheridan #3 | 26.4% | 13,413 | 13,413 | | |
| 1801 | Sublette #1 | 31.7% | 34,083 | 34,083 | | |
| 1809 | Sublette #9 | 35.3% | 43,532 | 43,532 | | |
| 1901 | Sweetwater #1 | 36.6% | 397,734 | 395,310 | 2,424 | |
| 1902 | Sweetwater #2 | 30.0% | 142,909 | 140,092 | 2,767 | 50 |
| 2001 | Teton #1 | 35.7% | 70,616 | 70,466 | 150 | |
| 2101 | Uinta #1 | 33.9% | 133,825 | 126,746 | 7,079 | |
| 2104 | Uinta #4 | 29.5% | 27,923 | 27,923 | | |

| District code | District Name | Benefits as a percent of salary | Combined federal and state expenditures (\$) | State General Fund Expenditures (\$) | Perkins expenditures ¹ (\$) | Other federal expenditures ¹ (\$) |
|---------------|---------------|---------------------------------|--|--------------------------------------|--|--|
| 2106 | Uinta #6 | 31.7% | 36,026 | 36,026 | | |
| 2201 | Washakie #1 | 34.5% | 79,972 | 77,302 | 2,670 | |
| 2202 | Washakie #2 | 32.9% | 24,115 | 24,115 | | |
| 2301 | Weston #1 | 28.1% | 58,547 | 58,353 | 194 | |
| 2307 | Weston #7 | 24.9% | 12,392 | 12,203 | 189 | |

¹ Includes expenditures based on WDE-601 and district-reported data

Table 5. Total benefits for vocational teachers, by district: 2000-01

| District code | District Name | Benefits as a percent of salary ¹ | Combined federal and state expenditures (\$) | State General Fund Expenditures (\$) | Perkins expenditures ² (\$) | Other federal expenditures ³ (\$) |
|---------------|----------------|--|--|--------------------------------------|--|--|
| <i>Total</i> | <i>Wyoming</i> | 30.2% | 5,094,257 | 4,770,082 | <u>235,340</u> | 88,835 |
| 0101 | Albany #1 | 27.7% | 239,456 | 239,456 | | |
| 0201 | Big Horn #1 | 29.6% | 49,289 | 49,289 | | |
| 0202 | Big Horn #2 | 30.8% | 37,714 | 37,714 | | |
| 0203 | Big Horn #3 | 30.0% | 29,860 | 29,860 | | |
| 0204 | Big Horn #4 | 35.3% | 56,140 | 56,140 | | |
| 0301 | Campbell #1 | 26.1% | 407,735 | 388,133 | | 19,602 |
| 0401 | Carbon #1 | 37.1% | 103,166 | 103,166 | | |
| 0402 | Carbon #2 | 35.0% | 97,312 | 97,312 | | |
| 0501 | Converse #1 | 25.2% | 71,429 | 71,429 | | |
| 0502 | Converse #2 | 33.3% | 50,142 | 50,142 | | |
| 0601 | Crook #1 | 34.9% | 143,839 | 143,803 | | 36 |
| 0701 | Fremont #1 | 28.8% | 101,144 | 101,144 | | |
| 0702 | Fremont #2 | 35.6% | 12,234 | 12,234 | | |
| 0706 | Fremont #6 | 33.6% | 57,793 | 57,793 | | |
| 0714 | Fremont #14 | 42.8% | 49,073 | 45,955 | | 3,118 |
| 0721 | Fremont #21 | 38.6% | 7,710 | 7,710 | | |
| 0724 | Fremont #24 | 27.7% | 27,418 | 27,418 | | |
| 0725 | Fremont #25 | 28.2% | 116,028 | 80,398 | | 35,630 |
| 0801 | Goshen #1 | 16.8% | 82,702 | 82,702 | | |
| 0901 | Hot Springs #1 | 31.6% | 63,670 | 63,103 | | 567 |
| 1001 | Johnson #1 | 27.2% | 85,347 | 85,347 | | |
| 1101 | Laramie #1 | 31.2% | 724,447 | 711,515 | | 12,932 |
| 1102 | Laramie #2 | 25.0% | 91,815 | 91,815 | | |
| 1201 | Lincoln #1 | 35.7% | 63,389 | 63,389 | | |
| 1202 | Lincoln #2 | 31.8% | 161,392 | 161,392 | | |
| 1301 | Natrona #1 | 28.8% | 563,311 | 563,311 | | |
| 1401 | Niobrara #1 | 24.0% | 27,479 | 27,479 | | |
| 1501 | Park #1 | 26.0% | 64,753 | 64,753 | | |
| 1506 | Park #6 | 33.7% | 101,365 | 87,137 | | 14,228 |

| District code | District Name | Benefits as a percent of salary ¹ | Combined federal and state expenditures (\$) | State General Fund Expenditures (\$) | Perkins expenditures ² (\$) | Other federal expenditures ³ (\$) |
|---------------|---------------|--|--|--------------------------------------|--|--|
| 1516 | Park #16 | 28.7% | 15,062 | 12,340 | | 2,722 |
| 1601 | Platte #1 | 34.4% | 115,024 | 115,024 | | |
| 1602 | Platte #2 | 34.2% | 39,190 | 39,190 | | |
| 1701 | Sheridan #1 | 26.0% | 39,713 | 39,713 | | |
| 1702 | Sheridan #2 | 30.0% | 127,513 | 127,513 | | |
| 1703 | Sheridan #3 | 26.4% | 10,817 | 10,817 | | |
| 1801 | Sublette #1 | 31.7% | 37,183 | 37,183 | | |
| 1809 | Sublette #9 | 35.3% | 47,399 | 47,399 | | |
| 1901 | Sweetwater #1 | 36.6% | 357,413 | 357,413 | | |
| 1902 | Sweetwater #2 | 30.0% | 159,952 | 159,952 | | |
| 2001 | Teton #1 | 35.7% | 48,393 | 48,393 | | |
| 2101 | Uinta #1 | 33.9% | 160,657 | 160,657 | | |
| 2104 | Uinta #4 | 29.5% | 27,469 | 27,469 | | |
| 2106 | Uinta #6 | 31.7% | 42,878 | 42,878 | | |
| 2201 | Washakie #1 | 34.5% | 81,065 | 81,065 | | |
| 2202 | Washakie #2 | 32.9% | 25,447 | 25,447 | | |
| 2301 | Weston #1 | 28.1% | 59,678 | 59,678 | | |
| 2307 | Weston #7 | 24.9% | 12,255 | 12,255 | | |

¹ Data based on 1999-2000 benefits rates

² Perkins data based on 1999-2000 allocations due to missing current year data

³ Based on district reported data

Purchased Services

Purchased services describe personal services rendered by individuals who are not on the district payroll, as well as other types of services a district may purchase to obtain a desired result. Examples of these services include instructional support and program improvement, repair and maintenance, student travel and transportation, and property and liability insurance. Since districts have differing needs for purchased services and the state has not conducted its own survey of district outlays for this category of instruction, it is not possible to estimate expenditures among districts lacking information; consequently, spending totals are limited to those reported by districts using the MPR survey instrument.

Combined state and federal expenditures for purchased services amounted to just over \$689,000 in 1999-00 (Table 6). When federal resources are removed from the calculation, state general fund expenditures amounted to just under \$142,000, suggesting that districts rely to a large extent on federal resources to supplement service provision (Table 7). Statewide spending for purchased services using state general fund resources climbed by nearly 75 percent between the 1999-2000 and 2000-01 school years, as overall spending increased from \$141,941 to \$245,692, respectively. Care should be taken when interpreting these data, however.

Table 6. Purchased Services: 1999-2000

| District Id | District Name | Combined State and Federal Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|--------------------|---------------|--|---|---|--|
| <i>State Total</i> | | 689,066 | 141,941 | 204,719 | 342,406 |
| 101 Albany #1 | | 20,226 | 0 | 20,226 | 0 |
| 201 Big Horn #1 | | 5,685 | 2,870 | 1,733 | 1,082 |
| 202 Big Horn #2 | | * | * | * | * |
| 203 Big Horn #3 | | 2,400 | 2,400 | 0 | 0 |
| 204 Big Horn #4 | | * | * | * | * |
| 301 Campbell #1 | | 105,877 | 30,124 | 35,645 | 40,108 |
| 401 Carbon #1 | | * | * | * | * |
| 402 Carbon #2 | | * | * | * | * |
| 501 Converse #1 | | 23,401 | 19,259 | 4,142 | 0 |
| 502 Converse #2 | | * | * | * | * |
| 601 Crook #1 | | 47 | 0 | 47 | 0 |
| 701 Fremont #1 | | 2,607 | 2,607 | 0 | 0 |
| 702 Fremont #2 | | 0 | 0 | 0 | 0 |
| 706 Fremont #6 | | 1,526 | 0 | 1,526 | 0 |
| 714 Fremont #14 | | 9,520 | 0 | 9,520 | 0 |
| 721 Fremont #21 | | NA | NA | NA | NA |
| 724 Fremont #24 | | 14,325 | 14,325 | 0 | 0 |
| 725 Fremont #25 | | 22,058 | 3,662 | 5,069 | 13,327 |
| 801 Goshen #1 | | * | * | * | * |
| 901 Hot Springs #1 | | 8,554 | 4,992 | 1,178 | 2,384 |
| 1001 Johnson #1 | | 9,355 | 7,962 | 1,393 | 0 |
| 1101 Laramie #1 | | 323,939 | 14,382 | 48,376 | 261,181 |
| 1102 Laramie #2 | | 3,318 | 608 | 2,710 | 0 |
| 1201 Lincoln #1 | | * | * | * | * |
| 1202 Lincoln #2 | | 4,371 | 4,371 | 0 | 0 |
| 1301 Natrona #1 | | * | * | * | * |
| 1401 Niobrara #1 | | * | * | * | * |
| 1501 Park #1 | | 9,934 | 1,413 | 8,521 | 0 |
| 1506 Park #6 | | 44,110 | 0 | 23,721 | 20,389 |
| 1516 Park #16 | | 1,409 | 0 | 1,409 | 0 |
| 1601 Platte #1 | | * | * | * | * |
| 1602 Platte #2 | | 1,835 | 0 | 1,835 | 0 |
| 1701 Sheridan #1 | | 8,788 | 5,088 | 3,700 | 0 |
| 1702 Sheridan #2 | | 19,381 | 4,653 | 14,728 | 0 |
| 1703 Sheridan #3 | | 0 | 0 | 0 | 0 |
| 1801 Sublette #1 | | 1,123 | 0 | 1,123 | 0 |
| 1809 Sublette #9 | | 16,709 | 11,040 | 4,160 | 1,509 |
| 1901 Sweetwater #1 | | 7,714 | 3,307 | 4,407 | 0 |
| 1902 Sweetwater #2 | | 3,174 | 0 | 1,768 | 1,406 |
| 2001 Teton #1 | | * | * | * | * |
| 2101 Uinta #1 | | 10,475 | 3,143 | 7,332 | 0 |
| 2104 Uinta #4 | | 5,211 | 4,191 | 0 | 1,020 |
| 2106 Uinta #6 | | 0 | 0 | 0 | 0 |

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| District Id | District Name | Combined State and Federal Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|----------------|---------------|--|---|---|--|
| 2201 | Washakie #1 | * | * | * | * |
| 2202 | Washakie #2 | 1,994 | 1,544 | 450 | 0 |
| 2301 | Weston #1 | * | * | * | * |
| 2307 | Weston #7 | 0 | 0 | 0 | 0 |

NOTE: Districts with missing data identified with the symbol "*".

¹ Data based on information submitted on MPR survey, August 2001

Table 7: Purchased Services: 2000-01

| District Id | District Name | Combined State and Federal Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|--------------------|----------------|--|---|---|--|
| <i>State Total</i> | | 644,195 | 245,692 | 163,253 | 235,250 |
| 101 | Albany #1 | 6,132 | 0 | 6,132 | 0 |
| 201 | Big Horn #1 | 5,703 | 5,644 | 59 | 0 |
| 202 | Big Horn #2 | * | * | * | * |
| 203 | Big Horn #3 | 10,746 | 2,400 | 8,346 | 0 |
| 204 | Big Horn #4 | * | * | * | * |
| 301 | Campbell #1 | 89,997 | 35,627 | 19,370 | 35,000 |
| 401 | Carbon #1 | * | * | * | * |
| 402 | Carbon #2 | * | * | * | * |
| 501 | Converse #1 | 6,625 | 0 | 6,625 | 0 |
| 502 | Converse #2 | * | * | * | * |
| 601 | Crook #1 | 0 | 0 | 0 | 0 |
| 701 | Fremont #1 | 9,162 | 9,162 | 0 | 0 |
| 702 | Fremont #2 | 0 | 0 | 0 | 0 |
| 706 | Fremont #6 | 1,015 | 0 | 1,015 | 0 |
| 714 | Fremont #14 | 1,899 | 0 | 1,899 | 0 |
| 721 | Fremont #21 | NA | NA | NA | NA |
| 724 | Fremont #24 | 4,439 | 4,439 | 0 | 0 |
| 725 | Fremont #25 | 94,709 | 73,168 | 2,625 | 18,916 |
| 801 | Goshen #1 | * | * | * | * |
| 901 | Hot Springs #1 | 7,826 | 4,807 | 1,481 | 1,538 |
| 1001 | Johnson #1 | 6,295 | 5,927 | 368 | 0 |
| 1101 | Laramie #1 | 227,885 | 9,026 | 57,686 | 161,173 |
| 1102 | Laramie #2 | 3,469 | 0 | 3,469 | 0 |
| 1201 | Lincoln #1 | * | * | * | * |
| 1202 | Lincoln #2 | 4,371 | 4,371 | 0 | 0 |
| 1301 | Natrona #1 | * | * | * | * |
| 1401 | Niobrara #1 | * | * | * | * |
| 1501 | Park #1 | 13,371 | 1,214 | 12,157 | 0 |
| 1506 | Park #6 | 26,104 | 0 | 7,631 | 18,473 |
| 1516 | Park #16 | 1,197 | 182 | 1,015 | 0 |
| 1601 | Platte #1 | * | * | * | * |

| District Id | District Name | Combined State and Federal Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|----------------|---------------|--|---|---|--|
| 1602 | Platte #2 | 570 | 0 | 570 | 0 |
| 1701 | Sheridan #1 | * | * | * | * |
| 1702 | Sheridan #2 | 18,508 | 4,185 | 14,323 | 0 |
| 1703 | Sheridan #3 | 0 | 0 | 0 | 0 |
| 1801 | Sublette #1 | 1,150 | 0 | 1,150 | 0 |
| 1809 | Sublette #9 | 77,080 | 77,080 | 0 | 0 |
| 1901 | Sweetwater #1 | 5,166 | 1,565 | 3,601 | 0 |
| 1902 | Sweetwater #2 | 0 | 0 | 0 | 0 |
| 2001 | Teton #1 | * | * | * | * |
| 2101 | Uinta #1 | 13,051 | 2,494 | 10,557 | 0 |
| 2104 | Uinta #4 | 4,625 | 2,801 | 1,674 | 150 |
| 2106 | Uinta #6 | 0 | 0 | 0 | 0 |
| 2201 | Washakie #1 | * | * | * | * |
| 2202 | Washakie #2 | 3,100 | 1,600 | 1,500 | 0 |
| 2301 | Weston #1 | * | * | * | * |
| 2307 | Weston #7 | 0 | 0 | 0 | 0 |

NOTE: Districts with missing data identified with the symbol "*".

¹ Data based on information submitted on MPR survey, August 2001.

* Data on Sheridan #1 were missing for the 2000-01 school year and were estimated based on WDE-335 reports

District data on purchased services are routinely collected by the state through its WDE-601 data collection form. As noted earlier, districts often do not report detailed data on vocational expenditures; as such, use of the WDE-601 alone can lead to an underestimate of vocational expenditures for purchased services, as well as other categories of data. Indeed, expenditure data on purchased services reported on the WDE-601 were 43 percent less than those reported via the MPR survey. Given the considerable variation across data sources, it would be in the state's interest to work with districts to clarify actual expenditures in this category.

Capital Outlays and Supplies

To quantify the cost of vocational and technical training, the Wyoming Supreme Court directed the state to capture the statewide cost of providing vocational equipment. Vocational equipment can be interpreted narrowly to describe specific instructional machinery used to provide vocational instruction or more broadly to include outlays for a variety of capital goods and instructional supplies. Capital goods include fixed assets, such as land, buildings, or instructional equipment, while supplies and materials describe items of an expendable nature that are consumed, worn out, or deteriorate in the course of their use in vocational instruction. Given that the Court is seeking to systematically capture the costs contributing to the higher cost of providing vocational instruction, this analysis includes cost data on all district expenditures for equipment, supplies, and materials used to support vocational instruction.⁹

⁹ The block grant model does not take into account expenditures for major capital expenditures, such as the construction of vocational facilities. Expenditures for this function should, however, be taken into account in district capital outlay budgets.

To calculate statewide expenditures, district-reported data were combined from two sources: the 1998-99 WDE-335 data collection instrument administered by the Wyoming Department of Education and surveys distributed by MPR as part of this study effort. Data for non-responding districts were estimated by carrying forward information reported in the 1998-99 WDE-335 state survey; as a result, expenditure data for missing districts may differ slightly from actual district costs incurred. See Appendix E for a summary of data reported in the WDE-335.

Combined federal and state expenditures for vocational capital and supplies peaked during the 1999-2000 school year, when combined statewide expenditures totaled \$1.6 million for capital goods (Table 8) and roughly \$2.0 million for supplies and materials (Table 10). Statewide expenditures for capital goods came to just under one-half of this total (\$777,129 versus \$1,589,827) when federal resources are removed from the calculation. In contrast, statewide expenditures for supplies accounted for roughly three-quarters of total spending (\$1,457,164 versus \$1,992,276). This suggests that districts are more likely to apply Perkins and other federal resources toward capital projects than to other kinds of expenses. Spending levels for both capital and supplies remained essentially unchanged in the 2000-01 school year (Table 9 and Table 11 respectively).

Table 8: Capital 1999-2000

| District Id | District Name | Combined Federal and State Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|-------------------------|---------------|--|---|--|--|
| <i>Statewide Totals</i> | | 1,589,827 | 777,129 | 682,299 | 130,399 |
| 101 Albany #1 | | 73,970 | 21,899 | 52,071 | 0 |
| 201 Big Horn #1 | | 20,424 | 10,546 | 4,955 | 4,923 |
| 202 Big Horn #2 | | <u>24,321</u> | <u>12,883</u> | <u>11,438</u> | <u>0</u> |
| 203 Big Horn #3 | | 9,950 | 9,950 | 0 | 0 |
| 204 Big Horn #4 | | <u>20,245</u> | <u>12,451</u> | <u>7,794</u> | <u>0</u> |
| 301 Campbell #1 | | 159,892 | 141,880 | 5,000 | 13,012 |
| 401 Carbon #1 | | <u>67,084</u> | <u>67,084</u> | <u>0</u> | <u>0</u> |
| 402 Carbon #2 | | <u>28,312</u> | <u>17,175</u> | <u>11,137</u> | <u>0</u> |
| 501 Converse #1 | | 36,150 | 12,150 | 24,000 | 0 |
| 502 Converse #2 | | <u>99,083</u> | <u>0</u> | <u>14,334</u> | <u>84,749</u> |
| 601 Crook #1 | | 31,020 | 30,098 | 922 | 0 |
| 701 Fremont #1 | | 3,505 | 3,505 | 0 | 0 |
| 702 Fremont #2 | | 9,925 | 4,292 | 5,633 | 0 |
| 706 Fremont #6 | | 28,688 | 22,642 | 6,046 | 0 |
| 714 Fremont #14 | | 0 | 0 | 0 | 0 |
| 721 Fremont #21 | NA | NA | NA | NA | NA |
| 724 Fremont #24 | | 9,860 | 9,860 | 0 | 0 |
| 725 Fremont #25 | | 80,602 | 23,975 | 55,565 | 1,062 |
| 801 Goshen #1 | | <u>37,117</u> | <u>9,349</u> | <u>27,768</u> | <u>0</u> |
| 901 Hot Springs #1 | | 30,199 | 15,304 | 13,193 | 1,702 |
| 1001 Johnson #1 | | 13,900 | 8,863 | 5,037 | 0 |
| 1101 Laramie #1 | | 183,891 | 80,000 | 93,891 | 10,000 |
| 1102 Laramie #2 | | 14,388 | 12,875 | 1,513 | 0 |
| 1201 Lincoln #1 | | <u>1,520</u> | <u>0</u> | <u>1,520</u> | <u>0</u> |
| 1202 Lincoln #2 | | 0 | 0 | 0 | 0 |
| 1301 Natrona #1 | | <u>86,363</u> | <u>43,663</u> | <u>38,006</u> | <u>4,694</u> |
| 1401 Niobrara #1 | | <u>4,922</u> | <u>754</u> | <u>4,168</u> | <u>0</u> |
| 1501 Park #1 | | 11,147 | 11,147 | 0 | 0 |
| 1506 Park #6 | | 48,298 | 5,557 | 33,875 | 8,866 |
| 1516 Park #16 | | 5,353 | 5,353 | 0 | 0 |
| 1601 Platte #1 | | <u>12,582</u> | <u>5,604</u> | <u>6,978</u> | <u>0</u> |
| 1602 Platte #2 | | 16,900 | 9,618 | 7,282 | 0 |
| 1701 Sheridan #1 | | 8,815 | 877 | 7,938 | 0 |
| 1702 Sheridan #2 | | 52,280 | 7,255 | 45,025 | 0 |
| 1703 Sheridan #3 | | 1,060 | 1,060 | 0 | 0 |
| 1801 Sublette #1 | | 18,675 | 14,242 | 4,433 | 0 |
| 1809 Sublette #9 | | 42,824 | 40,348 | 1,615 | 861 |
| 1901 Sweetwater #1 | | 143,451 | 14,511 | 128,940 | 0 |
| 1902 Sweetwater #2 | | 39,627 | 35,329 | 3,768 | 530 |
| 2001 Teton #1 | | <u>26,115</u> | <u>19,602</u> | <u>6,513</u> | <u>0</u> |
| 2101 Uinta #1 | | 36,450 | 4,248 | 32,202 | 0 |
| 2104 Uinta #4 | | 1,735 | 708 | 1,027 | 0 |
| 2106 Uinta #6 | | 5,156 | 3,279 | 1,877 | 0 |

Wyoming Vocational Education Report

| District Id | District Name | Combined Federal and State Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|----------------|---------------|--|---|--|--|
| 2201 | Washakie #1 | <u>10,859</u> | <u>5,356</u> | <u>5,503</u> | <u>0</u> |
| 2202 | Washakie #2 | 10,616 | 9,228 | 1,388 | 0 |
| 2301 | Weston #1 | <u>22,553</u> | <u>12,609</u> | <u>9,944</u> | <u>0</u> |
| 2307 | Weston #7 | 0 | 0 | 0 | 0 |

NOTE: Numbers in italics are estimated based on WDE-335 reports

¹ Data based on information submitted on MPR survey, August 2001

Table 9: Capital 2000-01

| District Id | District Name | Combined Federal and State Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|-------------------------|----------------|--|---|--|--|
| <i>Statewide Totals</i> | | <i>1,541,516</i> | <i>725,461</i> | <i>702,837</i> | <i>113,218</i> |
| 101 | Albany #1 | 55,084 | 20,194 | 34,890 | 0 |
| 201 | Big Horn #1 | 28,428 | 6,878 | 21,550 | 0 |
| 202 | Big Horn #2 | <u>24,321</u> | <u>12,883</u> | <u>11,438</u> | <u>0</u> |
| 203 | Big Horn #3 | 5,750 | 5,750 | 0 | 0 |
| 204 | Big Horn #4 | <u>20,245</u> | <u>12,451</u> | <u>7,794</u> | <u>0</u> |
| 301 | Campbell #1 | 162,260 | 157,959 | 2,701 | 1,600 |
| 401 | Carbon #1 | <u>67,084</u> | <u>67,084</u> | <u>0</u> | <u>0</u> |
| 402 | Carbon #2 | <u>28,312</u> | <u>17,175</u> | <u>11,137</u> | <u>0</u> |
| 501 | Converse #1 | 26,680 | 12,150 | 14,530 | 0 |
| 502 | Converse #2 | <u>99,083</u> | <u>0</u> | <u>14,334</u> | <u>84,749</u> |
| 601 | Crook #1 | 32,248 | 29,925 | 2,276 | 47 |
| 701 | Fremont #1 | 5,951 | 5,951 | 0 | 0 |
| 702 | Fremont #2 | 11,388 | 4,727 | 6,661 | 0 |
| 706 | Fremont #6 | 12,764 | 4,086 | 8,678 | 0 |
| 714 | Fremont #14 | 12,010 | 0 | 6,155 | 5,855 |
| 721 | Fremont #21 | NA | NA | NA | NA |
| 724 | Fremont #24 | 5,133 | 5,133 | 0 | 0 |
| 725 | Fremont #25 | 53,616 | 17,389 | 35,682 | 545 |
| 801 | Goshen #1 | <u>37,117</u> | <u>9,349</u> | <u>27,768</u> | <u>0</u> |
| 901 | Hot Springs #1 | 22,747 | 8,776 | 13,971 | 0 |
| 1001 | Johnson #1 | 24,351 | 3,762 | 20,589 | 0 |
| 1101 | Laramie #1 | 187,702 | 101,000 | 82,124 | 4,578 |
| 1102 | Laramie #2 | 20,027 | 1,469 | 18,558 | 0 |
| 1201 | Lincoln #1 | <u>1,520</u> | <u>0</u> | <u>1,520</u> | <u>0</u> |
| 1202 | Lincoln #2 | 10,000 | 0 | 0 | 10,000 |
| 1301 | Natrona #1 | <u>86,363</u> | <u>43,663</u> | <u>38,006</u> | <u>4,694</u> |
| 1401 | Niobrara #1 | <u>4,922</u> | <u>754</u> | <u>4,168</u> | <u>0</u> |
| 1501 | Park #1 | 0 | 0 | 0 | 0 |
| 1506 | Park #6 | 94,535 | 33,840 | 59,545 | 1,150 |
| 1516 | Park #16 | 6,017 | 3,681 | 2,336 | 0 |
| 1601 | Platte #1 | <u>12,582</u> | <u>5,604</u> | <u>6,978</u> | <u>0</u> |

Wyoming Vocational Education Report

| District Id | District Name | Combined Federal and State Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|----------------|---------------|--|---|--|--|
| 1602 | Platte #2 | 3,902 | 664 | 3,238 | 0 |
| 1701 | Sheridan #1* | <u>17,834</u> | <u>5,359</u> | <u>12,475</u> | <u>0</u> |
| 1702 | Sheridan #2 | 46,316 | 3,558 | 42,758 | 0 |
| 1703 | Sheridan #3 | 1,500 | 1,500 | 0 | 0 |
| 1801 | Sublette #1 | 13,240 | 10,031 | 3,209 | 0 |
| 1809 | Sublette #9 | 10,000 | 10,000 | 0 | 0 |
| 1901 | Sweetwater #1 | 101,731 | 7,387 | 94,344 | 0 |
| 1902 | Sweetwater #2 | 24,315 | 24,315 | 0 | 0 |
| 2001 | Teton #1 | <u>26,115</u> | <u>19,602</u> | <u>6,513</u> | <u>0</u> |
| 2101 | Uinta #1 | 59,350 | 21,931 | 37,419 | 0 |
| 2104 | Uinta #4 | 17,295 | 0 | 17,295 | 0 |
| 2106 | Uinta #6 | 16,266 | 1,466 | 14,800 | 0 |
| 2201 | Washakie #1 | <u>10,859</u> | <u>5,356</u> | <u>5,503</u> | <u>0</u> |
| 2202 | Washakie #2 | 12,000 | 10,050 | 1,950 | 0 |
| 2301 | Weston #1 | <u>22,553</u> | <u>12,609</u> | <u>9,944</u> | <u>0</u> |
| 2307 | Weston #7 | 0 | 0 | 0 | 0 |

NOTE: Numbers in italics are estimated based on WDE-335 reports

¹ Data based on information submitted on MPR survey, August 2001

* Data on Sheridan #1 were missing for the 2000-01 school year and were estimated based on WDE-335 reports

Table 10: Supplies:1999-2000

| District Id | District Name | Combined Federal and State Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|-------------------------|----------------|--|---|--|--|
| <i>Statewide Totals</i> | | 1,992,276 | 1,457,164 | 310,376 | 224,736 |
| 101 | Albany #1 | 66,457 | 46,957 | 19,500 | 0 |
| 201 | Big Horn #1 | 46,792 | 24,258 | 11,267 | 11,267 |
| 202 | Big Horn #2 | <u>39,883</u> | <u>37,664</u> | <u>2,219</u> | <u>0</u> |
| 203 | Big Horn #3 | 5,750 | 5,750 | 0 | 0 |
| 204 | Big Horn #4 | <u>14,907</u> | <u>9,964</u> | <u>4,943</u> | <u>0</u> |
| 301 | Campbell #1 | 191,713 | 178,605 | 10,000 | 3,108 |
| 401 | Carbon #1 | <u>46,912</u> | <u>43,314</u> | <u>3,598</u> | <u>0</u> |
| 402 | Carbon #2 | <u>30,815</u> | <u>28,503</u> | <u>2,312</u> | <u>0</u> |
| 501 | Converse #1 | 25,733 | 5,550 | 20,183 | 0 |
| 502 | Converse #2 | <u>6,320</u> | <u>710</u> | <u>5,610</u> | <u>0</u> |
| 601 | Crook #1 | 21,093 | 16,118 | 4,975 | 0 |
| 701 | Fremont #1 | 30,818 | 30,818 | 0 | 0 |
| 702 | Fremont #2 | 6,439 | 4,897 | 1,542 | 0 |
| 706 | Fremont #6 | 17,595 | 17,502 | 93 | 0 |
| 714 | Fremont #14 | 20,893 | 10,587 | 10,306 | 0 |
| 721 | Fremont #21 | NA | NA | NA | NA |
| 724 | Fremont #24 | 15,199 | <u>15,199</u> | <u>0</u> | <u>0</u> |
| 725 | Fremont #25 | 84,522 | 39,314 | 14,607 | 30,601 |
| 801 | Goshen #1 | <u>67,036</u> | <u>43,195</u> | <u>23,841</u> | <u>0</u> |
| 901 | Hot Springs #1 | 28,236 | 22,799 | 3,495 | 1,942 |
| 1001 | Johnson #1 | 65,702 | 44,714 | 20,988 | 0 |
| 1101 | Laramie #1 | 167,776 | 124,514 | 8,500 | 34,762 |
| 1102 | Laramie #2 | 38,551 | 34,674 | 3,877 | 0 |
| 1201 | Lincoln #1 | <u>35,756</u> | <u>26,438</u> | <u>9,318</u> | <u>0</u> |
| 1202 | Lincoln #2 | 17,500 | 7,500 | 0 | 10,000 |
| 1301 | Natrona #1 | <u>136,060</u> | <u>131,701</u> | <u>4,359</u> | <u>0</u> |
| 1401 | Niobrara #1 | <u>10,742</u> | <u>10,742</u> | <u>0</u> | <u>0</u> |
| 1501 | Park #1 | 30,565 | 28,914 | 1,651 | 0 |
| 1506 | Park #6 | 83,735 | 82,456 | 1,052 | 227 |
| 1516 | Park #16 | 7,492 | 7,492 | 0 | 0 |
| 1601 | Platte #1 | <u>15,303</u> | <u>13,784</u> | <u>1,519</u> | <u>0</u> |
| 1602 | Platte #2 | 14,115 | 12,482 | 1,633 | 0 |
| 1701 | Sheridan #1 | 11,318 | 11,318 | 0 | 0 |
| 1702 | Sheridan #2 | 56,784 | 38,395 | 18,389 | 0 |
| 1703 | Sheridan #3 | 4,000 | 4,000 | 0 | 0 |
| 1801 | Sublette #1 | 12,295 | 11,865 | 430 | 0 |
| 1809 | Sublette #9 | 129,827 | 18,264 | 12,090 | 99,473 |
| 1901 | Sweetwater #1 | 86,384 | 66,092 | 20,292 | 0 |
| 1902 | Sweetwater #2 | 76,495 | 49,653 | 26,842 | 0 |
| 2001 | Teton #1 | <u>22,259</u> | <u>15,444</u> | <u>6,815</u> | <u>0</u> |
| 2101 | Uinta #1 | 47,179 | 36,246 | 10,933 | 0 |
| 2104 | Uinta #4 | 15,640 | 11,022 | 4,618 | 0 |
| 2106 | Uinta #6 | 35,692 | 25,530 | 10,162 | 0 |

Wyoming Vocational Education Report

| District Id | District Name | Combined Federal and State Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|-------------|---------------|--|---|--|--|
| 2201 | Washakie #1 | <u>28,092</u> | <u>28,092</u> | <u>0</u> | <u>0</u> |
| 2202 | Washakie #2 | 10,849 | 9,917 | 932 | 0 |
| 2301 | Weston #1 | <u>63,052</u> | <u>22,211</u> | <u>7,485</u> | <u>33,356</u> |
| 2307 | Weston #7 | 2,000 | 2,000 | 0 | 0 |

NOTE: Numbers in italics are estimated based on WDE-335 reports. Data for districts that did not respond to the MPR survey are estimated based on WDE-335 data submitted in 1998-99, and are indicated in underlined, red text.

¹ Data based on information submitted on MPR survey, August 2001

Table 11: Supplies:2000-01

| District Id | District Name | Combined Federal and State Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|-------------------------|----------------|--|---|--|--|
| <i>Statewide Totals</i> | | <i>1,826,289</i> | <i>1,448,052</i> | <i>287,340</i> | <i>90,897</i> |
| 101 | Albany #1 | 78,046 | 44,984 | 33,062 | 0 |
| 201 | Big Horn #1 | 25,034 | 23,578 | 1,456 | 0 |
| 202 | Big Horn #2 | <u>39,883</u> | <u>37,664</u> | <u>2,219</u> | <u>0</u> |
| 203 | Big Horn #3 | 12,875 | 9,950 | 2,925 | 0 |
| 204 | Big Horn #4 | <u>14,907</u> | <u>9,964</u> | <u>4,943</u> | <u>0</u> |
| 301 | Campbell #1 | 173,154 | 169,624 | 2,530 | 1,000 |
| 401 | Carbon #1 | <u>46,912</u> | <u>43,314</u> | <u>3,598</u> | <u>0</u> |
| 402 | Carbon #2 | <u>30,815</u> | <u>28,503</u> | <u>2,312</u> | <u>0</u> |
| 501 | Converse #1 | 30,340 | 21,890 | 8,450 | 0 |
| 502 | Converse #2 | <u>6,320</u> | <u>710</u> | <u>5,610</u> | <u>0</u> |
| 601 | Crook #1 | 44,866 | 16,230 | 5,290 | 23,346 |
| 701 | Fremont #1 | 36,110 | 36,110 | 0 | 0 |
| 702 | Fremont #2 | 11,566 | 6,516 | 3,055 | 1,995 |
| 706 | Fremont #6 | 16,145 | 16,113 | 32 | 0 |
| 714 | Fremont #14 | 19,360 | 12,463 | 1,042 | 5,855 |
| 721 | Fremont #21 | NA | NA | NA | NA |
| 724 | Fremont #24 | 15,721 | 15,721 | 0 | 0 |
| 725 | Fremont #25 | 67,525 | <u>38,051</u> | 24,245 | 5,229 |
| 801 | Goshen #1 | <u>67,036</u> | <u>43,195</u> | <u>23,841</u> | <u>0</u> |
| 901 | Hot Springs #1 | 22,441 | 16,255 | 149 | 6,037 |
| 1001 | Johnson #1 | 55,847 | 47,896 | 7,951 | 0 |
| 1101 | Laramie #1 | 107,461 | 95,200 | 2,500 | 9,761 |
| 1102 | Laramie #2 | 23,601 | 20,815 | 2,786 | 0 |
| 1201 | Lincoln #1 | <u>35,756</u> | <u>26,438</u> | <u>9,318</u> | <u>0</u> |
| 1202 | Lincoln #2 | 46,750 | 0 | 46,750 | 0 |
| 1301 | Natrona #1 | <u>136,060</u> | <u>131,701</u> | <u>4,359</u> | <u>0</u> |
| 1401 | Niobrara #1 | <u>10,742</u> | <u>10,742</u> | <u>0</u> | <u>0</u> |
| 1501 | Park #1 | 38,861 | 36,905 | 1,956 | 0 |
| 1506 | Park #6 | 66,043 | 59,419 | 2,306 | 4,318 |
| 1516 | Park #16 | 8,031 | 7,534 | 497 | 0 |

| District Id | District Name | Combined Federal and State Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|----------------|---------------|--|---|--|--|
| 1601 | Platte #1 | <u>15,303</u> | <u>13,784</u> | <u>1,519</u> | <u>0</u> |
| 1602 | Platte #2 | 13,881 | 11,951 | 1,930 | 0 |
| 1701 | Sheridan #1* | <u>11,318</u> | <u>11,318</u> | <u>0</u> | <u>0</u> |
| 1702 | Sheridan #2 | 55,027 | 40,616 | 14,411 | 0 |
| 1703 | Sheridan #3 | 3,035 | 3,035 | 0 | 0 |
| 1801 | Sublette #1 | 15,408 | 8,465 | 6,943 | 0 |
| 1809 | Sublette #9 | 47,204 | 41,206 | 5,998 | 0 |
| 1901 | Sweetwater #1 | 80,626 | 78,028 | 2,598 | 0 |
| 1902 | Sweetwater #2 | 66,216 | 66,216 | 0 | 0 |
| 2001 | Teton #1 | <u>22,259</u> | <u>15,444</u> | <u>6,815</u> | <u>0</u> |
| 2101 | Uinta #1 | 68,452 | 41,734 | 26,718 | 0 |
| 2104 | Uinta #4 | 13,628 | 7,923 | 5,705 | 0 |
| 2106 | Uinta #6 | 20,027 | 18,224 | 1,803 | 0 |
| 2201 | Washakie #1 | <u>28,092</u> | <u>28,092</u> | <u>0</u> | <u>0</u> |
| 2202 | Washakie #2 | 11,820 | 10,320 | 1,500 | 0 |
| 2301 | Weston #1 | <u>63,052</u> | <u>22,211</u> | <u>7,485</u> | <u>33,356</u> |
| 2307 | Weston #7 | 2,733 | 2,000 | 733 | 0 |

NOTE: Numbers in italics are estimated based on WDE-335 reports. Data for districts that did not respond to the MPR survey are estimated based on WDE-335 data submitted in 1998-99, and are indicated in underlined, red text.

¹ Data based on information submitted on MPR survey, August 2001

* Data on Sheridan #1 were missing for the 2000-01 school year and were estimated based on WDE-335 reports

Other Objects

Expenditures for other objects encompass payments for goods and services not readily classified as capital or labor. With respect to vocational programs, these typically include expenditures for instructor membership in professional or other organizations or associations. Statewide spending on these activities was inconsequential in both school years. Based on district survey data, combined federal and state spending came to roughly \$54.6 thousand in 1999-2000, falling to just over \$49.2 thousand in 2000-01 (Tables 12 and 13). When analysis is confined solely to state resources, spending levels are more modest: state general fund expenditures for object costs totaled just under \$6.0 thousand in 1999-2000, and increased to only \$8.2 thousand in the 2000-01 school year.

Table 12: Other Expenditures 1999-2000

| District Id | District Name | Combined State and Federal Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|-------------------------|---------------|--|---|--|--|
| <i>Statewide Totals</i> | | <i>54,675</i> | <i>5,985</i> | <i>25,685</i> | <i>23,005</i> |
| 101 | Albany #1 | 0 | 0 | 0 | 0 |
| 201 | Big Horn #1 | 0 | 0 | 0 | 0 |
| 202 | Big Horn #2 | * | * | * | * |

Wyoming Vocational Education Report

| District Id | District Name | Combined State and Federal Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|----------------|----------------|--|---|--|--|
| 203 | Big Horn #3 | 1,000 | 1,000 | 0 | 0 |
| 204 | Big Horn #4 | * | * | * | * |
| 301 | Campbell #1 | 12,973 | 1,652 | 4,664 | 6,657 |
| 401 | Carbon #1 | * | * | * | * |
| 402 | Carbon #2 | * | * | * | * |
| 501 | Converse #1 | 0 | 0 | 0 | 0 |
| 502 | Converse #2 | * | * | * | * |
| 601 | Crook #1 | 0 | 0 | 0 | 0 |
| 701 | Fremont #1 | 320 | 320 | 0 | 0 |
| 702 | Fremont #2 | 0 | 0 | 0 | 0 |
| 706 | Fremont #6 | 1,370 | 0 | 1,370 | 0 |
| 714 | Fremont #14 | 0 | 0 | 0 | 0 |
| 721 | Fremont #21 | NA | NA | NA | NA |
| 724 | Fremont #24 | 0 | 0 | 0 | 0 |
| 725 | Fremont #25 | 1,263 | 0 | 0 | 1,263 |
| 801 | Goshen #1 | * | * | * | * |
| 901 | Hot Springs #1 | 517 | 0 | 517 | 0 |
| 1001 | Johnson #1 | 5,146 | 2,371 | 2,775 | 0 |
| 1101 | Laramie #1 | 25,656 | 0 | 10,571 | 15,085 |
| 1102 | Laramie #2 | 238 | 0 | 238 | 0 |
| 1201 | Lincoln #1 | * | * | * | * |
| 1202 | Lincoln #2 | 0 | 0 | 0 | 0 |
| 1301 | Natrona #1 | * | * | * | * |
| 1401 | Niobrara #1 | * | * | * | * |
| 1501 | Park #1 | 2,775 | 0 | 2,775 | 0 |
| 1506 | Park #6 | 0 | 0 | 0 | 0 |
| 1516 | Park #16 | 0 | 0 | 0 | 0 |
| 1601 | Platte #1 | * | * | * | * |
| 1602 | Platte #2 | 0 | 0 | 0 | 0 |
| 1701 | Sheridan #1 | 563 | 563 | 0 | 0 |
| 1702 | Sheridan #2 | 0 | 0 | 0 | 0 |
| 1703 | Sheridan #3 | 0 | 0 | 0 | 0 |
| 1801 | Sublette #1 | 0 | 0 | 0 | 0 |
| 1809 | Sublette #9 | 0 | 0 | 0 | 0 |
| 1901 | Sweetwater #1 | 0 | 0 | 0 | 0 |
| 1902 | Sweetwater #2 | 0 | 0 | 0 | 0 |
| 2001 | Teton #1 | * | * | * | * |
| 2101 | Uinta #1 | 1,850 | 0 | 1,850 | 0 |
| 2104 | Uinta #4 | 79 | 79 | 0 | 0 |
| 2106 | Uinta #6 | 0 | 0 | 0 | 0 |
| 2201 | Washakie #1 | * | * | * | * |
| 2202 | Washakie #2 | 0 | 0 | 0 | 0 |
| 2301 | Weston #1 | * | * | * | * |
| 2307 | Weston #7 | 925 | 0 | 925 | 0 |

Note: Districts with missing data identified with the symbol "*".

¹ Data based on information submitted on MPR survey, August 2001

Table 13: Other Expenditures 2000-01

| District Id | District Name | Combined State and Federal Expenditures (\$) | State General Fund Expenditures ¹ (\$) | Perkins Expenditures ¹ (\$) | Other Federal Expenditures ¹ (\$) |
|-------------------------|---------------|--|---|--|--|
| <i>Statewide Totals</i> | | 49,163 | 8,231 | 27,517 | 13,415 |
| 101 Albany #1 | | 0 | 0 | 0 | 0 |
| 201 Big Horn #1 | | 0 | 0 | 0 | 0 |
| 202 Big Horn #2 | | * | * | * | * |
| 203 Big Horn #3 | | 1,000 | 1,000 | 0 | 0 |
| 204 Big Horn #4 | | * | * | * | * |
| 301 Campbell #1 | | 12,484 | 3,228 | 4,721 | 4,535 |
| 401 Carbon #1 | | * | * | * | * |
| 402 Carbon #2 | | * | * | * | * |
| 501 Converse #1 | | 0 | 0 | 0 | 0 |
| 502 Converse #2 | | * | * | * | * |
| 601 Crook #1 | | 0 | 0 | 0 | 0 |
| 701 Fremont #1 | | 520 | 520 | 0 | 0 |
| 702 Fremont #2 | | 0 | 0 | 0 | 0 |
| 706 Fremont #6 | | 1,225 | 0 | 1,225 | 0 |
| 714 Fremont #14 | | 0 | 0 | 0 | 0 |
| 721 Fremont #21 | | NA | NA | NA | NA |
| 724 Fremont #24 | | 0 | 0 | 0 | 0 |
| 725 Fremont #25 | | 0 | 0 | 0 | 0 |
| 801 Goshen #1 | | * | * | * | * |
| 901 Hot Springs #1 | | 0 | 0 | 0 | 0 |
| 1001 Johnson #1 | | 2,653 | 2,653 | 0 | 0 |
| 1101 Laramie #1 | | 17,794 | 0 | 9,434 | 8,360 |
| 1102 Laramie #2 | | 0 | 0 | 0 | 0 |
| 1201 Lincoln #1 | | * | * | * | * |
| 1202 Lincoln #2 | | 0 | 0 | 0 | 0 |
| 1301 Natrona #1 | | * | * | * | * |
| 1401 Niobrara #1 | | * | * | * | * |
| 1501 Park #1 | | 0 | 0 | 0 | 0 |
| 1506 Park #6 | | 520 | 0 | 0 | 520 |
| 1516 Park #16 | | 1,225 | 0 | 1,225 | 0 |
| 1601 Platte #1 | | * | * | * | * |
| 1602 Platte #2 | | 0 | 0 | 0 | 0 |
| 1701 Sheridan #1* | | * | * | * | * |
| 1702 Sheridan #2 | | 0 | 0 | 0 | 0 |
| 1703 Sheridan #3 | | 0 | 0 | 0 | 0 |
| 1801 Sublette #1 | | 0 | 0 | 0 | 0 |
| 1809 Sublette #9 | | 10,912 | 0 | 10,912 | 0 |
| 1901 Sweetwater #1 | | 0 | 0 | 0 | 0 |
| 1902 Sweetwater #2 | | 0 | 0 | 0 | 0 |
| 2001 Teton #1 | | * | * | * | * |
| 2101 Uinta #1 | | 0 | 0 | 0 | 0 |
| 2104 Uinta #4 | | 830 | 830 | 0 | 0 |
| 2106 Uinta #6 | | 0 | 0 | 0 | 0 |

| District Id | District Name | Combined State and Federal Expenditures (\$) | State General Fund Expenditures¹ (\$) | Perkins Expenditures¹ (\$) | Other Federal Expenditures¹ (\$) |
|------------------------|----------------------|---|---|--|--|
| 2201 | Washakie #1 | * | * | * | * |
| 2202 | Washakie #2 | 0 | 0 | 0 | 0 |
| 2301 | Weston #1 | * | * | * | * |
| 2307 | Weston #7 | 0 | 0 | 0 | 0 |

Note: Districts with missing data identified with the symbol "*".

¹ Data based on information submitted on MPR survey, August 2001

* Data on Sheridan #1 were missing for the 2000-01 school year and were estimated based on WDE-335 reports

In summary, combined federal and state spending for salaries, benefits, purchased services, capital, supplies, materials, and other objects were estimated at \$26.6 million in the 1999-2000 school year (Table 14). This expenditure total declined by roughly 2.2 percent in the 2000-01 school year, where related statewide expenditures fell to \$26.0 million (Table 16). These declines are likely the result of a number of factors, including a decline in the number of vocational teachers in the workforce, as well as changes in the number of ADM students enrolled in Wyoming schools.

**Table 14: Combined Federal and State Expenditures for Vocational Education:
1999-2000**

| District code | District Name | Salaries (\$) | Benefits (\$) | Purchased services (\$) | Capital (\$) | Supplies (\$) | Other Objects (\$) | Total (\$) |
|------------------|----------------|-------------------|------------------|----------------------------|------------------|------------------|--------------------------|-------------------|
| <i>Total</i> | <i>Wyoming</i> | <i>17,124,543</i> | <i>5,167,040</i> | <i>689,066</i> | <i>1,589,827</i> | <i>1,992,276</i> | <i>54,675</i> | <i>26,617,426</i> |
| 0101 | Albany #1 | 841,209 | <u>233,323</u> | 20,226 | 73,970 | 66,457 | 0 | 1,235,185 |
| 0201 | Big Horn #1 | 191,443 | <u>56,752</u> | 5,685 | 20,424 | 46,792 | 0 | 321,096 |
| 0202 | Big Horn #2 | 132,980 | <u>40,989</u> | * | <u>24,321</u> | <u>39,883</u> | * | 238,174 |
| 0203 | Big Horn #3 | 99,207 | <u>29,773</u> | 2,400 | 9,950 | 5,750 | 1,000 | 148,080 |
| 0204 | Big Horn #4 | 126,657 | <u>44,649</u> | * | <u>20,245</u> | <u>14,907</u> | * | 206,458 |
| 0301 | Campbell #1 | 1,620,218 | <u>423,536</u> | 105,877 | 159,892 | 191,713 | 12,973 | 2,514,209 |
| 0401 | Carbon #1 | 301,650 | <u>112,003</u> | * | <u>67,084</u> | <u>46,912</u> | * | 527,649 |
| 0402 | Carbon #2 | 299,787 | <u>104,823</u> | * | <u>28,312</u> | <u>30,815</u> | * | 463,737 |
| 0501 | Converse #1 | 284,464 | <u>71,586</u> | 23,401 | 36,150 | 25,733 | 0 | 441,334 |
| 0502 | Converse #2 | 149,797 | <u>49,954</u> | * | <u>99,083</u> | <u>6,320</u> | * | 305,154 |
| 0601 | Crook #1 | 381,738 | <u>133,185</u> | 47 | 31,020 | 21,093 | 0 | 567,083 |
| 0701 | Fremont #1 | 304,405 | <u>87,711</u> | 2,607 | 3,505 | 30,818 | 320 | 429,366 |
| 0702 | Fremont #2 | 34,350 | <u>12,234</u> | 0 | 9,925 | 6,439 | 0 | 62,948 |
| 0706 | Fremont #6 | 152,743 | <u>51,352</u> | 1,526 | 28,688 | 17,595 | 1,370 | 253,273 |
| 0714 | Fremont #14 | 105,790 | <u>45,301</u> | 9,520 | 0 | 20,893 | 0 | 181,504 |
| 0721 | Fremont #21 | 19,500 | <u>7,517</u> | NA | NA | NA | NA | 27,017 |
| 0724 | Fremont #24 | 119,242 | <u>33,025</u> | 14,325 | 9,860 | 15,199 | 0 | 191,651 |
| 0725 | Fremont #25 | 399,150 | <u>112,744</u> | 22,058 | 80,602 | 84,522 | 1,263 | 700,339 |
| 0801 | Goshen #1 | 471,240 | <u>79,038</u> | * | 37,117 | 67,036 | * | 654,431 |
| 0901 | Hot Springs #1 | 197,320 | <u>62,425</u> | 8,554 | 30,199 | 28,236 | 517 | 327,251 |
| 1001 | Johnson #1 | 339,758 | <u>92,340</u> | 9,355 | 13,900 | 65,702 | 5,146 | 526,201 |
| 1101 | Laramie #1 | 2,308,965 | <u>719,380</u> | 323,939 | 183,891 | 167,776 | 25,656 | 3,729,607 |
| 1102 | Laramie #2 | 391,616 | <u>97,821</u> | 3,318 | 14,388 | 38,551 | 238 | 545,933 |
| 1201 | Lincoln #1 | 208,750 | <u>74,584</u> | * | <u>1,520</u> | <u>35,756</u> | * | 320,610 |
| 1202 | Lincoln #2 | 507,679 | <u>161,392</u> | 4,371 | 0 | 17,500 | 0 | 690,942 |
| 1301 | Natrona #1 | 2,089,926 | <u>602,472</u> | * | <u>86,363</u> | <u>136,060</u> | * | 2,914,821 |
| 1401 | Niobrara #1 | 132,750 | <u>31,822</u> | * | <u>4,922</u> | <u>10,742</u> | * | 180,236 |
| 1501 | Park #1 | 269,450 | <u>69,975</u> | 9,934 | 11,147 | 30,565 | 2,775 | 393,846 |
| 1506 | Park #6 | 267,775 | <u>90,319</u> | 44,110 | 48,298 | 83,735 | 0 | 534,237 |
| 1516 | Park #16 | 108,512 | <u>31,194</u> | 1,409 | 5,353 | 7,492 | 0 | 153,960 |
| 1601 | Platte #1 | 317,868 | <u>109,435</u> | * | <u>12,582</u> | <u>15,303</u> | * | 455,187 |
| 1602 | Platte #2 | 109,926 | <u>37,637</u> | 1,835 | 16,900 | 14,115 | 0 | 180,413 |
| 1701 | Sheridan #1 | 168,718 | <u>43,835</u> | 8,788 | 8,815 | 11,318 | 563 | 242,037 |
| 1702 | Sheridan #2 | 459,849 | <u>137,822</u> | 19,381 | 52,280 | 56,784 | 0 | 726,116 |
| 1703 | Sheridan #3 | 50,805 | <u>13,413</u> | 0 | 1,060 | 4,000 | 0 | 69,278 |
| 1801 | Sublette #1 | 107,639 | <u>34,083</u> | 1,123 | 18,675 | 12,295 | 0 | 173,815 |
| 1809 | Sublette #9 | 123,390 | <u>43,532</u> | 16,709 | 42,824 | 129,827 | 0 | 356,282 |
| 1901 | Sweetwater #1 | 1,087,329 | <u>397,734</u> | 7,714 | 143,451 | 86,384 | 0 | 1,722,612 |
| 1902 | Sweetwater #2 | 476,744 | <u>142,909</u> | 3,174 | 39,627 | 76,495 | 0 | 738,949 |
| 2001 | Teton #1 | 197,872 | <u>70,616</u> | * | <u>26,115</u> | <u>22,259</u> | * | 316,862 |
| 2101 | Uinta #1 | 395,300 | <u>133,825</u> | 10,475 | 36,450 | 47,179 | 1,850 | 625,079 |
| 2104 | Uinta #4 | 94,601 | <u>27,923</u> | 5,211 | 1,735 | 15,640 | 79 | 145,189 |

Wyoming Vocational Education Report

| District code | District Name | Salaries (\$) | Benefits (\$) | Purchased services (\$) | Capital (\$) | Supplies (\$) | Other Objects (\$) | Total (\$) |
|---------------|---------------|---------------|---------------|-------------------------|---------------|---------------|--------------------|----------------|
| 2106 | Uinta #6 | 113,669 | <u>36,026</u> | 0 | 5,156 | 35,692 | 0 | 190,543 |
| 2201 | Washakie #1 | 231,589 | <u>79,972</u> | * | <u>10,859</u> | <u>28,092</u> | * | 350,512 |
| 2202 | Washakie #2 | 73,300 | <u>24,115</u> | 1,994 | 10,616 | 10,849 | 0 | 120,874 |
| 2301 | Weston #1 | 208,078 | <u>58,547</u> | * | <u>22,553</u> | <u>63,052</u> | * | 352,230 |
| 2307 | Weston #7 | 49,797 | 12,392 | 0 | 0 | 2,000 | 925 | 65,114 |

SOURCE: Wyoming State Department of Education, Data collected from WDE-601 and WDE-602 forms and district reported data

Table 15: State General Fund Expenditures for Vocational Education: 1999-2000

| District code | District Name | Salaries (\$) | Benefits (\$) | Purchased services (\$) | Capital (\$) | Supplies (\$) | Other (\$) | Total expenditure (\$) |
|---------------|----------------|-------------------|------------------|-------------------------|---------------|----------------|------------|------------------------|
| <i>Total</i> | <i>Wyoming</i> | 16,042,098 | 4,877,681 | 141,941 | 777,129 | 1,457,164 | 5,985 | 23,301,998 |
| 0101 | Albany #1 | 817,115 | <u>226,522</u> | 0 | 21,899 | 46,957 | 0 | 1,112,493 |
| 0201 | Big Horn #1 | 190,849 | <u>56,708</u> | 2,870 | 10,546 | 24,258 | 0 | 285,231 |
| 0202 | Big Horn #2 | 106,766 | <u>40,028</u> | * | <u>12,883</u> | <u>37,664</u> | * | 197,341 |
| 0203 | Big Horn #3 | 99,207 | <u>29,773</u> | 2,400 | 9,950 | 5,750 | 1,000 | 148,080 |
| 0204 | Big Horn #4 | 126,657 | <u>44,649</u> | * | <u>12,451</u> | <u>9,964</u> | * | 193,721 |
| 0301 | Campbell #1 | 1,338,353 | <u>356,267</u> | 30,124 | 141,880 | 178,605 | 1,652 | 2,046,881 |
| 0401 | Carbon #1 | 263,550 | <u>103,800</u> | * | <u>67,084</u> | <u>43,314</u> | * | 477,748 |
| 0402 | Carbon #2 | 299,787 | <u>104,823</u> | * | <u>17,175</u> | <u>28,503</u> | * | 450,288 |
| 0501 | Converse #1 | 275,799 | <u>70,970</u> | 19,259 | 12,150 | 5,550 | 0 | 383,728 |
| 0502 | Converse #2 | 149,522 | <u>49,933</u> | * | <u>0</u> | <u>710</u> | * | 200,165 |
| 0601 | Crook #1 | 374,457 | <u>128,326</u> | 0 | 30,098 | 16,118 | 0 | 548,999 |
| 0701 | Fremont #1 | 293,695 | <u>84,078</u> | 2,607 | 3,505 | 30,818 | 320 | 415,023 |
| 0702 | Fremont #2 | 34,350 | <u>12,234</u> | 0 | 4,292 | 4,897 | 0 | 55,773 |
| 0706 | Fremont #6 | 150,503 | <u>50,824</u> | 0 | 22,642 | 17,502 | 0 | 241,470 |
| 0714 | Fremont #14 | 94,053 | <u>36,743</u> | 0 | 0 | 10,587 | 0 | 141,383 |
| 0721 | Fremont #21 | 19,500 | <u>7,517</u> | NA | NA | NA | NA | 27,017 |
| 0724 | Fremont #24 | 119,242 | <u>32,741</u> | 14,325 | 9,860 | 15,199 | 0 | 191,367 |
| 0725 | Fremont #25 | 356,224 | <u>99,527</u> | 3,662 | 23,975 | 39,314 | 0 | 522,701 |
| 0801 | Goshen #1 | 469,443 | <u>79,227</u> | * | 9,349 | 43,195 | * | 601,214 |
| 0901 | Hot Springs #1 | 194,515 | <u>62,096</u> | 4,992 | 15,304 | 22,799 | 0 | 299,706 |
| 1001 | Johnson #1 | 338,230 | <u>91,965</u> | 7,962 | 8,863 | 44,714 | 2,371 | 494,105 |
| 1101 | Laramie #1 | 2,125,546 | <u>678,680</u> | 14,382 | 80,000 | 124,514 | 0 | 3,023,122 |
| 1102 | Laramie #2 | 387,390 | <u>96,855</u> | 608 | 12,875 | 34,674 | 0 | 532,402 |
| 1201 | Lincoln #1 | 208,750 | <u>74,584</u> | * | <u>0</u> | <u>26,438</u> | * | 309,772 |
| 1202 | Lincoln #2 | 507,679 | <u>161,392</u> | 4,371 | 0 | 7,500 | 0 | 680,942 |
| 1301 | Natrona #1 | 1,905,291 | <u>545,818</u> | * | <u>43,663</u> | <u>131,701</u> | * | 2,626,473 |
| 1401 | Niobrara #1 | 125,623 | <u>30,476</u> | * | <u>754</u> | <u>10,742</u> | * | 167,595 |
| 1501 | Park #1 | 253,315 | <u>64,557</u> | 1,413 | 11,147 | 28,914 | 0 | 359,345 |
| 1506 | Park #6 | 225,731 | <u>70,498</u> | 0 | 5,557 | 82,456 | 0 | 384,242 |
| 1516 | Park #16 | 97,087 | <u>30,014</u> | 0 | 5,353 | 7,492 | 0 | 139,946 |

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| District code | District Name | Salaries (\$) | Benefits (\$) | Purchased services (\$) | Capital (\$) | Supplies (\$) | Other (\$) | Total expenditure (\$) |
|---------------|---------------|---------------|-----------------|-------------------------|---------------|---------------|------------|------------------------|
| 1601 | Platte #1 | 232,471 | <u>82,930</u> * | | <u>5,604</u> | <u>13,784</u> | * | 334,789 |
| 1602 | Platte #2 | 109,926 | <u>37,637</u> | 0 | 9,618 | 12,482 | 0 | 169,663 |
| 1701 | Sheridan #1 | 167,918 | <u>39,788</u> | 5,088 | 877 | 11,318 | 563 | 225,552 |
| 1702 | Sheridan #2 | 450,169 | <u>136,135</u> | 4,653 | 7,255 | 38,395 | 0 | 636,607 |
| 1703 | Sheridan #3 | 50,805 | <u>13,413</u> | 0 | 1,060 | 4,000 | 0 | 69,278 |
| 1801 | Sublette #1 | 107,639 | <u>34,083</u> | 0 | 14,242 | 11,865 | 0 | 167,829 |
| 1809 | Sublette #9 | 123,086 | <u>43,532</u> | 11,040 | 40,348 | 18,264 | 0 | 236,270 |
| 1901 | Sweetwater #1 | 1,074,442 | <u>395,310</u> | 3,307 | 14,511 | 66,092 | 0 | 1,553,662 |
| 1902 | Sweetwater #2 | 461,600 | <u>140,092</u> | 0 | 35,329 | 49,653 | 0 | 686,674 |
| 2001 | Teton #1 | 197,077 | <u>70,466</u> * | | <u>19,602</u> | <u>15,444</u> | * | 302,589 |
| 2101 | Uinta #1 | 374,895 | <u>126,746</u> | 3,143 | 4,248 | 36,246 | 0 | 545,279 |
| 2104 | Uinta #4 | 93,289 | <u>27,923</u> | 4,191 | 708 | 11,022 | 79 | 137,213 |
| 2106 | Uinta #6 | 113,669 | <u>36,026</u> | 0 | 3,279 | 25,530 | 0 | 178,504 |
| 2201 | Washakie #1 | 208,405 | <u>77,302</u> * | | <u>5,356</u> | <u>28,092</u> | * | 319,156 |
| 2202 | Washakie #2 | 72,609 | <u>24,115</u> | 1,544 | 9,228 | 9,917 | 0 | 117,413 |
| 2301 | Weston #1 | 207,072 | 58,353 * | | <u>12,609</u> | <u>22,211</u> | * | 300,245 |
| 2307 | Weston #7 | 48,797 | 12,203 | 0 | 0 | 2,000 | 0 | 63,000 |

Source: Wyoming State Department of Education, Data collected from WDE-601 and WDE-602 forms and district reported data

¹ Perkins data based on 1999-2000 state reported expenditures

² Other expenditures based on state and district data

**Table 16: Combined Federal and State Expenditures for Vocational Education:
2000-01**

| District code | District Name | Salaries (\$) | Benefits (\$) | Purchased services (\$) | Capital (\$) | Supplies (\$) | Other Objects (\$) | Total (\$) |
|---------------|----------------|-------------------|------------------|-------------------------|------------------|------------------|--------------------|-------------------|
| <i>Total</i> | <i>Wyoming</i> | <i>16,874,234</i> | <i>5,094,257</i> | <i>644,195</i> | <i>1,541,516</i> | <i>1,826,289</i> | <i>49,163</i> | <i>26,029,654</i> |
| 0101 | Albany #1 | 863,317 | <u>239,456</u> | 6,132 | 55,084 | 78,046 | 0 | 1,242,035 |
| 0201 | Big Horn #1 | 166,268 | <u>49,289</u> | 5,703 | 28,428 | 25,034 | 0 | 274,723 |
| 0202 | Big Horn #2 | 122,353 | <u>37,714</u> | * | <u>24,321</u> | <u>39,883</u> | * | 224,271 |
| 0203 | Big Horn #3 | 99,495 | <u>29,860</u> | 10,746 | 5,750 | 12,875 | 1,000 | 159,726 |
| 0204 | Big Horn #4 | 159,254 | <u>56,140</u> | * | <u>20,245</u> | <u>14,907</u> | * | 250,546 |
| 0301 | Campbell #1 | 1,559,772 | <u>407,735</u> | 89,997 | 162,260 | 173,154 | 12,484 | 2,405,402 |
| 0401 | Carbon #1 | 277,850 | <u>103,166</u> | * | <u>67,084</u> | <u>46,912</u> | * | 495,012 |
| 0402 | Carbon #2 | 278,306 | <u>97,312</u> | * | <u>28,312</u> | <u>30,815</u> | * | 434,745 |
| 0501 | Converse #1 | 283,842 | <u>71,429</u> | 6,625 | 26,680 | 30,340 | 0 | 418,916 |
| 0502 | Converse #2 | 150,359 | <u>50,142</u> | * | <u>99,083</u> | <u>6,320</u> | * | 305,904 |
| 0601 | Crook #1 | 412,273 | <u>143,839</u> | 0 | 32,248 | 44,866 | 0 | 633,226 |
| 0701 | Fremont #1 | 351,025 | <u>101,144</u> | 9,162 | 5,951 | 36,110 | 520 | 503,912 |
| 0702 | Fremont #2 | 34,350 | <u>12,234</u> | 0 | 11,388 | 11,566 | 0 | 69,538 |
| 0706 | Fremont #6 | 171,900 | <u>57,793</u> | 1,015 | 12,764 | 16,145 | 1,225 | 260,842 |
| 0714 | Fremont #14 | 114,597 | <u>49,073</u> | 1,899 | 12,010 | 19,360 | 0 | 196,939 |

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| District code | District Name | Salaries (\$) | Benefits (\$) | Purchased services (\$) | Capital (\$) | Supplies (\$) | Other Objects (\$) | Total (\$) |
|------------------|----------------|------------------|------------------|----------------------------|-----------------|------------------|--------------------------|------------------|
| 0721 | Fremont #21 | 20,000 | <u>7,710</u> | NA | NA | NA | NA | 27,710 |
| 0724 | Fremont #24 | 98,997 | <u>27,418</u> | 4,439 | 5,133 | 15,721 | 0 | 151,708 |
| 0725 | Fremont #25 | 410,775 | <u>116,028</u> | 94,709 | 53,616 | 67,525 | 0 | 742,653 |
| 0801 | Goshen #1 | 493,087 | <u>82,702</u> | * | 37,117 | 67,036 | * | 679,942 |
| 0901 | Hot Springs #1 | 201,255 | <u>63,670</u> | 7,826 | 22,747 | 22,441 | 0 | 317,939 |
| 1001 | Johnson #1 | 314,027 | <u>85,347</u> | 6,295 | 24,351 | 55,847 | 2,653 | 488,520 |
| 1101 | Laramie #1 | 2,325,226 | <u>724,447</u> | 227,885 | 187,702 | 107,461 | 17,794 | 3,590,515 |
| 1102 | Laramie #2 | 367,571 | <u>91,815</u> | 3,469 | 20,027 | 23,601 | 0 | 506,483 |
| 1201 | Lincoln #1 | 177,415 | <u>63,389</u> | * | <u>1,520</u> | <u>35,756</u> | * | 278,080 |
| 1202 | Lincoln #2 | 507,679 | <u>161,392</u> | 4,371 | 10,000 | 46,750 | 0 | 730,192 |
| 1301 | Natrona #1 | 1,954,078 | <u>563,311</u> | * | <u>86,363</u> | <u>136,060</u> | * | 2,739,812 |
| 1401 | Niobrara #1 | 114,632 | <u>27,479</u> | * | <u>4,922</u> | <u>10,742</u> | * | 157,775 |
| 1501 | Park #1 | 249,338 | <u>64,753</u> | 13,371 | 0 | 38,861 | 0 | 366,323 |
| 1506 | Park #6 | 300,525 | <u>101,365</u> | 26,104 | 94,535 | 66,043 | 520 | 589,092 |
| 1516 | Park #16 | 52,396 | <u>15,062</u> | 1,197 | 6,017 | 8,031 | 1,225 | 83,929 |
| 1601 | Platte #1 | 334,103 | <u>115,024</u> | * | <u>12,582</u> | <u>15,303</u> | * | 477,013 |
| 1602 | Platte #2 | 114,460 | <u>39,190</u> | 570 | 3,902 | 13,881 | 0 | 172,003 |
| 1701 | Sheridan #1 | 152,850 | <u>39,713</u> | * | 17,834 | 11,318 | * | 221,715 |
| 1702 | Sheridan #2 | 425,452 | <u>127,513</u> | 18,508 | 46,316 | 55,027 | 0 | 672,816 |
| 1703 | Sheridan #3 | 40,972 | <u>10,817</u> | 0 | 1,500 | 3,035 | 0 | 56,324 |
| 1801 | Sublette #1 | 117,430 | <u>37,183</u> | 1,150 | 13,240 | 15,408 | 0 | 184,411 |
| 1809 | Sublette #9 | 134,350 | <u>47,399</u> | 77,080 | 10,000 | 47,204 | 10,912 | 326,945 |
| 1901 | Sweetwater #1 | 977,100 | <u>357,413</u> | 5,166 | 101,731 | 80,626 | 0 | 1,522,036 |
| 1902 | Sweetwater #2 | 533,600 | <u>159,952</u> | 0 | 24,315 | 66,216 | 0 | 784,083 |
| 2001 | Teton #1 | 135,600 | <u>48,393</u> | * | <u>26,115</u> | <u>22,259</u> | * | 232,367 |
| 2101 | Uinta #1 | 474,558 | <u>160,657</u> | 13,051 | 59,350 | 68,452 | 0 | 776,068 |
| 2104 | Uinta #4 | 93,060 | <u>27,469</u> | 4,625 | 17,295 | 13,628 | 830 | 156,907 |
| 2106 | Uinta #6 | 135,289 | <u>42,878</u> | 0 | 16,266 | 20,027 | 0 | 214,460 |
| 2201 | Washakie #1 | 234,754 | <u>81,065</u> | * | <u>10,859</u> | <u>28,092</u> | * | 354,770 |
| 2202 | Washakie #2 | 77,350 | <u>25,447</u> | 3,100 | 12,000 | 11,820 | 0 | 129,717 |
| 2301 | Weston #1 | 212,100 | <u>59,678</u> | * | <u>22,553</u> | <u>63,052</u> | * | 357,383 |
| 2307 | Weston #7 | 49,244 | 12,255 | 0 | 0 | 2,733 | 0 | 64,231 |

SOURCE: Wyoming State Department of Education, Data collected from WDE-601 and WDE-602 forms and district reported data

When federal resources are removed from the calculation, district-wide spending of state general fund resources came to \$23.3 million in 1999-2000 (Table 15). Expenditures were nearly 1.3 percent lower in the 2000-01 school year, when total state expenditures came to \$23.0 million (Table 17). Again, this decline can be traced to changes in the composition of the teaching force, declines in the number of ADM students enrolled in schools, and reductions in the resources used to support instruction. A review of district data reveals that total spending varies across districts; to assess how these expenditures vary, district data were disaggregated, based on district characteristics, to assess the relative cost of providing vocational services throughout the state.

Table 17: State General Fund Expenditures for Vocational Education: 2000-01

| District code | District Name | Salaries (\$) | Benefits (\$) | Purchased services (\$) | Capital (\$) | Supplies (\$) | Other Objects (\$) | Total (\$) |
|------------------|----------------|-------------------|------------------|----------------------------|----------------|------------------|--------------------------|-------------------|
| <i>Total</i> | <i>Wyoming</i> | <i>15,807,696</i> | <i>4,770,082</i> | <i>245,692</i> | <i>725,461</i> | <i>1,448,052</i> | <i>8,231</i> | <i>23,005,214</i> |
| 0101 | Albany #1 | 863,317 | <u>239,456</u> | 0 | 20,194 | 44,984 | 0 | 1,167,951 |
| 0201 | Big Horn #1 | 166,268 | <u>49,289</u> | 5,644 | 6,878 | 23,578 | 0 | 251,658 |
| 0202 | Big Horn #2 | 122,353 | <u>37,714</u> | * | <u>12,883</u> | <u>37,664</u> | * | 210,614 |
| 0203 | Big Horn #3 | 99,495 | <u>29,860</u> | 2,400 | 5,750 | 9,950 | 1,000 | 148,455 |
| 0204 | Big Horn #4 | 159,254 | <u>56,140</u> | * | <u>12,451</u> | <u>9,964</u> | * | 237,809 |
| 0301 | Campbell #1 | 1,486,782 | <u>388,133</u> | 35,627 | 157,959 | 169,624 | 3,228 | 2,241,353 |
| 0401 | Carbon #1 | 277,850 | <u>103,166</u> | * | <u>67,084</u> | <u>43,314</u> | * | 491,414 |
| 0402 | Carbon #2 | 278,306 | <u>97,312</u> | * | <u>17,175</u> | <u>28,503</u> | * | 421,296 |
| 0501 | Converse #1 | 283,842 | <u>71,429</u> | 0 | 12,150 | 21,890 | 0 | 389,311 |
| 0502 | Converse #2 | 150,359 | <u>50,142</u> | * | <u>0</u> | <u>710</u> | * | 201,211 |
| 0601 | Crook #1 | 411,809 | <u>143,803</u> | 0 | 29,925 | 16,230 | 0 | 601,767 |
| 0701 | Fremont #1 | 351,025 | <u>101,144</u> | 9,162 | 5,951 | 36,110 | 520 | 503,912 |
| 0702 | Fremont #2 | 34,350 | <u>12,234</u> | 0 | 4,727 | 6,516 | 0 | 57,827 |
| 0706 | Fremont #6 | 171,900 | <u>57,793</u> | 0 | 4,086 | 16,113 | 0 | 249,892 |
| 0714 | Fremont #14 | 103,426 | <u>45,955</u> | 0 | 0 | 12,463 | 0 | 161,844 |
| 0721 | Fremont #21 | 20,000 | <u>7,710</u> | NA | NA | NA | NA | 27,710 |
| 0724 | Fremont #24 | 98,997 | <u>27,418</u> | 4,439 | 5,133 | 15,721 | 0 | 151,708 |
| 0725 | Fremont #25 | 381,894 | <u>80,398</u> | 73,168 | 17,389 | 38,051 | 0 | 590,900 |
| 0801 | Goshen #1 | 493,087 | <u>82,702</u> | * | 9,349 | 43,195 | * | 628,333 |
| 0901 | Hot Springs #1 | 198,255 | <u>63,103</u> | 4,807 | 8,776 | 16,255 | 0 | 291,196 |
| 1001 | Johnson #1 | 314,027 | <u>85,347</u> | 5,927 | 3,762 | 47,896 | 2,653 | 459,612 |
| 1101 | Laramie #1 | 2,281,826 | <u>711,515</u> | 9,026 | 101,000 | 95,200 | 0 | 3,198,567 |
| 1102 | Laramie #2 | 367,571 | <u>91,815</u> | 0 | 1,469 | 20,815 | 0 | 481,670 |
| 1201 | Lincoln #1 | 177,415 | <u>63,389</u> | * | <u>0</u> | <u>26,438</u> | * | 267,242 |
| 1202 | Lincoln #2 | 507,679 | <u>161,392</u> | 4,371 | 0 | 0 | 0 | 673,442 |
| 1301 | Natrona #1 | 1,954,078 | <u>563,311</u> | * | <u>43,663</u> | <u>131,701</u> | * | 2,692,753 |
| 1401 | Niobrara #1 | 114,632 | <u>27,479</u> | * | <u>754</u> | <u>10,742</u> | * | 153,607 |
| 1501 | Park #1 | 249,338 | <u>64,753</u> | 1,214 | 0 | 36,905 | 0 | 352,210 |
| 1506 | Park #6 | 252,639 | <u>87,137</u> | 0 | 33,840 | 59,419 | 0 | 433,035 |
| 1516 | Park #16 | 38,730 | <u>12,340</u> | 182 | 3,681 | 7,534 | 0 | 62,468 |
| 1601 | Platte #1 | 334,103 | <u>115,024</u> | * | <u>5,604</u> | <u>13,784</u> | * | 468,516 |
| 1602 | Platte #2 | 114,460 | <u>39,190</u> | 0 | 664 | 11,951 | 0 | 166,265 |
| 1701 | Sheridan #1 | 152,850 | <u>39,713</u> * | | 5,359 | 11,318 | * | 209,240 |
| 1702 | Sheridan #2 | 425,452 | <u>127,513</u> | 4,185 | 3,558 | 40,616 | 0 | 601,324 |
| 1703 | Sheridan #3 | 40,972 | <u>10,817</u> | 0 | 1,500 | 3,035 | 0 | 56,324 |
| 1801 | Sublette #1 | 117,430 | <u>37,183</u> | 0 | 10,031 | 8,465 | 0 | 173,109 |
| 1809 | Sublette #9 | 134,350 | <u>47,399</u> | 77,080 | 10,000 | 41,206 | 0 | 310,035 |
| 1901 | Sweetwater #1 | 977,100 | <u>357,413</u> | 1,565 | 7,387 | 78,028 | 0 | 1,421,493 |
| 1902 | Sweetwater #2 | 533,600 | <u>159,952</u> | 0 | 24,315 | 66,216 | 0 | 784,083 |
| 2001 | Teton #1 | 135,600 | <u>48,393</u> | * | <u>19,602</u> | <u>15,444</u> | * | 219,039 |
| 2101 | Uinta #1 | 474,558 | <u>160,657</u> | 2,494 | 21,931 | 41,734 | 0 | 701,374 |
| 2104 | Uinta #4 | 93,060 | <u>27,469</u> | 2,801 | 0 | 7,923 | 830 | 132,083 |
| 2106 | Uinta #6 | 135,289 | <u>42,878</u> | 0 | 1,466 | 18,224 | 0 | 197,857 |

| District code | District Name | Salaries (\$) | Benefits (\$) | Purchased services (\$) | Capital (\$) | Supplies (\$) | Other Objects (\$) | Total (\$) |
|---------------|---------------|---------------|---------------|-------------------------|--------------|---------------|--------------------|------------|
| 2201 | Washakie #1 | 234,754 | 81,065 | * | 5,356 | 28,092 | * | 349,267 |
| 2202 | Washakie #2 | 77,350 | 25,447 | 1,600 | 10,050 | 10,320 | 0 | 124,767 |
| 2301 | Weston #1 | 212,100 | 59,678 | * | 12,609 | 22,211 | * | 306,598 |
| 2307 | Weston #7 | 49,244 | 12,255 | 0 | 0 | 2,000 | 0 | 63,498 |

SOURCE: Wyoming State Department of Education, Data collected from WDE-601 and WDE-602 forms and district reported data

¹ District totals do not equal state total because Perkins data were not subtracted from districts totals due to missing data; estimates of state Perkins expenditures are based on 1999-2000 expenditures

Controlling for District Characteristics

Differences in the relative number of students participating in vocational education can affect the unit cost of educating students. To assess the effect of district size and student participation on vocational costs, districts were grouped based on grade 7–12 student ADM data collected in October 2000. On average, small school districts—those enrolling from 1 to 599 ADM students—spent the greatest amount per ADM student (\$805) (Table 18).

Table 18: Average vocational expenditures of state general fund revenues per ADM student and number of vocational concentrators per FTE vocational instructor, by district grade 7-12 ADM enrollment: 1999-2000

| | Number of districts in each category | Expenditure per ADM (\$) | Number vocational concentrators per FTE vocational instructor* |
|----------------------|--------------------------------------|--------------------------|--|
| Totals | 46 | 526 | 13.5 |
| District Size | | | |
| 0 to 349 | 14 | 805 | 8.1 |
| 350 to 549 | 11 | 652 | 18.2 |
| 550 to 1,549 | 13 | 475 | 21.0 |
| More than 1500 | 8 | 498 | 9.5 |

SOURCE: WDE-601, WDE-602, and MPR survey data

* Vocational Concentrators based on 2000-01 district reports

For small districts, this higher cost is likely a result of the diseconomies of scale that result from offering any program, let alone something comparable to the wide array of program offerings in larger districts. Although expenditures per ADM student are, on average, greatest for small districts, the block grant model is designed to compensate small districts for the fixed costs of offering instruction, meaning that these increased costs may be offset, in part or whole, by supplemental state aid.

Although vocational class size data are unavailable, it is possible to proxy class size using the ratio of vocational concentrators to FTE vocational instructors.¹⁰ As Table 18 shows, small districts averaged only 8 vocational concentrators per FTE vocational instructor, compared to 18 to 21 students in medium-sized districts. This indicates that smaller districts may have relatively lower student participation than larger districts. On average, large districts enrolled roughly 10 vocational concentrators for each vocational FTE staff member. Several factors could contribute to smaller class sizes in larger districts, for example if more advanced or specialized programs are available, if a relatively large number of programs or classes are offered, or if there is a higher concentration of special needs students.

These findings suggest that the cost of providing vocational education varies with district characteristics, some of which are beyond their control, and that very small districts appear to face the greatest cost per student in offering vocational services. These findings have implications for how the state chooses to support vocational programs, as discussed in the following section.

¹⁰ To comply with federal Perkins reporting requirements, districts are required to report on the number of students who completed three or more vocational courses. These students are classified as vocational concentrators in Wyoming. Due to the challenges of introducing this new reporting system in the state, data for 2000-01 represent the most accurate information currently available. A better measure would be to assess the number of FTE vocational students to the number of FTE vocational instructors; however, the state does not currently collect this type of information.

Section 3: Recommendations for Funding Vocational Education

To comply with the Court's ruling, the Wyoming legislature will need to develop a defensible approach for distributing vocational resources—one that adjusts for variation across districts in their provision of vocational services. This section opens with a review of factors that contribute to variation in district spending for vocational education and a summary of issues raised by the Court-proposed solution. An alternative strategy for funding vocational education is provided, one that will enable the state to both address judicial concerns and ensure the provision of equitable, cost-effective vocational services. The section closes with a set of recommendations to assist districts and the state in transitioning to the recommended funding approach.

Factors Affecting District Variation

The Wyoming court is concerned about variation among districts in spending for vocational education. Given that district expenditures for salaries and benefits account for nearly 90 percent of total state spending for vocational education, it is likely that a great deal of the variation in expenditures across districts is due to the cost of employing teachers. Since Wyoming does not maintain separate salary schedules for vocational and non-vocational instructors, on average, FTE vocational teachers are no more expensive to employ than other instructors. Furthermore, since the block grant model compensates districts for teacher characteristics that can affect salaries, from the district perspective all teachers should cost the same, irrespective of their area of instruction or years of experience.

This suggests that variation in district spending for vocational education is related to the manner in which instructional personnel are used, rather than the method by which they are compensated. For example, it may be that districts spending above the statewide average do so because they employ a large number of teachers relative to the number of students participating in vocational programs. This may occur because these districts choose to offer a relatively large number of vocational programs, because few students elect to take vocational coursework, or because the average size of vocational classes within the district is smaller than the prototypical model is designed to accommodate. It may also be that districts are locked into their current staffing allocations in the short- and intermediate-term, since district personnel cannot shift as quickly as changes in student interest or enrollment.

Vocational equipment and instructional supplies account for roughly 10 percent of district-reported vocational expenditures. Given that vocational education is such a small part of total expenditures, the magnitude of the impact of vocational education equipment and supplies is relatively minimal in the total budget picture. While it may be that some districts elect to spend relatively more for equipment and supplies, this difference likely accounts for only a fraction of inter-district variation: even if relatively high spending districts spend 50 percent more than the statewide average, they will add less than 5 percent to their unit costs for vocational education. Districts may choose to devote relatively greater resources for equipment and supplies if the type of programs they choose to offer are capital intensive or if they seek to offer students access to advanced skill training using state-of-the-art equipment. Since not all vocational programs require expensive equipment and supplies, districts need not necessarily devote significant resources for equipment and supply purchases in order to guarantee high quality instruction. It is

also possible that relatively high costs in some programs could be balanced out by lower costs in other areas.

While relative spending levels may vary across districts, administrators at each of the 16 case study sites expressed dissatisfaction with the condition of their instructional equipment and supplies in some vocational programs. A common observation was that the current formula provides reasonably sufficient funding to maintain vocational programs from year-to-year, but insufficient resources to replace obsolete equipment. Educators also expressed some concern about a “disconnect” between expenditure and quality; that is, they believed that quantifying current district spending would simply perpetuate their existing programs without addressing perceived gaps in instructional quality.

Recommendations for Reforming the State Vocational Finance System

The Court-proposed solution for funding vocational education requires that districts be compensated for their actual cost of providing vocational services. Since the state does not currently require districts to disaggregate vocational expenditures from other types of instruction, existing expenditure data cannot be used to provide an accurate picture of statewide spending. Although MPR survey data collected for the purposes of this study can provide a rough approximation of overall statewide spending, these data are not sufficiently accurate to serve as a basis for determining district resource eligibilities. In particular, the need to estimate equipment and supply data for missing districts and the substantial variation noted between state- and district-reported data call into question the overall reliability of expenditure information.

Responding to the Court’s directive would require that districts collect and report a great deal of detailed information on their vocational expenditures. To compile this information, the Wyoming Department of Education would need to introduce new data collection forms that districts would be obligated to complete on an annual basis. Given the high stakes associated with this system—districts would be compensated for any expense self-identified as vocational—the state will also need to develop a system of audits to ensure that districts do not attempt to take advantage of the system, for example, by reclassifying academic courses or equipment as vocational in nature.

If desired, the Legislature could choose to implement the Court-proposed funding system based solely on district expenditures for teacher salaries and benefits. The simplest approach would be to reimburse districts for their actual expenditures for vocational personnel, over time incorporating expenditure data on equipment and supplies as they became available. A fundamental shortcoming of this approach is that it does not provide any assurance that district expenditures for vocational instructors and equipment are justifiable. In the absence of strict and comprehensive state standards for vocational provision, districts may choose to structure programs subject to their own preferences, irrespective of whether these approaches are cost effective or particularly beneficial for students. This can mean that the state is paying more than it should to support vocational education, and doing so at the expense of districts choosing to emphasize academic programs or less expensive forms of vocational instruction.

A more effective strategy would be to allocate resources based on actual student participation in vocational education. Under this approach, districts would be compensated based

on the number of vocational ADM students enrolling in state-approved district programs, with funding adjusted to take into account the relatively higher cost of providing vocational services. The advantage of this approach is that it could be accomplished using the existing block grant model, would require that districts collect only a minimal amount of additional data, and would likely withstand judicial scrutiny, since districts with above average student participation in vocational programs would be compensated for their additional expenditure.

Recommendation 1: Develop Criteria to Guide Districts in Offering Vocational Programs

The state should adopt preferred standards for providing vocational delivery. Economies of scale often mean that smaller districts face the greatest challenges in offering a broad range of programs that are of uniformly high quality. Since district resource eligibilities are conditioned on ADM, and would continue to be under the proposed system, smaller districts would continue to generate a relatively small amount of money that must be spread across all program areas. Moreover, since average vocational class sizes are often a function of vocational program area and level of skill instruction, small districts offering highly capital-intensive, advanced instruction face the greatest expense in providing services. While the small district and small schools adjustment is intended to address this situation, it is impossible to determine the precise amount of this offset without the state standards and data collection recommended above.

Due to Wyoming's sparsely distributed population, it may be that the provision of vocational instruction by many existing districts is inherently inefficient: small districts simply cannot generate sufficient numbers of students to make vocational education cost effective. The state can, however, adopt some basic strategies to reduce the degree of inefficiency. To maximize program quality and bound spending, the state should establish limits on the number of programs some districts may offer, for instance, requiring rural districts to focus on only one or two programs. Similarly, the state should set minimum enrollment standards for vocational classes, for example requiring that a district enroll at least eight students prior to offering a class. This latter policy is often employed in higher education institutions to ensure some level of cost efficiency.

The state might also wish to assess whether there are other strategies that districts can adopt to contain instructional costs. Due to the difficulties in offering vocational education in comprehensive high schools, some researchers have suggested locating occupationally specific vocational programs—when they are offered—in specialized facilities, such as community colleges and area vocational schools that serve a large population of students. While the area center concept holds some promise in more densely populated regions, these centers may be less practical for some parts of the state.

Given that vocational education will continue to be offered within comprehensive high schools, the state should encourage districts to explore new ways of providing occupational programs. One means of increasing instructional efficiency is for districts to consolidate vocational resources, for example, arranging for jointly administered programs or arranging for high school students to attend local community colleges in order to train on specialized instructional equipment. These shared facility arrangements allow school districts to concentrate resources in a single location, reducing the need for each site to purchase redundant equipment.

The state may also seek to partner local industries with school districts to secure equipment donations or to arrange for student placements or training at the work site. Such work-based placement can provide students with an opportunity to work on more up-to-date equipment than a school might otherwise be able to afford, in a setting that most schools are unable to replicate. As part of the state's federal School-to-Career funding, Wyoming has identified techniques for recruiting employers and others in the business community to participate in work-based efforts, and it is possible that vocational education can build off these existing relationships to increase student access to workplaces.

Finally, the state should encourage vocational educators to de-emphasize capital-intensive, occupational specific instruction in favor of lower cost instructional strategies that prepare students for a broad range of careers. New state content and performance standards for career-vocational education stipulate a set of skills that are fairly generic and capable of being taught in a variety of contexts not all of which required advanced technical equipment. Less specific occupational instruction can also allow for larger class sizes, reducing the costs districts face in hiring vocational instructors.

Recommendation 2: Modify the Existing Block-Grant Model to Differentially Fund Vocational and Nonvocational Students

Concentrating funding on districts with above average resource needs can be accomplished by allocating resources based on the number of ADM students participating in vocational programs. To ensure that districts are compensated for their actual cost of providing services, the state would differentially fund vocational and non-vocational students; that is, each ADM vocational student would be weighted in the block grant formula to generate greater resources than ADM students participating in other types of instruction.

Weights function by mathematically inflating the number of ADM students participating in a district's vocational programs, thereby increasing an agency's per pupil resource eligibility. When correctly specified, weights provide districts with the level of resources they require to provide a given level of vocational instruction. Currently, 11 states—Alaska, Florida, Georgia, Indiana, Illinois, Kansas, Louisiana, Massachusetts, Ohio, South Carolina, and Texas—use weighted funding formulas to allocate state resources for vocational education. These weights vary from a little as 0.05 in Louisiana to as high as 0.5 in Kansas and Ohio, and are a function of a number of factors, including the purposes and organization of vocational education within states, the size of the per-student foundation base, the cost of providing instruction, and the availability of other state resources for vocational education.

With some minor adjustment, Wyoming's existing block grant model could be adapted to fund districts for the additional costs they incur in offering vocational instruction. Employing a vocational student weight in Wyoming would entail counting the number of ADM students participating in state-approved district vocational education programs, assigning these students a higher weight than nonvocational ADM students, and multiplying these weighted counts by the foundation level contained in a revised block grant model.

To avoid overcompensating districts, the state would need to modify its existing block grant formula to remove the contribution of vocational education from its present cost

components. This would entail recalculating each of the approximately 25 instructional and operational cost components to strip out the higher cost of vocational education. The resulting formula would compensate districts for the average cost of providing an ADM high school student with a proper academic education, as defined by existing Wyoming statute.

Texas provides perhaps the cleanest illustration of how vocational weighting formulas can operate. Within Texas, each full-time equivalent (FTE) student in Career and Technology Education—defined as 1,080 contact hours a year—generates a weight of 1.37, compared to 1.0 for nonvocational FTE students. To calculate the amount of funding local agencies are eligible to receive, vocational FTE student counts are multiplied by three factors: 0.95, the adjustment for student absences; \$2,537, the state basic education allotment; and 1.37, the vocational student weight. The benefit of such a weighted system is that it can be designed to incorporate the often higher cost of educating vocational students, while providing an upper bound on the amount of funding a district may receive. Since the Wyoming prototypes compensate districts for teacher salary and benefit costs and since the prototypes in Wyoming are based on much smaller class sizes than Texas, the Wyoming factor would likely be substantially less than 1.37, to incorporate variation in vocational class sizes from the prototype and for the increased costs of supplies and equipment.

Recommendation 3: Collect Data on Student Participation in Vocational Education and the Cost of Vocational Instruction

Funding districts for the level of student participation in vocational education depends on resolving two practical concerns: (1) how should vocational education students be weighted, and (2) how should vocational education students be counted? Ideally, the weight assigned to a vocational student should reflect the ratio of cost per ADM vocational student to cost per ADM student in other types of classes, incorporating each of the capital and labor inputs that contribute to vocational education's higher cost.

Currently, Wyoming does not collect data on either the relative costs of vocational education or the number of ADM students participating in vocational courses. If Wyoming were to introduce a weighted cost adjustment to its school finance model, it could begin by using estimates based on experiences in other states, in turn refining the weight as it collects and interprets information on actual state costs. To minimize bureaucratic reporting requirements, the state would have the option of either collecting actual district expenditure data for vocational education, as envisioned by the Court, or conducting periodic studies to estimate the cost all districts face in providing vocational services.

Concurrently, the state would need to begin collecting data on ADM vocational student enrollment or develop a suitable substitute for use in the state finance formula. To ensure that districts did not inflate district vocational participation rates, the state would need to clarify the type of courses that qualify as vocational in content. Since the state is presently obligated to report on student participation in vocational education to comply with the accountability requirements contained in the federal Perkins Act, reporting on student participation in vocational education should not constitute an additional burden on districts.

Recommendation 4: Introduce a Categorical Grant for Equipment Purchases

In the opinion of district administrators, the low quality of current district holdings of vocational equipment may present the greatest obstacle to improving instructional services. To support districts in upgrading their vocational infrastructure, the Legislature could introduce a categorical state grant for equipment purchases. Since it is not obvious how much districts would need to spend to upgrade their current holdings, the Legislature should consult with state education experts to assess the extent of district need. Given that not all programs within districts or equipment within program areas will require upgrading, and upgrading could be phased-in across programs over time, the Legislature could choose to initially allocate between \$1.5 to \$2.0 million annually, an amount corresponding to roughly twice district-reported expenditures for vocational equipment. Since the formula weight for ADM vocational students would take into account the higher cost of vocational equipment and supplies, this categorical grant would sunset with the implementation of the new formula.

While districts should retain control of how they spend these resources, the Legislature should specify standards to govern grant distribution. To ensure that districts use resources for their intended purpose, categorical funding should be specifically earmarked for equipment purchases and be allocated in a manner that discourages supplanting of existing expenditures. District applicants should be required to submit a written proposal that explains how the proposed resources will be used and include an equipment inventory documenting existing holdings and future needs.

The Legislature should restrict spending to specific types of vocational programs, for example, those that prepare students for occupations in high demand in Wyoming. This could be accomplished by identifying a preferred set of vocational programs and/or courses upon which funding would be concentrated. Districts offering instruction in programs not identified by the state could choose to support these programs using resources allocated through the general block grant formula.

Summary

To avoid what it perceived as penalizing districts with extensive vocational programs, the Wyoming Supreme Court has directed the state to quantify the actual cost districts incur in providing vocational teachers and equipment, include this amount as a line item in the school finance formula, and fund districts accordingly. Estimates of statewide expenditures for vocational education indicate that Wyoming school districts spent over \$23.3 million in state general fund resources to provide vocational services in the 1999-2000 school year. Of this cost, nearly 90 percent can be traced to teachers' salaries and benefits, with the remainder explained by capital costs, supplies, purchased services, and other incidental charges.

There are a number of drawbacks associated with the Court-proposed solution that can complicate funding based on actual district expenditures. Currently, districts do not disaggregate vocational spending from other types of expenditures, meaning that it is nearly impossible to reliably capture the actual statewide cost of providing vocational instruction. Conforming to the Court's guidelines will also require that districts collect and report detailed data on a wide number of expenditure categories and that the state adopt guidelines for monitoring and auditing district expenditures, adding an additional layer of education bureaucracy.

Perhaps the largest deficiency is that the Court-proposed model does not address the reasons behind why districts spend different amounts for vocational education. Since vocational educators are no more expensive to employ than other types of instructors, a large proportion of the variation in district expenditures for vocational education is due to the manner in which instructional programs are offered. Generally, districts choosing to employ large numbers of vocational instructors relative to student participation, opting to offer a wide variety of vocational programs, or supporting class sizes that are smaller than those provided for in the prototypical model are more likely to incur above average costs. Districts choosing to invest in relatively more expensive equipment and supplies may also face relatively greater expenses. In the absence of standards for what constitutes an appropriate level of spending for vocational education, reimbursing districts for their actual costs can mean the state is paying more than it should to support vocational instruction.

A more equitable, cost-effective approach would be to concentrate funding on districts with the greatest student participation in vocational education. This could be accomplished by stripping out the average cost of vocational education from the existing school finance formula and introducing a weighted cost factor that takes into account student participation in vocational programs. Under this recommended approach, districts would be funded based on ADM student participation in vocational instruction, meaning that districts with above average student participation would receive additional resources to offset their increased expenditures. This approach could be instituted by making only minor changes to the current block grant model, without requiring districts to make substantial changes to their existing data collection.

To implement this proposed funding model, the state will need to begin collecting data on vocational ADM within districts and identify a suitable weight for augmenting district vocational allocations. To address educator concerns about the quality of instructional services directly, the Legislature should consider establishing a categorical grant to support districts in upgrading vocational equipment and develop programmatic standards to ensure that district offerings are of

high quality and reasonably cost effective. This categorical grant would sunset with the implementation of the formula weighting system, which would explicitly account for the high cost districts face in providing and maintaining instructional equipment.

Ultimately, state support for vocational education should reflect the type and scope of instruction that it is willing to support. While the state is obligated to support districts incurring above average costs in offering vocational education, it should not compensate districts that choose to spend more than is necessary to deliver a high quality program due to local preferences. Responding to the Court's ruling will require that the Legislature identify a process for allocating resources that assures districts are funded at the level of their need, in a manner that encourages equitable, cost-effective delivery of services. With some modification, the existing state block grant model can serve as a vehicle for targeting state resources to districts with the greatest demand for student services, at a rate that compensates them for their added cost of providing vocational services.

Appendix A

Appendix A

Statistical Section
Wyoming Department of Education
Hatchway Building, 2nd Floor
2300 Capitol Avenue
Cheyenne, WY 82002-0050
307-777-6748

**Vocational Education
Expenditures for Supplies and Equipment
1998-1999**

School District: _____
Preparer: _____

WDE-335
Rev 4/99
Due Date 7/29/99

| | Agriculture | Marketing | Family and Consumer Sciences | Trade / Industry | Health | Business | Technical Education | Special Programs Not Classified | Total |
|---------------------------|-------------|-----------|------------------------------------|---------------------|--------|----------|------------------------|---------------------------------------|-------|
| General Fund Expenditures | | | | | | | | | |
| Supplies | | | | | | | | | |
| Equipment | | | | | | | | | |
| Total General Fund | * | * | * | * | * | * | * | * | * |
| Federal Expenditures | | | | | | | | | |
| Porkins Grants | | | | | | | | | |
| Supplies | | | | | | | | | |
| Equipment | | | | | | | | | |
| Other Federal Grants | | | | | | | | | |
| Supplies | | | | | | | | | |
| Equipment | | | | | | | | | |
| Total Federal | * | * | * | * | * | * | * | * | * |
| Total Expenditures | * | * | * | * | * | * | * | * | * |
| Total Supplies | * | * | * | * | * | * | * | * | * |
| Total Equipment | * | * | * | * | * | * | * | * | * |
| Total Expenditures | * | * | * | * | * | * | * | * | * |

1999-2000 End-of-Year Vocational Expenditures

| | | | | | | | | | | |
|------------------------------|--------------------|--------------|--------------------|------------------|---------------------------------------|-----------------------|---------------|-----------------|----------------------------|--|
| State General Funds | | | | | | | | | | |
| | Object Code | Total | Agriculture | Marketing | Family & Consumer Sciences | Trade Industry | Health | Business | Technical Education | Special Programs not Classified |
| Salaries | 100 | | | | | | | | | |
| Benefits | 200 | | | | | | | | | |
| Purchased Services | 300 | | | | | | | | | |
| Equipment | 400 | | | | | | | | | |
| Supplies | 500 | | | | | | | | | |
| Other | 600 | | | | | | | | | |
| Perkins Funding | | | | | | | | | | |
| Salaries | 100 | | | | | | | | | |
| Benefits | 200 | | | | | | | | | |
| Purchased Services | 300 | | | | | | | | | |
| Equipment | 400 | | | | | | | | | |
| Supplies | 500 | | | | | | | | | |
| Other | 600 | | | | | | | | | |
| Other Federal Funding | | | | | | | | | | |
| Salaries | 100 | | | | | | | | | |
| Benefits | 200 | | | | | | | | | |
| Purchased Services | 300 | | | | | | | | | |
| Equipment | 400 | | | | | | | | | |
| Supplies | 500 | | | | | | | | | |
| Other | 600 | | | | | | | | | |
| | | | | | | | | | | |

Appendix B

Comparison of State expenditures for vocational teacher salaries reported by the state in the WDE601 report and reported by districts in the MPR data collection: 1999-2000

| District code | District Name | WDE-601 expenditures (\$) | District reported expenditures (\$) | Dollar difference (\$) | Percent difference |
|--------------------|----------------|---------------------------|-------------------------------------|------------------------|--------------------|
| <i>Total State</i> | <i>Wyoming</i> | <i>16,042,097.60</i> | <i>11,212,431.00</i> | <i>2,223,158.15</i> | <i>24.7%</i> |
| 0101 | Albany #1 | 817,115 | 834,628 | 17,513 | 2.1% |
| 0201 | Big Horn #1 | 190,849 | 258,041 | 67,192 | 35.2% |
| 0202 | Big Horn #2 | 106,766 | | | |
| 0203 | Big Horn #3 | 99,207 | 149,440 | 50,233 | 50.6% |
| 0204 | Big Horn #4 | 126,657 | | | |
| 0301 | Campbell #1 | 1,338,353 | 1,437,735 | 99,382 | 7.4% |
| 0401 | Carbon #1 | 263,550 | | | |
| 0402 | Carbon #2 | 299,787 | | | |
| 0501 | Converse #1 | 275,799 | 295,259 | 19,460 | 7.1% |
| 0502 | Converse #2 | 149,522 | | | |
| 0601 | Crook #1 | 374,457 | 912,000 | 537,543 | 143.6% |
| 0701 | Fremont #1 | 293,695 | | | |
| 0702 | Fremont #2 | 34,350 | 43,527 | 9,177 | 26.7% |
| 0706 | Fremont #6 | 150,503 | 170,352 | 19,850 | 13.2% |
| 0714 | Fremont #14 | 94,053 | 125,184 | 31,131 | 33.1% |
| 0721 | Fremont #21 | 19,500 | | | |
| 0724 | Fremont #24 | 119,242 | 195,455 | 76,213 | 63.9% |
| 0725 | Fremont #25 | 356,224 | 630,270 | 274,046 | 76.9% |
| 0801 | Goshen #1 | 469,443 | | | |
| 0901 | Hot Springs #1 | 194,515 | 270,228 | 75,713 | 38.9% |
| 1001 | Johnson #1 | 338,230 | 362,732 | 24,502 | 7.2% |
| 1101 | Laramie #1 | 2,125,546 | | | |
| 1102 | Laramie #2 | 387,390 | 477,114 | 89,724 | 23.2% |
| 1201 | Lincoln #1 | 208,750 | | | |
| 1202 | Lincoln #2 | 507,679 | 524,960 | 17,281 | 3.4% |
| 1301 | Natrona #1 | 1,905,291 | | | |
| 1401 | Niobrara #1 | 125,623 | | | |
| 1501 | Park #1 | 253,315 | 324,345 | 71,030 | 28.0% |
| 1506 | Park #6 | 225,731 | 504,275 | 278,544 | 123.4% |
| 1516 | Park #16 | 97,087 | 65,130 | -31,957 | -32.9% |
| 1601 | Platte #1 | 232,471 | | | |
| 1602 | Platte #2 | 109,926 | 118,200 | 8,274 | 7.5% |
| 1701 | Sheridan #1 | 167,918 | 158,130 | -9,788 | -5.8% |
| 1702 | Sheridan #2 | 450,169 | 486,911 | 36,742 | 8.2% |
| 1703 | Sheridan #3 | 50,805 | 40,066 | -10,739 | -21.1% |
| 1801 | Sublette #1 | 107,639 | 111,860 | 4,221 | 3.9% |
| 1809 | Sublette #9 | 123,086 | 185,238 | 62,152 | 50.5% |
| 1901 | Sweetwater #1 | 1,074,442 | 1,163,124 | 88,682 | 8.3% |
| 1902 | Sweetwater #2 | 461,600 | 522,400 | 60,800 | 13.2% |
| 2001 | Teton #1 | 197,077 | | | |

Wyoming Vocational Education Report

| District code | District Name | WDE-601 expenditures (\$) | District reported expenditures (\$) | Dollar difference (\$) | Percent difference |
|----------------------|----------------------|----------------------------------|--|-------------------------------|---------------------------|
| 2101 | Uinta #1 | 374,895 | 473,450 | 98,555 | 26.3% |
| 2104 | Uinta #4 | 93,289 | 214,202 | 120,913 | 129.6% |
| 2106 | Uinta #6 | 113,669 | | | |
| 2201 | Washakie #1 | 208,405 | | | |
| 2202 | Washakie #2 | 72,609 | 73,300 | 691 | 1.0% |
| 2301 | Weston #1 | 207,072 | | | |
| 2307 | Weston #7 | 48,797 | 84,875 | 36,078 | 73.9% |

SOURCE: Wyoming State Department of Education, Data collected from WDE-602 and district reported data

Appendix C

Comparison of secondary teacher benefits as a percent of salary and districtwide benefits as a percent of salary: 1998-99

| District code | District Name | Secondary teacher benefit rate | Districtwide benefit rate | Difference |
|------------------|----------------|-----------------------------------|------------------------------|------------|
| <i>Total</i> | <i>Wyoming</i> | 29.3% | 30.4% | -1.1% |
| 0101 | Albany #1 | 25.7% | 27.7% | -2.0% |
| 0201 | Big Horn #1 | 27.2% | 29.6% | -2.5% |
| 0202 | Big Horn #2 | 29.3% | 30.8% | -1.5% |
| 0203 | Big Horn #3 | 27.7% | 30.0% | -2.3% |
| 0204 | Big Horn #4 | 34.3% | 35.3% | -0.9% |
| 0301 | Campbell #1 | 24.9% | 26.1% | -1.2% |
| 0401 | Carbon #1 | 37.8% | 37.1% | 0.6% |
| 0402 | Carbon #2 | 31.0% | 35.0% | -3.9% |
| 0501 | Converse #1 | 23.2% | 25.2% | -2.0% |
| 0502 | Converse #2 | 33.4% | 33.3% | 0.1% |
| 0601 | Crook #1 | 35.0% | 34.9% | 0.1% |
| 0701 | Fremont #1 | 26.1% | 28.8% | -2.7% |
| 0702 | Fremont #2 | 28.3% | 35.6% | -7.3% |
| 0706 | Fremont #6 | 31.4% | 33.6% | -2.3% |
| 0714 | Fremont #14 | 38.2% | 42.8% | -4.6% |
| 0721 | Fremont #21 | NA | NA | NA |
| 0724 | Fremont #24 | 27.9% | 27.7% | 0.2% |
| 0725 | Fremont #25 | 27.2% | 28.2% | -1.0% |
| 0801 | Goshen #1 | 17.1% | 16.8% | 0.3% |
| 0901 | Hot Springs #1 | 29.9% | 31.6% | -1.7% |
| 1001 | Johnson #1 | 25.8% | 27.2% | -1.4% |
| 1101 | Laramie #1 | 28.7% | 31.2% | -2.4% |
| 1102 | Laramie #2 | 26.4% | 25.0% | 1.5% |
| 1201 | Lincoln #1 | 35.1% | 35.7% | -0.6% |
| 1202 | Lincoln #2 | 32.5% | 31.8% | 0.8% |
| 1301 | Natrona #1 | 28.3% | 28.8% | -0.5% |
| 1401 | Niobrara #1 | 23.9% | 24.0% | -0.1% |
| 1501 | Park #1 | 26.4% | 26.0% | 0.4% |
| 1506 | Park #6 | 32.5% | 33.7% | -1.3% |
| 1516 | Park #16 | 28.1% | 28.7% | -0.7% |
| 1601 | Platte #1 | 36.2% | 34.4% | 1.8% |
| 1602 | Platte #2 | 34.9% | 34.2% | 0.7% |
| 1701 | Sheridan #1 | 24.3% | 26.0% | -1.6% |
| 1702 | Sheridan #2 | 28.8% | 30.0% | -1.2% |
| 1703 | Sheridan #3 | 26.3% | 26.4% | -0.1% |
| 1801 | Sublette #1 | 32.7% | 31.7% | 1.1% |
| 1809 | Sublette #9 | 36.4% | 35.3% | 1.1% |

| District code | District Name | Secondary teacher benefit rate | Districtwide benefit rate | Difference |
|--------------------------|----------------------|---|--------------------------------------|-------------------|
| 1901 | Sweetwater #1 | 33.4% | 36.6% | -3.2% |
| 1902 | Sweetwater #2 | 30.8% | 30.0% | 0.8% |
| 2001 | Teton #1 | 36.0% | 35.7% | 0.3% |
| 2101 | Uinta #1 | 31.5% | 33.9% | -2.3% |
| 2104 | Uinta #4 | 29.0% | 29.5% | -0.5% |
| 2106 | Uinta #6 | 34.0% | 31.7% | 2.3% |
| 2201 | Washakie #1 | 33.4% | 34.5% | -1.1% |
| 2202 | Washakie #2 | 35.8% | 32.9% | 2.9% |
| 2301 | Weston #1 | 30.4% | 28.1% | 2.2% |
| 2307 | Weston #7 | 24.4% | 24.9% | -0.5% |

SOURCE: Wyoming Statistical Report Series No. 3, 1998-99 Wyoming School Districts' Financial Reporting and Profile

Appendix D

Benefits as a percentage of salary: 1998-99 and 1999-2000

| District code | District Name | 1998-99 | 1999-2000 | Difference |
|--------------------|----------------|---------|-----------|------------|
| <i>Total State</i> | <i>Wyoming</i> | 29.8% | 30.2% | -0.3% |
| 0101 | Albany #1 | 27.7% | 27.7% | -0.1% |
| 0201 | Big Horn #1 | 26.9% | 29.6% | -2.8% |
| 0202 | Big Horn #2 | 30.8% | 30.8% | 0.0% |
| 0203 | Big Horn #3 | 28.0% | 30.0% | -2.0% |
| 0204 | Big Horn #4 | 34.1% | 35.3% | -1.2% |
| 0301 | Campbell #1 | 25.5% | 26.1% | -0.6% |
| 0401 | Carbon #1 | 38.3% | 37.1% | 1.2% |
| 0402 | Carbon #2 | 32.4% | 35.0% | -2.6% |
| 0501 | Converse #1 | 24.7% | 25.2% | -0.5% |
| 0502 | Converse #2 | 34.6% | 33.3% | 1.2% |
| 0601 | Crook #1 | 34.1% | 34.9% | -0.8% |
| 0701 | Fremont #1 | 28.3% | 28.8% | -0.5% |
| 0702 | Fremont #2 | 31.6% | 35.6% | -4.0% |
| 0706 | Fremont #6 | 32.3% | 33.6% | -1.3% |
| 0714 | Fremont #14 | 40.6% | 42.8% | -2.2% |
| 0721 | Fremont #21 | 39.9% | 38.6% | 1.4% |
| 0724 | Fremont #24 | 28.2% | 27.7% | 0.5% |
| 0725 | Fremont #25 | 27.9% | 28.2% | -0.3% |
| 0801 | Goshen #1 | 14.8% | 16.8% | -2.0% |
| 0901 | Hot Springs #1 | 31.5% | 31.6% | -0.1% |
| 1001 | Johnson #1 | 26.2% | 27.2% | -1.0% |
| 1101 | Laramie #1 | 31.8% | 31.2% | 0.6% |
| 1102 | Laramie #2 | 25.3% | 25.0% | 0.3% |
| 1201 | Lincoln #1 | 34.1% | 35.7% | -1.7% |
| 1202 | Lincoln #2 | 31.1% | 31.8% | -0.6% |
| 1301 | Natrona #1 | 28.5% | 28.8% | -0.3% |
| 1401 | Niobrara #1 | 22.4% | 24.0% | -1.5% |
| 1501 | Park #1 | 28.8% | 26.0% | 2.8% |
| 1506 | Park #6 | 33.5% | 33.7% | -0.3% |
| 1516 | Park #16 | 28.0% | 28.7% | -0.8% |
| 1601 | Platte #1 | 35.3% | 34.4% | 0.8% |
| 1602 | Platte #2 | 34.2% | 34.2% | -0.1% |
| 1701 | Sheridan #1 | 24.7% | 26.0% | -1.3% |
| 1702 | Sheridan #2 | 28.5% | 30.0% | -1.4% |
| 1703 | Sheridan #3 | 26.5% | 26.4% | 0.1% |
| 1801 | Sublette #1 | 30.6% | 31.7% | -1.1% |
| 1809 | Sublette #9 | 41.8% | 35.3% | 6.5% |

Wyoming Vocational Education Report

| District code | District Name | 1998-99 | 1999-2000 | Difference |
|----------------------|----------------------|----------------|------------------|-------------------|
| 1901 | Sweetwater #1 | 32.8% | 36.6% | -3.8% |
| 1902 | Sweetwater #2 | 29.7% | 30.0% | -0.3% |
| 2001 | Teton #1 | 33.5% | 35.7% | -2.2% |
| 2101 | Uinta #1 | 31.9% | 33.9% | -2.0% |
| 2104 | Uinta #4 | 31.2% | 29.5% | 1.7% |
| 2106 | Uinta #6 | 31.1% | 31.7% | -0.6% |
| 2201 | Washakie #1 | 34.2% | 34.5% | -0.4% |
| 2202 | Washakie #2 | 31.1% | 32.9% | -1.8% |
| 2301 | Weston #1 | 27.0% | 28.1% | -1.1% |
| 2307 | Weston #7 | 25.4% | 24.9% | 0.5% |

SOURCE: Wyoming Statistical Report Series No. 3, 1998-99 Wyoming School Districts' Financial Reports & Profile

Appendix E

Vocational Education
General Fund Expenditures for Equipment
1988-1989

Statistical Section
Wyoming Department of Education
Holloway Building, 2nd Floor
2300 Capitol Avenue
Cheyenne, WY 82002-0090
307-777-6748

Prepared: Brenda Long 09/09/1988

WDE-335

| | Agriculture | Marketing | Family and Consumer Sciences | Trade / Industry | Health | Business | Technical Education | Special Programs Not Classified | Total |
|-------------------------------------|---------------|--------------|------------------------------|------------------|--------------|----------------|---------------------|---------------------------------|----------------|
| General Fund Expenditures | | | | | | | | | |
| Equipment | | | | | | | | | |
| Albany #1 | 1,360 | - | 2,055 | 2,895 | - | 13,013 | 39,684 | - | 60,304 |
| Big Horn #1 | 6,229 | - | - | 2,725 | - | - | - | - | 7,955 |
| Big Horn #2 | 2,413 | - | 1,965 | 3,922 | 895 | 3,116 | 621 | - | 12,833 |
| Big Horn #3 | 1,757 | - | 1,323 | 495 | - | - | - | - | 3,575 |
| Big Horn #4 | 2,321 | - | - | 495 | - | 9,425 | - | - | 12,451 |
| Camas #1 | 849 | 2,441 | 5,157 | 5,875 | - | 6,880 | 3,104 | - | 22,092 |
| Carbon #1 | 4,372 | - | - | - | - | 712 | 62,000 | - | 67,084 |
| Carbon #2 | - | - | 2,280 | - | - | 14,945 | - | - | 17,175 |
| Converse #1 | 3,321 | - | 728 | 2,890 | - | 899 | 5,222 | - | 13,837 |
| Converse #2 | - | - | - | - | - | - | - | - | - |
| Crook #1 | 6,246 | - | 1,995 | 3,190 | 592 | 2,574 | - | - | 14,119 |
| Fremont #1 | - | - | 2,116 | - | - | - | - | - | 2,116 |
| Fremont #2 | - | - | - | - | - | - | - | - | - |
| Fremont #5 | - | - | - | - | - | - | - | - | - |
| Fremont #14 | 370 | - | - | - | - | - | - | - | 370 |
| Fremont #21 | - | - | - | - | - | - | - | - | - |
| Fremont #24 | 945 | - | 1,830 | - | 390 | 835 | 327 | - | 4,279 |
| Fremont #25 | 1,792 | 298 | 350 | 2,863 | - | 517 | - | - | 5,727 |
| Fremont #36 | - | - | - | - | - | - | - | - | - |
| Goshute #1 | - | - | - | - | - | - | 6,349 | - | 6,349 |
| Hot Springs #1 | 931 | - | - | - | - | - | - | - | 931 |
| Johnson #1 | 1,721 | - | - | 4,741 | - | 8,583 | - | - | 15,045 |
| Laramie #1 | - | - | 2,230 | 1,834 | - | 15,964 | 55,350 | - | 75,158 |
| Laramie #2 | - | - | 4,246 | 4,059 | - | 245 | - | - | 8,550 |
| Lincoln #1 | - | - | - | - | - | - | - | - | - |
| Lincoln #2 | - | - | - | 2,511 | - | 15,395 | - | - | 17,907 |
| Natrona #1 | 2,681 | 1,051 | 1,120 | - | - | 9,889 | 29,232 | - | 43,663 |
| Natrona #1 | - | - | 540 | 814 | - | - | - | - | 1,354 |
| Park #1 | - | - | 1,773 | - | - | - | 7,187 | - | 8,960 |
| Park #5 | - | - | - | 288 | - | - | 380 | - | 668 |
| Park #19 | - | - | - | - | - | - | - | - | - |
| Platte #1 | 582 | - | - | 3,448 | - | 1,178 | - | - | 5,604 |
| Platte #2 | - | - | - | - | - | - | - | - | - |
| Sheridan #1 | 3,810 | - | - | - | - | - | 2,346 | - | 6,156 |
| Sheridan #2 | 178 | - | 1,822 | 1,664 | - | 1,387 | 1,771 | - | 7,172 |
| Sheridan #3 | - | - | - | - | - | - | - | - | - |
| Sublette #1 | 1,649 | - | - | 1,367 | - | 19,290 | 832 | - | 19,698 |
| Sublette #9 | - | - | - | - | - | - | - | - | - |
| Sweetwater #1 | - | - | 180 | 7,329 | 1,449 | 3,889 | 26,360 | - | 38,015 |
| Sweetwater #2 | - | - | 50 | - | - | 189,572 | 8,704 | - | 194,326 |
| Teton #1 | - | - | - | 5,625 | - | 4,784 | 9,213 | - | 19,622 |
| Union #1 | - | - | - | - | - | - | - | - | - |
| Union #4 | 730 | - | 130 | - | - | - | 5,037 | - | 5,897 |
| Union #6 | - | - | - | - | - | 1,445 | 1,853 | - | 3,298 |
| Washakie #1 | - | - | 1,962 | - | - | 2,786 | 604 | - | 5,352 |
| Washakie #2 | - | - | - | - | - | - | - | - | - |
| Weston #1 | - | - | 1,875 | 6,273 | - | - | 2,067 | 294 | 12,609 |
| Weston #7 | - | - | - | - | - | - | - | - | - |
| Total General Fund Equipment | 42,964 | 3,710 | 33,887 | 66,180 | 3,297 | 298,435 | 280,741 | 294 | 721,568 |

Wyoming Vocational Education Report

Vocational Education General Fund Expenditures for Supplies 1998-1999

Statistical Section
Wyoming Department of Education
Hathaway Building, 2nd Floor
2300 Capitol Avenue
Cheyenne, WY 82002-0050
307-777-6748

Preparer Brenda Long 09/08/1999

WDE-335

| | Agriculture | Marketing | Family and Consumer Sciences | Trade / Industry | Health | Business | Technical Education | Special Programs Not Classified | Total |
|------------------------------------|----------------|---------------|------------------------------------|---------------------|---------------|----------------|------------------------|---------------------------------------|------------------|
| General Fund Expenditures | | | | | | | | | |
| Supplies | | | | | | | | | |
| Albany #1 | 2,543 | - | 8,690 | 21,818 | 495 | 12,644 | 7,730 | - | 53,920 |
| Big Horn #1 | 3,367 | - | 6,719 | 13,560 | - | 3,041 | - | - | 26,687 |
| Big Horn #2 | 13,722 | - | 3,819 | 7,411 | 2,649 | 7,364 | 2,699 | - | 37,664 |
| Big Horn #3 | 3,736 | - | 2,295 | 2,285 | 124 | 2,632 | - | - | 11,072 |
| Big Horn #4 | 2,108 | - | 1,276 | 3,716 | 401 | 2,463 | - | - | 9,984 |
| Campbell #1 | 11,755 | 2,668 | 19,130 | 33,523 | - | 24,359 | 12,767 | 9,434 | 113,636 |
| Carbon #1 | 14,676 | - | 2,711 | 16,617 | 1,205 | 5,386 | 2,719 | - | 43,314 |
| Carbon #2 | 11,705 | - | 6,714 | 4,720 | - | 5,157 | 207 | - | 28,503 |
| Converse #1 | 1,007 | - | 3,065 | 3,383 | 141 | 1,663 | 16,600 | - | 25,859 |
| Converse #2 | - | - | 101 | - | - | 457 | 151 | - | 710 |
| Crook #1 | 13,587 | - | 8,574 | 16,801 | 3,286 | 8,501 | 1,954 | - | 52,703 |
| Fremont #1 | 2,967 | - | 4,264 | 3,688 | - | 3,801 | 400 | 1,959 | 17,080 |
| Fremont #2 | - | - | - | 1,208 | - | - | - | - | 1,208 |
| Fremont #6 | 4,501 | - | 914 | 3,818 | 3,296 | 2,877 | - | - | 15,406 |
| Fremont #14 | 2,234 | - | 2,551 | 2,545 | - | 738 | 102 | - | 8,170 |
| Fremont #21 | - | - | 2,323 | - | - | - | - | - | 2,323 |
| Fremont #24 | 3,427 | - | 1,363 | - | 114 | 613 | 2,171 | - | 7,688 |
| Fremont #25 | 2,218 | 894 | 1,027 | 23,497 | - | 9,850 | - | - | 37,486 |
| Fremont #38 | - | - | - | - | - | - | - | - | - |
| Goshen #1 | 10,982 | - | 6,987 | 6,450 | 1,629 | 7,443 | 9,704 | - | 43,195 |
| Hot Springs #1 | 4,046 | - | 2,162 | 5,331 | - | 1,066 | 3,577 | - | 16,182 |
| Johnson #1 | 5,550 | - | 2,852 | 7,246 | - | 4,516 | - | - | 20,164 |
| Laramie #1 | 1,303 | 2,609 | 25,955 | - | 5,614 | 24,478 | 70,484 | - | 130,443 |
| Laramie #2 | 10,345 | - | 7,551 | 10,242 | - | 12,007 | 1,434 | - | 41,579 |
| Lincoln #1 | - | - | 6,626 | 19,632 | - | 180 | - | - | 26,438 |
| Lincoln #2 | 2,404 | - | 19,396 | 42,654 | 5,108 | 37,870 | - | - | 107,433 |
| Natrona #1 | 1,034 | 3,231 | 45,499 | - | - | 8,872 | 72,845 | 220 | 131,701 |
| Niobrara #1 | - | - | 2,638 | 5,608 | 504 | 1,120 | - | 872 | 10,742 |
| Park #1 | 1,183 | - | 7,253 | 7,059 | - | 8,781 | 31,565 | - | 55,841 |
| Park #6 | 6,585 | - | 1,268 | 5,585 | 1,662 | 3,455 | 4,049 | - | 22,603 |
| Park #16 | 3,650 | - | - | - | - | - | - | - | 3,650 |
| Platte #1 | 1,161 | - | - | 11,937 | - | 686 | - | - | 13,784 |
| Platte #2 | - | - | 1,318 | 7,035 | - | 1,748 | - | - | 10,101 |
| Sheridan #1 | 7,053 | - | 3,452 | - | - | 3,505 | 2,052 | - | 16,062 |
| Sheridan #2 | 4,423 | - | 9,988 | 10,059 | 3,622 | 6,169 | 3,281 | 1,210 | 38,753 |
| Sheridan #3 | 3,797 | - | - | - | - | - | - | - | 3,797 |
| Sublette #1 | 7,278 | - | - | 3,070 | - | 1,956 | 1,006 | - | 13,310 |
| Sublette #9 | - | - | 5,623 | - | - | 934 | 12,878 | - | 19,434 |
| Sweetwater #1 | - | - | 11,853 | 59,926 | 1,494 | 6,723 | 1,426 | - | 81,422 |
| Sweetwater #2 | - | - | 3,471 | - | - | 4,556 | 12,167 | - | 20,194 |
| Teton #1 | - | - | 291 | 5,244 | - | 1,267 | 5,570 | 3,071 | 15,444 |
| Uinta #1 | - | 903 | 3,904 | 15,495 | - | 3,221 | 2,252 | - | 25,775 |
| Uinta #4 | 3,862 | - | 1,730 | - | - | 1,744 | 2,022 | - | 9,358 |
| Uinta #6 | 10,624 | - | 7,365 | 11,003 | 298 | 825 | 1,908 | - | 32,024 |
| Washakie #1 | 5,913 | 2,003 | 4,596 | 6,310 | - | 5,675 | 3,595 | - | 28,092 |
| Washakie #2 | - | - | - | 776 | - | 200 | - | - | 976 |
| Weston #1 | 3,189 | - | 2,115 | 5,915 | 1,444 | 7,831 | 1,159 | 558 | 22,211 |
| Weston #7 | - | - | 1,405 | 6,894 | 532 | 1,703 | - | - | 10,534 |
| Total General Fund Supplies | 187,936 | 12,308 | 260,836 | 412,064 | 33,618 | 250,074 | 290,473 | 17,325 | 1,464,633 |