



**Wyoming Association of
Community College Trustees**

TRUSTEE HANDBOOK

CONGRATULATIONS ON YOUR ELECTION!

As a new trustee or regent for your community college, you are coming into this role because of your interest in higher education in your area. You may have attended a community college for all or part of your own post-secondary education. You may be a business owner or an executive who hires community college graduates. You may be a former educator who is looking to use your experience at the Board table.

Regardless of the path that brought you to seek elected office, you are embarking on a position that will have a profound impact in your community and across the state. Of the many statistics that you will hear during your tenure on the Board, remember that community colleges in Wyoming have worked to educate between 24,000 and 29,000 students annually over the last five academic years (2018-2019 through 2022-2023 AY), representing the highest enrollment in all of higher education in our state. As the only elected officials in higher education, you and your fellow college trustees across the state represent an important voice in matters of policy, resources, and governance for our colleges—and an important voice for the students that we educate.

As a trustee, you are embarking on a position that will have a profound impact in your community and across the state.

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ABOUT





ABOUT

WYOMING ASSOCIATION OF COMMUNITY COLLEGE TRUSTEES



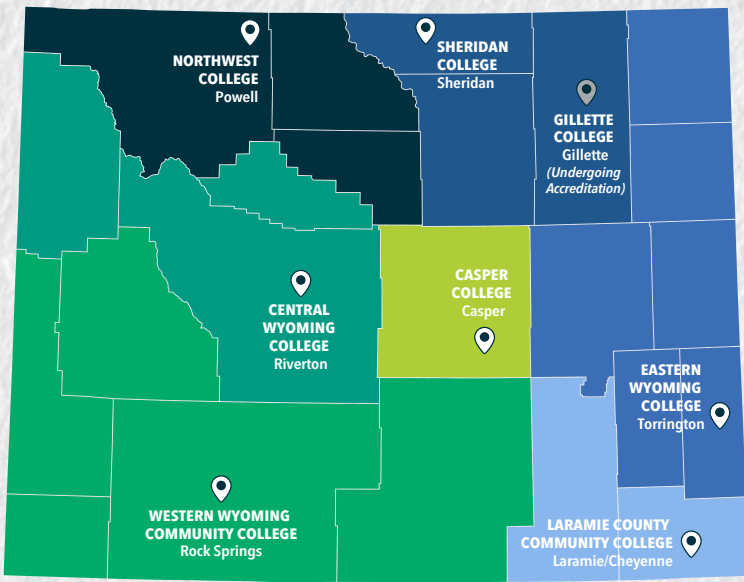
WACCT is a nonprofit, 501(c)(6) organization of community college governing boards, representing 56 elected trustees who govern Wyoming's eight community colleges. Our trustees serve as members and work collaboratively with the college presidents. Erin Taylor serves as our Executive Director, and has served in that role since 2016.

WACCT's mission is to present a unified vision and voice on behalf of the eight Wyoming community colleges Boards of Trustees, to promote their mutual interests in continued quality, strength, vitality, leadership development, and effectiveness of its member colleges, and their students.

WACCT's focus includes lobbying for appropriate, non-volatile funding sources for Wyoming's community colleges in front of the legislature, spurring action that shapes policy, hosting and promoting accessible information, and promoting the quality and vitality of community colleges.

Two trustees from each college serve on the WACCT Board, and the eight Presidents also serve in an ex-officio capacity on the Board. WACCT maintains a close working relationship with the Wyoming Community College Commission, which is the state agency that oversees coordination and distribution of state funding.

Wyoming's community colleges are the future workforce of Wyoming. They will shape Wyoming's future.



Casper College (CC)
Casper, est. 1945



Central Wyoming College (CWC)
Riverton, est. 1966



Northwest College (NWC)
Powell, est. 1946



Western Wyoming Community College (WWCC)
Rock Springs, est. 1959



Laramie County Community College (LCCC)
Cheyenne, est. 1968



Sheridan College (Northern Wyoming Community College District; NWCCD)
Sheridan, est. 1948



Eastern Wyoming College (EWC)
Torrington, est. 1948



Gillette Community College District (GCCD)
Gillette, est. 2021*

**GCCD students remain a part of Sheridan College/NWCCD until GCCD is fully accredited*

Wyoming's community colleges provide dynamic, lifelong learning environments through higher education, workforce development, innovative partnerships, and civic and global engagement that lead to responsible citizenship and economic, social, and cultural prosperity.

ABOUT

WYOMING COMMUNITY COLLEGE COMMISSION (WCCC)



System Overview - Commission

Commission established 1951, after several community college districts formed locally

Independent state agency governed by seven appointed and confirmed Commissioners

Commissioner appointments required political party split and split between college tax districts and out of district appointees

Governor and State Superintendent of Public Instruction serve as ex officio Commission members

Commission meets at least quarterly and subject to Open Meetings and Public Records laws

Commission staff of 12 including Executive Director

WCCC Mission and Role

The mission and purpose of the Wyoming Community College Commission is to provide coordination, advocacy, funding, and accountability for the Community College System on behalf of the State of Wyoming. Commission = Coordination (...and Collaboration, Teamwork, Cooperation, Partnership...)

The WCCC legislatively directs state interests and priorities for colleges:

Educated Residents

Diversified Economy

Workforce Development

Effective and Efficient Systems

Accountability and Improvement

WCCC is the coordinating body for the Community College system.

Coordination is defined in statutes. 21-18-102 (a)(xi): “means to facilitate collaborative interaction among state government, the boards of the individual community colleges, the community college commission and other entities”

Community College system is defined in statutes 21-18-102 (a)(v): “means the community colleges and the community college commission”

WCCC Broad Legal Responsibilities

Statutory Functions (W.S. 21-18-202):

General Functions, e.g., advocacy, statewide strategic plan, administrative computer system, tuition rate setting

Coordinating Functions, e.g., data systems, common course numbering, academic and technical programs

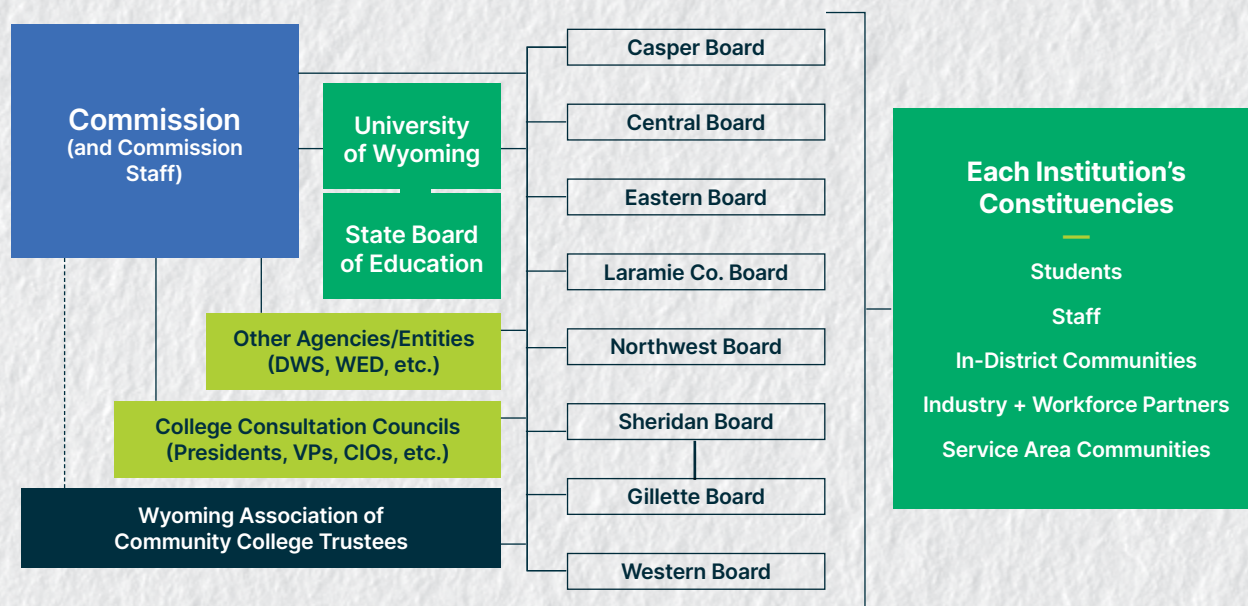
Administrative Functions, e.g., funding model, budgeting, capital construction, college service areas; establish statewide priorities

Approval Functions, e.g., new program approvals, district formation/change process, capital construction

Review and Report Functions, e.g., accreditation, enrollment audits, uniform accounting, legislative reporting

Implementing Functions, e.g., timelines/deadlines, legislative initiatives, rules promulgation

Commission Coordination





Commission Budget and Programs

Biennial Budgeted Programs (in addition to colleges State Aid)

Adult Education (AE)

Wyoming Investment in Nursing (WYIN)

Veterans Tuition Waiver (sometimes called “overseas combat veterans (OCV)” program)

Sunset Programs – the Commission still manages student loans

Wyoming Adjunct Professor Loan Repayment Program (WAPLR)

Teacher Shortage Loan Repayment Program (TSLRP)

Wyoming Public Television (WPTV)

Special or “Off-Budget” Programs and Responsibilities

Wyoming Works – Program Development and Student Grants (2019 Senate File 122; Governor’s cut restoration in Fall 2021)

Wyoming Innovations Partnership (2021 Governor’s Initiative, 2022 Senate File 1 – Appropriation to Governor’s Office, \$27.5 million GF; 2024 House Bill 1 – Appropriation to Governor’s Office, \$15 million GF)

Wyoming’s Tomorrow Scholarship (2022 House Bill 31)

Kickstart Wyoming’s Tomorrow Scholarship (2023 House Bill 1, Section 335 - Appropriation; 2024 House Bill 1, Section 327 – Appropriation)

State Longitudinal Education Data System (SLEDS) – Codified with the Commission in 2019 House Bill 204, funded with two federal grants through June 30, 2028

Other initiatives, e.g., WyoTransfer, consortia purchasing for all colleges, etc.

Pass-through of federal stimulus funds, e.g., CARES, to colleges, as well as American Rescue Plan Act Funds for Adult Education and WYIN

Initiate and manage annual capital construction requests to the State Building Commission and Legislature for the colleges



WACCT AND WCCC WORK TOGETHER

Both WACCT and the WCCC work together to advocate for community colleges and their students. Together, they highlight their pursuit of access, progress, and attainment of educational goals and objectives for students, to protect the flexible, accessible environments the colleges provide across the state, and to shape public policy so it strengthens community college education that ultimately strengthens and improves Wyoming communities.

Wyoming Association of Community College Trustees

Purpose is to present a unified vision and voice on behalf of Wyoming's community colleges Boards of Trustees, promoting their mutual interests in continued quality, strength, vitality, leadership development, and effectiveness of the colleges.

Acts on behalf of Wyoming's community colleges with representatives from every colleges' governing boards.

Actions include lobbying for sustainable, non-volatile funding sources for Wyoming's community colleges in front of the legislature, spurring action that shapes policy, hosting and promoting accessible information, and promoting the quality and vitality of community colleges.

Wyoming Community College Commission

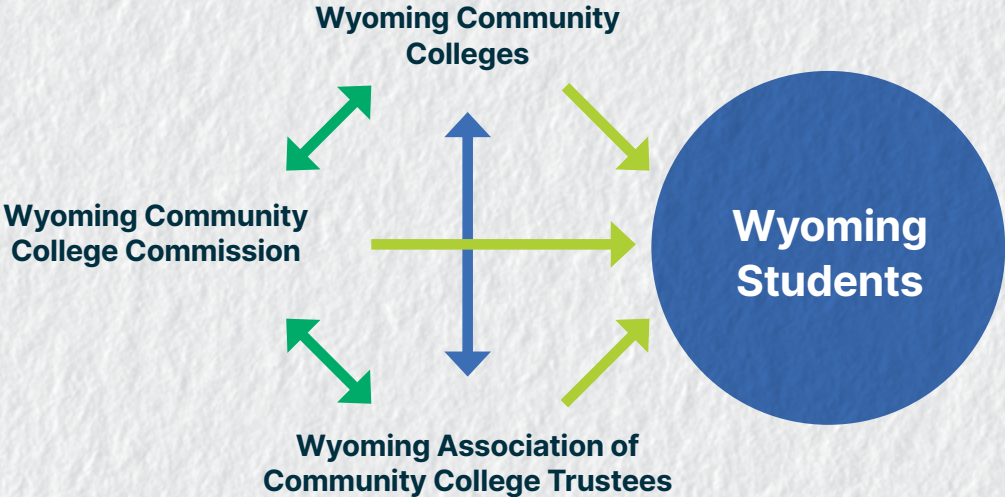
Purpose is to provide coordination, advocacy, funding, and accountability for the Community College System on all new program approvals, strategic planning, administrative rule making, consortium contracting, and creating system-wide goals and initiatives.

Acts on behalf of the State of Wyoming.

Actions include the distribution of legislative appropriations through a collaboratively developed funding allocation model, using performance metrics that recognize achievement toward system-wide goals. Approximately 97% of WCCC's budget goes to colleges' programs, services, campus orientations, library funding, and Wyoming public television.

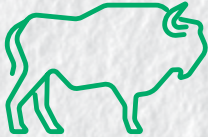
The eight Wyoming Community Colleges and the Wyoming Community College Commission are a creation of the Wyoming legislature per the Wyoming Constitution Article 7.

The Wyoming Association of Community College Trustees (WACCT) acts on behalf of Wyoming’s community colleges with representatives from the governing board of every college.



25,318

Students served by Wyoming Community Colleges (headcount)



89%

Percentage of students who are Wyoming residents served by Wyoming Community Colleges



39%

Percentage of students in Wyoming who complete a certificate or degree (highest rate in a decade)

Completions are contributions to the workforce

Data Source: Wyoming Community College Commission 2023-2024 Enrollment Report



SECTION
2 **FUNDING**



FUNDING 101

COMMUNITY COLLEGE FUNDING REVENUES – DESIGN VERSUS REALITY

In 2008 and 2009, blue ribbon and community college task forces met to study community college governance and funding. Much of their work was codified through legislation in 2009, which memorialized the following three-part funding/revenue share standards for ordinary college operations:

- 1 State Aid (unrestricted funding);
- 2 Local property taxes; and
- 3 Student tuition and fees.

The traditional share of funding from each of these revenue sources is expected to be 60% State Aid, 20% local property taxes, and 20% student tuition and fees. As there is no statutory formula to set the State Aid appropriation level, State Aid is funded at the total discretion of the Legislature and may be increased or reduced from biennium to biennium. Currently, the shares of these revenues contributing to colleges' budgets is estimated at (FY 2025 college budgets):



State Aid

As required in statute, the Commission allocates legislatively appropriated State Aid block grant funds to the colleges through a “funding allocation model,” or FAM. This model includes allocations toward colleges’ fixed and variable costs, as well as use of performance metrics for enrolled and completed student credit hours and completed degrees and certificates. Every four years, the Commission must also analyze the colleges’ full-time equivalent enrollment trends to recommend an adjustment to the standard State Aid budget (see Recalibration section). For colleges to qualify for State Aid, each district must meet two statutory criteria:

1. **A college must be accredited by a regional accrediting agency**
2. **A college must levy at least four mills on the district’s taxable property valuation**

FY 2023-2024 biennial standard State Aid is approximately \$163.4 million, significantly lower than the Legislature’s intended and statutorily defined standard State Aid budget of \$194.7 million set in 2016 (W.S. 21-18-102(a)(xxii)). However, with additional funding appropriated by the Legislature in 2022 and 2023 for college employee compensation, along with an additional \$16 million in State Aid appropriated to the Commission for the FY 2025-2026 biennial budget, the total budget for colleges state aid is now just below the statutorily defined standard budget: \$192.4 million. Still, since FY 2010, the colleges have had to absorb the impacts of multiple State Aid budget reductions as well as the constant impact of inflation, which total approximately \$100 million in budget erosion.



Student Tuition and Fees

While the Commission recognizes students should participate in funding their higher education pursuits, the Commission also recognizes the State’s policy to keep higher education costs for students in alignment with statutory direction (W.S. 21-17-105(a)) for students costs to be “as nearly free as possible.” In accordance with the Commission’s statutory requirement and its tuition policy, the Commission reviews annually whether community college tuition rates should be increased. Since October 2021, the Commission has not increased tuition for the community college students, which has helped offset and account for a higher-than-average consumer inflationary environment in recent years. The Commission was also recently notified in 2022 that the Wyoming Community College system had been concluded by the U.S. Department of Education as having higher student cost increases than similar higher education systems (top 5% of systems in the nation from 2018-2021). Current student tuition rates for community colleges are:

Wyoming Resident: \$105 per credit hour

Western Undergraduate Exchange (WUE)/Nebraska Resident Students: \$158 per credit hour

Out-of-State Students: \$315 per credit hour

Tuition has increased by approximately 97% since the 2004 academic year. University of Wyoming resident tuition is currently set at \$160 per credit hour but will increase to \$166 per credit hour (Sept. 2022 UW Board of Trustees action). For FY 2025, colleges’ tuition revenue is estimated to generate approximately \$41.5 million.

Community Contributions

Pursuant to W.S. 39-13-104(e)(i) a community college district may levy up to 10 mills for its operations and debt obligation payments. A college's Board of Trustees can vote to assess up to four mills with an optional one mill. Seven of eight college districts (all that are accredited) currently assess the five base mills. The newest college district, Gillette College, has assessed over two and a half mills since its first year of operation in FY 2022. Only Laramie County Community College has assessed the optional, elected mill. All optional mills are not considered when running the State Aid funding allocation model. For FY 2025 accredited colleges expect their base, Boards-approved five mill levies to generate approximately \$46.65 million, with Gillette College expecting to generate approximately \$17.8 million from its 2.8 mills.

4-Year Recalibration of Base Period

(W.S. 21-18-203 and 21-18-205(c))

After the 2016 statutory changes related to college system funding, the Commission has been required to review its state aid budget every four (4) years to gauge whether the current State Aid standard budget should be increased (or decreased) based on college enrollments. Outside of this process, call Recalibration, the State Aid standard budget is determined similarly to all other state agencies' standard budget, at the discretion and approval of the Legislature.

Under Recalibration, the Commission must compare the three most recent academic years of full time equivalent (FTE) student enrollment to the prior three academic years of FTE enrollments. In making this comparison, with the process outlined in Commission rules, the most recent academic year is weighted more heavily in the calculations than the preceding academic years (most recent AY at 50%, other two years at 25% each).

- The final calculation provides a recommended percentage increase or reduction in the college's unrestricted State Aid budget, to which the Legislature must act upon to implement. To date, Recalibration has occurred twice since: in 2017 and in 2021. Both recalibrations recommended a reduction in the State Aid standard budget. However, as statewide drops in revenue occurred at the same time, the Recalibration recommendations were not implemented. Rather greater budget cuts were implemented than what was recommended in Recalibration.

Recapture and Redistribution

The other part of the funding allocation model process is what is called Recapture/Redistribution (R/R). The FAM process requires the Commission to "true-up" or reconcile state aid distributions with colleges local property tax revenue collections on a rolling annual basis. This process ensures that when colleges receive greater property taxes than was estimated in the FAM, relative to the other colleges in the system, state aid adjustments are required to best equalize state funding to all colleges. However, it is important to understand a few notes relate to the Commission's role in this process and the colleges local revenues:

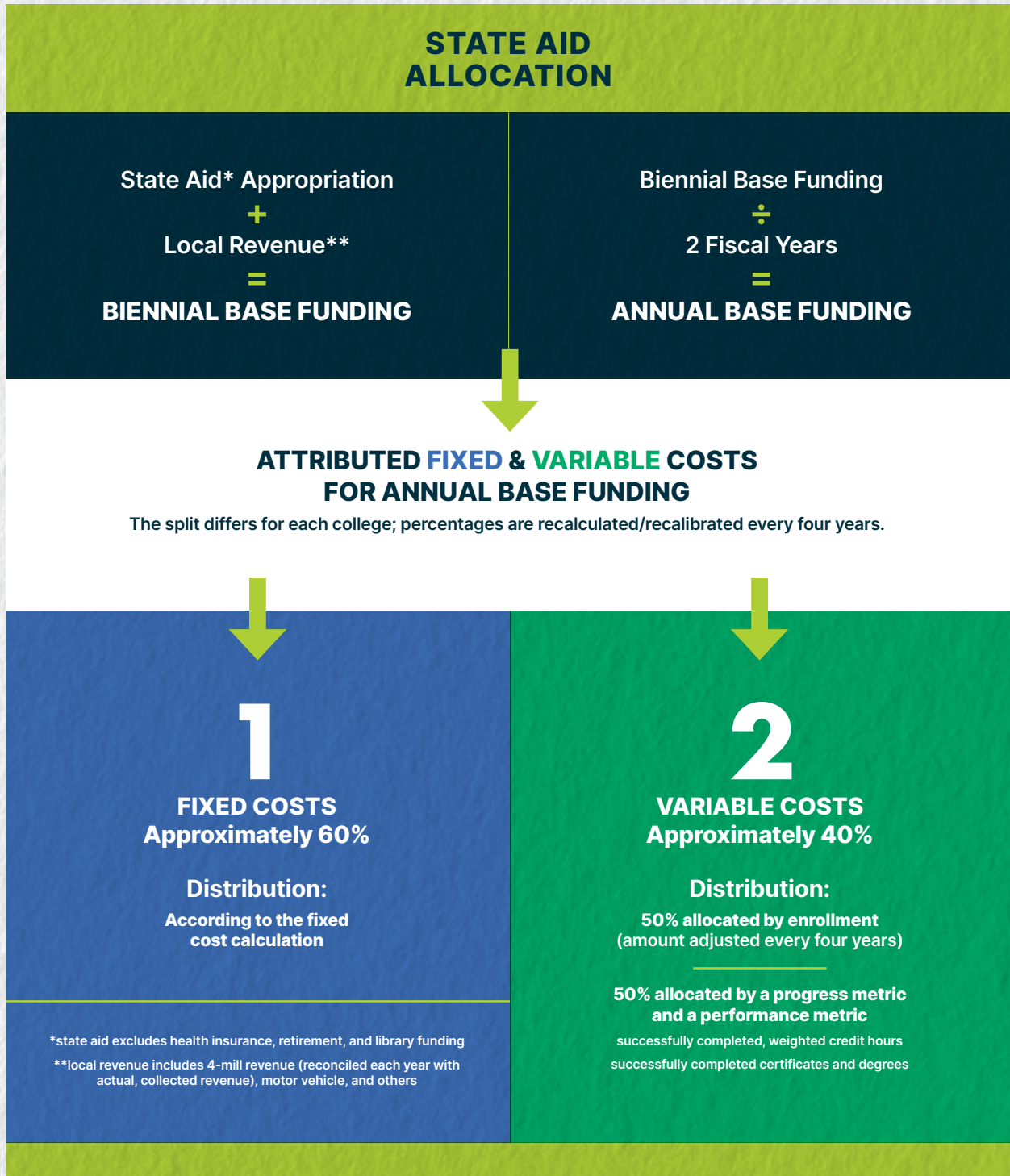
Property taxes assessed locally are NEVER subject to recapture and redistribution ... every dollar collected locally stays within that county and college.

Only State Aid distributions are adjusted by the R/R.

No college district raises enough in four mills to sustain their operations without the assistance of State Aid.

If there were a situation where the four mills fully funded a college based on the proportionate share determined in the allocation model, that college simply would not receive any of the State Aid. The State Aid would then be proportionately shared among the State Aid eligible institutions, who would then still be party to the R/R process.

FUNDING ALLOCATION MODEL





TAXES

PROPERTY TAXES

Introduction to Detailed Mill Levies

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

School Districts

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

Assessed Valuation

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

School District Levies

District (25 mills mandatory)

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

State Foundation Fund (12 mills mandatory)

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

County Levy (6 mills mandatory)

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

Other School District Levies:

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

Bonds and Interest

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

Community College Levies (10-mill limitation)

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

County Levies (12-mill limitation)

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

City and Town Levies (8-mill limitation)

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

How Tax Amounts Are Derived

The following classes of property and the percent of fair market value of property assessed for property tax are specified by Wyoming law:

- (1) Minerals and mine products are assessed at 100% of fair market value.
- (2) Property used for industrial purposes, defined as: the property of pipeline companies, electric utilities, railroad companies, car companies, telephone and telegraph companies, other public utilities; and those properties used or held for use for manufacturing, milling, converting, producing, processing or fabricating materials; the extraction or processing of minerals; the mechanical, chemical or electronic transformation of property into new products are assessed at 11.5% of fair market value.
- (3) All other property, real and personal is assessed at 9.5% of fair market value.

The assessed value is multiplied by the amount of mill levy that applies for the location of the property to get the amount of property tax due. One mill is \$.001 (1/1000 of a dollar).

Fair market value W.S. 39-13-103 (b) (ii) as defined in W.S. 39-11-101 (a)(vi)

“Fair market value” means the amount in cash, or terms reasonably equivalent to cash, a well informed buyer is justified in paying for a property and a well informed seller is justified in accepting, assuming neither party to the transaction is acting under undue compulsion, and assuming the property has been offered in the open market for a reasonable time, except, fair market value of agricultural land shall be determined as provided by W.S. 39-13-103(b)(x) and fair market value of mine products shall be determined as provided by W.S. 39-14-103(b), W.S. 39-14-203(b), W.S. 39-14-303(b), W.S. 39-14-403(b), W.S. 39-14-503(b), W.S. 39-14-603(b) and W.S. 39-14-703(b).

Sample Calculation of Property Tax Levy

| | |
|-------------------------------------|--|
| Fair Market Value Of Property: | \$200,000 |
| Assessed Value Of Property: | \$19,000 (\$200,000 X 9.5% Residential Tax Rate) |
| K-12 Education Levies | |
| District Levy | 25.000 |
| Mandatory County Levy | 6.000 |
| Foundation Fund Levy | 12.000 |
| Additional Countywide Levies | |
| County Levy | 12.000 |
| Weed And Pest Control | 2.000 |
| Hospital District | 3.000 |
| Conservation District | 1.000 |
| City or Town Levy | |
| City Or Town Levy | 8.000 |
| Special District Levies | |
| School District Recreation | 1.000 |
| Fire | 3.000 |
| Cemetery | 3.000 |
| Sample State Mills: | 76.000 Mills |
| Total Property Taxes: | \$1,444 (\$19,000 X .0760) |

Community Colleges Tax Year 2023

Levies for Community Colleges

| | Community College Operating (4 Mills) | Community College Operating (up to 1 mill Board) | Community College BOCES (0.5 Mills) | Community College Operating (up to 5 mills Voter Approved) | Community College Bonds & Interest | Grand Total Community Colleges |
|--------------|---------------------------------------|--|-------------------------------------|--|------------------------------------|--------------------------------|
| Campbell* | 15,006,846 | - | - | - | - | 15,006,846 |
| Fremont | 4,171,158 | 1,042,790 | 521,395 | - | 616,289 | 6,351,632 |
| Goshen | 1,190,539 | 297,635 | 148,817 | - | 684,560 | 2,321,551 |
| Laramie | 11,490,334 | 2,872,584 | - | - | 2,039,534 | 16,402,452 |
| Natrona | 6,829,149 | 1,707,287 | 853,644 | - | 3,226,773 | 12,616,853 |
| Park | 4,302,038 | 1,075,510 | - | - | - | 5,377,548 |
| Sheridan | 2,868,150 | 717,037 | 358,519 | - | - | 3,943,706 |
| Sweetwater | 11,823,510 | 2,955,878 | 1,477,939 | - | - | 16,257,327 |
| Total | 57,681,724 | 10,668,721 | 3,360,314 | 0 | 6,567,156 | 78,277,915 |

2022 – 2018 Taxes

Excluding Bond and Interest

| | 2022 Total Assessed Value | Community College Operating (4 Mills) | Community College Operating (up to 1 mill Board Approved) | Total 2022 |
|--------------|---------------------------|---------------------------------------|---|-------------------|
| Campbell* | 4,539,270,189 | 11,552,443 | - | 11,552,443 |
| Fremont | 847,207,649 | 3,388,831 | 847,208 | 4,236,038 |
| Goshen | 260,669,795 | 1,042,679 | 260,670 | 1,303,349 |
| Laramie | 2,480,513,587 | 9,922,054 | 2,480,514 | 12,402,568 |
| Natrona | 1,452,264,348 | 5,809,057 | 1,452,264 | 7,261,322 |
| Park | 874,635,153 | 3,498,541 | 874,635 | 4,373,176 |
| Sheridan | 610,671,939 | 2,442,688 | 610,672 | 3,053,360 |
| Sweetwater | 2,470,348,829 | 9,881,395 | 2,470,349 | 12,351,744 |
| Total | | 47,537,688 | 8,996,311 | 56,534,000 |
| | 2021 Total Assessed Value | | | Total 2021 |
| Fremont | 573,842,534 | 2,295,370 | 573,843 | 2,869,213 |
| Goshen | 231,256,273 | 925,025 | 231,256 | 1,156,281 |
| Laramie | 1,930,631,036 | 7,722,524 | 1,930,631 | 9,653,155 |
| Natrona | 1,168,102,241 | 4,672,409 | 1,168,102 | 5,840,511 |
| Park | 626,294,645 | 2,505,179 | 626,295 | 3,131,473 |
| Sheridan | 504,611,883 | 2,018,448 | 504,612 | 2,523,059 |
| Sweetwater | 1,975,428,202 | 7,901,713 | 1,975,428 | 9,877,141 |
| Total | | 28,040,668 | 7,010,167 | 35,050,835 |

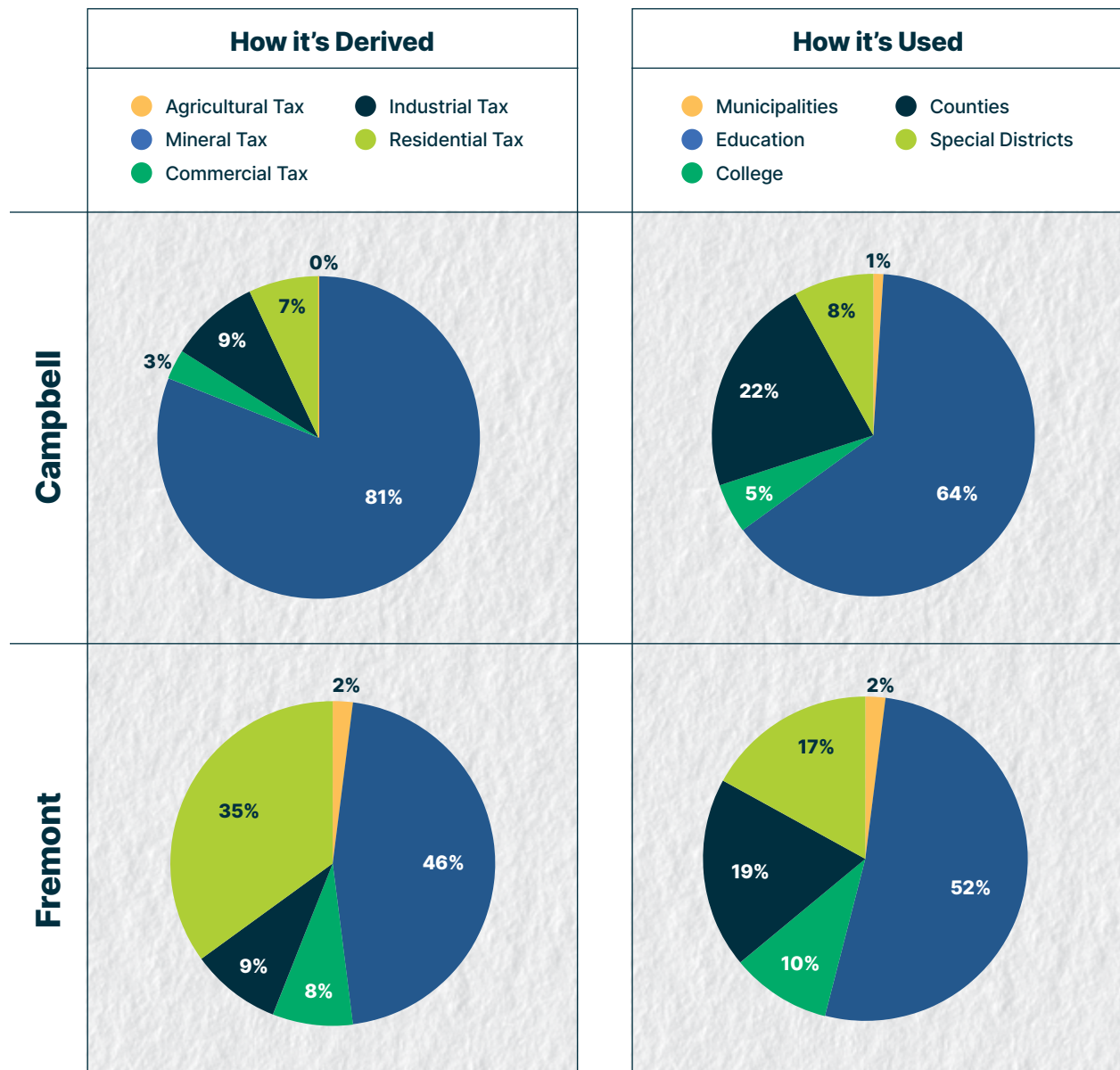
*Campbell levied 2.5 mills



TAXING DISTRICTS

2023 PROPERTY TAX

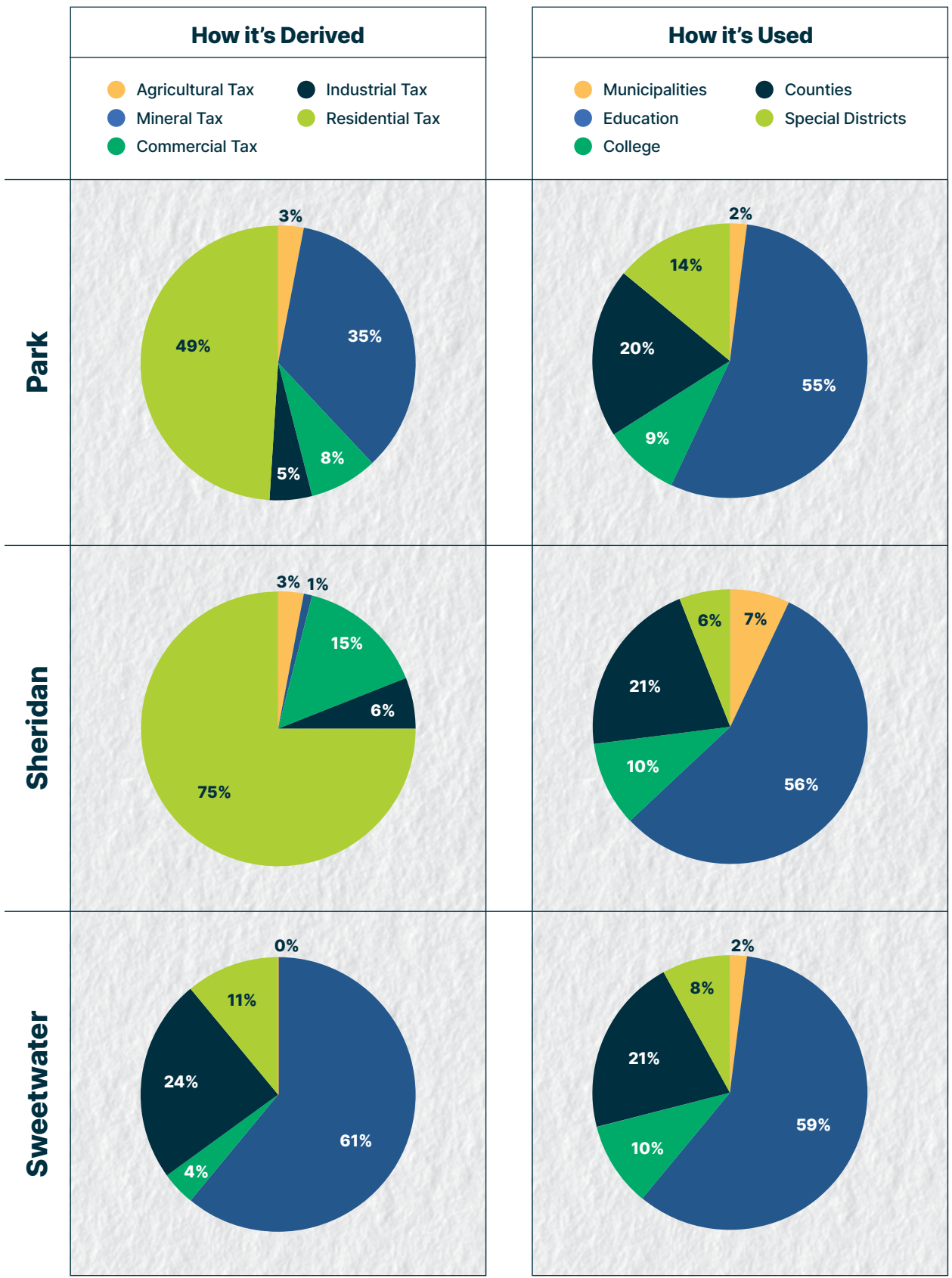
The eight taxing districts include the following counties.



Source: 2023 DOR Annual Report, 2023 BOE Abstract and Mill Levy Report

| | <p>How it's Derived</p> <ul style="list-style-type: none"> ● Agricultural Tax ● Mineral Tax ● Commercial Tax ● Industrial Tax ● Residential Tax | <p>How it's Used</p> <ul style="list-style-type: none"> ● Municipalities ● Education ● College ● Counties ● Special Districts | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------|--|--|------------|-----------------|-----|----------------|-----|------------------|-----|----------------|-----|------------------|----|--|----------|------------|-----------|-----|----------|-----|-------------------|-----|---------|-----|----------------|----|
| Goshen | <table border="1"> <caption>How it's Derived - Goshen</caption> <tr><th>Category</th><th>Percentage</th></tr> <tr><td>Residential Tax</td><td>35%</td></tr> <tr><td>Industrial Tax</td><td>40%</td></tr> <tr><td>Agricultural Tax</td><td>14%</td></tr> <tr><td>Commercial Tax</td><td>8%</td></tr> <tr><td>Mineral Tax</td><td>3%</td></tr> </table> | Category | Percentage | Residential Tax | 35% | Industrial Tax | 40% | Agricultural Tax | 14% | Commercial Tax | 8% | Mineral Tax | 3% | <table border="1"> <caption>How it's Used - Goshen</caption> <tr><th>Category</th><th>Percentage</th></tr> <tr><td>Education</td><td>54%</td></tr> <tr><td>Counties</td><td>20%</td></tr> <tr><td>Special Districts</td><td>10%</td></tr> <tr><td>College</td><td>13%</td></tr> <tr><td>Municipalities</td><td>3%</td></tr> </table> | Category | Percentage | Education | 54% | Counties | 20% | Special Districts | 10% | College | 13% | Municipalities | 3% |
| Category | Percentage | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential Tax | 35% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Industrial Tax | 40% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agricultural Tax | 14% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Commercial Tax | 8% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mineral Tax | 3% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Category | Percentage | | | | | | | | | | | | | | | | | | | | | | | | | |
| Education | 54% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Counties | 20% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Special Districts | 10% | | | | | | | | | | | | | | | | | | | | | | | | | |
| College | 13% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Municipalities | 3% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Laramie | <table border="1"> <caption>How it's Derived - Laramie</caption> <tr><th>Category</th><th>Percentage</th></tr> <tr><td>Residential Tax</td><td>42%</td></tr> <tr><td>Mineral Tax</td><td>29%</td></tr> <tr><td>Commercial Tax</td><td>15%</td></tr> <tr><td>Industrial Tax</td><td>13%</td></tr> <tr><td>Agricultural Tax</td><td>1%</td></tr> </table> | Category | Percentage | Residential Tax | 42% | Mineral Tax | 29% | Commercial Tax | 15% | Industrial Tax | 13% | Agricultural Tax | 1% | <table border="1"> <caption>How it's Used - Laramie</caption> <tr><th>Category</th><th>Percentage</th></tr> <tr><td>Education</td><td>56%</td></tr> <tr><td>Counties</td><td>21%</td></tr> <tr><td>Special Districts</td><td>8%</td></tr> <tr><td>College</td><td>10%</td></tr> <tr><td>Municipalities</td><td>5%</td></tr> </table> | Category | Percentage | Education | 56% | Counties | 21% | Special Districts | 8% | College | 10% | Municipalities | 5% |
| Category | Percentage | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential Tax | 42% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mineral Tax | 29% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Commercial Tax | 15% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Industrial Tax | 13% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agricultural Tax | 1% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Category | Percentage | | | | | | | | | | | | | | | | | | | | | | | | | |
| Education | 56% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Counties | 21% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Special Districts | 8% | | | | | | | | | | | | | | | | | | | | | | | | | |
| College | 10% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Municipalities | 5% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Natrona | <table border="1"> <caption>How it's Derived - Natrona</caption> <tr><th>Category</th><th>Percentage</th></tr> <tr><td>Residential Tax</td><td>46%</td></tr> <tr><td>Mineral Tax</td><td>24%</td></tr> <tr><td>Commercial Tax</td><td>17%</td></tr> <tr><td>Industrial Tax</td><td>12%</td></tr> <tr><td>Agricultural Tax</td><td>1%</td></tr> </table> | Category | Percentage | Residential Tax | 46% | Mineral Tax | 24% | Commercial Tax | 17% | Industrial Tax | 12% | Agricultural Tax | 1% | <table border="1"> <caption>How it's Used - Natrona</caption> <tr><th>Category</th><th>Percentage</th></tr> <tr><td>Education</td><td>54%</td></tr> <tr><td>Counties</td><td>20%</td></tr> <tr><td>Special Districts</td><td>7%</td></tr> <tr><td>College</td><td>12%</td></tr> <tr><td>Municipalities</td><td>7%</td></tr> </table> | Category | Percentage | Education | 54% | Counties | 20% | Special Districts | 7% | College | 12% | Municipalities | 7% |
| Category | Percentage | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential Tax | 46% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mineral Tax | 24% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Commercial Tax | 17% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Industrial Tax | 12% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agricultural Tax | 1% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Category | Percentage | | | | | | | | | | | | | | | | | | | | | | | | | |
| Education | 54% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Counties | 20% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Special Districts | 7% | | | | | | | | | | | | | | | | | | | | | | | | | |
| College | 12% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Municipalities | 7% | | | | | | | | | | | | | | | | | | | | | | | | | |

Source: 2023 DOR Annual Report, 2023 BOE Abstract and Mill Levy Report



Source: 2023 DOR Annual Report, 2023 BOE Abstract and Mill Levy Report



SECTION

3

TRUSTEE DUTIES



PRIMARY TRUSTEE DUTIES

The purpose of college governing boards is to **protect the institution, assure fulfillment of the mission, and strategically plan for the college's future.**

Governing boards do this by:

1

Establishing a Strategic Plan

2

Setting Policy

3

Carrying Out its Fiduciary Responsibilities

4

Hiring and Supervising a Chief Executive Officer

5

Providing Institutional Oversight¹

¹ Trusteeship in Community Colleges - A Guide for Effective Governance, Second Edition. Association of Community College Trustees

FIDUCIARY DUTY FOR TRUSTEES

The fiduciary duties of trustees for any nonprofit organization are typically referred to as the duties of care, loyalty, and obedience.

Duty of Care

The duty of care describes the level of competence that is expected of a Board member. It means the duty of “care that an ordinary prudent person would exercise in a like position and under similar circumstances.”

A Board member owes the duty to exercise reasonable care when he or she makes a decision as a steward of the organization. It does not mean that you have to be perfect or that you cannot make a mistake, rather that you have exercised fairness in making decisions.

You don't have to be perfect - but thoughtful and fair.

Duty of Loyalty

The duty of loyalty is a standard of faithfulness; a Board member must give undivided allegiance when making decisions affecting the organization.

This means that a Board member must never use information gained as a member of the Board for personal gain, but must act in the best interests of the organization. It means putting one's personal and professional interests aside for the good of the organization.

Avoid conflicts of interest.

Although you may not agree, you accept and go along with decisions.

Duty of Obedience

A basis for this rule lies in the public's trust that the organization will manage public, donated, and all other funds to fulfill the organization's mission. The duty of obedience requires Board members to adhere to the organization's by-laws, to comply with state and federal laws, and to be faithful to the organization's mission.

They are not permitted to act in a way that is inconsistent with the central goals of the organization.

Careful stewards follow laws and policies.

ROLES + RESPONSIBILITIES OF A GOVERNING BOARD²



² Trusteeship in Community Colleges - A Guide for Effective Governance, Second Edition. Association of Community College Trustees



WYOMING PUBLIC MEETING LAWS AND REQUIREMENTS

Open Meeting Laws

Wyoming's open meeting laws ensure that government business is conducted in a public manner, open to the public at all times, except as otherwise provided. Executive sessions by a governing body of any agency, for example, may be closed to the public.

**Read more details about
Open Meeting Laws**
bit.ly/WY-OpenMeetingLaws

Open Meeting Laws
wyopress.org/public_information/open_meeting_laws.html

Public Record Laws

Wyoming's public record laws grant the public access to government records. All public records are open for inspection by any person, with some exceptions.

**Learn more about
Public Record Laws**
bit.ly/WY-PublicRecordLaws

Public Record Laws
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