

K-12 Education Resource Block Grant Model Comparisons



WYOMING LEGISLATIVE SERVICE OFFICE

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Presentation Contents

- Differences between 2025 Evidence-Based (EB) Model and Select Committee on School Finance Recalibration (Select Committee)
- Comparison of K-12 Education Resource Block Grant Model Components
- Other policy changes directed by Select Committee
- Continued areas of study



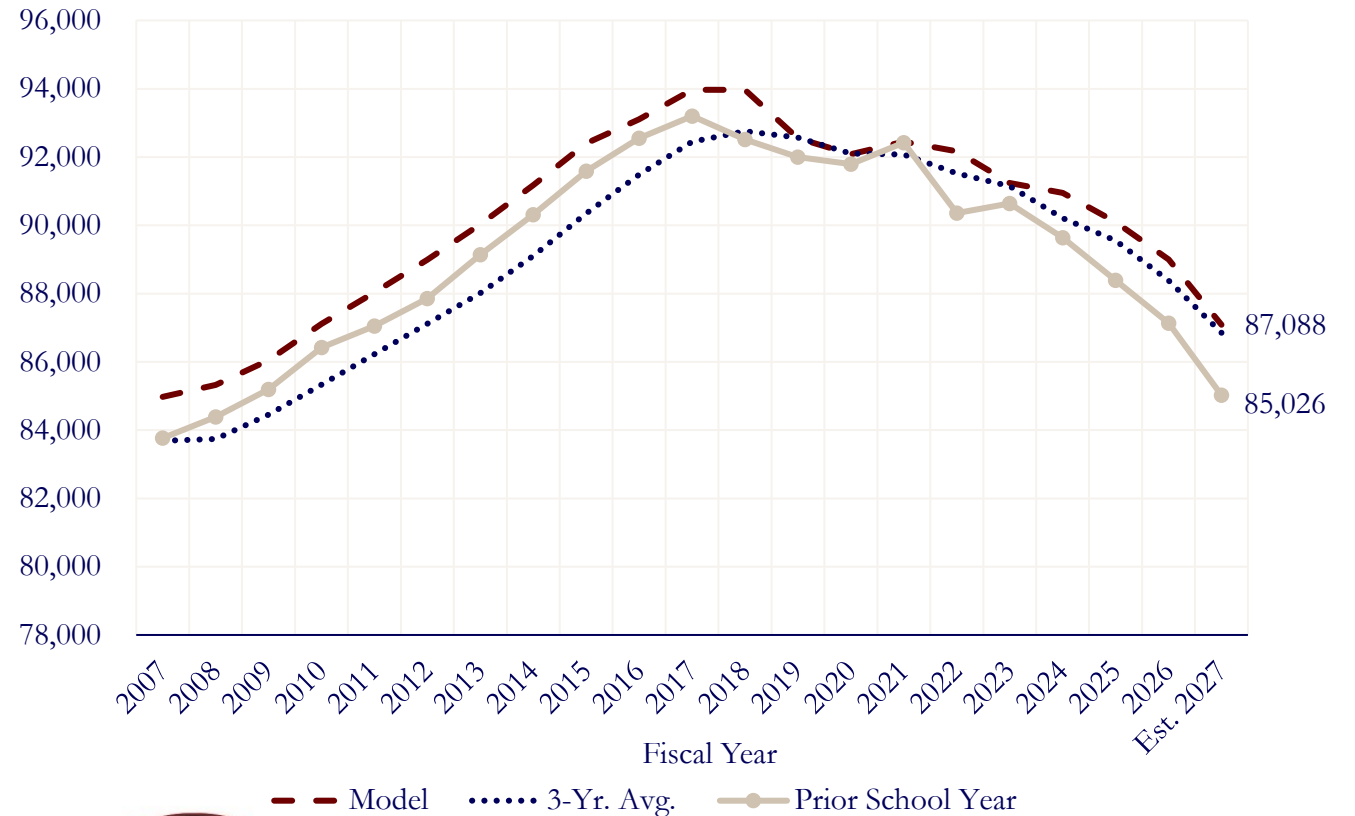
2025 EB Model Differences

Component	2025 EB Model	Select Committee
Student Counts (ADM)	Greater of District Prior Year or Three-Year Average	Prior Year
Substitute Daily Salary	\$261, subject to Regional Cost Adjustment	\$185, subject to Regional Cost Adjustment
CTE Student Weight for Additional Teachers	20%	34%
CTE Supplies & Materials	\$14,336 per CTE Teacher FTE for Schools with CTE Teacher FTEs	Minimum of \$28,672 per School with CTE Teacher FTEs; Categorical Grant
Elementary Counselors	Resourced 1.0 FTE per Prototypical School	Continued to be studied in 2026 Interim
Nurses	Resourced 1.0 FTE per Prototypical School; Minimum of 0.5 FTE per District	Continued to be studied in 2026 Interim
Technology per ADM Cost	\$450, subject to External Cost Adjustment	\$250, not subject to External Cost Adjustment; Continued to be Studied in 2026 Interim
Pupil Support	1.0 FTE per 100 At-Risk Students	Resourced the Greater of 1.0 FTE per Prototypical School or 1.0 FTE per 100 At-Risk Students Continued to be studied in 2026 Interim
At-Risk and ELL Student Programs	\$50 per At-Risk Student for Summer School \$50 per ELL Student	Not Resourced



Average Daily Membership

- K-12 funding model uses the greater of the prior school year or three-year average (W.S. 21-13-101(a)(i) and WDE Ch. 8 rules)
- Charter school, current year enrollment for first three years and new grades added (W.S. 21-3-314(a))
- *Select Committee policy: estimated difference of 2,011 fewer Model ADM*



Source: LSO analysis of WDE data.

Comparison to Current Law

- Base motion by Select Committee, adopt EB Model recommendations
- For FY 2027:
 - Estimated statewide *increase* of \$11.7 million (or 0.9%) and *decrease* of 705.5 Model FTEs under Select Committee's recommendations
 - Estimated statewide *increase* of \$100.0 million (or 7.5%) and *decrease* of 122.7 Model FTEs under EB Model recommendations
- Prior School Year ADM: estimated 2,011 fewer Model ADM
- Co-located schools funded as a single school, highest grade-band level
- Alternative Schools funded like any other school
- Small Schools “cliff effects” eliminated
- Elementary prototype sizes modified to 110/220/330 from 96/192/288



Salaries

- *Salaries in 2025 EB Model have been recalibrated; new personnel categories*
- *Regional Cost Adjustment is 2025 Hedonic Wage Index, updated annually*
- *Select Committee directed the use of the rebased version of the 2025 Hedonic Wage Index*
- *Select Committee directed actual school district superintendent salary and benefits shall not exceed 2.33 times that of a district's actual average teacher's salary and benefits*



Est. SY 2026-27 Avg. Model Salaries

Position Job Title or Category	Select Committee	Current Law	Difference \$	Difference %
Superintendent	\$163,401	\$134,023	\$29,378	21.92%
Deputy / Assistant Superintendent	\$124,943	\$117,893		
Director / Coordinator	\$116,818			
Other Central Office Professional	\$89,553			
<i>Central Office Administration</i>	<i>\$127,874</i>	<i>\$120,745</i>	<i>\$7,129</i>	<i>5.90%</i>
Network Supervisor / Software Manager	\$69,299	\$57,455		
Computer Technician	\$60,349			
<i>Technology Positions</i>	<i>\$61,495</i>	<i>\$57,455</i>	<i>\$4,040</i>	<i>7.03%</i>
Principal	\$115,860	\$102,752	\$13,108	12.76%
Assistant Principal	\$109,836	\$89,879	\$19,957	22.20%
<i>School Administration</i>	<i>\$113,590</i>	<i>\$98,192</i>	<i>\$15,398</i>	<i>15.68%</i>
Teacher	\$70,785	\$63,564	\$7,221	11.36%
Secretary / Accounting	\$47,546	\$38,403	\$9,143	23.81%
Supervisory / Library Aide	\$29,540	\$23,613	\$5,927	25.10%
Operations & Maintenance	\$41,242	\$40,454	\$787	1.95%

Note: Totals may not add due to rounding.



Personnel Benefits

- Health Insurance
 - For SY 2026-27, model FTE \$18,707.42; reimburse for special education and transportation
 - *Select Committee directive: SY 2027-28 school districts participate in State Employee Group Insurance Plan*
- Retirement 19.12% (State Pays 15.191%)
 - 5.57% employee share (State pays through block grant)
 - 7.12% employer share (State pays through block grant)
 - 2.501% employer share (State pays outside block grant)
 - 3.929% employee share (Employee responsibility)
 - *Select Committee directive: Reimburse 15.191% for all state-funded employees outside block grant*
- Social Security and Medicare (FICA- Federal Insurance Contributions Act) – 7.65%
 - Social Security 6.2% - *Funding Model salaries subject to social security income amount each year (2026 - \$184,500)*
 - Medicare 1.45%
- Unemployment Insurance – 0.06%
- Worker's Compensation – 0.70%



Funding Model Components

Component (# As Identified in Report)	Current Law	Select Committee
1) Full-Day Kindergarten	Include Full-Day Kindergarten	Include Full-Day Kindergarten
2) *Elementary Core Teachers / Class Size	1.0 FTE per 16 Elementary ADM	Grades K-3: 1.0 FTE per 15 Elementary ADM Grades 4-5/6: 1.0 FTE per 25 Elementary ADM
3) *Secondary Core Teachers / Class Size	1.0 FTE per 21 Middle and High School ADM	1.0 FTE per 25 Middle and High School ADM
4) *Elective / Specialist Teachers	Elementary: 20% of Core Elementary Teachers Middle: 33% of Core Middle Teachers High: 33% of Core High Teachers	Elementary: 20% of Core Elementary Teachers Middle: 20% of Core Middle Teachers High: 33 1/3% of Core High Teachers
5) *Additional CTE Teachers	Student Level Weight of 29% for CTE Students in Grades 9-12 Weighted CTE Student Divided by High School Class Size of 21	Student Level Weight of 34% for CTE Students in Grades 9-12 Weighted CTE Student Divided by High School Class Size of 25
28) *Summer School Teachers	0.6 FTE per 120 At-Risk students Minimum 0.5 FTE per District	1.0 FTE per 120 At-Risk students
29) *Extended Day Teachers		1.0 FTE per 120 At-Risk students
30) *ELL Teachers	1.0 FTE per 100 ELL students	1.0 FTE per 100 ELL students

*Note: Under current law these components are not resourced to small schools or alternative schools.



Funding Model Components

Component (# As Identified in Report)	Current Law	Select Committee
6) Minimum Teachers (If Core, Elective / Specialist, and <u>Additional CTE</u> Teachers for schools with ADM greater than 50 are less than Minimum)	<p>School ADM Greater than 49 Elementary School: 6 Teachers Middle School: 8 Teachers High School: 10 Teachers <i>Each Grade Band</i></p> <p>Alternative or Small School / Grade Band ADM 49 or Less 1 Teacher for Every 7 ADM</p> <p>Small School District 243 ADM or Less Each school with a student enrolled in each grade Elementary School: 1.2 Teachers Middle school: 1.33 Teachers, High School: 1.33 Teachers 16.51 teachers for K-12 school with a student in each grade.</p>	<p>School ADM Greater than 50 Elementary School: 6 Teachers Middle School: 7 Teachers High School: 9 Teachers Highest Grade Band Level</p> <p>School ADM 50 or Less Elementary School: 6 Teachers prorated below Middle School: 7 Teachers prorated below High School: 9 Teachers prorated below Highest Grade Band Level</p>



Funding Model Components

Component (# As Identified in Report)	Current Law	Select Committee
7) *Instructional Facilitators / Coaches	0.45 FTE per 288 Elementary ADM 0.45 FTE per 315 Middle / High School ADM	1.5 FTE per 330 Elementary ADM 1.5 FTE per 315 Middle / High School ADM Minimum of 1.0 FTE per District
8) *Core Tutors 26) *At-Risk Tutors	Greater of: 1.0 FTE per 288 Elementary ADM 1.0 FTE per 315 Middle / High School ADM OR 1.0 FTE per 100 at-risk students	1.0 FTE per 330 Elementary ADM 1.0 FTE per 315 Middle / High School ADM PLUS 1.0 FTE per 100 at-risk students
9) Substitute Teachers	Provide for 5% (8.75 days) of core teachers, elective teachers, <u>additional CTE teachers</u> , minimum teachers, tutors, ELL teachers, instructional facilitators / coaches and teacher positions for summer school and extended day. Daily average salary equal to \$118.26 plus 7.65% for social security and Medicare benefits (\$127.31).	Provide for 5.715% (10 days) of core teachers, elective teachers, minimum teacher positions, tutors, ELL teachers, instructional facilitators / coaches and teacher positions for summer school and extended day. Daily average salary equal to \$185.00, adjusted by RCA , plus 7.65% for social security and Medicare benefits (\$199.15).

* Note: Under current law these components are not resourced to small schools or alternative schools. Resourced at the highest-grade band level.



Funding Model Components

Component (# As Identified in Report)	Current Law	Select Committee
10) *Counselors / Nurses 27) *Pupil Support	<p>Counselors</p> <p>1.0 FTE per 250 Middle / High School ADM</p> <p>Pupil Support, greater of:</p> <p>1.0 FTE Pupil Support per 288 Elementary ADM</p> <p>1.0 FTE Pupil Support per 315 Middle / High School ADM</p> <p>OR</p> <p>1.0 FTE Pupil Support per 100 at-risk students</p>	<p>Counselors</p> <p>1.0 FTE per 250 Middle / High School ADM</p> <p>Pupil Support, greater of:</p> <p>1.0 FTE per 330 Elementary ADM</p> <p>1.0 FTE per 315 Middle / High School ADM</p> <p>OR</p> <p>1.0 FTE per 100 at-risk students</p> <p><i>Select Committee continue to study in 2026 Interim</i></p>
11) *Supervisory Aides	<p>2.0 FTE per 288 Elementary ADM</p> <p>2.0 FTE per 315 Middle School ADM</p> <p>5.0 FTE per 630 High School ADM</p>	<p>2.0 FTE per 330 Elementary ADM</p> <p>2.0 FTE per 315 Middle School ADM</p> <p>3.0 FTE per 630 High School ADM</p>

** Note: Under current law these components are not resourced to small schools or alternative schools. Resourced at the highest-grade band level.*



Funding Model Components

Component (# As Identified in Report)	Current Law	Select Committee
12) *Librarians / Library Aides	<p>Librarians</p> <p>1.0 FTE per 288 Elementary ADM</p> <p>1.0 FTE for Middle / High School ADM between 105 and 630 ADM</p> <p>Prorated below 105 ADM and above 630 ADM</p>	<p>Librarians</p> <p>1.0 FTE per 330 Elementary ADM</p> <p>1.0 FTE <i>per 315</i> Middle School ADM</p> <p>1.0 FTE <i>per 630</i> High School ADM</p> <p><i>Minimum of 0.5 FTE per District; Not prorated above these ADM</i></p> <p>Librarian Aides</p> <p><i>1.0 FTE per 330 Elementary ADM above 330</i></p> <p><i>1.0 FTE per 315 Middle School ADM above 315</i></p> <p><i>1.0 FTE per 630 High School ADM above 630</i></p>
13) *Principals and Assistant Principals	<p>Principals</p> <p>1.0 FTE down to 96 ADM Elementary ADM</p> <p>1.0 FTE down to 105 Middle / High School ADM</p> <p><i>Prorated below down to 49 ADM</i></p> <p>Assistant Principals</p> <p>1.0 FTE for Small and Alternative Schools</p> <p>1.0 FTE for every 228 Elementary ADM above 288</p> <p>1.0 FTE for every 315 Middle / High ADM above 315</p>	<p>Principals</p> <p>1.0 FTE down to 110 ADM Elementary ADM</p> <p>1.0 FTE down to 105 Middle / High School ADM</p> <p>Assistant Principals</p> <p>1.0 FTE for schools <i>with less than 110 Elementary ADM and 105 Middle / High ADM</i></p> <p>1.0 FTE for every 330 Elementary ADM above 330</p> <p>1.0 FTE for every 315 Middle / High ADM above 315</p>

* Note: Resourced at the highest-grade band level.



Funding Model Components

Component (# As Identified in Report)	Current Law	Select Committee
14) *School Site Secretarial Staff	<p>Secretary</p> <p>1.0 FTE down to 96 Elementary ADM 1.0 FTE down to 105 Middle / High School ADM <i>Prorated below down to 49 ADM</i></p> <p>1.0 FTE for every 228 Elementary ADM above 288 1.0 FTE for every 315 Middle ADM above 315 1.0 FTE for every 630 High ADM above 630</p> <p>Clerical</p> <p>1.0 FTE for every 228 Elementary ADM 1.0 FTE for every 315 Middle ADM 4.0 FTE for every 630 High ADM</p>	<p>Secretary</p> <p><i>1.0 FTE at 110 Elementary ADM 1.5 FTE at 220 Elementary ADM 2.0 FTE at 330 Elementary ADM 1.0 FTE for every 165 Elementary ADM above 330</i></p> <p><i>1.0 FTE at 105 Middle ADM 1.5 FTE at 210 Middle ADM 2.0 FTE at 315 Middle ADM 1.0 FTE for every 157.5 Middle ADM above 315</i></p> <p><i>1.0 FTE at 105 High ADM 1.5 FTE at 210 High ADM 2.0 FTE at 315 High ADM 3.0 FTE at 630 High ADM 1.0 FTE for every 210 High ADM above 630 Prorated above and below each ADM level</i></p>

** Note: Under current law these components are not resourced to small schools or alternative schools. Resourced at the highest-grade band level.*



Funding Model Components

Component (# As Identified in Report)	Current Law	Select Committee
15) Gifted and Talented Students	\$61.26 per ADM	<i>\$25.00</i> per ADM, <i>not subject an ECA</i>
16) Intensive Professional Development	\$191.43 per ADM	\$191.43 per ADM
17) Instructional and Library Materials	\$291.89 per ADM	<i>\$300.00</i> per ADM
18) Short Cycle / Formative Assessments	\$0 per ADM; assumes WY-TOPP interim and modular assessment are used	<i>\$25.00</i> per ADM, <i>not subject an ECA</i>
19) Technology and Equipment	\$250.00 per ADM, not subject an ECA	\$250.00 per ADM, not subject an ECA <i>Continue to Study in 2026 Interim</i>
20) CTE Equipment and Materials	\$14,336.03 per CTE Teacher in grades 9-12 Minimum Funding of \$28,672 for schools with CTE teachers in grades 9-12 Funded as a Categorical Grant	\$14,336.00 per CTE Teacher in grades 9-12 Minimum Funding of \$28,672 for schools with CTE teachers in grades 9-12 Funded as a Categorical Grant
23) Central Office Non-personnel Resources	\$556.27 per ADM	<i>\$606.00</i> per ADM



Funding Model Components

Component (# As Identified in Report)	Current Law	Select Committee
21) Extra Duty / Student Activities	<p><i>Funded at the School Level</i></p> <p>36.17 per Elementary ADM</p> <p>\$1,189.81 for 1 Middle ADM prorated to \$307.41 per ADM for 1,260 Middle ADM and above</p> <p>\$3,067.10 for 1 High ADM prorated to \$904.11 per ADM for 1,260 Middle ADM and above</p>	<p><i>Funded at the District Level</i></p> <p><i>District ADM 150 or less Multiplier of 3</i></p> <p><i>\$105.00 per Elementary ADM</i></p> <p><i>\$1,341.00 per Middle ADM</i></p> <p><i>\$2,499.00 per High ADM</i></p> <p><i>District ADM 500 Multiplier of 2.5, prorated up to 3 below 500 ADM</i></p> <p><i>\$87.50 per Elementary ADM at 500 ADM</i></p> <p><i>\$1,117.50 per Middle ADM at 500 ADM</i></p> <p><i>\$2,082.50 per High ADM at 500 ADM</i></p> <p><i>District ADM 2,000 and above, Multiplier of 1, prorated up to 2.5 below 2,000 ADM</i></p> <p><i>\$35.00 per Elementary ADM at 2,000 ADM</i></p> <p><i>\$447.00 per Middle ADM at 2,000 ADM</i></p> <p><i>\$833.00 per High ADM at 2,000 ADM</i></p>



Funding Model Components

Component (# As Identified in Report)	Current Law	Select Committee
22) Operations & Maintenance and Utilities	<p>Maintenance Workers*</p> <p><i>Four Factors Averaged</i></p> <p>Initial FTE Factor 1.10</p> <p>GSF Factor 1.20; 1.0 FTE for every 60,000 GSF</p> <p>ADM Factor 1.30; 1.0 FTE for every 1,000 ADM</p> <p>FY 2005 GF Operating Expenditures Factor 1.20; 1.0 FTE for every \$5,000,000</p> <p><i>Preliminary FTE Further Adjusted</i></p> <p>School Adjustment: Elementary x 0.80 Middle x 1.0, High x 2.0</p> <p>Building Age Adjustment: 10 years or less x 0.95; 30 years or more x 1.10</p> <p>Small School District Adjustment: 1,000 ADM or less x 1.10</p>	<p>Maintenance Workers*</p> <p><i>Four Factors Averaged</i></p> <p>Initial FTE Factor 1.10</p> <p>GSF Factor 1.20; 1.0 FTE for every 60,000 GSF</p> <p>ADM Factor 1.30; 1.0 FTE for every 1,000 ADM</p> <p>FY 2005 GF Operating Expenditures Factor 1.20; 1.0 FTE for every \$5,000,000</p> <p><i>Preliminary FTE Further Adjusted</i></p> <p>School Adjustment: Elementary x 0.80 Middle x 1.0, High x 2.0</p> <p>Building Age Adjustment: 10 years or less x 0.95; 30 years or more x 1.10</p> <p>Small School District Adjustment: 1,000 ADM or less x 1.10</p>

* Note: Resourced at the highest-grade band level.



Funding Model Components

Component (# As Identified in Report)	Current Law	Select Committee
22) Operations & Maintenance and Utilities	<p>Custodians*</p> <p><i>Four Factors Averaged</i></p> <p>1.0 FTE for every 13 Model Teachers 1.0 FTE for every 325 ADM 1.0 FTE for every 18,000 GSF 1.0 FTE for every 13 Classrooms</p> <p><i>Preliminary FTE Further Adjusted</i></p> <p>Secondary School Adjustment: 0.5 FTE Central Office: Equal to 10% of School Custodians</p>	<p>Custodians*</p> <p><i>Four Factors Averaged</i></p> <p>1.0 FTE for every 13 Model Teachers 1.0 FTE for every 325 ADM 1.0 FTE for every 18,000 GSF 1.0 FTE for every 13 Classrooms</p> <p><i>Preliminary FTE Further Adjusted</i></p> <p>Secondary School Adjustment: 0.5 FTE Central Office: Equal to 10% of School Custodians</p>

** Note: Not resourced to small schools. Resourced at the highest-grade band level.*



Funding Model Components

Component (# As Identified in Report)	Current Law	Select Committee
22) Operations & Maintenance and Utilities	<p>Groundskeepers*</p> <p><i>Acreage Determination</i></p> <p>Site acquired before July 1, 1997 or through governmental exchange July 1, 1997, actual acreage, otherwise lesser of actual or SFC Standards: Elementary: 4 acres plus 1 acre per 100 ADM Middle: 10 acres plus 1 acre per 100 ADM High: 20 acres plus 1 acre per 100 ADM</p> <p><i>Preliminary FTE</i></p> <p>Groundskeeper FTE: Authorized Acreage x 93 site hours/2,008 annual work hours</p> <p><i>Preliminary FTE Further Adjusted</i></p> <p>Middle School Adjustment: x 1.5 High School Adjustment: x 2.5 Central Office: Equal to 10% of School Site</p>	<p>Groundskeepers*</p> <p><i>Acreage Determination</i></p> <p>Site acquired before July 1, 1997 or through governmental exchange July 1, 1997, actual acreage, otherwise lesser of actual or SFC Standards: Elementary: 4 acres plus 1 acre per 100 ADM Middle: 10 acres plus 1 acre per 100 ADM High: 20 acres plus 1 acre per 100 ADM</p> <p><i>Preliminary FTE</i></p> <p>Groundskeeper FTE: Authorized Acreage x 93 site hours/2,008 annual work hours</p> <p><i>Preliminary FTE Further Adjusted</i></p> <p>Middle School Adjustment: x 1.5 High School Adjustment: x 2.5 Central Office: Equal to 10% of School Site</p>

* Note: Resourced at the highest-grade band level.



Funding Model Components

Component (# As Identified in Report)	Current Law	Select Committee
22) Operations & Maintenance and Utilities	<p>Supplies</p> <p>\$1.02 per authorized educational GSF, plus 10% for non-educational space</p>	<p>Supplies</p> <p>\$1.02 per authorized educational GSF, plus 10% for non-educational space</p>
22) Operations & Maintenance and Utilities	<p>Utilities</p> <p>Actual SY 2009-10 as adjusted by ECAs. New schools added and funded on a per square foot basis</p>	<p>Utilities</p> <p><i>Actual SY 2024-25, subject to future ECAs. New and disposed GSF adjusted on a per square foot basis</i></p>



Funding Model Components

23) *Central Office Personnel (Current Law)	District Size				
	500 or Less	1,000	2,000	4,000	12,000
Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent	1.00	1.00	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00	1.00	1.00
Other Central Office Professional	0.00	1.00	2.60	6.14	24.43
Total Professional	3.00	4.00	5.60	9.14	27.43
Secretaries / Accounting / Classified	3.00	4.00	6.40	11.43	34.29
Computer Technician	1.0 FTE per 315 Middle / High ADM; Not resourced to small schools or alternative schools				

** Note: Central office prototypes under current law: 500 ADM, 1,000 ADM, and 3,500 ADM. FTEs displayed represent amounts allocated under the Select Committee and 2025 EB Model prototype sizes. Under current law, computer technicians are allocated only on the basis of middle / high ADM and the Select Committee's (EB Model) allocated using total school ADM.*

23) Central Office Personnel (Select Committee)	District Size				
	500 or Less	1,000	2,000	4,000	12,000
Superintendent	1.00	1.00	1.00	1.00	1.00
Deputy / Assistant Superintendent	1.50	2.00	3.00	4.00	4.00
Director / Coordinator	0.00	0.00	0.00	3.00	9.00
Other Central Office Professional	0.00	0.00	0.00	0.00	10.00
Total Professional	2.50	3.00	4.00	8.00	24.00
Secretaries / Accounting	2.00	3.00	6.50	10.00	20.00
Network Supervisor	0.00	0.00	0.00	1.00	2.00
Software Manager	0.00	0.00	0.00	1.00	2.00
Computer Technician	1.00	2.00	2.50	5.00	15.00



Other Policy Changes

- Instructional resources not transferred or expended for other purposes
- School district cash flow and reimbursements
- Cash reserves
- Local / State revenue exclusions
- Prohibition of expenditure and transfer of SFP funds on capital construction or major maintenance



Restricted Instructional Resources

Prohibition of Expenditure or Transfer

- Instructional resources shall not be transferred or expended for any other purpose
- Funding model components include:
 - Teachers (core, elective / specialist, ELL, additional CTE, minimum, summer school, and extended day)
 - Tutors
 - Instructional facilitators / coaches



Restricted Instructional Resources

Est. Instructional Resources	Current Law		Select Committee		Difference	
	FTE	Dollars	FTE	Dollars	FTE	Dollars
Regular Classroom / Core Teachers	4,657.89	\$359,165,648	4,001.51	\$342,938,899	(656.38)	(\$16,226,749)
Elective / Specialist Teachers	1,203.76	\$92,846,768	943.80	\$80,881,254	(259.96)	(\$11,965,514)
Additional CTE Teachers	48.88	\$3,738,932	49.23	\$4,197,709	0.35	\$458,777
Minimum Teachers	231.01	\$16,838,050	84.96	\$7,222,603	(146.05)	(\$9,615,447)
Alternative School Teachers	170.41	\$13,237,233			(170.41)	(\$13,237,233)
Small School Teachers	134.92	\$10,577,274	151.89	\$13,255,861	16.96	\$2,678,587
Small School District Teachers	11.72	\$792,675			(11.72)	(\$792,675)
Instructional Facilitators / Coaches	126.66	\$9,768,539	399.15	\$34,210,322	272.49	\$24,441,783
ELL Teachers	32.13	\$2,706,293	32.60	\$2,932,609	0.47	\$226,316
Summer School and Extended Day Teachers	191.32	\$14,671,377	654.95	\$56,064,002	463.63	\$41,392,624
Tutors	395.26	\$30,363,292	657.78	\$56,335,410	262.51	\$25,972,118
Total	7,203.96	\$554,706,083	6,975.87	\$598,038,670	(228.10)	\$43,332,587

Note: Totals may not add due to rounding.



School District Cash Flow

Entitlement / Special Education Payments	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Select Committee	10.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
	10.00%	19.00%	28.00%	37.00%	46.00%	55.00%	64.00%	73.00%	82.00%	91.00%	100.00%
Current Law	0.00%	15.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	5.00%
	0.00%	15.00%	25.00%	35.00%	45.00%	55.00%	65.00%	75.00%	85.00%	95.00%	100.00%

Note: Payment schedule for entitlement payments contained in W.S. 21-13-313(c) and referenced in W.S. 21-13-321(b) for special education.



School District Cash Flow

W.S. 21-13-313(c) and (g)

- School districts may modify fiscal information, including estimated ad valorem revenues, until March 31
 - *Select Committee directive: Extend modifications until June 30*
- Loan up to 20 percent of foundation program amount; subject to demonstration of financial need; September 1-December 15
- Recapture school districts or entitlement school districts with entitlement payment equal to or less than 20 percent of foundation program amount
 - *Select Committee directive: Loan may be issued from July to June*



Transportation

W.S. 21-13-320

- Bus/vehicle purchases: 20 percent of the base purchase price of a school bus during the succeeding five school years
 - *Select Committee directive: reimburse in current year when delivery occurs; pay outstanding balances of \$14.4 million per WDE*
- Bus/vehicle leases: reimbursed prior year
 - *Select Committee directive: No future leasing of buses / vehicles; remaining leases estimated \$7.2 million per WDE*
- Buses ordered but not delivered \$19.4 million per WDE



Special Education

W.S. 21-13-321

- Allowable expenditures reimbursed 100% in succeeding school year
 - *Select Committee directive: Reimburse allowable expenditures for out-of-district placements in current school year*



Cash Reserves

W.S. 21-13-313(e); WDE Ch. 8 Rules

- Since 1997, school districts' operating balances and cash reserves limited
 - Committed, assigned and unassigned, General Fund balance from audited financial statements. Prohibited to transfer funds from being included in calculation.
- 15/30% of a school district's foundation program guarantee; 30% until June 30, 2028
- Excess amount of the limitation considered "state revenue" (reduces entitlement or increases recapture)
- Excludes protested settlement ad valorem revenues (one-year), pre-1997 balance, 2002 half-K error, federal funds
- *Select Committee directive:*
 - *Modify limitation of operating balance to 20% beginning June 30, 2028*
 - *No longer exclude pre-1997 balance and 2002 half-K error from computation*



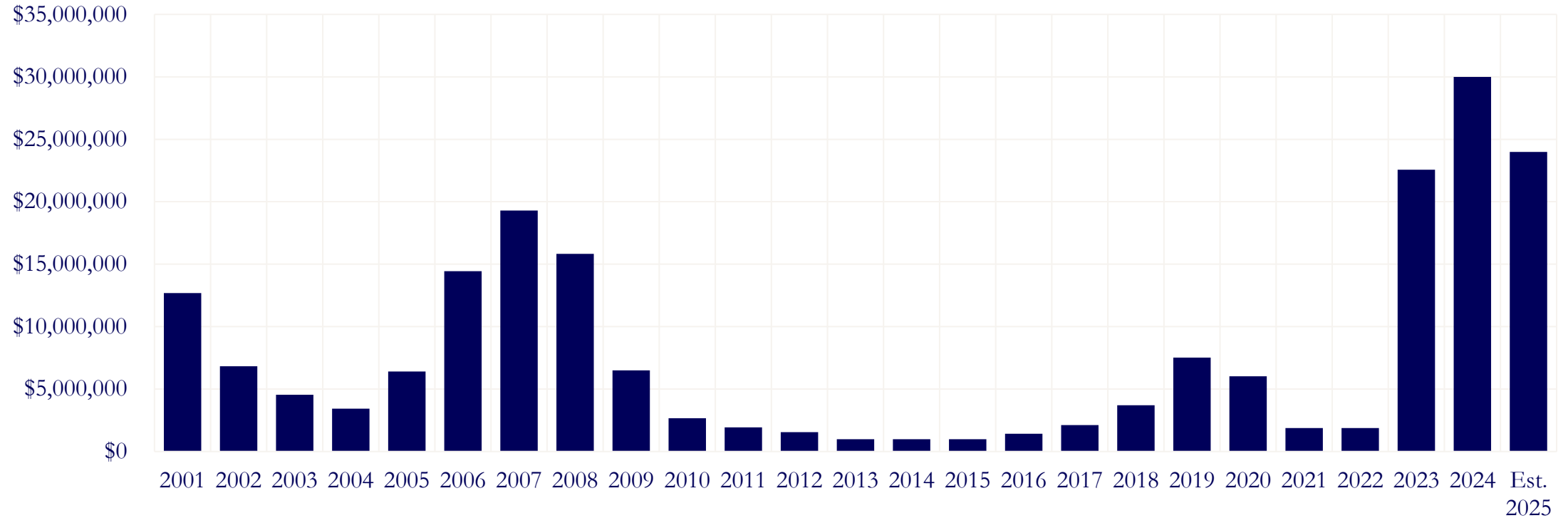
Local Revenue Exclusions

W.S. 21-13-310(a)(xv)

- Private contributions and gifts;
- Revenue received for bonded indebtedness;
- Revenue from disposition or demolition of buildings or facilities;
- Fees or other charges for goods or services (i.e., rental fees, admission for recreation, entertainment, or athletic events);
- Federal Impact Aid payments;
- Other revenue that could not be used by the district to provide educational services
 - *Interest, capital gains and any other earnings on school district funds historically has been excluded. **Select Committee directive is to no longer exclude investment earnings.***



School District Investment Earnings



Source: LSO analysis of WDE 601 Annual District Report; General Fund,
Revenue Source 815xx



Prohibited Transfers/Expenses

Select Committee directive:

- *Prohibit the transfer or expenditure of a school district's Foundation Program Amount for the purpose of capital construction or major maintenance*



Continued areas of Study

2026 Interim

- Select Committee on School Finance continued through 2026 interim
- Mental health, inclusive of counselors, pupil support, and school nurse recommendations from the 2025 EB Model
- Use of one-to-one computer to student ratio
- School resource officers
- School nutrition programs



Questions?

