



STATE *of* WYOMING LEGISLATURE

Memorandum

DATE January 9, 2026

TO Members, Select Committee on School Finance Recalibration

FROM Matthew Willmarth, Senior School Finance Analyst

SUBJECT Model Funding Comparisons

The Select Committee on School Finance Recalibration's (Select Committee) recommendations to be discussed at the January 22-23, 2026 meeting differ from the 2025 Evidence-Model recommendations as illustrated in **Table 1**.

Table 1. Funding Model Component Differences.

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

Source: LSO analysis.

An electronic version of the Select Committee's K-12 education resource block grant model (K-12 funding model), may be viewed on the Legislative Service Office's School Finance [website](#), under the heading: "2025 Select Committee on School Finance Recalibration Preliminary K-12 Funding Model."

Table 2 represents a cost matrix comparing the preliminary SY 2026-27 funding levels and differences for: 1) current law; 2) the 2025 EB Model recommendations; and 2) the recommendations forwarded by the Select Committee.

Table 2. Cost Matrix Comparing Estimated Funding Levels, by Model.

Model	Estimated Funding Level	Difference from Model		
		Current Law	2025 EB Model	Select Committee
Current Law	\$1,798,000,000	\$0	(\$99,900,000)	(\$11,700,000)
2025 EB Model	\$1,897,900,000	\$99,900,000	\$0	\$88,200,000
Select Committee's Recommendation	\$1,809,700,000	\$11,700,000	(\$88,200,000)	\$0

Source: LSO analysis and estimates based on forecast K-12 funding models. Differences may not add due to rounding.

Appendix A illustrates the estimated funding, by component, for current law, the EB Model, and the recommendations forwarded by the Select Committee. Note, **Appendix A** excludes amounts reimbursed to school districts.

Please advise if there are questions.

Appendix A: Estimated SY 2026-27 Comparisons

Average Daily Membership	87,088.486	87,088.486	85,077.640
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K-12 Funding Model Component	Current Law		2025 EB Model		Select Committee Rec.'s	
	FTE	Dollars	FTE	Dollars	FTE	Dollars
District Level Resources	2,234.04	\$486,007,079	2,092.68	\$458,979,124	2,081.18	\$445,957,561
Central Office Professional	271.48	\$39,696,530	220.91	\$34,149,221	217.95	\$33,748,862
Computer Technician	139.58	\$9,711,622	148.53	\$11,064,029	145.66	\$10,847,278
Central Office Classified	307.08	\$16,375,189	232.05	\$13,368,173	228.33	\$13,154,876
Central Office Non-Personnel		\$48,445,056		\$52,775,622		\$51,557,050
Maintenance Workers	335.77	\$33,989,997	334.49	\$21,755,595	335.57	\$21,824,482
Custodians	761.75	\$17,987,004	738.77	\$33,670,791	735.96	\$33,542,827
Groundskeepers	418.38	\$22,287,487	417.92	\$19,020,262	417.70	\$19,010,310
Operations and Maintenance Supplies		\$19,506,614		\$19,534,931		\$19,534,931
Utilities		\$54,136,529		\$44,316,597		\$44,316,597
Health Insurance		\$223,871,051		\$209,323,902		\$198,420,348
School Level Resources	9,732.92	\$722,299,250	9,751.63	\$833,979,839	9,180.28	\$779,593,402
Regular Classroom/Core Teachers	4,657.89	\$359,165,648	4,111.00	\$352,262,301	4,001.51	\$342,938,899
Specialist/Elective Teachers	1,203.76	\$92,846,768	965.46	\$82,725,681	943.80	\$80,881,254
Additional CTE Teachers	48.88	\$3,738,932	28.96	\$2,469,241	49.23	\$4,197,709
Minimum Teachers	231.01	\$16,838,050	86.00	\$7,301,192	84.96	\$7,222,603
Alternative School Teachers	170.41	\$13,237,233				
Small School Teachers	134.92	\$10,577,274	168.46	\$14,722,361	151.89	\$13,255,861
Small School District Teachers	11.72	\$792,675				
<i>Subtotal of Classroom Teachers</i>	<i>6,458.58</i>	<i>\$497,196,581</i>	<i>5,359.88</i>	<i>\$459,480,775</i>	<i>5,231.38</i>	<i>\$448,496,326</i>
Instructional Facilitators / Coaches	126.66	\$9,768,539	408.29	\$34,991,438	399.15	\$34,210,322
ELL Teachers	32.13	\$2,706,293	32.60	\$2,932,609	32.60	\$2,932,609
Summer School and Extended Day Teachers	191.32	\$14,671,377	654.95	\$56,064,002	654.95	\$56,064,002
Tutors	395.26	\$30,363,292	663.93	\$56,861,598	657.78	\$56,335,410
Substitute Teachers		\$8,024,633		\$20,071,098		\$13,940,123

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Appendix A: Estimated SY 2026-27 Comparisons

Average Daily Membership	87,088.486	87,088.486	85,077.640
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K-12 Funding Model Component	Current Law		2025 EB Model		Select Committee Rec.'s	
	FTE	Dollars	FTE	Dollars	FTE	Dollars
Counselors	175.87	\$13,578,043	310.90	\$26,642,442	181.22	\$15,522,538
Nurses	0.00	\$0	271.59	\$23,275,940	0.00	\$0
Pupil Support Staff	395.26	\$30,363,292	392.97	\$33,638,401	404.76	\$34,652,210
Librarians	262.91	\$20,082,787	186.77	\$16,003,705	182.09	\$15,606,116
Librarian Aides	0.00	\$0	37.19	\$1,335,192	35.81	\$1,284,862
Supervisory Aides	606.96	\$17,356,123	493.48	\$17,647,588	481.21	\$17,210,163
Principals	264.77	\$32,945,945	239.00	\$33,531,831	237.00	\$33,252,652
Assistant Principals	145.22	\$15,806,725	148.64	\$19,760,844	143.26	\$19,055,291
Secretarial / Clerical Staff	677.96	\$29,435,619	551.43	\$31,742,378	539.06	\$31,030,777
Non-Personnel Resources	\$120,414,888		\$135,716,787		\$114,880,944	
Gifted and Talented Program		\$5,334,968		\$2,177,212		\$2,126,941
Professional Development		\$16,670,947		\$16,671,349		\$16,286,413
Instructional and Library Resources		\$25,340,104		\$26,126,546		\$25,523,292
Short Cycle / Formative Assessments		\$0		\$2,177,212		\$2,126,941
Technology and Equipment		\$21,772,121		\$39,189,819		\$21,269,410
At-Risk Student and ELL Student Program Costs		\$0		\$2,127,853		\$0
Student Activities / Extra Duty Funding		\$46,297,588		\$42,556,659		\$42,548,798
Additional CTE Equipment and Materials		\$4,999,160		\$4,690,137		\$4,999,150
Subtotal (Not Including Reimbursements)	11,966.97	\$1,328,721,217	11,844.30	\$1,428,675,750	11,261.46	\$1,340,431,907

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