



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**

| K-12 Funding Model Component | Current Law | | 2025 EB Model | | Select Committee Rec.'s | |
|---|--------------------|----------------------|----------------------|----------------------|--------------------------------|----------------------|
| | FTE | Dollars | FTE | Dollars | FTE | Dollars |
| <i>District Level Resources</i> | 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 |
| <i>School Level Resources</i> | 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**

| 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 |
| <i>Non-Personnel Resources</i> | | \$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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