



## STATE *of* WYOMING LEGISLATURE

# Memorandum

**DATE** January 30, 2026  
**TO** Members, Select Committee on School Finance Recalibration  
**FROM** Matthew Willmarth, Senior School Finance Analyst  
**SUBJECT** Model Funding Comparisons after January 22-23, 2026 Meeting

The Select Committee on School Finance Recalibration (Select Committee) voted to sponsor 26LSO-0161 WD 0.2, K-12 public school finance, as amended, at the January 22-23, 2026 meeting. An electronic version of the Select Committee's K-12 education resource block grant model estimating school year (SY) 2026-27 funding levels 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."

The Select Committee's recommended School Foundation Program funding levels compared to current law are depicted in **Table 1** for estimated SY 2026-27 and SY 2027-28.

**Table 1. Estimated School Foundation Program Funding Levels.**

School Foundation Program Funding	SY 2026-27	SY 2027-28
Current Law	\$1,797,800,000	\$1,821,900,000
Select Committee (26LSO-0161)	\$1,852,600,000	\$1,924,200,000
<b>Difference</b>	<b>\$54,800,000</b>	<b>\$102,300,000</b>

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

**Table 2** compares estimated SY 2026-27 and SY 2027-28, full-time equivalent (FTE) positions allocated through the education resource block grant model under current law and the recommendations forwarded by the Select Committee. **Appendix A** and **Appendix B** illustrate the estimated funding and differences, by component, for current law and the recommendations forwarded by the Select Committee for SY 2026-27 and SY 2027-28, respectively. Note, the appendices exclude School Foundation Program amounts reimbursed to school districts.

**Table 2. Estimated FTE Positions Allocated by the Education Resource Block Grant Model.**

Education Resource Block Grant Model FTEs	SY 2026-27	SY 2027-28
Current Law	11,966.97	11,838.79
Select Committee (26LSO-0161)	11,567.44	11,943.00
<b>Difference</b>	<b>(399.53)</b>	<b>104.21</b>

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

The appendices contain a row titled "Subtotal of 'Instructional Resources'" that depicts the estimated FTE positions and funding for classroom teachers, instructional facilitators/coaches, English language learner (ELL) teachers, tutors, and summer school and extended day teachers. When compared to current law, the

Select Committee's recommendations for "instructional resources" are estimated to *increase* 70.83 FTEs and \$65.1 million for SY 2026-27 and 166.56 FTEs and \$71.6 million for SY 2027-28. The estimated decrease in classroom teacher FTEs are offset by the increase in instructional facilitators/coaches, tutors, and summer school and extended day teachers.

The Select Committee's recommendations differ from the 2025 Evidence-Based Model (EB Model) recommendations as illustrated in **Table 3**.

**Table 3. Funding Model Component Differences.**

Component	Select Committee	EB Model
Student Counts (ADM)	Prior year, with a maximum district ADM decrease of 5 percent in one year from the immediately preceding school year	Greater of district prior year or three-year average
Class Sizes	Grades K-3: 16 students Grades 4-8: 22 students Grades 9-12: 25 students	Grades K-3: 15 students Grades 4-12: 25 students
Minimum Teacher Levels	Resourced at each grade band level	Resourced at the highest grade band level
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	Continue to be studied in 2026 Interim  <i>Unless changed by the Legislature, funded in SY 2027-28 at EB Model levels</i>	Resourced 1.0 FTE per prototypical school; when combined with secondary school counselors, a minimum of 1.0 FTE per district
Nurses	Continue to be studied in 2026 Interim  <i>Unless changed by the Legislature, funded in SY 2027-28 at EB Model levels</i>	Resourced 1.0 FTE per prototypical school with a minimum of 0.5 FTE per district
Pupil Support	SY 2026-27: 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  <i>Unless changed by the Legislature, funded in SY 2027-28 at EB Model levels</i>	1.0 FTE per 100 at-risk students

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Component	Select Committee	EB Model
Mental Health Grant	Continue the \$5 million annual Mental Health Grant Program from SY 2024-25 and SY 2025-26 for an additional year	N/A
Technology per ADM Cost	\$250, not subject to external cost adjustment; Continued to be studied in 2026 Interim	\$450, subject to external cost adjustment
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
Regional Cost Adjustment	If a school district's rebased Wyoming Cost-of-Living Index is 33 percentage points higher than its rebased 2025 Hedonic Wage Index (HWI), add the difference above 33 percentage points to the HWI	Use the 2025 HWI

Source: LSO analysis.

Please advise if there are any questions.

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## Appendix A: Estimated SY 2026-27 Comparisons

	Average Daily Membership	87,088.486	85,202.856	(1,885.630)
School Foundation Program Component	Current Law FTE	Current Law Dollars	Select Committee Rec.'s FTE	Difference FTE
<b>District Level Resources</b>	<b>2,234.04</b>	<b>\$247,460,495</b>	<b>2,086.33</b>	<b>\$234,671,498</b>
Central Office Professional	271.48	\$35,536,753	218.03	\$30,386,243
Central Office Technology Personnel	139.58	\$8,693,947	145.81	\$9,780,411
Central Office Secretary / Accounting	307.08	\$14,659,242	228.51	\$11,872,022
Central Office Non-Personnel		\$48,445,056		\$51,632,931
Maintenance Workers	335.77	\$30,428,204	335.48	\$19,646,719
Custodians	761.75	\$16,102,156	740.80	\$30,399,146
Groundskeepers	418.38	\$19,951,994	417.69	\$17,102,498
Operations and Maintenance Supplies		\$19,506,614		\$19,534,931
Utilities		\$54,136,529		\$28,317
				(\$9,819,932)
<b>School Level Resources</b>	<b>9,732.92</b>	<b>\$647,450,820</b>	<b>9,481.11</b>	<b>\$727,485,607</b>
Regular Classroom/Core Teachers	4,657.89	\$321,528,884	4,089.15	\$315,822,928
Specialist/Elective Teachers	1,203.76	\$83,117,408	960.62	\$74,190,864
Additional CTE Teachers	48.88	\$3,347,131	48.82	\$3,740,213
Minimum Teachers	231.01	\$15,073,600	269.69	\$20,349,132
Alternative School Teachers	170.41	\$11,850,111		38.68
Small School Teachers	134.92	\$9,468,888	161.13	\$12,816,990
Small School District Teachers	11.72	\$709,611		26.21
<i>Subtotal of Classroom Teachers</i>	<i>6,458.58</i>	<i>\$445,095,634</i>	<i>5,529.41</i>	<i>\$426,920,128</i>
Instructional Facilitators / Coaches	126.66	\$8,744,900	399.67	\$30,875,845
ELL Teachers	32.13	\$13,133,972	32.60	\$2,715,682
Tutors	395.26	\$27,181,540	658.15	\$50,757,109
Summer School and Extended Day Teachers	191.32	\$2,422,703	654.95	\$50,448,769
<i>Subtotal of "Instructional Resources"</i>	<i>7,203.96</i>	<i>\$496,578,749</i>	<i>7,274.79</i>	<i>\$561,717,532</i>
Substitute Teachers		\$8,024,633		70.83
Counselors	175.87	\$12,155,208	180.90	\$13,972,483
Nurses	0.00	\$0	0.00	\$0
Pupil Support Staff	395.26	\$27,181,540	404.85	\$31,197,827
Librarians	262.91	\$17,978,323	182.33	\$14,082,917
Librarian Aides	0.00	\$0	35.99	\$1,165,728
Supervisory Aides	606.96	\$15,537,384	482.04	\$15,540,634
Principals	264.77	\$29,493,558	237.00	\$29,930,972
Assistant Principals	145.22	\$14,150,347	143.47	\$17,255,899
Secretarial / Clerical Staff	677.96	\$26,351,077	539.74	\$27,995,462
				(1.76)
				\$3,105,552
				(138.22)
				\$1,644,385

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## Appendix A: Estimated SY 2026-27 Comparisons

Average Daily Membership	87,088.486	85,202.856	(1,885.630)
School Foundation Program Component	Current Law FTE	Select Committee Rec.'s FTE	Difference FTE
<b>Non-Personnel Resources</b>	<b>\$115,415,728</b>	<b>\$109,812,497</b>	<b>(\$5,603,231)</b>
Gifted and Talented Program	\$5,334,968	\$2,130,071	(\$3,204,896)
Professional Development	\$16,670,947	\$16,310,383	(\$360,564)
Instructional and Library Resources	\$25,340,104	\$25,560,857	\$220,753
Short Cycle / Formative Assessments	\$0	\$2,130,071	\$2,130,071
Technology and Equipment	\$21,772,121	\$21,300,714	(\$471,407)
At-Risk Student and ELL Student Program Costs	\$0	\$0	\$0
Student Activities / Extra Duty Funding	\$46,297,588	\$42,380,400	(\$3,917,188)
<b>Other School Foundation Program Components and Funding</b>	<b>\$318,394,174</b>	<b>\$311,540,031</b>	<b>(\$6,854,143)</b>
Retirement (12.69%)	\$89,523,962	\$97,396,448	\$7,872,485
Health Insurance	\$223,871,051	\$204,144,433	(\$19,726,618)
Additional CTE Equipment and Materials	\$4,999,160	\$4,999,150	(\$10)
Mental Health Grants		\$5,000,000	\$5,000,000
<b>Total Excluding Reimbursements and Other Funding</b>	<b>11,966.97</b>	<b>\$1,328,721,216</b>	<b>(399.53)</b>
			<b>\$54,788,416</b>

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## Appendix B: Estimated SY 2027-28 Comparisons

	Average Daily Membership	85,820.032	85,129.640	(690.392)
School Foundation Program Component	Current Law FTE	Current Law Dollars	Select Committee Rec.'s FTE	Difference FTE Dollars
<b>District Level Resources</b>	<b>2,227.38</b>	<b>\$246,242,388</b>	<b>2,088.00</b>	<b>\$234,706,085</b>
Central Office Professional	269.14	\$35,224,494	218.05	\$30,385,545
Central Office Technology Personnel	138.61	\$8,637,608	145.74	\$9,776,242
Central Office Secretary / Accounting	304.06	\$14,514,923	228.41	\$11,866,802
Central Office Non-Personnel		\$47,739,448		\$51,588,562
Maintenance Workers	337.67	\$16,192,608	336.34	\$19,695,272
Custodians	759.64	\$30,344,242	741.74	\$30,438,702
Groundskeepers	418.26	\$19,945,921	417.72	\$17,103,433
Operations and Maintenance Supplies		\$19,506,614		\$19,534,931
Utilities		\$54,136,529		\$28,317
				(\$9,819,932)
<b>School Level Resources</b>	<b>9,611.41</b>	<b>\$639,521,923</b>	<b>9,855.00</b>	<b>\$756,440,884</b>
Regular Classroom/Core Teachers	4,582.03	\$316,383,327	4,085.59	\$315,564,543
Specialist/Elective Teachers	1,186.70	\$81,962,470	960.92	\$74,216,248
Additional CTE Teachers	48.88	\$3,347,131	48.85	\$3,742,007
Minimum Teachers	226.31	\$14,790,259	281.69	\$21,257,595
Alternative School Teachers	171.69	\$11,937,596		55.38
Small School Teachers	136.45	\$9,508,171	151.89	\$12,094,126
Small School District Teachers	12.60	\$765,193		15.43
				\$2,585,955
<i>Subtotal of Classroom Teachers</i>	<i>6,364.66</i>	<i>\$438,694,148</i>	<i>5,528.93</i>	<i>\$426,874,518</i>
Instructional Facilitators / Coaches	124.70	\$8,611,856	399.40	\$30,855,532
ELL Teachers	32.13	\$2,422,703	32.60	\$2,715,682
Tutors	394.45	\$27,129,981	657.94	\$50,741,257
Summer School and Extended Day Teachers	191.32	\$13,133,972	654.95	\$50,448,769
			7,273.82	\$561,635,758
<i>Subtotal of "Instructional Resources"</i>	<i>7,107.26</i>	<i>\$489,992,659</i>		<i>166.56</i>
Substitute Teachers		\$7,916,918		\$14,624,024
Counselors	174.65	\$12,073,905	304.85	\$23,548,989
Nurses	0.00	\$0	265.62	\$20,520,912
Pupil Support Staff	394.45	\$27,129,981	392.97	\$30,269,261
Librarians	258.69	\$17,694,182	181.84	\$14,046,270
Librarian Aides	0.00	\$0	35.55	\$1,152,311
Supervisory Aides	598.73	\$15,330,419	480.86	\$15,504,296
Principals	262.04	\$29,200,081	237.00	\$29,930,972
Assistant Principals	145.05	\$14,118,393	143.35	\$17,242,604
Secretarial / Clerical Staff	670.54	\$26,065,385	539.14	\$27,965,486
				(131.40)
				\$1,900,101

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## Appendix B: Estimated SY 2027-28 Comparisons

Average Daily Membership		85,820.032	85,129.640	(690.392)
School Foundation Program Component	Current Law	Select Committee Rec.'s	Difference	
	FTE	Dollars	FTE	Dollars
<b>Non-Personnel Resources</b>	<b>\$114,320,238</b>		<b>\$109,968,581</b>	<b>(\$4,351,657)</b>
Gifted and Talented Program	\$5,257,263		\$2,128,241	(\$3,129,022)
Professional Development	\$16,428,132		\$16,296,367	(\$131,765)
Instructional and Library Resources	\$24,971,022		\$25,538,892	\$567,870
Short Cycle / Formative Assessments	\$0		\$2,128,241	\$2,128,241
Technology and Equipment	\$21,455,008		\$21,282,410	(\$172,598)
At-Risk Student and ELL Student Program Costs	\$0		\$0	\$0
Student Activities / Extra Duty Funding	\$46,208,812		\$42,594,430	(\$3,614,382)
<b>Other School Foundation Program Components and Funding</b>	<b>\$328,309,269</b>		<b>\$329,634,887</b>	<b>\$1,325,618</b>
Retirement (12.69%)	\$88,548,458		\$100,795,317	\$12,246,859
Health Insurance	\$234,761,651		\$223,840,421	(\$10,921,231)
Additional CTE Equipment and Materials	\$4,999,160		\$4,999,150	(\$10)
<b>Total Excluding Reimbursements and Other Funding</b>	<b>11,838.79</b>	<b>\$1,328,393,818</b>	<b>11,943.00</b>	<b>\$1,430,750,438</b>
			104.21	\$102,356,620

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