



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
Difference	\$54,800,000	\$102,300,000

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
Difference	(399.53)	104.21

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

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.

WYOMING LEGISLATIVE SERVICE OFFICE *Memorandum*

Appendix A: Estimated SY 2026-27 Comparisons

Average Daily Membership			87,088.486		85,202.856		(1,885.630)	
School Foundation Program Component	FTE	Current Law Dollars	Select Committee Rec.'s FTE	Dollars	Difference FTE	Dollars		
<i>District Level Resources</i>	2,234.04	\$247,460,495	2,086.33	\$234,671,498	(147.72)	(\$12,788,998)		
Central Office Professional	271.48	\$35,536,753	218.03	\$30,386,243	(53.45)	(\$5,150,511)		
Central Office Technology Personnel	139.58	\$8,693,947	145.81	\$9,780,411	6.23	\$1,086,464		
Central Office Secretary / Accounting	307.08	\$14,659,242	228.51	\$11,872,022	(78.57)	(\$2,787,220)		
Central Office Non-Personnel		\$48,445,056		\$51,632,931		\$3,187,875		
Maintenance Workers	335.77	\$30,428,204	335.48	\$19,646,719	(0.29)	(\$10,781,486)		
Custodians	761.75	\$16,102,156	740.80	\$30,399,146	(20.95)	\$14,296,990		
Groundskeepers	418.38	\$19,951,994	417.69	\$17,102,498	(0.68)	(\$2,849,496)		
Operations and Maintenance Supplies		\$19,506,614		\$19,534,931		\$28,317		
Utilities		\$54,136,529		\$44,316,597		(\$9,819,932)		
<i>School Level Resources</i>	9,732.92	\$647,450,820	9,481.11	\$727,485,607	(251.81)	\$80,034,787		
Regular Classroom/Core Teachers	4,657.89	\$321,528,884	4,089.15	\$315,822,928	(568.74)	(\$5,705,956)		
Specialist/Elective Teachers	1,203.76	\$83,117,408	960.62	\$74,190,864	(243.14)	(\$8,926,545)		
Additional CTE Teachers	48.88	\$3,347,131	48.82	\$3,740,213	(0.06)	\$393,082		
Minimum Teachers	231.01	\$15,073,600	269.69	\$20,349,132	38.68	\$5,275,532		
Alternative School Teachers	170.41	\$11,850,111			(170.41)	(\$11,850,111)		
Small School Teachers	134.92	\$9,468,888	161.13	\$12,816,990	26.21	\$3,348,103		
Small School District Teachers	11.72	\$709,611			(11.72)	(\$709,611)		
<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>	<i>(929.17)</i>	<i>(\$18,175,506)</i>		
Instructional Facilitators / Coaches	126.66	\$8,744,900	399.67	\$30,875,845	273.01	\$22,130,945		
ELL Teachers	32.13	\$13,133,972	32.60	\$2,715,682	0.47	(\$10,418,290)		
Tutors	395.26	\$27,181,540	658.15	\$50,757,109	262.89	\$23,575,569		
Summer School and Extended Day Teachers	191.32	\$2,422,703	654.95	\$50,448,769	463.63	\$48,026,067		
<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>	<i>70.83</i>	<i>\$65,138,783</i>		
Substitute Teachers		\$8,024,633		\$14,626,153		\$6,601,520		
Counselors	175.87	\$12,155,208	180.90	\$13,972,483	5.03	\$1,817,275		
Nurses	0.00	\$0	0.00	\$0	0.00	\$0		
Pupil Support Staff	395.26	\$27,181,540	404.85	\$31,197,827	9.59	\$4,016,287		
Librarians	262.91	\$17,978,323	182.33	\$14,082,917	(80.58)	(\$3,895,406)		
Librarian Aides	0.00	\$0	35.99	\$1,165,728	35.99	\$1,165,728		
Supervisory Aides	606.96	\$15,537,384	482.04	\$15,540,634	(124.92)	\$3,249		
Principals	264.77	\$29,493,558	237.00	\$29,930,972	(27.77)	\$437,414		
Assistant Principals	145.22	\$14,150,347	143.47	\$17,255,899	(1.76)	\$3,105,552		
Secretarial / Clerical Staff	677.96	\$26,351,077	539.74	\$27,995,462	(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 Dollars	Select Committee Rec.'s FTE Dollars	Difference FTE Dollars
<i>Non-Personnel Resources</i>		\$115,415,728	\$109,812,497	(\$5,603,231)
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)
<i>Other School Foundation Program Components and Funding</i>		\$318,394,174	\$311,540,031	(\$6,854,143)
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
Total Excluding Reimbursements and Other Funding		11,966.97 \$1,328,721,216	11,567.44 \$1,383,509,632	(399.53) \$54,788,416

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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	FTE	Current Law Dollars	Select Committee Rec.'s FTE	Dollars	Difference FTE	Dollars		
<i>District Level Resources</i>	2,227.38	\$246,242,388	2,088.00	\$234,706,085	(139.39)	(\$11,536,302)		
Central Office Professional	269.14	\$35,224,494	218.05	\$30,385,545	(51.09)	(\$4,838,949)		
Central Office Technology Personnel	138.61	\$8,637,608	145.74	\$9,776,242	7.13	\$1,138,634		
Central Office Secretary / Accounting	304.06	\$14,514,923	228.41	\$11,866,802	(75.65)	(\$2,648,121)		
Central Office Non-Personnel		\$47,739,448		\$51,588,562		\$3,849,114		
Maintenance Workers	337.67	\$16,192,608	336.34	\$19,695,272	(1.32)	\$3,502,664		
Custodians	759.64	\$30,344,242	741.74	\$30,438,702	(17.90)	\$94,459		
Groundskeepers	418.26	\$19,945,921	417.72	\$17,103,433	(0.54)	(\$2,842,488)		
Operations and Maintenance Supplies		\$19,506,614		\$19,534,931		\$28,317		
Utilities		\$54,136,529		\$44,316,597		(\$9,819,932)		
<i>School Level Resources</i>	9,611.41	\$639,521,923	9,855.00	\$756,440,884	243.59	\$116,918,961		
Regular Classroom/Core Teachers	4,582.03	\$316,383,327	4,085.59	\$315,564,543	(496.44)	(\$818,784)		
Specialist/Elective Teachers	1,186.70	\$81,962,470	960.92	\$74,216,248	(225.78)	(\$7,746,222)		
Additional CTE Teachers	48.88	\$3,347,131	48.85	\$3,742,007	(0.03)	\$394,875		
Minimum Teachers	226.31	\$14,790,259	281.69	\$21,257,595	55.38	\$6,467,336		
Alternative School Teachers	171.69	\$11,937,596			(171.69)	(\$11,937,596)		
Small School Teachers	136.45	\$9,508,171	151.89	\$12,094,126	15.43	\$2,585,955		
Small School District Teachers	12.60	\$765,193			(12.60)	(\$765,193)		
<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>	<i>(835.73)</i>	<i>(\$11,819,629)</i>		
Instructional Facilitators / Coaches	124.70	\$8,611,856	399.40	\$30,855,532	274.70	\$22,243,676		
ELL Teachers	32.13	\$2,422,703	32.60	\$2,715,682	0.47	\$292,979		
Tutors	394.45	\$27,129,981	657.94	\$50,741,257	263.49	\$23,611,276		
Summer School and Extended Day Teachers	191.32	\$13,133,972	654.95	\$50,448,769	463.63	\$37,314,797		
<i>Subtotal of "Instructional Resources"</i>	<i>7,107.26</i>	<i>\$489,992,659</i>	<i>7,273.82</i>	<i>\$561,635,758</i>	<i>166.56</i>	<i>\$71,643,099</i>		
Substitute Teachers		\$7,916,918		\$14,624,024		\$6,707,106		
Counselors	174.65	\$12,073,905	304.85	\$23,548,989	130.20	\$11,475,085		
Nurses	0.00	\$0	265.62	\$20,520,912	265.62	\$20,520,912		
Pupil Support Staff	394.45	\$27,129,981	392.97	\$30,269,261	(1.48)	\$3,139,280		
Librarians	258.69	\$17,694,182	181.84	\$14,046,270	(76.86)	(\$3,647,911)		
Librarian Aides	0.00	\$0	35.55	\$1,152,311	35.55	\$1,152,311		
Supervisory Aides	598.73	\$15,330,419	480.86	\$15,504,296	(117.86)	\$173,876		
Principals	262.04	\$29,200,081	237.00	\$29,930,972	(25.04)	\$730,891		
Assistant Principals	145.05	\$14,118,393	143.35	\$17,242,604	(1.70)	\$3,124,212		
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 FTE Dollars	Select Committee Rec.'s FTE Dollars	Difference FTE Dollars
<i>Non-Personnel Resources</i>		\$114,320,238	\$109,968,581	(\$4,351,657)
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)
<i>Other School Foundation Program Components and Funding</i>		\$328,309,269	\$329,634,887	\$1,325,618
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)
Total Excluding Reimbursements and Other Funding		11,838.79 \$1,328,393,818	11,943.00 \$1,430,750,438	104.21 \$102,356,620

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