

**2025 DESK AUDIT OF  
THE WYOMING K-12 PUBLIC SCHOOL FUNDING MODEL**

**Prepared for the  
Wyoming Legislature's Management Council**



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# **2025 DESK AUDIT OF THE WYOMING K-12 PUBLIC SCHOOL FUNDING MODEL**

## **Executive Summary**

This document is a desk audit of Wyoming's current K-12 public school funding model. The Wyoming Funding Model has been based on the Evidence-Based (EB) Model of school finance adequacy since it was recalibrated in 2005. The purpose of this desk audit is to compare the current Wyoming Funding Model with the EB Model used in the last (2020) recalibration and make recommendations for areas that may need to be recalibrated to ensure that funding for the state's public K-12 schools remains cost-based. A 2025 recalibration would also include elements of the EB Model that have changed since 2020.

Picus Odden & Associates served as consultants to the Wyoming Legislature for recalibrations in 2005, 2010, 2015, and 2020. Each recalibration relied on Picus Odden & Associates' EB Model to recommend the levels of resources needed to ensure the Wyoming Funding Model provides a cost-based and adequate level of resources to give all students an equal opportunity to meet the state's performance standards. The Wyoming Funding Model as enacted and amended by the Wyoming Legislature parallels but is not identical to the EB Model. The EB Model is based on the ever-growing body of research evidence on what programs boost student academic achievement in schools; hence the importance of recalibration every five years as required by state statute and the Wyoming Supreme Court.

The comparison offered herein identifies the similarities and differences between the two models. The comparison also reviews several components of the model that the Wyoming First Judicial District Court has ruled are either, not cost-based or need to be included in the Wyoming Funding Model. Total funding for Wyoming's schools through the Wyoming Funding Model is estimated to be only \$4.6 million less than the funding level recommended by the EB.<sup>1</sup> This represents approximately three-tenths of one percent of the total \$1.44 billion allocated by the Wyoming Funding Model.<sup>2</sup> Moreover, because the funds are virtually all distributed as a block grant, differences in resource allocations by Model component reflect choices made by school districts, and overall funding effectively meets the 2020 EB Model's cost-based level of adequacy. Table ES.1 displays the overall differences in the current costs between the two Models for five large components: school staffing levels, school level non-staffing components, central office resources, operations and maintenance, and utilities.

That said, there are several issues that need to be addressed to ensure that the Wyoming Funding Model provides the appropriate basket of goods and services, and that funding levels are adequate. Among those issues that most need to be recalibrated are, educational personnel

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<sup>1</sup> The estimated amount does not include analysis by the Legislative Service Office that includes additional funding outside the Wyoming Funding Model for state grants including mental health, career and technical education, distance education, innovative education, and national board certified teachers.

<sup>2</sup> The \$1.44 billion excludes amounts funded by the Legislature outside of the Wyoming Funding Model, including but not limited to state grants, special education, and additional employer retirement amounts.

salaries – which many in Wyoming argue are too low; pupil teacher ratios at the secondary level; adjustments for inflation and regional cost differences; educational technology; and the number of mental health professionals in schools. There are other issues – school resource officers and school nutrition programs in particular that also need to be considered in the 2025 recalibration.

Even though not all elements of the Wyoming Funding Model need change, our recommendation is that the entire Wyoming Funding Model be recalibrated. Because of the interactive and dynamic impacts changes in one component of the model have on other components, isolating individual component cost and resource allocation differences between the EB and Wyoming Funding Models is both impractical and likely not helpful given the block grant approach to the way funds can be used. It is difficult to list the cost differences between the EB Model and the Wyoming Funding Model for each individual component of the model. Further, several elements of the EB Model have changed since 2020.

**Table ES.1 Summary of Cost Differences Between Major Categories of the EB Model and the Wyoming Funding Model**

Category	Cost Estimate (\$)		
	WY Funding Model	EB Model	Difference
School Level Staffing*	915,050,734	926,149,458	11,098,724
School Level Non-Staffing Components	117,725,217	119,103,649	1,378,432
Central Office	116,903,344	113,548,303	(3,355,041)
Operations and Maintenance	128,607,439	121,183,802	(7,423,637)
Utilities	54,116,517	57,020,526	2,904,009
Total**	1,332,403,250	1,337,005,737	4,602,487

\*Note: The EB Model allocates substantially fewer resources than the Wyoming Funding Model for core staff, and substantially more resources for struggling students, making the cost of school level staffing within the EB Model roughly \$11 million higher than school level staffing within the Wyoming Funding Model.

\*\* Note: The total cost estimate and difference does not account for reimbursement funding and other funding items outside of the Wyoming Funding Model and EB Model recommendations, including transportation, special education, additional employer retirement contributions, tuition, extra teacher compensation, state grants for career and technical education, distance education, innovation education, mental health, and national board certified teachers.

# Chapter 1

## Introduction and Overview

### Introduction

At the request of the Legislature’s Management Council in December 2024, Picus Odden & Associates was charged to perform a desk audit of the current K-12 public school funding model. The purpose of this desk audit is to compare the current Wyoming Funding Model with the EB Model used in the last (2020) recalibration and make recommendations for areas that may need to be recalibrated to ensure that funding for the state’s public K-12 schools remains cost-based. Recalibration of the Wyoming Funding Model is required not less than once every five years to comply with the statutory mandate contained in Wyoming Statute 21-13-309(t) and to meet the Wyoming Supreme Court’s directive in *Campbell County School District v. State*, 907 P.2d 1238 (Wyo. 1995) (*Campbell I*).

The Wyoming Legislature’s obligation is to define a “proper” education, commonly referred to as the educational basket of goods and services; estimate the cost of that basket; and provide the dollars required to deliver the basket to all public-school students across Wyoming. For fiscal year 2025-26, the Wyoming Funding Model allocates approximately \$4.6 million dollars less than the 2020 Wyoming EB Model estimates as the cost of the basket of educational goods and services.<sup>3</sup>

To avoid confusion throughout this document, the Evidence-Based Model will be referred to as the **EB Model** and the model adopted by the Legislature, and utilized to distribute funds to school districts, will be referred to as the **Wyoming Funding Model**.

Picus Odden & Associates served as consultants to the Wyoming Legislature for recalibrations conducted in 2005, 2010, 2015 and 2020. In each recalibration the EB Model was used to identify cost-based formulas for each element of the Wyoming Funding Model.<sup>4</sup> There are three reasons why an element may need to be recalibrated:

1. The Wyoming Funding Model differs from the EB Model.
2. The context or research evidence has changed significantly over the past several years leading to changes to the EB Model.
3. Elements identified by the Wyoming First Judicial District Court in *Wyoming Education Association v. State of Wyoming*, No. 2022-CV0200788 (Wyo. 1<sup>st</sup> Jud. Dist. Ct., Feb. 26, 2025) (*WEA v. State*) as not cost-based or necessary for inclusion in the educational

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<sup>3</sup> The estimated amount does not include analysis by Wyoming's Legislative Service Office that includes additional funding outside the Wyoming Funding Model for state grants including mental health, career and technical education, distance education, innovative education, and national board certified teachers. The total of these off-model funds is displayed in Table A.1 in Appendix A.

<sup>4</sup> The EB Model was found to be constitutionally compliant by the Wyoming Supreme Court in 2008. See *State v. Campbell County School District*, 2008 WY 2, 181 P.3d 43 (Wyo. 2008) (*Campbell IV*). Previous recalibration studies are available on both the Legislative Service Office school finance website (<https://www.wyoleg.gov/stateFinances/SchoolFinance>), and the Picus Odden website ([www.picusodden.com](http://www.picusodden.com)).

basket of goods and services. It is important to note, the Wyoming Attorney General's Office is appealing this decision to the Wyoming Supreme Court.

One of the challenges in comparing year-to-year changes in the way funds are distributed to school districts is that over time the Legislature has made changes regarding which components of the Wyoming Funding Model are part of the Foundation Program Guarantee (the amount sent to school districts) and which model components are funded outside of the Foundation Program Guarantee. When initially funded for fiscal year 2006-07, a majority of the funds distributed to school districts were treated as a block grant enabling district leaders to allocate the total funds generated through the model in the ways they thought best met the needs of each district's students.<sup>5</sup> Since that time, the Legislature has shifted some model components from the block grant to categorial grants – most recently moving career and technical education (CTE) supplies equipment and materials out of the School Foundation Program Guarantee and treating it as a categorial program ([2025 Wyo. Sess. Laws, Ch. 108](#)). There has been discussion of establishing categorial funding for other components of the Wyoming Funding Model – an issue for further analysis during the 2025 Recalibration. Table A.1 in Appendix A provides a summary of the resources that have been included or taken out of the Foundation Program Guarantee since 2010.

Chapter 2 of this document describes the EB Model and provides a graphic display of the components of the EB Model as developed during the 2020 Wyoming recalibration. Chapter 3 reviews the components of the Wyoming Funding Model, comparing categories of components to the EB Model and identifying components that should be considered for recalibration. Chapter 4 identifies funding components that were identified as either not cost-based or necessary for inclusion in the educational basket of goods and services in *WEA v. State*.

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<sup>5</sup> Summer school and extended day programs and instructional facilitators/coaches were funded as a categorial grant until fiscal year 2017-18, when the funding for these components was included within the Foundation Program Guarantee.

## Chapter 2

### The Evidence-Based Model

Odden and Picus developed the EB Model of school finance adequacy to link programs, strategies, and resources in high performance *schools* to state school funding formulas; a goal long sought by policy analysts, legislators, and school leaders. Over the past two and a half decades, the EB Model has been used to conduct adequacy studies in over 20 states and is the basis of the Wyoming Funding Model. More detail on the EB Model can be found in the sixth edition of our school finance text,<sup>6</sup> and in the State Studies tab of the Resource section of our website ([www.picusodden.com](http://www.picusodden.com)).

The EB Model relies on two types of research evidence:

1. Reviews of evidence on the student achievement effects of the educational strategies identified by the EB Model. In recent years, this evidence has been strengthened by a growing number of Random Control Trials that have been conducted on many of the elements and strategies included in the EB Model.
2. Case reports of schools and districts that have improved student performance over a 4–6-year period (see case studies at [www.picusodden.com](http://www.picusodden.com)).

Combined, the EB analysis of current research evidence and case studies conducted in a number of states identifies a set of resources that are adequate for schools and districts to produce gains in overall student achievement and make substantial progress toward the student achievement goals of most states, including Wyoming. These individual programs and strategies need to be incorporated in schoolwide efforts to improve student academic performance.

In sum, schools that have boosted student performance deployed strategies strongly aligned with those embedded in the EB Model. These practices bolster the assertion that if such funds are provided and used to implement these effective and research-based strategies, then significant student performance gains should follow.

Figures 2.1 and 2.2 offer a graphic approach to understanding the structure of the EB and Wyoming Funding Models. Figure 2.1 displays the five major expenditure categories included in the EB Model. The four elements above the “state specific factors” represent the four components used to describe all of the elements of the Wyoming EB Model, while the “state specific factors” represents the Wyoming specific costs of each element of the model.

Figure 2.2 offers a more detailed graphic displaying how all of the components of the Wyoming EB Model fit together. Chapter 3 provides a summary table of the core resources of the EB and Wyoming Funding Models, and to the extent possible compare the difference in cost of each element of the two models.

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<sup>6</sup> Odden, A. & Picus, L.O. (2020). *School Finance: A Policy Perspective, 6<sup>th</sup> edition*. New York: McGraw Hill.



Figure 2.1 Wyoming Evidence Based Model

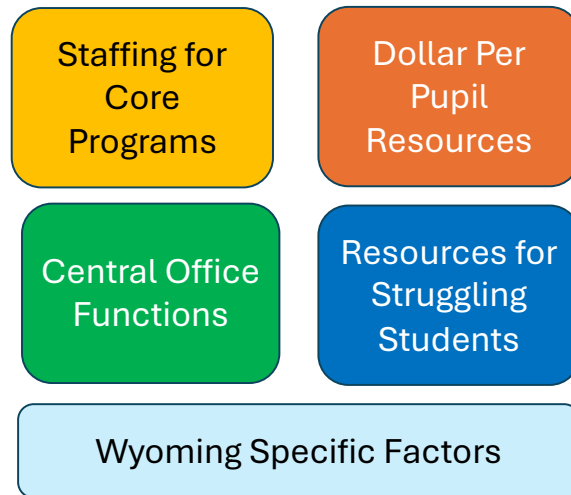
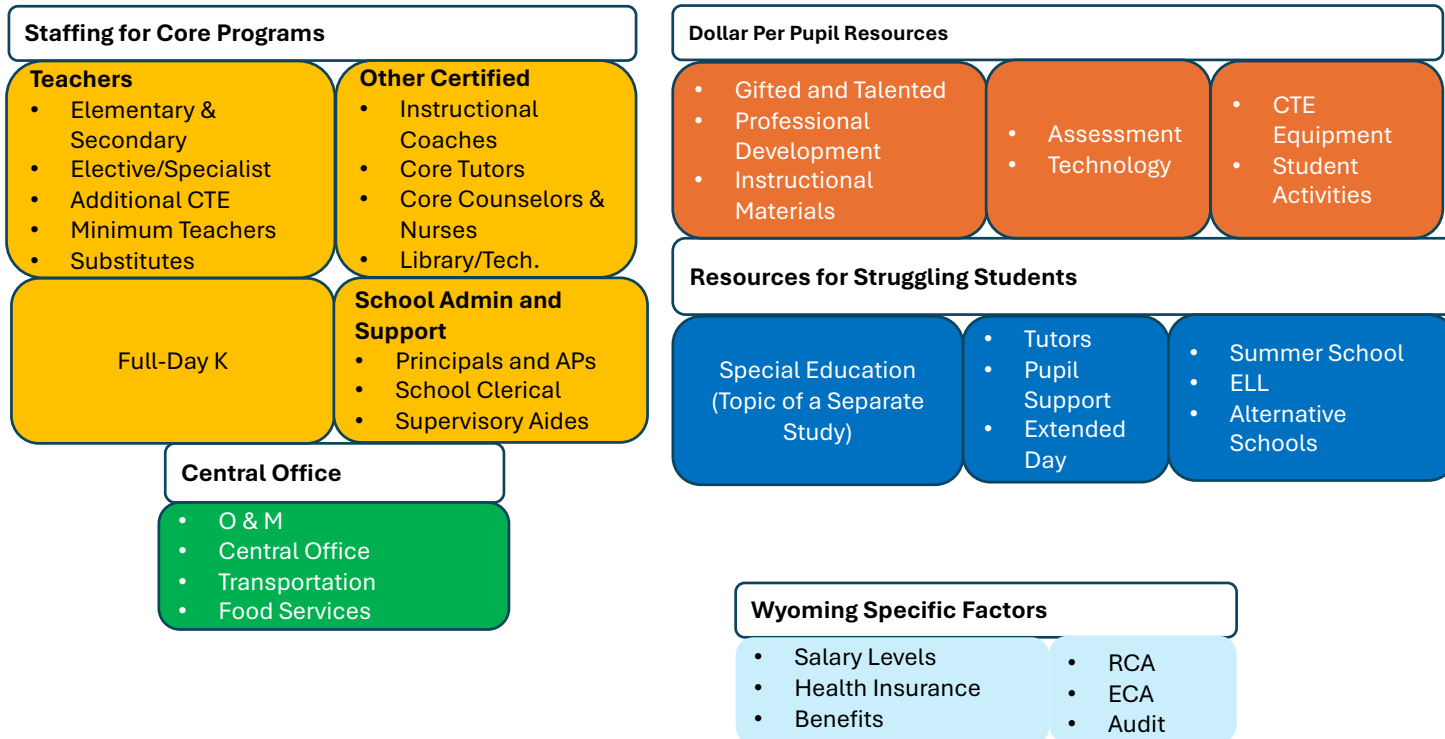


Figure 2.2. Components of the Wyoming Evidence-Based Model



## Chapter 3

### Desk Audit of the Wyoming Funding Model

This chapter compares the current Wyoming Funding Model with the EB Model developed during the 2020 recalibration. Overall, when the total cost of the Wyoming Funding Model is compared to the total cost of the EB Model, the total cost of the EB Model is estimated to be about \$4.6 million higher, or about one-third of a percent (0.32%) of the total. This represents the net difference across all elements of the two models. When individual model components are analyzed, there are in some instances, substantial differences between the EB and Wyoming Funding Models. However, since the Wyoming Funding Model is distributed to school districts largely as a block grant, the net differences between the two models are of interest. Table 3.0 shows how EB and Wyoming Funding Model Costs compare by five larger categories.

**Table 3.0 Summary of Cost Differences Between Major Categories of the EB Model and the Wyoming Funding Model**

Category	Cost Estimate (\$)		
	WY Funding Model	EB Model	Difference
School Level Staffing*	915,050,734	926,149,458	11,098,724
School Level Non-Staff Components	117,725,217	119,103,649	1,378,432
Central Office	116,903,344	113,548,303	(3,355,041)
Operations and Maintenance	128,607,439	121,183,802	(7,423,637)
Utilities	54,116,517	57,020,526	2,904,009
Total**	1,332,403,250	1,337,005,737	4,602,487

\*Note: The EB Model allocates substantially fewer resources than the Wyoming Funding Model for core staff, and substantially more resources, for resources for struggling students leading to the net difference making the cost of the EB roughly \$11 million higher than the Wyoming Funding Model.

\*\* Note: The total cost estimate and difference does not account for reimbursement funding and other funding items outside of the Wyoming Funding Model and the EB Model recommendations, including transportation, special education, additional employer retirement contributions, tuition, extra teacher compensation, state grants for career and technical education, distance education, innovation education, mental health, and national board-certified teachers.

### Analysis of the Wyoming Funding Model compared to the 2020 EB Model and the Need for Recalibration of Model Elements

#### Staffing for Core Programs

This section covers full-day kindergarten, core teachers, elective/specialist teachers, instructional facilitators/coaches, core tutors, core guidance counselors, core nurses (the latter three constituting changes and additions to the EB Model), substitute teachers, supervisory aides, librarians, principals/assistant principals and school secretaries.

It is important to note that this discussion covers core resources. Resources for struggling students – discussed below – provide additional teaching positions based on the needs and characteristics of the students enrolled in each school. There are notable differences between the Wyoming Funding Model and the EB Model in each of these categories. Overall, the staffing differences between the two models are relatively small, but there are far **fewer** core teacher resources in the EB Model than the Wyoming Funding Model AND substantially **more** teacher resources for struggling students in the EB Model than in the Wyoming Funding Model.

### Core Teachers (EB Model Elements 1, 2 and 3)

Core teachers are defined as grade-level classroom teachers in elementary schools. In middle and high schools, core teachers are those who teach core subjects such as mathematics, science, language arts, social studies, world languages, and advanced placement (AP) classes. Table 3.1 compares the EB Model and the Wyoming Funding Model's allocation of core teaching resources.

**Table 3.1 Allocation of Core Teachers in the Two Models**

School Level	Pupil Teacher Ratios	
	Wyoming Funding Model	2020 EB Model
Elementary	K-5: 16:1 Also applies to grade 6 when included in an elementary school	K-3: 15:1 Grades 4-5: 25:1
Secondary	Grades 6 and above: 21:1	Grades 6 and above 25:1

Overall, the number of core teachers is greater under the Wyoming Funding Model than it is under the EB Model. There are more core teachers in the EB Model in grades K-3, where the ratio is 15:1 rather than the Wyoming Funding Model's ratio of 16:1. Because the EB Model's pupil teacher ratio is 25:1 for grades 4 and above, compared to ratios of either 16:1 or 21:1 in the Wyoming Funding Model, there are more core teachers allocated to schools under the Wyoming Funding Model. As a result, the cost of the Wyoming Funding Model for core teachers is higher than the cost of core teachers for the EB Model. In the section on resources for struggling students, the opposite occurs, the EB Model allocates more teaching positions to schools than the Wyoming Funding Model, substantially reducing the total cost difference between the two models.

**Recommendation:** Recalibrate core teacher resources and school prototype sizes.

### Elective/Specialist Teachers (EB Model Element 4)

In addition to core classroom teachers, the EB Model provides elective or specialist teachers to support core teachers. Non-core or elective teachers, also called specialist teachers, offer courses in subjects such as music, band, art, physical education, health, CTE, etc. Table 3.2 Compares the allocation of elective/specialist teachers across the two models.

**Table 3.2 Allocation of Elective/Specialist Teachers in the Two Models**

School Level	Elective Specialist Teachers as a Percent of Core Teachers	
	Wyoming Funding Model	2020 EB Model
Elementary	20%	20%
Middle	33%	20%
High School	33%	33.33%

The Wyoming Funding Model allocates more elective/specialist teachers, particularly in middle schools, than the EB Model and as a result, has a higher cost.

**Recommendation:** Recalibrate elective/specialist teacher resources.

### **Additional Career Technical Education (CTE) Teachers (EB Model Element 5)**

The Wyoming Funding Model provides additional staffing to school districts for CTE programs. The EB Model does not and assumes the size of secondary classes of 25 allows offering current CTE courses without additional teachers. Table 3.3 displays the allocation of CTE teachers among the two models.

**Table 3.3 Allocation of Additional CTE Teachers in the Two Models**

Staff Category	Allocation of Additional CTE Teachers	
	Wyoming Funding Model	2020 EB Model
Additional CTE Teachers	Apply an additional weighting factor of 29 percent to high school CTE student FTEs. Based upon weighted student count, provide an additional teacher for every 21 CTE students.	No additional CTE teachers resourced.

The EB Model does not allocate additional teaching positions for CTE programs and thus the cost estimate for these positions is zero.

**Recommendation:** Recalibrate additional CTE teacher resources.

### **Other Teacher Categories (EB Model Elements 6, 7, 8 and 9)**

Both the EB and Wyoming Funding Models provide resources for other positions in schools. Resources are specifically allocated to provide a minimum number of teachers in small schools (element 6), for instructional facilitators/coaches to work with teachers to improve their instructional skills, core tutors to help students who are struggling in one or more academic or core class, and substitute teachers to cover instruction when teachers are out sick or participating in professional development activities. Table 3.4 summarizes the allocation of these categories of teaching staff among the two models.

**Table 3.4 Allocation of Minimum Teachers, Instructional Facilitators/Coaches, Core Tutors and Substitute Teachers in the Two Models**

Teacher Category	Teacher Allocations	
	Wyoming Funding Model	2020 EB Model
Minimum Teachers (EB Element 6)	<p>A minimum of 6 teachers provided for elementary schools, a minimum of 8 teachers for middle schools, and 10 teachers for high schools with average daily membership (ADM) greater than 49. Resourced at the highest-grade band level.</p> <p>For schools and grade-bands with 49 ADM or fewer ADM, minimum teacher resources are provided on a prorated basis at 1 teacher for every 7 students.</p> <p>Small district adjustment provides school districts with 243 or fewer ADM a minimum of one teacher at each school for every grade level ADM where students are enrolled at that school.</p>	<p>A minimum of 7 teachers provided for elementary schools, a minimum of 7 teachers for middle schools and 9 teachers for high schools with ADM greater than 49. Resourced at the highest-grade band level.</p> <p>For schools and grade-bands with 49 ADM or fewer ADM, minimum teacher resources are provided on a prorated basis at 1 teacher for every 7 students.</p>
Instructional Facilitators/Coaches (EB Element 7)	<p>Provide 0.45 instructional facilitator/coaches for prototypical elementary (288 ADM) and secondary (315 ADM) schools at the highest-grade band level. Funded in the Wyoming Funding Model.</p>	<p>Provide 1.5 instructional facilitator/coaches for prototypical elementary (288 ADM) and secondary (315 ADM) schools at the highest-grade band level, with a minimum of 1.0 instructional facilitator position for each school district. Fund as a categorical grant.</p>
Core Tutors (Tier 2 Intervention) (EB Element 8)	<p>If the provision of at-risk tutors (element 24) is less than 1.0, additional tutor resources are provided so that a prototypical school receives a minimum of 1.0 tutor. This minimum is prorated down as school ADM decreases.</p>	<p>Provide 1.0 core tutor position for each prototypical 288-ADM elementary school and for every 315 middle or high school ADM, resourced at the highest grade-band level.</p>

Teacher Category	Teacher Allocations	
	Wyoming Funding Model	2020 EB Model
Substitute Teachers (EB Element 9)	Provide for 5% (8.75 days) of core teachers, elective teachers, minimum teacher positions, tutors, ELL teachers, instructional coaches and teacher positions for summer school and extended day. Resourced at a daily salary equal to \$118.26 plus 7.65% for social security and Medicare benefits (\$127.31). Substitute resources provided for small schools.	Provide for 5.715% (10 days) of core teachers, elective teachers, minimum teacher positions, tutors, ELL teachers, instructional coaches and teacher positions for summer school and extended day. Resourced at a daily salary equal to \$136.14 plus 7.65% for social security and Medicare benefits (\$146.55). Daily salary adjusted by regional cost adjustment.

Across these four categories, the EB Model allocates more teaching positions than the Wyoming Funding Model. There are fewer resources for minimum teachers in the EB Model largely because of the minimum number of teachers in small districts, a factor not included in the EB Model, but more positions for coaches, core tutors and substitutes in the EB Model.

**Recommendation:** Recalibrate minimum teacher, instructional facilitator/coach, core tutor and substitute teacher allocations.

### **Core Guidance Counselors/Pupil Support and Nurses (EB Element 10)**

To address the wide range of non-academic needs of students, a school's staff must include school counselors and nurses, as well as other pupil support staff including social workers, psychologists, family liaison persons, and others as identified by the specific needs of the school. This section addresses only core school counselors and nurses. Additional pupil support staff are provided on the basis of at-risk students and are described in Element 25 in the section on struggling students.

**Table 3.5 Allocation of Counselors/Pupil Support and Nurses in the Two Models**

Staff Category	Counselors/Pupil Support and Nurses Staff Allocations	
	Wyoming Funding Model	2020 EB Model
Counselors/Pupil Support	For elementary, middle and high schools, if the provision of at-risk counselors/pupil support (element 25) is less than 1.0, additional counselor/pupil resources are provided so that a prototypical school receives a minimum of 1.0 counselor/pupil support. This minimum is prorated down as school ADM decreases. For middle and high schools, provide an additional 1.0 counselor position for every 250 ADM.	Provide 1.0 school counselor position for each prototypical elementary school (288 ADM) and 1.0 school counselor position for every 250 ADM in middle and high schools.
Nurses	No nurses are resourced directly, but districts can use minimum pupil support resources as nurse positions.	Provide 1.0 school nurse position for every 750 ADM. Provide a minimum of 0.5 nurse position for each district.

The EB Model provides resources for more counselor/pupil and nurse resources than allocated in the Wyoming Funding Model. It is important to note that additional counselor/pupil support resources are included in the resources for at-risk or struggling students in element 25.

<b>Recommendation: Recalibrate staffing allocations for counselors/pupil support and nurses.</b>
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### **Supervisory and Instructional Aides (EB Element 11)**

Elementary, middle and high schools need staff for non-academic responsibilities that include lunch duty, hallway monitoring, before and after school playground supervision, and others.



**Table 3.6 Allocation of Supervisory Aides in the Two Models**

Staff Category	Supervisory Aides Staff Allocations	
	Wyoming Funding Model	2020 EB Model
Supervisory Aides	Provide funding at an amount equal to 2.0 supervisory aide positions for each prototypical elementary school (288 ADM); 2.0 supervisory aide positions for each prototypical middle school (315 ADM); 5.0 supervisory aide positions each prototypical high school (630 ADM); resourced at the highest-grade prototype using total school ADM.	Provide funding at an amount equal to 2.0 supervisory aide positions for each prototypical elementary school (288 ADM); 2.0 supervisory aide positions for each prototypical middle school (315 ADM); 3.0 supervisory aide positions each prototypical high school (630 ADM); resourced at the highest-grade prototype using total school ADM.

Other than two additional supervisory aides in the prototypical high school, the models are the same.

**Recommendation:** Recalibrate staffing allocations for supervisory aides.

### **Librarians and Librarian Media Technicians (EB Element 12)**

Most schools have a library, and the staff resources must be sufficient to operate the library and to incorporate appropriate technologies into the library system.

**Table 3.7 Allocation of Librarians and Librarian Media Technicians in the Two Models**

Staff Category	Library and School Computer Technician Staff Allocations	
	Wyoming Funding Model	2020 EB Model
Librarians, Library Aides and Media Technicians	<p>Librarian Positions: Provide 1.0 librarian position for prototypical elementary schools (288 ADM) prorate up and down, below and above 288 ADM. For middle or high schools with ADM between 105 and 630 ADM, 1.0 librarian position. Below 105 ADM prorate down and above 630 ADM prorate up.</p> <p>Library Aides: No library aides funded.</p> <p>Library/Media/Computer Technician Position: Provide 1.0 library</p>	<p>Librarian Positions: Provide 0.5 librarian position for elementary schools with 96 to 143 ADM and prorate down below 96 ADM. For elementary schools with 288 ADM provide 1.0 librarian position and program down to 0.5 position at 143 ADM. For middle and high schools with 105 to 157.5 ADM, provide 0.5 librarian position and prorate down from 105 ADM. less than 105 ADM, every 315 K-8 students and 1 librarian for every 630 9-12 students.</p> <p>Library Aides:</p>

Staff Category	Library and School Computer Technician Staff Allocations	
	Wyoming Funding Model	2020 EB Model
	media/computer technician position for every 315 middle and high school ADM, prorated up and down.	<p>For elementary schools with ADM greater than 288, prorate 1.0 library aide position between 288 and 576 ADM; for elementary schools with more than 576 ADM, provide an additional library aide position for every 630 ADM. For middle and high schools, prorate up 1.0 library aide from 315 to 945 ADM. Prorate up 1.0 library aide for every additional 630 ADM.</p> <p>School Computer Technician Position directed by District: Provide 1.0 school computer technician position for every 630 district ADM, with a minimum of a 0.5 position for each district.</p>

The EB Model provides slightly fewer librarian resources to schools and slightly more library media technician aides than the Wyoming Funding Model.

**Recommendation:** Recalibrate staffing allocations for librarians, library media aides, and school computer technicians.

### Principals and Assistant Principals (EB Element 13)

Every school unit needs a principal. There is no research evidence on the performance of schools with or without a principal. All comprehensive school designs, and all prototypical school designs from all professional judgment studies around the country, as well as most charter schools include a principal for every school unit.

**Table 3.8 Allocation of Principals and Assistant Principals in the Two Models**

Staff Category	Principal and Assistant Principal Staff Allocations	
	Wyoming Funding Model	2020 EB Model
Principals	Provide 1.0 principal position for all schools down to 96 ADM for elementary schools and 105 ADM for middle and high schools, prorated by ADM below 105 ADM down to 49 ADM,	Provide 1.0 principal position for all schools down to 96 ADM for elementary schools and 105 ADM for middle and high schools.

Staff Category	Principal and Assistant Principal Staff Allocations	
	Wyoming Funding Model	2020 EB Model
	resourced at the highest-grade band level.	
Assistant Principals	Provide 1.0 assistant principal position for every 288 elementary ADM beginning at 289 ADM; 1.0 assistant principal for every 315 middle and high school ADM beginning at 316 ADM.	Provide 1.0 assistant principal position for every 288 elementary ADM beginning at 289 ADM and for elementary schools below 96 ADM; 1.0 assistant principal for every 315 middle and high school ADM beginning at 316 ADM and for middle and high schools below 105 ADM.  Resourced at the highest-grade band level.

The Wyoming Funding Model and the EB Model are essentially the same, with small differences in the way resources are prorated for small schools.

**Recommendation:** Recalibrate principal and assistant principal staffing allocations.

#### School Site Secretarial Staff (EM Element 14)

Every school site needs secretarial support to provide clerical and administrative support to administrators and teachers, answer the telephone, greet parents when visiting the school, help with paperwork, etc. In the Wyoming Funding Model, secretary positions are distinguished from clerical positions, with the fundamental difference being secretaries have 12-month appointments and clerical staff have school year appointments. In studies conducted since the 2020 recalibration, the EB Model has consolidated these positions into secretarial positions only, eliminating the lower salary for clerical positions which were assumed to be more prevalent at school sites.

**Table 3.9 Allocation of School Site Secretarial and Clerical Staff in the Two Models**

Staff Category	Secretarial and Clerical Staff Allocations	
	Wyoming Funding Model	2020 EB Model
Secretarial Staff	Provide 1.0 secretary position for all prototypical schools down to 96 ADM for elementary and 105 ADM for middle and high schools, prorated by ADM below these ADM levels.	Provide 1.0 secretary position for all prototypical schools down to 96 ADM for elementary and 105 ADM for middle and high schools, prorated by ADM below these ADM levels.
	Provide an additional 1.0 secretary position for every 288 elementary	Provide an additional 1.0 secretary position for every 288 elementary

Staff Category	Secretarial and Clerical Staff Allocations	
	Wyoming Funding Model	2020 EB Model
	<p>ADM starting at 289 ADM, every 315 middle school ADM starting at 316 ADM, and every 630 high school ADM starting at 631 ADM.</p> <p>Resourced at the highest-grade prototype using total school ADM.</p>	<p>ADM starting at 289 ADM, every 315 middle school ADM starting at 316 ADM, and every 630 high school ADM starting at 631 ADM.</p> <p>Resourced at the highest-grade prototype using total school ADM</p>
Clerical Staff	<p>Provide 1.0 clerical position for every 288 elementary ADM and 315 middle school ADM. Provide 2.0 clerical for every 315 high school ADM.</p> <p>All positions prorated up or down from prototypical level and resourced at the highest-grade prototype using total school ADM.</p>	<p>Provide 1.0 clerical position for every 288 elementary ADM and 315 middle and high school ADM.</p> <p>All positions prorated up or down from prototypical level and resourced at the highest-grade prototype using total school ADM.</p>

The two models are very similar, but the current simulations assume a lower salary for the clerical staff as the 2020 EB Model contemplates clerical staff with a school year contract and salary, and secretarial staff with an annual salary.

**Recommendation:** Recalibrate secretary and clerical staffing allocations. Also consider simplifying the Model so it does not distinguish between clerical and secretarial positions.

## Dollar per Student Resources

This section addresses areas that are funded by dollar per student amounts, including gifted and talented, professional development, computers and other technology, instructional materials and supplies, and extra duty/student activities.

### Gifted and Talented Students (EB Element 15)

Wyoming law requires “each school district within this state shall provide programs designed for...gifted and talented students identified by professionals and other qualified individuals as having outstanding abilities, who are capable of high performance and whose abilities, talents and potential require qualitatively differentiated educational programs and services beyond those normally provided by the regular school program in order to realize their contribution to self and society.” W.S. 21-9-101(c)(ii).

**Table 3.10 Resources for Gifted and Talented Students in the Two Models**

Resource Allocations	
Wyoming Funding Model	2020 EB Model
Provide an amount equal to \$61.26 per ADM adjusted by the external cost adjustment (ECA) for supplies.	Provide an amount equal to \$55.60 per ADM, inflated annually by the ECA for supplies.

Resource levels are virtually the same; however, current research in gifted and talented should be reviewed to see if the current approach remains the best way to serve these children.

Recommendation: Consider recalibration of gifted and talented funding and programming.

### Intensive Professional Development (EB Element 16)

Professional development (PD) includes several important components. This section describes the specific dollar resource recommendations the EB Model and the Wyoming Funding Model provide for PD. In addition to the resources listed here, PD includes the instructional facilitators/coaches described in Element 7 and the collaborative planning time provided by the provisions for elective or specialist teachers in Element 4. Those staff positions are critical to an adequate PD program along with the resources identified in this section.

**Table 3.11 Resources for Intensive Professional Development in the Two Models**

Resource Allocations	
Wyoming Funding Model	2020 EB Model
Provide 10 days of student free time for training embedded in salary levels. Provide \$191.43 per ADM for trainers, inflated annually by the ECA for supplies. The Wyoming Funding Model assumes a teacher contract year of 185 days.	Provide 10 days of student free time for training embedded in salary levels. Provide \$180.70 per ADM for trainers, inflated annually by the ECA for supplies. The EB Model assumes a teacher contract year of 200 days.

While funding levels for both the EB and Wyoming Funding Models are almost the same, consideration should be given to recalibrate the resource allocations for PD at the present time.

Recommendation: Consider recalibration of professional development funding, along with a 200 day contract for teachers.

### Instructional Materials (EB Element 17)

The EB Model provides per pupil funding for instructional and library materials. The EB Model also provides additional instructional materials funds for the extra help programs for struggling students.

**Table 3.12 Resources for Instructional Materials in the Two Models**

Resource Allocations	
Wyoming Funding Model	2020 EB Model
\$290.97 per ADM for all grade levels, adjusted by the ECA for supplies*	\$291.89 per ADM adjusted by the ECA for supplies*

\*Additional funding of \$65 for every eligible student is provided for extra help programs for struggling students

Funding for instructional materials is virtually the same in both models. However, it is not clear that this level of funding continues to meet the everchanging expectations for current instructional materials in schools. The Committee may want to consider recalibration of this element.

Recommendation: Consider recalibration of funding for instructional materials.
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### Short Cycle/Formative Assessments (EB Element 18)

The Wyoming Test of Proficiency and Progress (WY-TOPP) system, which includes summative interim and modular assessments, was designed to provide districts, schools and teachers with the full complement of assessment data needed to engage in data-based decision-making to foster continuous improvement in student performance.

**Table 3.13 Resources for Short Cycle/Formative Assessments in the Two Models**

Resource Allocations	
Wyoming Funding Model	2020 EB Model
No funding for short cycle assessments.	\$25 per ADM for short cycle assessments.

The EB Model provides funding for teachers to obtain interim assessments for professional learning communities, screeners, progress monitoring, and overall instructional improvement for such assessment capabilities. This figure also allows for some provider professional development. Similar short cycle funding was, but is no longer, provided through the Wyoming Funding Model.

Recommendation: Recalibrate to provide short cycle funding for assessments.
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### Technology and Equipment (EB Element 19)

Most districts function in ways that require all students to have computers. Today, following the COVID pandemic, virtually all schools provide computers for every student.

**Table 3.14 Resources for Technology and Equipment in the Two Models**

Resource Allocations	
Wyoming Funding Model	2020 EB Model
Provide \$250.00 per ADM not subject to an ECA adjustment in future years. Computer to student ratio is 1:3.	Provide \$250 per ADM not subject to an ECA in future years. Computer to student ratio is 1:3.

Recent versions of the EB Model for other states have estimated that a 1:1 student to computer ratio costs \$350 per student per year. Wyoming should recalibrate the Wyoming Funding Model to reflect the change in cost and determine if \$350 per ADM is the appropriate amount.

**Recommendation:** Recalibrate to consider providing computers for all students.

### Career Technical Education Equipment/Materials (EB Element 20)

The EB Model provides extra CTE resources for equipment and materials based on the number of CTE teachers.

**Table 3.15 Resources for CTE Equipment/Materials in the Two Models**

Resource Allocations	
Wyoming Funding Model	2020 EB Model
Provide an amount equal to \$14,336.03 per high school CTE teacher FTE, adjusted by the ECA for supplies. In addition, Wyoming provides funding for a minimum of two FTE CTE teachers for all high schools. During the 2025 session funding was changed to a categorical grant effective fiscal year 2025-26.	Provide an amount equal to \$13,899.71 per high school CTE teacher FTE, adjusted by the ECA for supplies.
Further, there are two CTE categorical grant programs for school districts to apply for and receive additional funding.	

The requirement that the Wyoming Funding Model provides funding for a minimum of 2 FTE CTE teachers for all high schools was passed by the Legislature in 2025. The exact cost of this new requirement is estimated by the Legislative Service Office (LSO) at \$450,000 for fiscal year 2025-26. The rationale for this new allocation should be explored as a part of the recalibration of this component.

**Recommendation:** Consider recalibrating the allocation for CTE equipment/materials, including consideration of the two state grant programs not contemplated by the EB Model.



## Extra Duty Funds/Student Activities (EB Model Element 21)

Elementary, middle, and high schools typically provide an array of non-credit producing after-school programs, such as clubs, bands, sports, and other activities. Teachers supervising or coaching in these activities usually receive small stipends for these extra duties.

**Table 3.16 Resources for Extra Duty/Student Activities in the Two Models**

Resource Allocations	
Wyoming Funding Model	2020 EB Model
For elementary grades, provide an amount equal to \$36.17 per ADM. For middle and high schools, use inverse sliding scales based on ADM. Middle school funding levels range from \$1,189.81 for 1 ADM and \$307.41 per ADM for a school of 1,260 ADM. High school funding levels range from \$3,067.10 for 1 ADM and \$904.11 per ADM for a school of 1,260 ADM. Sixth grade elementary students funded using the elementary per ADM amount and ninth grade students included in the high school ADM for the schools they would attend.	<p>The EB Model recommendation, as adjusted by the ECA since the 2020 recalibration, provides \$35 per ADM for a prototypical elementary school of 450 ADM, then a prototypical middle school of 450 ADM would receive \$447 per ADM and a prototypical high school of 600 ADM would receive \$833 per ADM. There is then a multiplier based on district size:</p> <p>District ADM of 150 or less, per ADM amounts have a multiplier of 3. District ADM of 500 has a multiplier of 2.5 prorated up to 3 as ADM decreases to 150. District ADM of 2,000 or greater has a multiplier of 1 prorated and ADM less than 2,000 has a multiplier prorated up from 1 to 2.5 between ADM of 500 and 2,000.</p>

The 2020 recalibration proposed an alternative approach to funding student activities. Although it was not implemented as part of the Wyoming Funding Model, the EB Model recommendation would provide about \$4 million less than what is currently allocated to student activities. The Committee may want to reconsider the EB Model recommendation.

<b>Recommendation:</b> Consider recalibrating funding allocations for extra duty/student activities.
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## Central Office Functions

In addition to school-based resources, education systems also need resources for district level expenditures including operations and maintenance, the central office and transportation. These are outlined below.

### Operations and Maintenance (EB Element 22)

The EB Model uses professional staffing formulas to compute the number of personnel needed for custodial, maintenance, and grounds workers, and the Wyoming Funding Model has used



those formulas to estimate staffing for operations and maintenance costs since the 2005 recalibration. Additionally, funding is provided for supplies and utilities. A minor change to the Wyoming Funding Model was recommended for the maintenance workers calculation following the 2020 recalibration to remove consideration of operating expenditures as a factor in the formula for resource allocations.

The operations and maintenance calculations for the EB and Wyoming Funding Models are virtually the same computing resources for custodians, maintenance workers, and groundskeepers. While the 2020 recalibration recommended a minor adjustment for the maintenance workers allocation, the Legislature modified the educational square footage calculation for one year. Operations and maintenance also provide funding for supplies and materials. Computations for each personnel category are based on either building characteristics or in the case of groundskeepers, the acreage of the schools in a district.

Only a few modifications to the elements have been made to the EB and Wyoming Funding Models since 2005. The differences between the two models are relatively small.

Utilities funding in the Wyoming Funding Model is based on actual fiscal year 2009-10 expenditures, as adjusted by the ECA enacted by the Legislature and the EB Model is based on the actual fiscal year 2018-19 expenditures, as adjusted by the ECA, with an estimated cost difference of \$2.9 million.

This element is due for a recalibration. There are likely newer approaches for estimating operations and maintenance costs, and the state may want to consider an approach that is similar to the state's K-12 major maintenance funding formula.

<b>Recommendation: Conduct a recalibration of operations and maintenance, including utilities.</b>
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### **Central Office Staffing/Non-Personnel Resources (EB Element 23)**

All districts require central office staff to meet the overall management needs of the educational programs. Determining an adequate staffing level for very small districts is challenging, and in the past, the Wyoming Funding Model has been relatively generous in the number of central office staff it provides. The EB Model previously used a prototypical district size of approximately 3,900 students for central office staffing allocations. In most instances, when the prototypical size is used and staffing allocations are prorated downwards for smaller districts, fewer staff are allocated than are currently provided through the Wyoming Funding Model.

The EB Model has been revised to allocate administrative and clerical staff to the central office based on district ADM at various cut points. The EB Model is designed to recognize the diseconomies of scale by providing relatively more staff per ADM to smaller districts. The Wyoming Funding Model uses the same approach, but has different cut points in terms of when allocation levels change as displayed in the table below.

**Table 3.17 Central Office Staffing**

ADM Cut Point	Number of Central Office Staff			
	Wyoming Funding Model		2020 EB Model	
	Administrative	Clerical	Administrative	Clerical
500 or less	3	3	2.5	2
1,000	4	4	3	4
2,000 (EB Model)	N/A	N/A	4	8
3,500 (Wyoming Funding Model)	8	10	N/A	N/A
4,000 (EB Model)	N/A	N/A	8	16
12,000 (EB Model)	N/A	N/A	24	39

Note: Numbers of positions are prorated between the cut points.

**Recommendation:** Consider recalibration of central office staffing allocations.

## Resources for Struggling Students

In many instances, more support is needed for struggling students than is provided in the core staffing allocations of the EB Model. The resources described in this section extend the learning time for struggling students in focused ways. The key concept is to implement the maxim of standards-based education reform – keep standards high for all students -but vary the instructional time to give all students multiple opportunities to achieve proficiency levels. The EB Model elements for extra help are also embedded in the response to intervention schema described in previous recalibration reports.

### Tutors and Pupil Support for At-Risk Students (EB Elements 24 and 25)

These resources provide funding for additional tutors, guidance counselors, social workers, family liaison staff, and psychologists.

**Table 3.18 Allocation of Tutors and Pupil Support Staff for At-Risk Students in the Two Models**

Staff Category	Tutors and Pupil Support At-Risk Staff Allocations	
	Wyoming Funding Model	2020 EB Model
Tutors	Provide 1 tutor position for every 100 at-risk students, with a minimum of one tutor position in each prototypical school. Not provided for small or alternative schools.	Provide 1 tutor position for every 125 at-risk students, in addition to 1 tutor position in each prototypical school.
Pupil Support	Provide 1 at-risk pupil support position for every 100 at-risk	Provide 1 at-risk pupil support position for every 125 at-risk students.

Staff Category	Tutors and Pupil Support At-Risk Staff Allocations	
	Wyoming Funding Model	2020 EB Model
	students. Not provided for small or alternative schools.	

Recommendation: Recalibrate the allocation of tutors and pupil support staff for at-risk students.

### Extended Day and Summer School Programs for At-Risk Students (EB Elements 26 & 27)

At both elementary and secondary school levels, some struggling students are likely to benefit from after-school or extended-day programs, even if they receive Tutoring/Tier 2 interventions during the regular school day. Extended day programs are an environment for children and adolescents to spend time after the school day ends, but during the regular school year. Many students need extra instructional time *outside of the regular school year* to achieve the state's high proficiency standards. Summer school programs can be an important part of the set of programs available to provide struggling students the additional time and help they need to achieve the standards and earn academic promotion from grade to grade.

**Table 3.19 Allocation of Staff for Extended Day and Summer School Programs in the Two Models**

Staff Category	Extended Day Summer School Staff Allocations	
	Wyoming Funding Model	2020 EB Model
Extended Day and Summer School	For both extended day and summer school programs, funding was rolled into the block grant and provides a 0.15 teacher position for every 30 at-risk students. Not provided for small or alternative schools. A minimum 0.50 teacher position is provided for school districts that do not generate that amount based upon the district's at-risk count.	Provide 1.0 teacher position for every 120 at-risk students. Provide resources outside the block grant as a categorical grant.

The EB Model recommendation remains unchanged from past recalibrations. The state should return staffing levels to the levels of the EB Model.

Recommendation: Recalibrate. Provide staffing levels for Extended Day and Summer School as recommended in the EB Model.

## English Language Learners (ELL) (EB Element 28)

Research, best practices, and experience show that English language learners (ELL) need assistance to learn English, in addition to instruction in the regular content classes. This can include some combination of small classes, English as a second language classes, professional development for teachers to help them teach “sheltered English classes, and “reception” centers for districts with large numbers of ELL students who arrive as new immigrants to the country and the school throughout the year.

**Table 3.20 Allocation of Staff for ELL Programs in the Two Models**

ELL Staff Resource Allocations	
Wyoming Funding Model	2020 EB Model
1.0 teacher position for every 100 identified ELL students. Not provided for small or alternative schools.	1.0 teacher position for every 100 identified ELL students.

ELL is a separate program from the at-risk programs described above in the sections on tutors, extra pupil support, extended day and summer school. Funding is provided for *all* ELL students for these additional services regardless of free and reduced-price lunch status.

Recommendation: Consider recalibration of ELL program costs.

## Alternative Schools (EB Element 29)

Alternative schools are secondary schools (usually high schools) that provide educational, as well as other services for students who have been unable to succeed in regular school programs. The schools are typically very small with no more than approximately 50 students with campuses often located in a corner of a larger school campus. Since 2015, the EB Model has recommended resourcing these schools the same way as all other schools based on their ADM enrollment, assuming that most would be resourced as a small school with 49 or fewer ADM. The Wyoming Funding Model provides staffing at the ratio of 1 assistant principal, plus 1 teacher for every 7 ADM for all alternative schools, regardless of size. Seven of the 24 alternative schools exceed 50 ADM.

Recommendation: Consider recalibration of alternative school program costs.

## Special Education (EB Element 30)

Wyoming has provided 100 percent reimbursement to school districts for special education since the first funding model in response to *Campbell I* was implemented. Over time there have been several studies in Wyoming that attempted to identify a formula-based approach to special

education funding.<sup>7</sup> None have convinced the Legislature to replace the reimbursement model. The 2020 recalibration included a report on Special Education Funding prepared by the District Management Group.<sup>8</sup> That report offered a number of approaches Wyoming can take to improve the delivery of services for students with disabilities. Rather than recommending an alternative special education formula again, Wyoming should focus on identifying cost-effective ways to improve special education services.

**Recommendation:** No need to recalibrate the way funds are distributed to school districts, but use past studies to recalibrate to reduce overall funding needs and to develop more cost-effective delivery mechanisms for special education programs.

## State Specific Issues

Once the resource allocation algorithms have been established, the costs of the EB Model and Wyoming Funding Models can be estimated using state specific data. This includes salary levels, health insurance, other fringe benefits, regional cost adjustments, and external cost adjustments.

### Salary Levels (EB Element 31)

A major element in the overall cost of the Wyoming Funding Model is the salary and related benefit levels used to price each staff position in the model. In the 2005 recalibration, the Wyoming Legislature directed the analysis to establish model salaries and adjustments for experience, education and span of control, where appropriate, and use school district actual salaries from school year 2005-06. Over the past decade, Dr. Christiana Stoddard has monitored the factors that influence salaries over time and compared them to appropriate figures in the broader labor market. More specifically, Dr. Stoddard has compared the Wyoming Funding Model salaries and salaries paid by Wyoming school districts of various staff to average salaries of individuals with similar skills in the private, i.e., non-education sector. She specifically sought to determine whether the Wyoming Funding Model salaries and school district paid salaries were “at market,” i.e., at the same level of salaries in the private sector, with appropriate adjustments for the shorter education year. For several years, the Wyoming Funding Model salaries and school district paid salaries were above market, but that is no longer true.

**Recommendation:** Wyoming Funding and EB Model salary and benefit levels need to be recalibrated and set at appropriate percentage targets for comparable salaries in the broader, non-education labor market. Consideration of experience, education, and span of control adjustments should be evaluated as a part of salary levels to determine if these are necessary as the 2020 recalibration recommended not continuing these adjustments.

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<sup>7</sup> See Parrish T. et. al. (2002). *Wyoming Special Education Expenditure Project and Cost Based Funding Model: Final Report*. Palo Alto, CA: American institutes for Research. November 12, 2002. [https://www.csef-air.org/publications/seep/state/WY\\_Final\\_Report\\_11.12.02.pdf](https://www.csef-air.org/publications/seep/state/WY_Final_Report_11.12.02.pdf) And Hartman, W. and Schoch, R. (2017). *Wyoming School Funding Model Recalibration: Special Education funding Analysis*. Denver, CO: Augenblick, Palaich and Associates, Inc. November 2017. <https://wyoleg.gov/InterimCommittee/2017/SSR-11292017AppendixD.pdf>

<sup>8</sup> District Management Group. (2020). *Assessing the Adequacy and Means of funding Services for Students with Disabilities in Wyoming*. Los Angeles, CA: Picus Odden & Associates, October 30, 2020.

## **Health Insurance (EB Element 32)**

Wyoming has taken a clear and substantive approach to addressing the costs of health insurance in education staff compensation. Specifically, the Wyoming Funding Model includes a dollar amount for health insurance benefits for each eligible employee. That dollar amount equals the average amount Wyoming provides for its State employees. The implicit signal is that the State encourages school districts to provide health insurance support for every employee, just as the State does for its employees, and at the same rate as the state. This dollar amount is provided for every staff position in the EB Model except positions for summer school and extended day. The assumption is that staff providing summer school and extended day services are staff members working during the year and already have health insurance. The Wyoming Funding Model currently provides health insurance for summer school and extended day personnel. Another difference between the two models is the Wyoming Funding Model only provides this dollar amount for employees who participate in the district's health insurance program whereas the EB Model provides funding for all EB Model staff.

More specifically, the EB and Wyoming Funding Models compute a health insurance composite amount for each generated FTE based upon prior year statewide average district weighted actual participation in district health insurance plans as to the proportion of employee only, split contract, employee plus spouse or children and family coverage for the State's health insurance contribution. These are amounts paid on behalf of State employees as of January 1 of the preceding school year. The estimated amount for 2025-26 is \$17,746 and will be finalized by the Wyoming Department of Education, taking into account actual school district participation for the prior school year.

This component should be recalibrated to address the different ways the EB Model and Wyoming Funding Models treat extended day and summer school and the difference in the number of staff for whom the funding is provided.

## **External Cost Adjustment (EB Element 33)**

One of the challenges in estimating a cost-based funding model is that the prices of the components included in the basket of educational goods and services change over time. To make sure the cost estimates remain accurate, Wyoming recalibrates the Wyoming Funding Model at least every five years. However, the prices of the goods and services in the basket are likely to change from year-to-year. To keep the model cost-based, adjustments for inflation are needed. This adjustment, referred to as the External Cost Adjustment (ECA), adjusts the prices of the goods and services in the basket on the basis of appropriate inflation figures. Since 2012 Wyoming has used four separate indices to monitor inflation pressures recommended by Dr. Lori Taylor, one each for:

- Professional staff resources,
- Non-professional staff resources,
- Utilities, and
- Educational materials.

The challenge is that the Legislature has not always appropriated an ECA equal to the ECA computations for these four indices. In some years, the Legislature has not appropriated an ECA, in other years, the Legislature has sunset the ECA after one or two years. The result is that the ECA has not kept up with the costs of inflation rendering the cost basis of the funding model suspect.

**Recommendation:** Continue using targeted cost indices for applying ECAs. The statutory monitoring process may need to be evaluated.

### **Regional Cost Adjustment (EB Element 34)**

Dr. Taylor, since 2010, has recommended updating the Regional Cost Adjustment (RCA). In a state the size of Wyoming, it is no surprise that there are differences in prices across the state. These regional differences can be accommodated with an RCA. Wyoming uses two indices, the Wyoming Cost-of-Living Index (WCLI) and the Wyoming Hedonic Wage Index computed in 2005 (2005 HWI). Both have a state average value of 100, and each district's RCA is computed as the largest of the WCLI, the HWI or 100.

**Recommendation:** A new index is needed and should be the sole source for computing the RCA for the model in the future. To properly account for regional cost differences a new index based on a comparable wage index (CWI) should be developed and implemented. Legislation passed in 2024 requires collection of data that will make estimation of this RCA possible and more accurate.

### **Transportation (EB Element 35)**

Wyoming has provided 100 percent reimbursement to school districts for allowable transportation expenditures to and from school, including special education students, and to and from student activities. There have been attempts to identify a formula-based approach to transportation funding, but none have swayed the Legislature from the reimbursement approach. The 2020 recalibration recommended continuation of the reimbursement model. Similar to special education, rather than recommending an alternative transportation formula, Wyoming should focus on identifying cost-effective ways to improve transportation to and from school and to and from student activities.

**Recommendation:** No need to recalibrate but use past studies and updated research on student transportation to develop more cost-effective transportation programs.

## **Chapter 4**

### **Issues Related to *WEA v. State***

On February 26, 2025, the Wyoming First Judicial District Court ruled in *WEA v. State* that several components of the Wyoming Funding Model did not properly reflect the costs of providing the basket of educational goods and services. The decision identified the following school operating (non-facilities) issues that were not constitutionally compliant and noted that the 2025 recalibration offered an opportunity to address these issues:

- Adjusting for the effects of inflation (the ECA) consistently.
- Salaries for school districts to recruit and retain personnel.
- Funding for elementary level mental health counselors, school resource officers, nutritional programs, and computers for every student.

The Wyoming Attorney General is appealing this decision to the Wyoming Supreme Court; however, each of these issues could be included in the 2025 recalibration.

## **Conclusion**

Even though not all elements of the Wyoming Funding Model may need changed, it is recommended that the entire Wyoming Funding Model be recalibrated, because of the interactive and dynamic impacts changes in one component of the model has on other components, isolating individual component cost and resource allocation differences between the EB and Wyoming Funding Models is both impractical and likely not helpful given the block grant approach to the way funds can be used. It is difficult to list the cost differences between the EB Model and the Wyoming Funding Model for each individual component of the model. Further, several elements of the EB Model have changed since 2020.



## Appendix A

**Table A.1: Wyoming K-12 School Funding, 2009-10 through 2025-26**

Fiscal Year	Enrollment	Foundation Program Guarantee (\$)	Total Off-Model Funding (\$)	Total Funding (\$)	Foundation Program Guarantee as Percent of Total (%)	Total Funding Per Pupil (\$)
1	2	3	4	5	6	7
2010	87,420	1,215,994,722	36,962,169	1,252,956,891	97.05	14,332.61
2011	88,165	1,248,850,620	<i>34,559,129</i>	1,283,409,749	97.31	14,556.91
2012	89,476	1,307,482,050	37,953,126	1,345,435,177	97.18	15,036.83
2013	90,993	1,342,271,233	<i>35,011,116</i>	1,377,282,350	97.46	15,136.14
2014	92,218	1,348,684,661	41,756,927	1,390,441,588	97.00	<i>15,077.77</i>
2015	93,303	1,377,963,339	51,921,391	1,429,884,730	96.37	15,325.17
2016	94,002	1,441,473,942	52,941,936	1,494,415,878	96.46	15,897.70
2017	93,261	1,459,132,714	53,211,749	1,512,344,463	96.48	16,216.26
2018	92,976	1,468,146,239	<i>13,918,108</i>	<i>1,482,064,347</i>	99.06	<i>15,940.29</i>
2019	93,029	1,470,592,721	14,859,192	1,485,451,914	99.00	15,967.62
2020	93,832	1,486,643,038	16,304,385	1,502,947,423	98.92	16,017.43
2021	91,938	1,507,238,009	18,763,905	1,526,001,914	98.77	16,598.16
2022	91,992	<i>1,501,172,219</i>	20,564,615	1,521,736,834	98.65	16,542.06
2023	91,640	<i>1,231,585,491</i>	273,401,991	<i>1,504,987,482</i>	81.83	<i>16,422.82</i>
2024	90,297	1,302,472,872	290,759,816	1,593,232,688	81.75	17,644.36
Est. 2025	89,228	1,374,770,000	320,890,000	1,695,660,000	81.08	19,003.68
Est. 2026	89,228	1,440,830,000	343,460,000	1,784,290,000	80.75	19,996.97

Note: Numbers in *italics* represent decreases from the previous year.

Source: Computed from data provided by Wyoming LSO