



**Legislative
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HB 18-1232

FISCAL NOTE

Drafting Number: LLS 18-0039
Prime Sponsors: Rep. Young
 Sen. Coram; Kerr

Date: March 26, 2018
Bill Status: House Education
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Bill Topic: NEW SCHOOL FUNDING DISTRIBUTION FORMULA

Summary of Fiscal Impact:

<input checked="" type="checkbox"/> State Revenue (<i>conditional</i>)	<input checked="" type="checkbox"/> TABOR Refund (<i>conditional</i>)
<input checked="" type="checkbox"/> State Expenditure (<i>conditional</i>)	<input checked="" type="checkbox"/> School District (<i>conditional</i>)
<input type="checkbox"/> State Transfer	<input type="checkbox"/> Statutory Public Entity

Contingent on voter approval of a statewide ballot measure, this bill creates a new public school funding allocation formula to replace the existing formula from the 1994 School Finance Act, effective the year following voter approval of a ballot measure in a statewide election that raises sufficient revenue. Revenue and expenditure impacts are ongoing.

Appropriation Summary: If a statewide ballot measure to increase state revenue for P-12 education is approved by the voters, the Colorado Department of Human Services will incur additional expenses beginning in FY 2019-20.

Fiscal Note Status: This fiscal note reflects the introduced version of the bill.

**Table 1
State Fiscal Impacts Under HB 18-1232**

	FY 2018-19	FY 2019-20	FY 2020-21
Revenue	(The bill is contingent on voter approval of a ballot initiative increasing state revenue for P-12 education by at least \$1.6 billion in FY 2019-20; see technical issues on page 7.)		
Cash Funds		\$100,948	\$259,341
Total		\$100,948	\$259,341
Expenditures	General Fund	\$135,810	\$269,142
	Cash Funds	\$28,683	\$56,842
	School Finance Act	\$1.530 billion	\$1.583 billion
	Centrally Appropriated	\$32,652	\$69,428
	Total	\$1.530 billion	\$1.583 billion
	Total FTE	2.6 FTE	5.5 FTE
Transfers	Total	-	-
TABOR Refund		\$100,948	

Summary of Legislation

This bill creates a new public school funding allocation formula, to replace the existing formula from the 1994 School Finance Act. The new formula is effective for the second budget year following voter approval of a ballot measure, no later than January 1, 2023, that increases state revenue for funding preschool through 12th grade (P-12) education. Revenue from a potential ballot measure is not included in the bill. The earliest budget year in which the new funding formula could take effect is FY 2019-20.

Under current law, funding for school districts is set by a statewide base per pupil amount, which is modified to provide additional funding for each district according to various factors, such as a district's cost of living, enrollment, or percentage of at-risk students. The number of pupils eligible for funding is generally set by a single student count date, on October 1 of each year, although districts with declining enrollment are allowed to use the greater of the October 1 count or an average enrollment count over a period of up to five years.

This bill provides a new funding formula for school districts and Charter School Institute (CSI) schools and changes how pupils are counted for funding purposes. Components of the new funding formula are discussed below.

Funded Pupil Count. Under the bill, the number of pupils funded will continue to be based on a single pupil enrollment count date. Districts with declining enrollment will be allowed to use the greater of the the district's pupil count or an average enrollment count over a period of up to five years. Full-day and retained kindergarten students are funded as full time students, while part-time kindergarten students are funded as half-time. All preschool students are funded as half-day students, and the bill anticipates conforming changes to the Colorado Preschool Program (CPP) removing limits on the number of children eligible to attend state-funded preschool.

Funding Formula. The new funding allocation formula calculates a school district's funding formula by starting with the statewide base per pupil amount, which would be determined annually by the General Assembly. It then calculates a preliminary total program amount for each district, which includes additional funding for certain student and district characteristics, including:

- poverty factor funding for each additional student that qualifies for for free- and reduced-price lunch;
- english language learner (ELL) funding, adjusted for district size, for each additional ELL student for up to 7 years;
- gifted child factor funding, adjusted for district size, for each additional gifted student; and
- special education factor funding, adjusted for district size and type of disability, for each additional special education student.

The formula then calculates a total program amount, which includes additional funding from:

- online funding at 95 percent of base per pupil;
- extended high school funding at base per pupil; and
- cost-of-living factor funding, which is allocated proportionately and limited to 5 percent of statewide aggregate cost-of-living funding calculated using the cost-of-living and personnel cost factors as specified in current law; and
- size factor funding, based on district enrollment.

Floor Funding. Districts are guaranteed a minimum funding level, based on 95 percent of the statewide per pupil average.

Hold Harmless Provision. The bill also includes a hold harmless provision if a district's total funding level under the new formula is less than it was for the previous year under the current formula before application of the budget stabilization factor.

Categorical Programs. The bill moves funding for most ELL, gifted and special education students inside the formula by creating ELL, gifted child, and special education factors. The bill anticipates using ELL categorical funding only for ELL students with no English proficiency and special education categorical funding only for high-cost disability reimbursement grants.

State Revenue

The bill is contingent on a statewide ballot measure increasing state revenue for P-12 education. The bill specifies that the ballot measure must increase state tax revenue for P-12 education by at least the amount needed to pay for the state share of total program under the new formula in the second budget year after voter approval. This amount is currently estimated at \$1.5 billion in FY 2019-20, assuming the statewide base per pupil amount increases by inflation in both FY 2018-19 and FY 2019-20. Ballot Initiative 93, approved by the Secretary of State's Office, is projected to generate \$726.6 million in FY 2018-19 and \$1.6 billion in FY 2019-20, if approved by the voters, and is described in the technical note of this fiscal note. If the ballot initiative fails to get voter approval, another citizen-initiated ballot measure would need to be adopted by January 1, 2023 to trigger implementation of HB18-1232.

If the bill is implemented, it is also expected to increase cash fund revenue by \$100,948 in FY 2019-20 and \$259,341 in FY 2020-21 and following years due to a projected increase in the number of preschool students who will require preschool facilities and providers. The Office of Early Childhood (OEC) in the Colorado Department of Human Services is responsible for licensing and inspecting preschools throughout the state. According to OEC, in FY 2019-20, the annual licensing fee will be \$250 per facility and \$2 per child, and increase to \$300 per facility and \$3 per child beginning in FY 2020-21. Assuming an average size of 30 students per classroom, the anticipated preschool student increase is expected to require about 550 new facilities that must be licensed when the program is fully implemented. The licensing of these additional preschools is expected to start July 1, 2019.

TABOR Refund

Revenue subject to TABOR. The bill increases state revenue subject to TABOR by \$100,948 in FY 2019-20 which will increase the amount of money required to be refunded under TABOR for FY 2019-20. Since the bill increases the TABOR refund obligation without a corresponding change in General Fund revenue, the amount of money available in the General Fund for the budget will decrease by an identical amount. While the bill increases cash fund revenue by \$259,341 in FY 2020-21, state revenue subject to TABOR is not estimated for years beyond FY 2019-20.

Revenue not subject to TABOR. The bill is contingent on a statewide ballot measure increasing state revenue for P-12 education by at least the amount needed to pay for the state share of total program in the second budget year after voter approval. Assuming Initiative 93 is

passed by the voters in November 2018, this amount is currently estimated at \$726.6 million in FY 2018-19 and \$1.6 billion in FY 2019-20, assuming the statewide base per pupil amount increases by inflation in both FY 2018-19 and FY 2019-20. Initiative 93 specifies that the revenue increment it generates is not subject to TABOR, and therefore will not impact current or future TABOR refunds.

State Expenditures

School finance act expenditures. If a ballot measure is approved this fall, state expenditures for school finance will increase by an estimated \$1.5 billion, starting in FY 2019-20. Table 2 illustrates the projected change in school finance funding in FY 2018-19, based on the latest available data, although the new formula is not effective until FY 2019-20 at the earliest.

Table 2
Comparison of School Finance Act Funding Elements, Current Law vs HB 18-1232
(Assumes \$822.4 Million Budget Stabilization Factor)

School Finance Elements	Current Law*	HB 18-1232	Change
Total Program	\$6,929,517,083	\$8,278,589,980	\$1,349,072,897
Supplemental Floor Funding	\$0	\$125,924,868	\$125,924,868
State Share Hold Harmless Funding	\$0	\$3,553,748	\$3,553,748
Total School Finance Funding	\$6,929,517,083	\$8,408,068,596	\$1,478,551,513
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Funded Pupil Count	870,641	959,312	88,671
Per Pupil Funding (with floor and hold-harmless)	\$7,959	\$8,765	\$806
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Local Share	\$2,542,655,348	\$2,542,655,348	\$0
State Share (with floor and hold harmless)	\$4,386,861,735	\$5,865,413,248	\$1,478,551,513
<hr/>			
State Share (with floor and hold-harmless) increased by inflation and pupil growth (3.5 percent in FY 2019-20)			\$1,530,300,816

* Appendix A contains a table estimating the change in total program and state share resulting from the bill for each school district.

CDE Administrative Expenses. Beginning in FY 2018-19, the CDE will incur additional workload to prepare for and implement the bill. Workload increases will occur both within the school finance unit and the information management services unit. Additional workload within these units will result from implementation of the new school finance formula for school districts, updating required reports, and configuring the department's information technology framework. Because of time available to prepare for implementation, this workload impact is absorbable within existing appropriations. This workload impact is conditional on voters passing a statewide ballot measure which sufficiently increases state revenue for P-12 education.

Categorical Programs. Beginning in FY 2019-20, the General Assembly will no longer appropriate money for the majority of ELL, gifted and talented students and disabled students through the traditional categorical programs. Instead, funding for these students will be provided on a per pupil basis through the formula in the new school finance act. In FY 2017-18, \$161.6 million was allocated to school districts for disabled students, \$19.3 million for ELL students, and \$9.0 million for the gifted and talented students. These amounts would be increased to \$320.6 million, \$176.5 million, and \$65.5 million, respectively, by moving funding for these programs within the new funding formula. Table 3 illustrates the change in funding for these programs that would have occurred if HB 18-1232 had been in place in FY 2017-18. Appendix B contains district-by-district detail of these differences.

Table 3
Comparison of Categorical Funding, Current Law vs HB 18-1232
(Special Education, ELL and Gifted and Talented Programs, FY 2017-18)

Categorical Programs	Current Law*	HB 18-1232	Change
Special Education	\$161,643,300	\$320,611,863	\$158,968,563
ELL	\$19,304,350	\$176,522,211	\$157,217,861
Gifted and Talented	\$9,045,415	\$65,449,024	\$56,403,609
Total	\$189,993,065	\$562,583,098	\$372,590,033

* Appendix B contains a table estimating the district-by-district change in funding for these categorical programs assuming the new funding formula was in place in FY 2017-18. Totals do not equal actual appropriations because of deducted administrative expenses and funding caps, and do not include distributions made to the Charter School Institute.

Colorado Department of Human Services (CDHS). The Office of Early Childhood (OEC) within the CDHS will incur conditional costs of \$164,492 in FY 2019-20 and \$325,985 in FY 2020-21 to license and inspect additional preschool facilities, conditional upon the passage of a statewide ballot measure to increase funding for P-12 education.

It is assumed that an additional 32,000 preschool students will be induced annually to enroll in an expanded Colorado Preschool Program (CPP), and that the total increase in CPP students will phase in in equal increments over a two-year period. Approximately 1,050 new preschool classrooms in 550 new facilities will be needed to serve the new CPP students, assuming two half-day preschool classes per classroom. The fiscal note assumes that the licensing of additional facilities will begin July 1, 2019, requiring 2.6 FTE in FY 2019-20 and 5.5 FTE in FY 2020-21. Currently, the caseload for licensing preschools in the OEC is about 100 facilities per specialist. Table 4 summarizes these costs.

Table 4
Office of Early Childhood Expenses Under HB 18-1232

Cost Components	FY 2019-20	FY 2020-21
Department of Human Services		
Personal Services	\$141,514	\$303,242
Operating Expenses and Capital Outlay Costs	\$14,698	\$5,225
Travel Reimbursement	\$8,281	\$17,518
Centrally Appropriated Costs*	\$32,652	\$69,428
FTE – Personal Services	2.6	5.5
Total	\$197,145	\$395,413
Total FTE	2.6	5.5

* Centrally appropriated costs are not included in the bill's appropriation.

Centrally appropriated costs. Pursuant to a Joint Budget Committee policy, certain costs associated with this bill are addressed through the annual budget process and centrally appropriated in the Long Bill or supplemental appropriations bills, rather than in this bill. These costs, which include employee insurance and supplemental employee retirement payments, are estimated to be \$32,652 in FY 2019-20 and \$69,428 in FY 2020-21.

School District Impact

The bill will directly impact how much money school districts receive in school finance funding,

School Finance Funding. This fiscal note includes three appendices summarizing the school finance impacts for school districts. Appendix A illustrates the change in each district's funded pupil count, total program, and per pupil funding resulting from implementation of the new funding formula. Overall in FY 2018-19, the bill would increase the funded pupil count by 88,671, total program spending by \$1.5 billion, and per pupil spending by \$806. Because the bill does not affect district's local share, changes to total program and state share will be identical. The funded pupil count increases are primarily because of the additional kindergarten and preschool students receiving funding under the bill.

Categorical Funding. Under current law, most districts receive allocations for the ELL, disabled student, and gifted and talented categorical programs. This bill will move the majority of funding for these programs within the school finance funding formula. Allocations will be made on a per pupil basis, and district funding for these three programs will be increased by \$157.2 million, \$159.0 million, and \$56.4 million, respectively. Appendix B contains a district-by-district summary of changes in funding for these three programs that would have occurred if the new formula had been in place in FY 2017-18. Actual allocations in FY 2017-18 included an additional \$3.6 million to the Charter School Institute and BOCES that are not included in the appendix.

Floor Funding. Certain school districts will also receive supplemental funding per pupil (floor funding) if their per pupil revenue is less than 95 percent of the statewide average per pupil revenue. The 11 districts receiving floor funding would receive a total of \$125.9 million if the new funding formula were in place in FY 2018-19. A district-by-district summary of this projected floor funding is available in Appendix C.

Hold-Harmless Funding. The bill also specifies that certain districts are eligible for hold-harmless funding if their state funding under the bill is less than what they received in state share in the previous fiscal year. Eight districts would be eligible to receive hold-harmless funding, if the new funding formula were in place in FY 2018-19. These districts will receive an estimated \$3.6 million per year. A district-by-district summary of this projected hold-harmless funding is also available in Appendix C.

Technical Note

Implementation of this bill is contingent on passage of a ballot initiative to increase state tax revenue for P-12 education. Initiative #93 has received approval to petition from the Secretary of State's office, and if passed by the voters in the fall, is currently estimated to generate \$726.6 million in FY 2018-19 and \$1.6 billion in FY 2019-20 to be deposited in the newly created Quality Public Education Fund. The revenue estimate for FY 2018-19 is a half year impact. The revenue generated is expected to grow over time with growth in population, income and business earnings. Based on the effective date language in HB 18-1232, this would appear to satisfy the measure's requirement for implementation of the new school finance formula.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Education

Human Services

Legislative Council Staff

Appendix A
School Finance Funding Change
Current Law vs. HB 18-1232, FY 2018-19, BS Factor at \$822.4 Million

		FY 2018-19 Under Current Law					FY 2018-19 under HB 18-1232							
County	District	Funded Pupil Count	Total Program after BS Factor	State Share after BS Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program	State Share	Total Funding Per Pupil	Funded Pupil Count	Total Program	State Share	Total Funding Per Pupil	
1	Adams	Mapleton	8,648	\$68,460,880	\$49,038,284	\$7,917	9,707	\$ 88,493,484	\$ 69,070,889	\$ 9,116	1,059.7	\$ 20,032,605	\$ 20,032,605	\$ 1,199
2	Adams	Adams 12 Five Star	41,894	\$326,426,683	\$251,835,745	\$7,792	42,326	\$ 354,848,524	\$ 280,257,587	\$ 8,384	432.2	\$ 28,421,841	\$ 28,421,841	\$ 592
3	Adams	Commerce City	8,009	\$66,565,481	\$46,350,390	\$8,312	7,972	\$ 80,498,136	\$ 60,283,045	\$ 10,097	(36.6)	\$ 13,932,656	\$ 13,932,656	\$ 1,786
4	Adams	Brighton	18,316	\$140,704,012	\$106,038,032	\$7,682	19,942	\$ 166,764,315	\$ 132,098,335	\$ 8,362	1,626.9	\$ 26,060,303	\$ 26,060,303	\$ 680
5	Adams	Bennett	1,048	\$8,657,991	\$4,158,023	\$8,259	1,141	\$ 11,439,584	\$ 6,939,615	\$ 10,023	93.0	\$ 2,781,592	\$ 2,781,592	\$ 1,764
6	Adams	Strasburg	948	\$7,805,966	\$4,826,641	\$8,238	1,071	\$ 10,813,282	\$ 7,833,957	\$ 10,095	123.5	\$ 3,007,315	\$ 3,007,315	\$ 1,858
7	Adams	Westminster	10,343	\$86,533,173	\$65,893,205	\$8,367	10,384	\$ 101,056,819	\$ 80,416,850	\$ 9,732	41.2	\$ 14,523,645	\$ 14,523,645	\$ 1,365
8	Alamosa	Alamosa	2,388	\$18,051,741	\$14,208,980	\$7,561	2,699	\$ 24,531,284	\$ 20,688,524	\$ 9,089	311.4	\$ 6,479,543	\$ 6,479,543	\$ 1,528
9	Alamosa	Sangre De Cristo	295	\$3,108,397	\$1,821,932	\$10,530	331	\$ 4,608,157	\$ 3,321,692	\$ 13,914	36.0	\$ 1,499,760	\$ 1,499,760	\$ 3,384
10	Arapahoe	Englewood	2,614	\$21,630,329	\$8,671,498	\$8,275	2,887	\$ 27,927,471	\$ 14,968,640	\$ 9,674	273.0	\$ 6,297,142	\$ 6,297,142	\$ 1,399
11	Arapahoe	Sheridan	1,324	\$12,288,255	\$7,699,199	\$9,279	1,512	\$ 16,561,083	\$ 11,972,027	\$ 10,954	187.6	\$ 4,272,828	\$ 4,272,828	\$ 1,675
12	Arapahoe	Cherry Creek	52,765	\$418,297,111	\$283,359,425	\$7,928	57,567	\$ 474,275,825	\$ 339,338,140	\$ 8,239	4,801.7	\$ 55,978,715	\$ 55,978,715	\$ 311
13	Arapahoe	Littleton	14,635	\$112,091,226	\$65,041,177	\$7,659	15,909	\$ 131,068,718	\$ 84,018,670	\$ 8,239	1,273.7	\$ 18,977,492	\$ 18,977,492	\$ 580
14	Arapahoe	Deer Trail	179	\$2,571,363	\$1,545,007	\$14,365	199	\$ 3,364,598	\$ 2,338,242	\$ 16,916	19.9	\$ 793,235	\$ 793,235	\$ 2,551
15	Arapahoe	Aurora	39,790	\$329,849,119	\$256,733,534	\$8,290	44,114	\$ 397,825,082	\$ 324,709,496	\$ 9,018	4,324.1	\$ 67,975,963	\$ 67,975,963	\$ 728
16	Arapahoe	Byers	2,759	\$21,290,312	\$19,584,223	\$7,716	2,999	\$ 26,258,309	\$ 24,552,220	\$ 8,755	239.8	\$ 4,967,997	\$ 4,967,997	\$ 1,040
17	Archuleta	Archuleta	1,688	\$13,495,129	\$6,835,215	\$7,996	1,911	\$ 17,650,526	\$ 10,990,612	\$ 9,236	223.2	\$ 4,155,397	\$ 4,155,397	\$ 1,241
18	Baca	Walsh	141	\$1,961,021	\$1,350,060	\$13,928	169	\$ 2,814,260	\$ 2,203,298	\$ 16,613	28.6	\$ 853,238	\$ 853,238	\$ 2,685
19	Baca	Pritchett	50	\$813,107	\$453,446	\$16,262	50	\$ 882,104	\$ 522,443	\$ 17,642	-	\$ 68,997	\$ 68,997	\$ 1,380
20	Baca	Springfield	290	\$3,022,118	\$2,174,309	\$10,425	337	\$ 4,715,399	\$ 3,867,590	\$ 14,009	46.7	\$ 1,693,281	\$ 1,693,281	\$ 3,584
21	Baca	Vilas	50	\$827,835	\$621,458	\$16,557	54	\$ 963,194	\$ 756,816	\$ 17,771	4.2	\$ 135,359	\$ 135,359	\$ 1,214
22	Baca	Campo	50	\$792,257	\$623,211	\$15,845	50	\$ 857,157	\$ 688,110	\$ 17,143	-	\$ 64,899	\$ 64,899	\$ 1,298
23	Bent	Las Animas	1,687	\$14,072,696	\$12,757,363	\$8,342	1,747	\$ 16,880,633	\$ 15,565,299	\$ 9,662	60.1	\$ 2,807,936	\$ 2,807,936	\$ 1,320
24	Bent	McClave	243	\$2,692,186	\$2,203,175	\$11,079	265	\$ 4,011,248	\$ 3,522,236	\$ 15,160	21.6	\$ 1,319,061	\$ 1,319,061	\$ 4,081
25	Boulder	St Vrain	30,195	\$235,037,846	\$146,786,774	\$7,784	33,300	\$ 274,344,724	\$ 186,093,653	\$ 8,239	3,104.1	\$ 39,306,878	\$ 39,306,878	\$ 455
26	Boulder	Boulder	30,128	\$237,332,487	\$56,796,666	\$7,878	32,250	\$ 265,695,732	\$ 85,159,911	\$ 8,239	2,122.2	\$ 28,363,246	\$ 28,363,246	\$ 361
27	Chaffee	Buena Vista	966	\$7,843,149	\$4,312,552	\$8,119	1,079	\$ 10,734,974	\$ 7,204,377	\$ 9,951	112.8	\$ 2,891,825	\$ 2,891,825	\$ 1,832
28	Chaffee	Salida	1,302	\$10,219,232	\$6,361,013	\$7,852	1,368	\$ 13,108,145	\$ 9,249,926	\$ 9,581	66.7	\$ 2,888,913	\$ 2,888,913	\$ 1,729
29	Cheyenne	Kit Carson	111	\$1,605,397	\$1,257,566	\$14,502	129	\$ 2,162,739	\$ 1,814,907	\$ 16,765	18.3	\$ 557,341	\$ 557,341	\$ 2,263
30	Cheyenne	Cheyenne	166	\$2,262,432	\$1,698,191	\$13,621	194	\$ 3,200,825	\$ 2,636,583	\$ 16,482	28.1	\$ 938,393	\$ 938,393	\$ 2,861

Appendix A
School Finance Funding Change
Current Law vs. HB 18-1232, FY 2018-19, BS Factor at \$822.4 Million

		FY 2018-19 Under Current Law					FY 2018-19 under HB 18-1232							
County	District	Funded Pupil Count	Total Program after BS Factor	State Share after BS Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program	State Share	Total Funding Per Pupil	Funded Pupil Count	Total Program	State Share	Total Funding Per Pupil	
31	Clear Creek	Clear Creek	774	\$6,650,086	\$1,007,905	\$8,596	824	\$ 8,420,071	\$ 2,777,889	\$ 10,214	50.8	\$ 1,769,985	\$ 1,769,985	\$ 1,617
32	Conejos	North Conejos	1,015	\$8,024,327	\$7,309,458	\$7,907	1,130	\$ 11,688,987	\$ 10,974,118	\$ 10,343	115.2	\$ 3,664,660	\$ 3,664,660	\$ 2,437
33	Conejos	Sanford	360	\$3,468,514	\$3,213,315	\$9,629	395	\$ 4,998,453	\$ 4,743,254	\$ 12,642	35.2	\$ 1,529,939	\$ 1,529,939	\$ 3,012
34	Conejos	South Conejos	200	\$2,575,936	\$1,971,425	\$12,905	234	\$ 3,703,656	\$ 3,099,145	\$ 15,828	34.4	\$ 1,127,720	\$ 1,127,720	\$ 2,922
35	Costilla	Centennial	216	\$2,703,600	\$1,618,164	\$12,499	227	\$ 3,743,336	\$ 2,657,900	\$ 16,461	11.1	\$ 1,039,736	\$ 1,039,736	\$ 3,962
36	Costilla	Sierra Grande	277	\$3,054,957	\$1,311,122	\$11,045	297	\$ 4,475,433	\$ 2,731,598	\$ 15,049	20.8	\$ 1,420,476	\$ 1,420,476	\$ 4,004
37	Crowley	Crowley	447	\$3,944,927	\$3,085,311	\$8,819	517	\$ 5,727,925	\$ 4,868,310	\$ 11,073	70.0	\$ 1,782,998	\$ 1,782,998	\$ 2,253
38	Custer	Westcliffe	353	\$3,546,514	\$996,130	\$10,047	400	\$ 5,103,978	\$ 2,553,594	\$ 12,750	47.3	\$ 1,557,464	\$ 1,557,464	\$ 2,704
39	Delta	Delta	4,674	\$36,122,625	\$28,619,424	\$7,729	5,194	\$ 47,333,902	\$ 39,830,701	\$ 9,113	520.0	\$ 11,211,276	\$ 11,211,276	\$ 1,385
40	Denver	Denver	87,899	\$723,816,328	\$286,887,451	\$8,235	101,679	\$ 906,820,717	\$ 469,891,840	\$ 8,918	13,780.4	\$ 183,004,389	\$ 183,004,389	\$ 684
41	Dolores	Dolores	278	\$2,952,491	\$717,136	\$10,628	307	\$ 4,377,925	\$ 2,142,569	\$ 14,279	28.8	\$ 1,425,434	\$ 1,425,434	\$ 3,651
42	Douglas	Douglas	65,169	\$500,799,051	\$319,325,837	\$7,685	70,693	\$ 582,421,997	\$ 400,948,784	\$ 8,239	5,524.0	\$ 81,622,946	\$ 81,622,946	\$ 554
43	Eagle	Eagle	6,896	\$56,921,316	\$21,234,979	\$8,255	7,566	\$ 67,592,559	\$ 31,906,222	\$ 8,933	670.8	\$ 10,671,243	\$ 10,671,243	\$ 679
44	Elbert	Elizabeth	2,401	\$18,846,037	\$12,230,801	\$7,849	2,695	\$ 23,051,493	\$ 16,436,257	\$ 8,554	293.7	\$ 4,205,456	\$ 4,205,456	\$ 705
45	Elbert	Kiowa	251	\$3,027,225	\$2,156,132	\$12,080	284	\$ 4,123,809	\$ 3,252,716	\$ 14,515	33.5	\$ 1,096,584	\$ 1,096,584	\$ 2,435
46	Elbert	Big Sandy	301	\$3,326,869	\$2,800,837	\$11,056	320	\$ 4,471,187	\$ 3,945,155	\$ 13,981	18.9	\$ 1,144,319	\$ 1,144,319	\$ 2,925
47	Elbert	Elbert	213	\$2,736,227	\$2,207,318	\$12,852	233	\$ 3,525,873	\$ 2,996,964	\$ 15,126	20.2	\$ 789,646	\$ 789,646	\$ 2,274
48	Elbert	Agate	50	\$845,005	\$512,531	\$16,900	50	\$ 913,156	\$ 580,682	\$ 18,263	-	\$ 68,151	\$ 68,151	\$ 1,363
49	El Paso	Calhan	486	\$4,427,944	\$3,236,064	\$9,111	483	\$ 5,531,402	\$ 4,339,522	\$ 11,452	(3.0)	\$ 1,103,458	\$ 1,103,458	\$ 2,341
50	El Paso	Harrison	11,393	\$92,222,037	\$79,992,955	\$8,095	13,602	\$ 123,421,911	\$ 111,192,830	\$ 9,074	2,208.8	\$ 31,199,874	\$ 31,199,874	\$ 979
51	El Paso	Widefield	9,145	\$69,140,376	\$60,110,598	\$7,561	10,571	\$ 89,655,475	\$ 80,625,698	\$ 8,481	1,426.4	\$ 20,515,099	\$ 20,515,099	\$ 920
52	El Paso	Fountain	7,806	\$59,018,215	\$55,684,128	\$7,561	9,243	\$ 82,139,606	\$ 78,805,518	\$ 8,887	1,436.6	\$ 23,121,391	\$ 23,121,391	\$ 1,326
53	El Paso	Colorado Springs	30,361	\$238,671,595	\$170,826,139	\$7,861	30,944	\$ 264,961,201	\$ 197,115,745	\$ 8,563	582.5	\$ 26,289,606	\$ 26,289,606	\$ 702
54	El Paso	Cheyenne Mountain	4,959	\$37,495,393	\$25,720,347	\$7,561	5,562	\$ 45,835,230	\$ 34,060,184	\$ 8,240	603.0	\$ 8,339,837	\$ 8,339,837	\$ 680
55	El Paso	Manitou Springs	1,400	\$11,305,212	\$8,186,662	\$8,075	1,522	\$ 13,860,204	\$ 10,741,654	\$ 9,108	121.7	\$ 2,554,992	\$ 2,554,992	\$ 1,033
56	El Paso	Academy	24,598	\$185,784,627	\$138,487,308	\$7,553	27,058	\$ 222,918,733	\$ 175,621,415	\$ 8,239	2,459.6	\$ 37,134,107	\$ 37,134,107	\$ 686
57	El Paso	Ellicott	978	\$8,271,851	\$7,232,466	\$8,461	1,107	\$ 11,751,270	\$ 10,711,885	\$ 10,614	129.5	\$ 3,479,419	\$ 3,479,419	\$ 2,153
58	El Paso	Peyton	625	\$5,418,508	\$4,385,796	\$8,665	640	\$ 6,719,303	\$ 5,686,590	\$ 10,494	15.0	\$ 1,300,794	\$ 1,300,794	\$ 1,829
59	El Paso	Hanover	254	\$3,044,080	\$2,699,372	\$11,966	290	\$ 4,453,463	\$ 4,108,756	\$ 15,383	35.1	\$ 1,409,383	\$ 1,409,383	\$ 3,418
60	El Paso	Lewis-Palmer	6,488	\$49,053,315	\$35,902,237	\$7,561	6,999	\$ 57,664,337	\$ 44,513,259	\$ 8,239	511.2	\$ 8,611,022	\$ 8,611,022	\$ 678

Appendix A
School Finance Funding Change
Current Law vs. HB 18-1232, FY 2018-19, BS Factor at \$822.4 Million

		FY 2018-19 Under Current Law					FY 2018-19 under HB 18-1232							
County	District	Funded Pupil Count	Total Program after BS Factor	State Share after BS Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program	State Share	Total Funding Per Pupil	Funded Pupil Count	Total Program	State Share	Total Funding Per Pupil	
61	El Paso	Falcon	23,232	\$176,038,130	\$152,349,050	\$7,577	25,772	\$ 212,328,703	\$ 188,639,623	\$ 8,239	2,540.3	\$ 36,290,573	\$ 36,290,573	\$ 661
62	El Paso	Edison	206	\$2,661,306	\$2,496,585	\$12,906	214	\$ 3,412,075	\$ 3,247,354	\$ 15,937	7.9	\$ 750,769	\$ 750,769	\$ 3,030
63	El Paso	Miami-Yoder	281	\$3,109,944	\$2,525,178	\$11,060	311	\$ 4,488,008	\$ 3,903,242	\$ 14,440	29.6	\$ 1,378,064	\$ 1,378,064	\$ 3,381
64	Fremont	Canon City	3,663	\$27,693,046	\$20,260,811	\$7,561	4,093	\$ 37,806,996	\$ 30,374,762	\$ 9,237	430.2	\$ 10,113,950	\$ 10,113,950	\$ 1,676
65	Fremont	Florence	1,399	\$11,049,606	\$8,539,326	\$7,900	1,608	\$ 15,454,866	\$ 12,944,585	\$ 9,612	209.2	\$ 4,405,260	\$ 4,405,260	\$ 1,712
66	Fremont	Cotopaxi	196	\$2,541,059	\$1,034,753	\$12,938	210	\$ 3,380,276	\$ 1,873,970	\$ 16,089	13.7	\$ 839,217	\$ 839,217	\$ 3,151
67	Garfield	Roaring Fork	6,102	\$50,174,236	\$25,337,966	\$8,223	6,128	\$ 55,611,145	\$ 30,774,874	\$ 9,074	26.5	\$ 5,436,909	\$ 5,436,909	\$ 852
68	Garfield	Rifle	4,702	\$36,127,036	\$32,725,835	\$7,684	5,292	\$ 48,120,121	\$ 44,718,921	\$ 9,094	590.0	\$ 11,993,086	\$ 11,993,086	\$ 1,410
69	Garfield	Parachute	1,129	\$9,580,519	\$8,220,390	\$8,484	1,243	\$ 12,849,551	\$ 11,489,422	\$ 10,338	113.7	\$ 3,269,032	\$ 3,269,032	\$ 1,854
70	Gilpin	Gilpin	439	\$4,170,049	\$2,752,126	\$9,492	509	\$ 5,489,250	\$ 4,071,327	\$ 10,787	69.6	\$ 1,319,201	\$ 1,319,201	\$ 1,294
71	Grand	West Grand	420	\$4,112,893	\$2,429,818	\$9,786	462	\$ 5,531,128	\$ 3,848,053	\$ 11,962	42.1	\$ 1,418,235	\$ 1,418,235	\$ 2,176
72	Grand	East Grand	1,281	\$10,211,120	\$3,152,325	\$7,974	1,407	\$ 13,204,067	\$ 6,145,272	\$ 9,385	126.5	\$ 2,992,947	\$ 2,992,947	\$ 1,410
73	Gunnison	Gunnison	1,957	\$15,420,126	\$6,355,437	\$7,880	2,227	\$ 19,310,020	\$ 10,245,330	\$ 8,673	269.7	\$ 3,889,894	\$ 3,889,894	\$ 793
74	Hinsdale	Hinsdale	102	\$1,631,388	\$584,282	\$15,932	126	\$ 2,126,710	\$ 1,079,605	\$ 16,932	23.2	\$ 495,323	\$ 495,323	\$ 1,001
75	Huerfano	Huerfano	524	\$4,620,608	\$2,586,456	\$8,823	601	\$ 6,937,188	\$ 4,903,036	\$ 11,550	76.9	\$ 2,316,580	\$ 2,316,580	\$ 2,727
76	Huerfano	La Veta	213	\$2,562,619	\$1,596,205	\$12,025	241	\$ 3,718,962	\$ 2,752,548	\$ 15,419	28.1	\$ 1,156,343	\$ 1,156,343	\$ 3,393
77	Jackson	North Park	171	\$2,355,391	\$779,619	\$13,798	188	\$ 3,226,844	\$ 1,651,073	\$ 17,210	16.8	\$ 871,454	\$ 871,454	\$ 3,411
78	Jefferson	Jefferson	80,913	\$628,664,120	\$356,573,132	\$7,770	90,591	\$ 746,349,139	\$ 474,258,150	\$ 8,239	9,677.8	\$ 117,685,018	\$ 117,685,018	\$ 469
79	Kiowa	Eads	165	\$2,156,442	\$1,599,666	\$13,046	173	\$ 2,858,517	\$ 2,301,741	\$ 16,542	7.5	\$ 702,075	\$ 702,075	\$ 3,497
80	Kiowa	Plainview	58	\$911,443	\$540,287	\$15,634	64	\$ 1,116,681	\$ 745,525	\$ 17,394	5.9	\$ 205,239	\$ 205,239	\$ 1,760
81	Kit Carson	Arriba-Flagler	165	\$2,173,283	\$1,208,750	\$13,148	184	\$ 3,102,712	\$ 2,138,178	\$ 16,899	18.3	\$ 929,428	\$ 929,428	\$ 3,752
82	Kit Carson	Hi Plains	103	\$1,474,063	\$716,052	\$14,311	115	\$ 1,931,626	\$ 1,173,615	\$ 16,768	12.2	\$ 457,563	\$ 457,563	\$ 2,456
83	Kit Carson	Stratton	202	\$2,466,466	\$1,726,757	\$12,204	229	\$ 3,715,558	\$ 2,975,848	\$ 16,246	26.6	\$ 1,249,092	\$ 1,249,092	\$ 4,042
84	Kit Carson	Bethune	107	\$1,596,949	\$1,092,187	\$14,939	114	\$ 2,046,994	\$ 1,542,233	\$ 17,956	7.1	\$ 450,045	\$ 450,045	\$ 3,017
85	Kit Carson	Burlington	724	\$5,929,943	\$3,032,013	\$8,195	822	\$ 9,323,903	\$ 6,425,973	\$ 11,339	98.7	\$ 3,393,960	\$ 3,393,960	\$ 3,144
86	Lake	Lake	966	\$8,044,117	\$3,201,427	\$8,330	1,081	\$ 11,938,055	\$ 7,095,366	\$ 11,044	115.3	\$ 3,893,939	\$ 3,893,939	\$ 2,714
87	La Plata	Durango	5,522	\$43,223,892	\$33,142,341	\$7,828	5,573	\$ 47,297,715	\$ 37,216,164	\$ 8,487	51.5	\$ 4,073,823	\$ 4,073,823	\$ 659
88	La Plata	Bayfield	1,350	\$11,114,958	\$9,162,498	\$8,235	1,529	\$ 14,115,368	\$ 12,162,908	\$ 9,231	179.4	\$ 3,000,410	\$ 3,000,410	\$ 996
89	La Plata	Ignacio	820	\$7,399,830	\$6,779,006	\$9,026	907	\$ 10,080,679	\$ 9,459,855	\$ 11,113	87.3	\$ 2,680,849	\$ 2,680,849	\$ 2,087
90	Larimer	Poudre	30,388	\$229,683,894	\$131,924,987	\$7,558	32,773	\$ 270,004,575	\$ 172,245,668	\$ 8,239	2,384.9	\$ 40,320,681	\$ 40,320,681	\$ 680

Appendix A
School Finance Funding Change
Current Law vs. HB 18-1232, FY 2018-19, BS Factor at \$822.4 Million

			FY 2018-19 Under Current Law				FY 2018-19 under HB 18-1232								
County	District		Funded Pupil Count	Total Program after BS Factor	State Share after BS Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program	State Share	Total Funding Per Pupil	Funded Pupil Count	Total Program	State Share	Total Funding Per Pupil	
91	Larimer	Thompson	15,348	\$116,032,426	\$71,100,271	\$7,560	17,422	\$ 145,299,958	\$ 100,367,803	\$ 8,340	2,074.5	\$ 29,267,532	\$ 29,267,532	\$ 780	
92	Larimer	Estes Park	1,076	\$9,016,206	\$352,600	\$8,376	1,217	\$ 12,202,146	\$ 3,538,540	\$ 10,031	140.1	\$ 3,185,940	\$ 3,185,940	\$ 1,654	
93	Las Animas	Trinidad	1,061	\$9,077,531	\$7,399,834	\$8,556	1,174	\$ 12,506,815	\$ 10,829,118	\$ 10,654	112.9	\$ 3,429,284	\$ 3,429,284	\$ 2,098	
94	Las Animas	Primero	183	\$2,432,397	\$2,202,222	\$13,285	204	\$ 3,363,686	\$ 3,133,511	\$ 16,456	21.3	\$ 931,289	\$ 931,289	\$ 3,172	
95	Las Animas	Hoehne	350	\$3,418,502	\$2,179,146	\$9,762	383	\$ 4,889,133	\$ 3,649,777	\$ 12,769	32.7	\$ 1,470,631	\$ 1,470,631	\$ 3,007	
96	Las Animas	Aguilar	111	\$1,640,695	\$1,316,473	\$14,794	127	\$ 2,213,850	\$ 1,889,628	\$ 17,473	15.8	\$ 573,154	\$ 573,154	\$ 2,679	
97	Las Animas	Branson	455	\$3,415,994	\$3,086,856	\$7,504	486	\$ 4,882,293	\$ 4,553,155	\$ 10,054	30.4	\$ 1,466,299	\$ 1,466,299	\$ 2,550	
98	Las Animas	Kim	50	\$754,578	\$539,587	\$15,092	52	\$ 865,706	\$ 650,715	\$ 16,648	2.0	\$ 111,128	\$ 111,128	\$ 1,557	
99	Lincoln	Genoa-Hugo	173	\$2,278,957	\$999,330	\$13,196	201	\$ 3,259,494	\$ 1,979,867	\$ 16,224	28.2	\$ 980,537	\$ 980,537	\$ 3,028	
100	Lincoln	Limon	485	\$4,246,345	\$2,436,029	\$8,755	552	\$ 6,279,514	\$ 4,469,198	\$ 11,372	67.2	\$ 2,033,169	\$ 2,033,169	\$ 2,616	
101	Lincoln	Karval	50	\$827,280	\$633,511	\$16,546	52	\$ 930,523	\$ 736,754	\$ 17,860	2.1	\$ 103,243	\$ 103,243	\$ 1,315	
102	Logan	Valley	2,111	\$16,229,052	\$10,144,056	\$7,687	2,385	\$ 22,435,832	\$ 16,350,836	\$ 9,405	274.1	\$ 6,206,781	\$ 6,206,781	\$ 1,719	
103	Logan	Frenchman	182	\$2,364,611	\$1,194,634	\$13,028	206	\$ 3,283,070	\$ 2,113,093	\$ 15,960	24.2	\$ 918,459	\$ 918,459	\$ 2,932	
104	Logan	Buffalo	302	\$3,194,528	\$2,477,328	\$10,581	327	\$ 4,490,136	\$ 3,772,936	\$ 13,752	24.6	\$ 1,295,608	\$ 1,295,608	\$ 3,171	
105	Logan	Plateau	154	\$2,124,861	\$910,033	\$13,780	169	\$ 2,826,361	\$ 1,611,534	\$ 16,774	14.3	\$ 701,500	\$ 701,500	\$ 2,994	
106	Mesa	Debeque	163	\$2,207,556	\$1,291,063	\$13,585	184	\$ 2,980,019	\$ 2,063,526	\$ 16,169	21.8	\$ 772,463	\$ 772,463	\$ 2,584	
107	Mesa	Plateau Valley	435	\$3,930,260	\$2,367,675	\$9,027	456	\$ 5,084,146	\$ 3,521,561	\$ 11,145	20.8	\$ 1,153,886	\$ 1,153,886	\$ 2,118	
108	Mesa	Mesa Valley	22,057	\$166,761,931	\$120,135,779	\$7,560	23,754	\$ 198,453,249	\$ 151,827,097	\$ 8,354	1,697.0	\$ 31,691,318	\$ 31,691,318	\$ 794	
109	Mineral	Creede	82	\$1,304,171	\$376,644	\$15,963	93	\$ 1,534,120	\$ 606,593	\$ 16,531	11.1	\$ 229,950	\$ 229,950	\$ 569	
110	Moffat	Moffat	2,043	\$15,447,107	\$6,965,604	\$7,561	2,199	\$ 20,138,261	\$ 11,656,758	\$ 9,158	155.8	\$ 4,691,154	\$ 4,691,154	\$ 1,598	
111	Montezuma	Montezuma	2,760	\$21,263,607	\$11,314,367	\$7,703	3,151	\$ 29,370,187	\$ 19,420,947	\$ 9,321	390.7	\$ 8,106,581	\$ 8,106,581	\$ 1,618	
112	Montezuma	Dolores	690	\$5,831,335	\$4,507,113	\$8,455	768	\$ 8,041,929	\$ 6,717,707	\$ 10,474	78.1	\$ 2,210,594	\$ 2,210,594	\$ 2,019	
113	Montezuma	Mancos	476	\$4,223,175	\$3,444,359	\$8,874	526	\$ 6,013,756	\$ 5,234,941	\$ 11,431	50.2	\$ 1,790,581	\$ 1,790,581	\$ 2,557	
114	Montrose	Montrose	5,937	\$46,692,865	\$34,554,180	\$7,865	6,695	\$ 60,405,325	\$ 48,266,640	\$ 9,022	758.8	\$ 13,712,460	\$ 13,712,460	\$ 1,157	
115	Montrose	West End	276	\$3,569,638	\$2,747,577	\$12,948	306	\$ 4,448,676	\$ 3,626,614	\$ 14,519	30.7	\$ 879,038	\$ 879,038	\$ 1,572	
116	Morgan	Brush	1,469	\$12,028,204	\$4,672,373	\$8,187	1,651	\$ 16,386,500	\$ 9,030,669	\$ 9,923	182.3	\$ 4,358,296	\$ 4,358,296	\$ 1,735	
117	Morgan	Ft. Morgan	3,253	\$26,031,097	\$18,525,745	\$8,002	3,715	\$ 35,479,966	\$ 27,974,615	\$ 9,551	461.6	\$ 9,448,870	\$ 9,448,870	\$ 1,549	
118	Morgan	Weldon	212	\$2,687,415	\$2,224,876	\$12,706	223	\$ 3,415,242	\$ 2,952,703	\$ 15,322	11.4	\$ 727,827	\$ 727,827	\$ 2,615	
119	Morgan	Wiggins	576	\$4,983,803	\$675,591	\$8,651	630	\$ 6,783,250	\$ 2,475,038	\$ 10,765	54.0	\$ 1,799,447	\$ 1,799,447	\$ 2,114	
120	Otero	East Otero	1,447	\$12,037,817	\$9,962,774	\$8,317	1,665	\$ 16,484,542	\$ 14,409,499	\$ 9,899	217.9	\$ 4,446,725	\$ 4,446,725	\$ 1,582	

Appendix A
School Finance Funding Change
Current Law vs. HB 18-1232, FY 2018-19, BS Factor at \$822.4 Million

			FY 2018-19 Under Current Law				FY 2018-19 under HB 18-1232							
County	District		Funded Pupil Count	Total Program after BS Factor	State Share after BS Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program	State Share	Total Funding Per Pupil	Funded Pupil Count	Total Program	State Share	Total Funding Per Pupil
121	Otero	Rocky Ford	811	\$7,106,514	\$5,953,526	\$8,763	945	\$ 10,285,812	\$ 9,132,825	\$ 10,890	133.5	\$ 3,179,299	\$ 3,179,299	\$ 2,128
122	Otero	Manzanola	133	\$1,983,067	\$1,716,874	\$14,955	141	\$ 2,459,295	\$ 2,193,102	\$ 17,491	8.0	\$ 476,228	\$ 476,228	\$ 2,536
123	Otero	Fowler	388	\$3,711,374	\$2,938,520	\$9,563	443	\$ 5,344,084	\$ 4,571,229	\$ 12,055	55.2	\$ 1,632,709	\$ 1,632,709	\$ 2,492
124	Otero	Cheraw	195	\$2,505,150	\$2,266,829	\$12,840	227	\$ 3,539,020	\$ 3,300,699	\$ 15,597	31.8	\$ 1,033,870	\$ 1,033,870	\$ 2,757
125	Otero	Swink	360	\$3,522,288	\$3,034,520	\$9,787	387	\$ 4,939,507	\$ 4,451,739	\$ 12,764	27.1	\$ 1,417,219	\$ 1,417,219	\$ 2,977
126	Ouray	Ouray	168	\$2,556,425	\$1,355,440	\$15,190	189	\$ 3,067,366	\$ 1,866,381	\$ 16,212	20.9	\$ 510,942	\$ 510,942	\$ 1,023
127	Ouray	Ridgway	321	\$3,614,811	\$2,264,956	\$11,254	352	\$ 4,595,820	\$ 3,245,966	\$ 13,041	31.2	\$ 981,009	\$ 981,009	\$ 1,787
128	Park	Platte Canyon	901	\$7,680,260	\$4,947,632	\$8,524	950	\$ 9,749,385	\$ 7,016,757	\$ 10,263	49.0	\$ 2,069,125	\$ 2,069,125	\$ 1,738
129	Park	Park	631	\$5,617,273	\$1,356,992	\$8,906	707	\$ 7,554,184	\$ 3,293,903	\$ 10,682	76.5	\$ 1,936,911	\$ 1,936,911	\$ 1,775
130	Phillips	Holyoke	583	\$4,891,470	\$2,581,107	\$8,390	643	\$ 7,233,380	\$ 4,923,017	\$ 11,249	60.0	\$ 2,341,909	\$ 2,341,909	\$ 2,859
131	Phillips	Haxtun	300	\$2,972,918	\$2,015,196	\$9,897	336	\$ 4,579,866	\$ 3,622,143	\$ 13,651	35.1	\$ 1,606,947	\$ 1,606,947	\$ 3,754
132	Pitkin	Aspen	1,655	\$17,054,209	\$3,646,233	\$10,303	1,815	\$ 18,481,577	\$ 5,073,601	\$ 10,182	159.9	\$ 1,427,368	\$ 1,427,368	\$ (121)
133	Prowers	Granada	201	\$2,481,618	\$1,994,137	\$12,371	225	\$ 3,550,063	\$ 3,062,582	\$ 15,813	23.9	\$ 1,068,445	\$ 1,068,445	\$ 3,442
134	Prowers	Lamar	1,487	\$11,872,819	\$10,001,559	\$7,987	1,701	\$ 16,371,197	\$ 14,499,936	\$ 9,623	214.7	\$ 4,498,377	\$ 4,498,377	\$ 1,636
135	Prowers	Holly	287	\$2,920,449	\$2,191,775	\$10,183	321	\$ 4,714,207	\$ 3,985,534	\$ 14,700	33.9	\$ 1,793,759	\$ 1,793,759	\$ 4,517
136	Prowers	Wiley	233	\$2,652,818	\$2,267,014	\$11,371	249	\$ 3,754,506	\$ 3,368,703	\$ 15,103	15.3	\$ 1,101,688	\$ 1,101,688	\$ 3,732
137	Pueblo	Pueblo City	16,546	\$135,363,443	\$105,017,717	\$8,181	18,333	\$ 165,873,504	\$ 135,527,778	\$ 9,048	1,786.7	\$ 30,510,061	\$ 30,510,061	\$ 867
138	Pueblo	Pueblo Rural	9,592	\$72,512,983	\$52,657,174	\$7,560	10,633	\$ 92,007,074	\$ 72,151,265	\$ 8,653	1,041.7	\$ 19,494,091	\$ 19,494,091	\$ 1,093
139	Rio Blanco	Meeker	695	\$5,731,377	\$2,351,785	\$8,247	768	\$ 8,110,474	\$ 4,730,882	\$ 10,567	72.5	\$ 2,379,097	\$ 2,379,097	\$ 2,321
140	Rio Blanco	Rangely	493	\$4,134,033	\$3,627,762	\$8,392	557	\$ 5,923,835	\$ 5,417,564	\$ 10,639	64.2	\$ 1,789,802	\$ 1,789,802	\$ 2,247
141	Rio Grande	Del Norte	434	\$3,922,322	\$2,307,872	\$9,040	480	\$ 5,467,411	\$ 3,852,960	\$ 11,395	45.9	\$ 1,545,088	\$ 1,545,088	\$ 2,355
142	Rio Grande	Monte Vista	1,115	\$8,973,728	\$7,194,682	\$8,047	1,242	\$ 12,903,487	\$ 11,124,441	\$ 10,388	127.1	\$ 3,929,759	\$ 3,929,759	\$ 2,340
143	Rio Grande	Sargent	394	\$3,634,716	\$2,323,986	\$9,225	420	\$ 5,035,338	\$ 3,724,608	\$ 11,977	26.4	\$ 1,400,622	\$ 1,400,622	\$ 2,752
144	Routt	Hayden	417	\$4,094,197	\$1,474,238	\$9,825	465	\$ 5,329,249	\$ 2,709,291	\$ 11,453	48.6	\$ 1,235,053	\$ 1,235,053	\$ 1,628
145	Routt	Steamboat Springs	2,749	\$21,820,862	\$12,180,873	\$7,937	2,897	\$ 25,058,167	\$ 15,418,178	\$ 8,649	148.0	\$ 3,237,305	\$ 3,237,305	\$ 712
146	Routt	South Routt	333	\$3,682,106	\$1,728,773	\$11,057	371	\$ 4,949,773	\$ 2,996,440	\$ 13,342	38.0	\$ 1,267,666	\$ 1,267,666	\$ 2,284
147	Saguache	Mountain Valley	122	\$1,807,549	\$1,283,369	\$14,792	131	\$ 2,320,290	\$ 1,796,111	\$ 17,712	8.8	\$ 512,742	\$ 512,742	\$ 2,920
148	Saguache	Moffat	255	\$3,292,554	\$2,654,477	\$12,922	419	\$ 5,298,387	\$ 4,660,310	\$ 12,645	164.2	\$ 2,005,833	\$ 2,005,833	\$ (277)
149	Saguache	Center	643	\$5,900,854	\$4,868,607	\$9,178	718	\$ 8,574,506	\$ 7,542,259	\$ 11,947	74.8	\$ 2,673,652	\$ 2,673,652	\$ 2,769
150	San Juan	Silverton	67	\$1,120,404	\$578,523	\$16,798	68	\$ 1,225,148	\$ 683,268	\$ 18,097	1.0	\$ 104,745	\$ 104,745	\$ 1,299

Appendix A
School Finance Funding Change
Current Law vs. HB 18-1232, FY 2018-19, BS Factor at \$822.4 Million

		FY 2018-19 Under Current Law				FY 2018-19 under HB 18-1232								
County	District	Funded Pupil Count	Total Program after BS Factor	State Share after BS Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program	State Share	Total Funding Per Pupil	Funded Pupil Count	Total Program	State Share	Total Funding Per Pupil	
151	San Miguel	Telluride	900	\$9,548,737	\$4,693,005	\$10,609	991	\$ 10,332,738	\$ 5,477,005	\$ 10,422	91.3	\$ 784,001	\$ 784,001	\$ (186)
152	San Miguel	Norwood	238	\$2,996,209	\$2,819,109	\$12,579	254	\$ 3,862,239	\$ 3,685,138	\$ 15,206	15.8	\$ 866,030	\$ 866,030	\$ 2,627
153	Sedgwick	Julesburg	502	\$4,044,651	\$3,024,993	\$8,059	533	\$ 5,989,358	\$ 4,969,701	\$ 11,229	31.5	\$ 1,944,708	\$ 1,944,708	\$ 3,170
154	Sedgwick	Platte Valley	125	\$1,803,840	\$1,102,189	\$14,419	132	\$ 2,330,696	\$ 1,629,044	\$ 17,684	6.7	\$ 526,855	\$ 526,855	\$ 3,264
155	Summit	Summit	3,391	\$27,907,481	\$6,464,876	\$8,231	3,800	\$ 34,364,027	\$ 12,921,421	\$ 9,042	409.7	\$ 6,456,546	\$ 6,456,546	\$ 812
156	Teller	Cripple Creek	347	\$3,693,544	\$0	\$10,653	384	\$ 5,100,060	\$ 1,406,515	\$ 13,268	37.7	\$ 1,406,515	\$ 1,406,515	\$ 2,614
157	Teller	Woodland Park	2,343	\$17,904,583	\$11,333,080	\$7,641	2,624	\$ 22,849,346	\$ 16,277,842	\$ 8,707	280.9	\$ 4,944,762	\$ 4,944,762	\$ 1,066
158	Washington	Akron	351	\$3,560,153	\$2,504,098	\$10,134	401	\$ 5,253,426	\$ 4,197,371	\$ 13,091	50.0	\$ 1,693,273	\$ 1,693,273	\$ 2,957
159	Washington	Arickaree	97	\$1,500,663	\$942,704	\$15,455	95	\$ 1,669,119	\$ 1,111,160	\$ 17,663	(2.6)	\$ 168,456	\$ 168,456	\$ 2,208
160	Washington	Otis	229	\$2,769,090	\$2,229,075	\$12,108	248	\$ 3,876,878	\$ 3,336,863	\$ 15,658	18.9	\$ 1,107,788	\$ 1,107,788	\$ 3,550
161	Washington	Lone Star	114	\$1,703,232	\$1,364,899	\$14,954	118	\$ 2,026,219	\$ 1,687,886	\$ 17,244	3.6	\$ 322,987	\$ 322,987	\$ 2,291
162	Washington	Woodlin	93	\$1,451,419	\$576,338	\$15,623	100	\$ 1,729,650	\$ 854,569	\$ 17,279	7.2	\$ 278,231	\$ 278,231	\$ 1,656
163	Weld	Gilcrest	1,865	\$14,640,405	\$7,147,051	\$7,851	2,156	\$ 20,243,965	\$ 12,750,611	\$ 9,389	291.3	\$ 5,603,560	\$ 5,603,560	\$ 1,538
164	Weld	Eaton	1,962	\$14,984,345	\$6,854,528	\$7,637	2,250	\$ 19,860,174	\$ 11,730,357	\$ 8,827	288.0	\$ 4,875,829	\$ 4,875,829	\$ 1,189
165	Weld	Keenesburg	2,284	\$17,453,965	\$5,273,957	\$7,642	2,632	\$ 23,630,293	\$ 11,450,285	\$ 8,977	348.4	\$ 6,176,328	\$ 6,176,328	\$ 1,335
166	Weld	Windsor	6,245	\$47,217,596	\$26,941,395	\$7,561	7,029	\$ 57,909,027	\$ 37,632,825	\$ 8,239	783.7	\$ 10,691,430	\$ 10,691,430	\$ 678
167	Weld	Johnstown	3,810	\$28,802,189	\$20,325,499	\$7,561	4,260	\$ 36,339,865	\$ 27,863,174	\$ 8,531	450.2	\$ 7,537,675	\$ 7,537,675	\$ 970
168	Weld	Greeley	22,012	\$172,476,865	\$128,727,735	\$7,836	26,246	\$ 230,959,742	\$ 187,210,612	\$ 8,800	4,234.0	\$ 58,482,877	\$ 58,482,877	\$ 964
169	Weld	Platte Valley	1,131	\$9,057,969	\$1,312,645	\$8,006	1,284	\$ 12,420,710	\$ 4,675,387	\$ 9,671	152.9	\$ 3,362,741	\$ 3,362,741	\$ 1,665
170	Weld	Ft. Lupton	2,279	\$18,543,307	\$8,748,015	\$8,137	2,652	\$ 25,611,414	\$ 15,816,122	\$ 9,658	373.0	\$ 7,068,108	\$ 7,068,108	\$ 1,521
171	Weld	Ault-highland	908	\$7,448,488	\$3,832,636	\$8,208	1,034	\$ 10,581,781	\$ 6,965,929	\$ 10,238	126.1	\$ 3,133,293	\$ 3,133,293	\$ 2,030
172	Weld	Briggsdale	167	\$2,302,785	\$1,009,439	\$13,756	184	\$ 2,994,109	\$ 1,700,763	\$ 16,317	16.1	\$ 691,324	\$ 691,324	\$ 2,560
173	Weld	Prairie	199	\$2,513,375	\$1,277,958	\$12,643	222	\$ 3,383,601	\$ 2,148,184	\$ 15,248	23.1	\$ 870,226	\$ 870,226	\$ 2,606
174	Weld	Pawnee	84	\$1,348,704	\$123,781	\$15,980	94	\$ 1,568,766	\$ 343,843	\$ 16,689	9.6	\$ 220,061	\$ 220,061	\$ 709
175	Yuma	Yuma 1	788	\$6,969,133	\$4,729,959	\$8,841	911	\$ 10,292,253	\$ 8,053,079	\$ 11,297	122.8	\$ 3,323,120	\$ 3,323,120	\$ 2,456
176	Yuma	Wray Rd-2	655	\$5,593,714	\$4,023,710	\$8,543	765	\$ 8,422,674	\$ 6,852,669	\$ 11,006	110.5	\$ 2,828,960	\$ 2,828,960	\$ 2,463
177	Yuma	Idalia RJ-3	203	\$2,613,665	\$2,182,290	\$12,882	227	\$ 3,614,780	\$ 3,183,405	\$ 15,945	23.8	\$ 1,001,115	\$ 1,001,115	\$ 3,064
178	Yuma	Liberty J-4	63	\$1,055,845	\$646,087	\$16,733	68	\$ 1,167,735	\$ 757,976	\$ 17,223	4.7	\$ 111,889	\$ 111,889	\$ 490
											-			
State	Total		870,641	\$6,929,517,083	\$4,386,861,735	\$7,959	959,312	\$ 8,408,068,596	\$ 5,865,413,248	\$ 8,765	88,671.1	\$ 1,478,551,513	\$ 1,478,551,513	\$ 806

Source: Legislative Council Staff

Appendix B
Funding Change for Select Categorical Programs
Actual FY 2017-18 Appropriations vs. Projected Funding Under House Bill 18-1232

(Actual Appropriations Vs. Projected Funding Assuming New School Finance Formula)

			English Language Proficiency Act			Education of Children with Disabilities			Education of Gifted Children			Total for Three Categorical Programs			
County	District		Actual ELPA		Difference	Special Education Funding	Actual SPED		Difference	Gifted Funding	Actual Gifted		Total Funding	Actual Total	
			ELPA Funding	Payments FY 2017-18			Payments FY 2017-18	Payments FY 2017-18			Payments FY 2017-18	Difference		Payments FY 2017-18	Difference
1	Adams	Mapleton	\$ 3,732,250	\$ 326,071	\$ 3,406,180	\$ 3,260,008	\$ 1,676,399	\$ 1,583,609	\$ 217,007	\$ 90,138	\$ 126,869	\$ 7,209,265	\$ 2,092,608	\$ 5,116,657	
2	Adams	Adams 12 Five Star	\$ 9,157,872	\$ 1,080,040	\$ 8,077,832	\$ 13,682,998	\$ 7,095,749	\$ 6,587,249	\$ 3,532,002	\$ 396,617	\$ 3,135,385	\$ 26,372,872	\$ 8,572,406	\$ 17,800,467	
3	Adams	Commerce City	\$ 4,546,663	\$ 443,939	\$ 4,102,724	\$ 2,651,080	\$ 1,323,334	\$ 1,327,746	\$ 294,579	\$ 76,293	\$ 218,286	\$ 7,492,322	\$ 1,843,566	\$ 5,648,756	
4	Adams	Brighton	\$ 3,764,523	\$ 353,085	\$ 3,411,438	\$ 5,781,473	\$ 3,050,914	\$ 2,730,559	\$ 830,713	\$ 174,870	\$ 655,843	\$ 10,376,709	\$ 3,578,869	\$ 6,797,840	
5	Adams	Bennett	\$ 182,246	\$ 10,956	\$ 171,290	\$ 537,508	\$ 215,181	\$ 322,327	\$ 72,496	\$ 11,127	\$ 61,369	\$ 792,250	\$ 237,264	\$ 554,986	
6	Adams	Strasburg	\$ 104,739	\$ 7,843	\$ 96,896	\$ 714,452	\$ 293,657	\$ 420,795	\$ 29,496	\$ 9,931	\$ 19,565	\$ 848,688	\$ 311,431	\$ 537,257	
7	Adams	Westminster	\$ 5,034,551	\$ 529,747	\$ 4,504,805	\$ 3,753,002	\$ 1,950,102	\$ 1,802,900	\$ 325,019	\$ 98,475	\$ 226,544	\$ 9,112,572	\$ 2,578,324	\$ 6,534,249	
8	Alamosa	Alamosa	\$ 455,616	\$ 53,980	\$ 401,635	\$ 1,046,999	\$ 436,475	\$ 610,524	\$ 40,259	\$ 23,898	\$ 16,361	\$ 1,542,874	\$ 514,353	\$ 1,028,521	
9	Alamosa	Sangre De Cristo	\$ 36,659	\$ 3,063	\$ 33,595	\$ 88,570	\$ 30,159	\$ 58,411	\$ 8,248	\$ 3,035	\$ 5,213	\$ 133,477	\$ 36,257	\$ 97,220	
10	Arapahoe	Englewood	\$ 472,701	\$ 56,766	\$ 415,935	\$ 1,491,879	\$ 661,064	\$ 830,815	\$ 156,127	\$ 28,353	\$ 127,774	\$ 2,120,707	\$ 746,183	\$ 1,374,524	
11	Arapahoe	Sheridan	\$ 781,616	\$ 78,210	\$ 703,407	\$ 826,392	\$ 352,634	\$ 473,758	\$ 66,715	\$ 15,438	\$ 51,277	\$ 1,674,723	\$ 446,282	\$ 1,228,441	
12	Arapahoe	Cherry Creek	\$ 10,999,318	\$ 1,131,312	\$ 9,868,006	\$ 21,903,716	\$ 11,508,993	\$ 10,394,723	\$ 4,103,485	\$ 560,064	\$ 3,543,421	\$ 37,006,520	\$ 13,200,369	\$ 23,806,151	
13	Arapahoe	Littleton	\$ 964,386	\$ 117,184	\$ 847,203	\$ 4,948,404	\$ 2,602,323	\$ 2,346,081	\$ 1,780,239	\$ 158,543	\$ 1,621,696	\$ 7,693,029	\$ 2,878,050	\$ 4,814,979	
14	Arapahoe	Deer Trail	\$ 71,026	\$ 6,545	\$ 64,481	\$ 171,903	\$ 55,318	\$ 116,585	\$ 1,178	\$ 2,003	\$ (825)	\$ 244,108	\$ 63,866	\$ 180,241	
15	Arapahoe	Aurora	\$ 19,069,408	\$ 2,462,569	\$ 16,606,839	\$ 15,552,593	\$ 8,126,656	\$ 7,425,937	\$ 1,615,275	\$ 427,055	\$ 1,188,220	\$ 36,237,276	\$ 11,016,280	\$ 25,220,996	
16	Arapahoe	Byers	\$ 550,535	\$ 99,890	\$ 450,646	\$ 894,669	\$ 398,111	\$ 496,558	\$ 38,295	\$ 30,846	\$ 7,449	\$ 1,483,500	\$ 528,847	\$ 954,653	
17	Archuleta	Archuleta	\$ 210,722	\$ 29,510	\$ 181,212	\$ 527,951	\$ 226,680	\$ 301,271	\$ 65,789	\$ 16,021	\$ 49,768	\$ 804,463	\$ 272,211	\$ 532,251	
18	Baca	Walsh	\$ 4,582	\$ 232	\$ 4,350	\$ 70,895	\$ 21,954	\$ 48,941	\$ 3,535	\$ 1,706	\$ 1,829	\$ 79,013	\$ 23,892	\$ 55,120	
19	Baca	Pritchett	\$ -	\$ -	\$ -	\$ 35,088	\$ 10,000	\$ 25,088	\$ -	\$ 460	\$ (460)	\$ 35,088	\$ 10,460	\$ 24,628	
20	Baca	Springfield	\$ 6,874	\$ -	\$ 6,874	\$ 177,533	\$ 58,204	\$ 119,329	\$ 7,070	\$ 3,290	\$ 3,780	\$ 191,476	\$ 61,494	\$ 129,982	
21	Baca	Vilas	\$ 2,291	\$ -	\$ 2,291	\$ 42,943	\$ 13,909	\$ 29,034	\$ 4,713	\$ 429	\$ 4,284	\$ 49,948	\$ 14,338	\$ 35,610	
22	Baca	Campo	\$ -	\$ -	\$ -	\$ 17,544	\$ 5,000	\$ 12,544	\$ -	\$ 398	\$ (398)	\$ 17,544	\$ 5,398	\$ 12,146	
23	Bent	Las Animas	\$ 22,781	\$ 1,161	\$ 21,620	\$ 452,801	\$ 188,385	\$ 264,416	\$ 22,838	\$ 12,005	\$ 10,833	\$ 498,420	\$ 201,551	\$ 296,869	
24	Bent	McClave	\$ 54,988	\$ 3,018	\$ 51,970	\$ 71,681	\$ 23,204	\$ 48,477	\$ 27,101	\$ 2,779	\$ 24,322	\$ 153,770	\$ 29,001	\$ 124,769	
25	Boulder	St Vrain	\$ 6,670,971	\$ 680,001	\$ 5,990,969	\$ 11,667,161	\$ 6,138,868	\$ 5,528,293	\$ 2,355,650	\$ 328,703	\$ 2,026,947	\$ 20,693,782	\$ 7,147,572	\$ 13,546,210	
26	Boulder	Boulder	\$ 4,542,866	\$ 480,317	\$ 4,062,549	\$ 11,068,577	\$ 5,811,236	\$ 5,257,341	\$ 4,206,588	\$ 318,669	\$ 3,887,919	\$ 19,818,031	\$ 6,610,222	\$ 13,207,809	
27	Chaffee	Buena Vista	\$ 25,137	\$ 3,109	\$ 22,028	\$ 475,254	\$ 196,294	\$ 278,960	\$ 33,858	\$ 10,197	\$ 23,661	\$ 534,249	\$ 209,600	\$ 324,649	

Appendix B
Funding Change for Select Categorical Programs
Actual FY 2017-18 Appropriations vs. Projected Funding Under House Bill 18-1232

(Actual Appropriations Vs. Projected Funding Assuming New School Finance Formula)

County	District	English Language Proficiency Act			Education of Children with Disabilities			Education of Gifted Children			Total for Three Categorical Programs			
		ELPA Funding	Actual ELPA Payments FY 2017-18	Difference	Special Education Funding	Actual SPED Payments FY 2017-18	Difference	Gifted Funding	Actual Gifted Payments FY 2017-18	Difference	Total Funding	Actual Total Payments FY 2017-18	Difference	
28	Chaffee	Salida	\$ 16,235	\$ 3,714	\$ 12,520	\$ 463,733	\$ 194,726	\$ 269,007	\$ 44,151	\$ 12,557	\$ 31,594	\$ 524,119	\$ 210,997	\$ 313,121
29	Cheyenne	Kit Carson	\$ 6,874	\$ 464	\$ 6,409	\$ 39,474	\$ 11,250	\$ 28,224	\$ 12,961	\$ 1,287	\$ 11,674	\$ 59,309	\$ 13,001	\$ 46,307
30	Cheyenne	Cheyenne	\$ 4,582	\$ 464	\$ 4,118	\$ 150,628	\$ 50,477	\$ 100,151	\$ 3,535	\$ 1,982	\$ 1,553	\$ 158,745	\$ 52,923	\$ 105,822
31	Clear Creek	Clear Creek	\$ 8,641	\$ 464	\$ 8,177	\$ 360,368	\$ 144,953	\$ 215,415	\$ 74,447	\$ 8,766	\$ 65,681	\$ 443,456	\$ 154,183	\$ 289,273
32	Conejos	North Conejos	\$ -	\$ 232	\$ (232)	\$ 327,179	\$ 131,976	\$ 195,203	\$ 47,492	\$ 9,839	\$ 37,653	\$ 374,671	\$ 142,047	\$ 232,624
33	Conejos	Sanford	\$ 4,582	\$ 929	\$ 3,654	\$ 127,913	\$ 61,658	\$ 66,255	\$ -	\$ 4,015	\$ (4,015)	\$ 132,495	\$ 66,602	\$ 65,894
34	Conejos	South Conejos	\$ 50,406	\$ 4,038	\$ 46,368	\$ 80,976	\$ 30,159	\$ 50,817	\$ 1,178	\$ 2,166	\$ (988)	\$ 132,561	\$ 36,363	\$ 96,198
35	Costilla	Centennial	\$ 13,747	\$ 2,690	\$ 11,057	\$ 120,450	\$ 51,886	\$ 68,564	\$ 1,178	\$ 2,197	\$ (1,019)	\$ 135,375	\$ 56,773	\$ 78,602
36	Costilla	Sierra Grande	\$ 59,570	\$ 4,270	\$ 55,301	\$ 85,624	\$ 33,522	\$ 52,102	\$ 2,357	\$ 2,728	\$ (371)	\$ 147,551	\$ 40,520	\$ 107,032
37	Crowley	Crowley	\$ 2,291	\$ 232	\$ 2,059	\$ 256,611	\$ 93,840	\$ 162,771	\$ 17,639	\$ 4,465	\$ 13,174	\$ 276,541	\$ 98,537	\$ 178,004
38	Custer	Westcliffe	\$ -	\$ -	\$ -	\$ 200,314	\$ 71,181	\$ 129,133	\$ 20,031	\$ 3,811	\$ 16,220	\$ 220,345	\$ 74,992	\$ 145,353
39	Delta	Delta	\$ 419,546	\$ 46,415	\$ 373,131	\$ 2,344,456	\$ 1,105,244	\$ 1,239,212	\$ 273,958	\$ 51,199	\$ 222,759	\$ 3,037,960	\$ 1,202,858	\$ 1,835,102
40	Denver	Denver	\$ 43,165,774	\$ 4,129,339	\$ 39,036,435	\$ 31,073,895	\$ 16,233,200	\$ 14,840,695	\$ 8,719,538	\$ 931,128	\$ 7,788,410	\$ 82,959,207	\$ 21,293,667	\$ 61,665,540
41	Dolores	Dolores	\$ -	\$ -	\$ -	\$ 148,075	\$ 51,727	\$ 96,348	\$ 16,496	\$ 2,789	\$ 13,707	\$ 164,571	\$ 54,516	\$ 110,055
42	Douglas	Douglas	\$ 4,816,236	\$ 605,432	\$ 4,210,803	\$ 22,289,156	\$ 11,663,840	\$ 10,625,316	\$ 4,695,589	\$ 689,365	\$ 4,006,224	\$ 31,800,981	\$ 12,958,637	\$ 18,842,344
43	Eagle	Eagle	\$ 3,191,207	\$ 312,495	\$ 2,878,712	\$ 2,339,350	\$ 1,143,040	\$ 1,196,310	\$ 548,899	\$ 70,510	\$ 478,389	\$ 6,079,456	\$ 1,526,045	\$ 4,553,411
44	Elbert	Elizabeth	\$ 36,070	\$ 6,404	\$ 29,665	\$ 1,010,995	\$ 439,838	\$ 571,157	\$ 103,103	\$ 25,901	\$ 77,202	\$ 1,150,167	\$ 472,143	\$ 678,024
45	Elbert	Kiowa	\$ 9,165	\$ 742	\$ 8,423	\$ 146,700	\$ 49,068	\$ 97,632	\$ 4,713	\$ 2,830	\$ 1,883	\$ 160,578	\$ 52,640	\$ 107,938
46	Elbert	Big Sandy	\$ 2,291	\$ 232	\$ 2,059	\$ 152,199	\$ 52,272	\$ 99,927	\$ 28,280	\$ 3,127	\$ 25,153	\$ 182,770	\$ 55,631	\$ 127,139
47	Elbert	Elbert	\$ -	\$ -	\$ -	\$ 116,391	\$ 42,977	\$ 73,414	\$ 9,427	\$ 2,176	\$ 7,251	\$ 125,818	\$ 45,153	\$ 80,665
48	Elbert	Agate	\$ 2,291	\$ 464	\$ 1,827	\$ 8,772	\$ 2,500	\$ 6,272	\$ -	\$ 51	\$ (51)	\$ 11,063	\$ 3,015	\$ 8,048
49	El Paso	Calhan	\$ -	\$ 464	\$ (464)	\$ 249,410	\$ 96,499	\$ 152,911	\$ 28,280	\$ 4,516	\$ 23,764	\$ 277,690	\$ 101,479	\$ 176,211
50	El Paso	Harrison	\$ 3,462,678	\$ 377,572	\$ 3,085,106	\$ 4,214,836	\$ 2,274,371	\$ 1,940,465	\$ 348,585	\$ 120,013	\$ 228,572	\$ 8,026,099	\$ 2,771,956	\$ 5,254,144
51	El Paso	Widefield	\$ 305,642	\$ 46,912	\$ 258,730	\$ 3,631,308	\$ 1,913,126	\$ 1,718,182	\$ 244,501	\$ 98,434	\$ 146,067	\$ 4,181,451	\$ 2,058,472	\$ 2,122,978
52	El Paso	Fountain	\$ 628,370	\$ 99,972	\$ 528,397	\$ 4,957,830	\$ 2,572,641	\$ 2,385,189	\$ 370,188	\$ 83,629	\$ 286,559	\$ 5,956,387	\$ 2,756,242	\$ 3,200,145
53	El Paso	Colorado Springs	\$ 2,756,474	\$ 423,837	\$ 2,332,637	\$ 8,275,182	\$ 4,385,314	\$ 3,889,868	\$ 2,021,794	\$ 285,177	\$ 1,736,617	\$ 13,053,450	\$ 5,094,328	\$ 7,959,122
54	El Paso	Cheyenne Mountain	\$ 286,658	\$ 36,474	\$ 250,184	\$ 1,667,710	\$ 808,405	\$ 859,305	\$ 557,736	\$ 53,375	\$ 504,361	\$ 2,512,104	\$ 898,254	\$ 1,613,850

Appendix B
Funding Change for Select Categorical Programs
Actual FY 2017-18 Appropriations vs. Projected Funding Under House Bill 18-1232

(Actual Appropriations Vs. Projected Funding Assuming New School Finance Formula)

County	District	English Language Proficiency Act			Education of Children with Disabilities			Education of Gifted Children			Total for Three Categorical Programs			
		ELPA Funding	Actual ELPA Payments FY 2017-18	Difference	Special Education Funding	Actual SPED Payments FY 2017-18	Difference	Gifted Funding	Actual Gifted Payments FY 2017-18	Difference	Total Funding	Actual Total Payments FY 2017-18	Difference	
55	El Paso	Manitou Springs	\$ 19,639	\$ 3,619	\$ 16,020	\$ 417,320	\$ 180,271	\$ 237,049	\$ 80,501	\$ 15,203	\$ 65,298	\$ 517,460	\$ 199,093	\$ 318,367
56	El Paso	Academy	\$ 945,402	\$ 142,826	\$ 802,576	\$ 6,968,168	\$ 3,721,542	\$ 3,246,626	\$ 2,087,583	\$ 261,472	\$ 1,826,111	\$ 10,001,153	\$ 4,125,840	\$ 5,875,313
57	El Paso	Ellicott	\$ 236,711	\$ 22,837	\$ 213,874	\$ 491,554	\$ 215,817	\$ 275,737	\$ 28,267	\$ 10,657	\$ 17,610	\$ 756,531	\$ 249,311	\$ 507,221
58	El Paso	Peyton	\$ 26,708	\$ 1,161	\$ 25,548	\$ 259,230	\$ 113,067	\$ 146,163	\$ 41,638	\$ 6,662	\$ 34,976	\$ 327,576	\$ 120,890	\$ 206,686
59	El Paso	Hanover	\$ 93,938	\$ 5,708	\$ 88,230	\$ 195,470	\$ 75,090	\$ 120,380	\$ 3,535	\$ 2,759	\$ 776	\$ 292,942	\$ 83,557	\$ 209,385
60	El Paso	Lewis-palmer	\$ 351,204	\$ 36,060	\$ 315,144	\$ 1,819,975	\$ 911,086	\$ 908,889	\$ 703,062	\$ 67,200	\$ 635,862	\$ 2,874,240	\$ 1,014,346	\$ 1,859,894
61	El Paso	Falcon	\$ 1,526,312	\$ 235,395	\$ 1,290,917	\$ 6,915,275	\$ 3,644,727	\$ 3,270,548	\$ 670,658	\$ 212,868	\$ 457,790	\$ 9,112,245	\$ 4,092,990	\$ 5,019,254
62	El Paso	Edison	\$ 18,329	\$ -	\$ 18,329	\$ 85,297	\$ 29,068	\$ 56,229	\$ 4,713	\$ 2,360	\$ 2,353	\$ 108,340	\$ 31,428	\$ 76,912
63	El Paso	Miami-yoder	\$ 20,621	\$ 3,432	\$ 17,188	\$ 186,959	\$ 78,454	\$ 108,505	\$ 4,713	\$ 3,065	\$ 1,648	\$ 212,293	\$ 84,951	\$ 127,342
64	Fremont	Canon City	\$ 83,530	\$ 7,379	\$ 76,151	\$ 2,011,778	\$ 930,927	\$ 1,080,851	\$ 321,091	\$ 37,048	\$ 284,043	\$ 2,416,399	\$ 975,354	\$ 1,441,045
65	Fremont	Florence	\$ 27,494	\$ 2,367	\$ 25,127	\$ 698,872	\$ 290,658	\$ 408,214	\$ 32,742	\$ 13,466	\$ 19,276	\$ 759,108	\$ 306,491	\$ 452,617
66	Fremont	Cotopaxi	\$ 2,291	\$ -	\$ 2,291	\$ 97,669	\$ 32,818	\$ 64,851	\$ 1,178	\$ 2,043	\$ (865)	\$ 101,139	\$ 34,861	\$ 66,278
67	Garfield	Roaring Fork	\$ 1,947,756	\$ 290,210	\$ 1,657,547	\$ 1,704,630	\$ 831,790	\$ 872,840	\$ 313,236	\$ 57,105	\$ 256,131	\$ 3,965,622	\$ 1,179,105	\$ 2,786,518
68	Garfield	Rifle	\$ 1,615,537	\$ 192,251	\$ 1,423,285	\$ 1,682,439	\$ 792,155	\$ 890,284	\$ 210,133	\$ 50,045	\$ 160,088	\$ 3,508,109	\$ 1,034,451	\$ 2,473,657
69	Garfield	Parachute	\$ 305,838	\$ 31,421	\$ 274,417	\$ 424,325	\$ 177,226	\$ 247,099	\$ 34,309	\$ 12,056	\$ 22,253	\$ 764,472	\$ 220,703	\$ 543,769
70	Gilpin	Gilpin	\$ 4,582	\$ 464	\$ 4,118	\$ 205,289	\$ 74,227	\$ 131,062	\$ 44,699	\$ 4,445	\$ 40,254	\$ 254,570	\$ 79,136	\$ 175,433
71	Grand	West Grand	\$ 167,255	\$ 4,688	\$ 162,567	\$ 245,744	\$ 88,136	\$ 157,608	\$ 7,070	\$ 4,322	\$ 2,748	\$ 420,070	\$ 97,146	\$ 322,923
72	Grand	East Grand	\$ 131,906	\$ 11,885	\$ 120,021	\$ 546,739	\$ 233,407	\$ 313,332	\$ 84,701	\$ 12,700	\$ 72,001	\$ 763,346	\$ 257,992	\$ 505,354
73	Gunnison	Gunnison	\$ 208,824	\$ 23,114	\$ 185,710	\$ 614,164	\$ 268,953	\$ 345,211	\$ 178,711	\$ 20,976	\$ 157,735	\$ 1,001,700	\$ 313,043	\$ 688,656
74	Hinsdale	Hinsdale	\$ -	\$ 232	\$ (232)	\$ 72,270	\$ 24,772	\$ 47,498	\$ 7,070	\$ 1,134	\$ 5,936	\$ 79,340	\$ 26,138	\$ 53,202
75	Huerfano	Huerfano	\$ 13,747	\$ 1,393	\$ 12,354	\$ 378,960	\$ 141,113	\$ 237,847	\$ 6,977	\$ 5,742	\$ 1,235	\$ 399,684	\$ 148,248	\$ 251,436
76	Huerfano	La Veta	\$ -	\$ -	\$ -	\$ 120,777	\$ 39,613	\$ 81,164	\$ 3,535	\$ 2,248	\$ 1,287	\$ 124,312	\$ 41,861	\$ 82,451
77	Jackson	North Park	\$ 36,659	\$ 3,710	\$ 32,949	\$ 173,998	\$ 56,022	\$ 117,976	\$ 15,318	\$ 1,962	\$ 13,356	\$ 225,975	\$ 61,694	\$ 164,281
78	Jefferson	Jefferson	\$ 10,065,306	\$ 1,105,758	\$ 8,959,548	\$ 28,309,304	\$ 14,821,994	\$ 13,487,310	\$ 10,600,916	\$ 882,238	\$ 9,718,678	\$ 48,975,526	\$ 16,809,990	\$ 32,165,536
79	Kiowa	Eads	\$ -	\$ -	\$ -	\$ 83,137	\$ 26,409	\$ 56,728	\$ 11,783	\$ 1,962	\$ 9,821	\$ 94,920	\$ 28,371	\$ 66,549
80	Kiowa	Plainview	\$ -	\$ -	\$ -	\$ 43,401	\$ 13,204	\$ 30,197	\$ 2,357	\$ 644	\$ 1,713	\$ 45,758	\$ 13,848	\$ 31,910
81	Kit Carson	Arriba-Flagler	\$ -	\$ 464	\$ (464)	\$ 162,215	\$ 50,863	\$ 111,352	\$ 3,535	\$ 2,023	\$ 1,512	\$ 165,750	\$ 53,350	\$ 112,400

Appendix B
Funding Change for Select Categorical Programs
Actual FY 2017-18 Appropriations vs. Projected Funding Under House Bill 18-1232

(Actual Appropriations Vs. Projected Funding Assuming New School Finance Formula)

			English Language Proficiency Act			Education of Children with Disabilities			Education of Gifted Children			Total for Three Categorical Programs		
County	District		ELPA Funding	Actual ELPA Payments FY 2017-18	Difference	Special Education Funding	Actual SPED Payments FY 2017-18	Difference	Gifted Funding	Actual Gifted Payments FY 2017-18	Difference	Total Funding	Actual Total Payments FY 2017-18	Difference
82	Kit Carson	Hi Plains	\$ 6,874	\$ -	\$ 6,874	\$ 35,088	\$ 10,000	\$ 25,088	\$ 1,178	\$ 1,063	\$ 115	\$ 43,139	\$ 11,063	\$ 32,076
83	Kit Carson	Stratton	\$ 61,862	\$ 4,456	\$ 57,405	\$ 161,298	\$ 52,818	\$ 108,480	\$ 10,605	\$ 2,176	\$ 8,429	\$ 233,765	\$ 59,450	\$ 174,315
84	Kit Carson	Bethune	\$ 48,115	\$ 4,178	\$ 43,936	\$ 68,342	\$ 22,818	\$ 45,524	\$ -	\$ 1,124	\$ (1,124)	\$ 116,457	\$ 28,120	\$ 88,336
85	Kit Carson	Burlington	\$ 347,210	\$ 28,963	\$ 318,247	\$ 428,842	\$ 165,022	\$ 263,820	\$ 18,130	\$ 7,918	\$ 10,212	\$ 794,182	\$ 201,903	\$ 592,279
86	Lake	Lake	\$ 565,592	\$ 44,940	\$ 520,652	\$ 474,469	\$ 187,840	\$ 286,629	\$ 57,875	\$ 10,555	\$ 47,320	\$ 1,097,935	\$ 243,335	\$ 854,601
87	La Plata	Durango	\$ 313,236	\$ 46,274	\$ 266,962	\$ 1,689,836	\$ 816,313	\$ 873,523	\$ 211,115	\$ 51,628	\$ 159,487	\$ 2,214,187	\$ 914,215	\$ 1,299,972
88	La Plata	Bayfield	\$ 39,277	\$ 6,591	\$ 32,686	\$ 547,393	\$ 229,339	\$ 318,054	\$ 104,795	\$ 14,110	\$ 90,685	\$ 691,465	\$ 250,040	\$ 441,425
89	La Plata	Ignacio	\$ 116,653	\$ 12,486	\$ 104,168	\$ 546,673	\$ 217,385	\$ 329,288	\$ 49,165	\$ 8,879	\$ 40,286	\$ 712,491	\$ 238,750	\$ 473,741
90	Larimer	Poudre	\$ 2,864,683	\$ 375,660	\$ 2,489,022	\$ 8,116,633	\$ 4,268,812	\$ 3,847,821	\$ 3,485,852	\$ 303,272	\$ 3,182,580	\$ 14,467,167	\$ 4,947,744	\$ 9,519,423
91	Larimer	Thompson	\$ 808,718	\$ 123,575	\$ 685,142	\$ 6,229,757	\$ 3,225,824	\$ 3,003,933	\$ 1,578,943	\$ 166,339	\$ 1,412,604	\$ 8,617,418	\$ 3,515,738	\$ 5,101,679
92	Larimer	Estes Park	\$ 289,080	\$ 31,513	\$ 257,568	\$ 359,190	\$ 144,317	\$ 214,873	\$ 85,683	\$ 11,781	\$ 73,902	\$ 733,953	\$ 187,611	\$ 546,342
93	Las Animas	Trinidad	\$ 71,223	\$ 4,966	\$ 66,257	\$ 595,835	\$ 238,862	\$ 356,973	\$ 27,091	\$ 10,626	\$ 16,465	\$ 694,149	\$ 254,454	\$ 439,695
94	Las Animas	Primero	\$ 16,038	\$ 1,161	\$ 14,877	\$ 97,997	\$ 32,113	\$ 65,884	\$ 17,675	\$ 2,023	\$ 15,652	\$ 131,710	\$ 35,297	\$ 96,413
95	Las Animas	Hoehne	\$ 18,329	\$ 1,438	\$ 16,891	\$ 147,617	\$ 53,681	\$ 93,936	\$ 11,783	\$ 3,617	\$ 8,166	\$ 177,729	\$ 58,736	\$ 118,993
96	Las Animas	Aguilar	\$ 2,291	\$ -	\$ 2,291	\$ 111,547	\$ 33,909	\$ 77,638	\$ -	\$ 1,267	\$ (1,267)	\$ 113,838	\$ 35,176	\$ 78,662
97	Las Animas	Branson	\$ -	\$ -	\$ -	\$ 93,152	\$ 32,659	\$ 60,493	\$ -	\$ 4,812	\$ (4,812)	\$ 93,152	\$ 37,471	\$ 55,681
98	Las Animas	Kim	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,178	\$ 552	\$ 626	\$ 1,178	\$ 552	\$ 626
99	Lincoln	Genoa-hugo	\$ -	\$ -	\$ -	\$ 139,434	\$ 44,613	\$ 94,821	\$ 9,427	\$ 1,911	\$ 7,516	\$ 148,861	\$ 46,524	\$ 102,337
100	Lincoln	Limon	\$ 57,279	\$ 5,430	\$ 51,849	\$ 447,236	\$ 170,817	\$ 276,419	\$ 16,400	\$ 4,894	\$ 11,506	\$ 520,916	\$ 181,141	\$ 339,775
101	Lincoln	Karval	\$ -	\$ -	\$ -	\$ 64,415	\$ 20,863	\$ 43,552	\$ 2,357	\$ 480	\$ 1,877	\$ 66,771	\$ 21,343	\$ 45,428
102	Logan	Valley	\$ 197,433	\$ 21,904	\$ 175,530	\$ 1,459,868	\$ 645,746	\$ 814,122	\$ 99,175	\$ 23,336	\$ 75,839	\$ 1,756,476	\$ 690,986	\$ 1,065,491
103	Logan	Frenchman	\$ -	\$ -	\$ -	\$ 134,786	\$ 44,068	\$ 90,718	\$ 15,318	\$ 2,074	\$ 13,244	\$ 150,104	\$ 46,142	\$ 103,962
104	Logan	Buffalo	\$ 9,165	\$ 232	\$ 8,933	\$ 180,741	\$ 62,977	\$ 117,764	\$ 5,892	\$ 3,127	\$ 2,765	\$ 195,797	\$ 66,336	\$ 129,461
105	Logan	Plateau	\$ -	\$ 232	\$ (232)	\$ 148,861	\$ 49,227	\$ 99,634	\$ 15,318	\$ 1,635	\$ 13,683	\$ 164,179	\$ 51,094	\$ 113,085
106	Mesa	Debeque	\$ 2,291	\$ -	\$ 2,291	\$ 83,791	\$ 25,000	\$ 58,791	\$ 8,248	\$ 1,941	\$ 6,307	\$ 94,331	\$ 26,941	\$ 67,390
107	Mesa	Plateau Valley	\$ 9,165	\$ 232	\$ 8,933	\$ 152,723	\$ 54,068	\$ 98,655	\$ -	\$ 4,465	\$ (4,465)	\$ 161,888	\$ 58,765	\$ 103,122
108	Mesa	Mesa Valley	\$ 1,063,103	\$ 124,306	\$ 938,797	\$ 9,263,659	\$ 4,849,221	\$ 4,414,438	\$ 734,484	\$ 225,855	\$ 508,629	\$ 11,061,245	\$ 5,199,382	\$ 5,861,863

Appendix B
Funding Change for Select Categorical Programs
Actual FY 2017-18 Appropriations vs. Projected Funding Under House Bill 18-1232

(Actual Appropriations Vs. Projected Funding Assuming New School Finance Formula)

County	District	English Language Proficiency Act			Education of Children with Disabilities			Education of Gifted Children			Total for Three Categorical Programs			
		ELPA Funding	Actual ELPA Payments FY 2017-18	Difference	Special Education Funding	Actual SPED Payments FY 2017-18	Difference	Gifted Funding	Actual Gifted Payments FY2017-18	Difference	Total Funding	Actual Total Payments FY 2017-18	Difference	
109	Mineral	Creede	\$ -	\$ -	\$ -	\$ 17,544	\$ 5,000	\$ 12,544	\$ 2,357	\$ 828	\$ 1,529	\$ 19,900	\$ 5,828	\$ 14,072
110	Moffat	Moffat	\$ 356,899	\$ 30,729	\$ 326,170	\$ 1,065,721	\$ 467,270	\$ 598,451	\$ 99,175	\$ 22,672	\$ 76,503	\$ 1,521,795	\$ 520,671	\$ 1,001,124
111	Montezuma	Montezuma	\$ 246,792	\$ 27,666	\$ 219,126	\$ 1,353,492	\$ 613,087	\$ 740,405	\$ 80,518	\$ 28,833	\$ 51,685	\$ 1,680,802	\$ 669,586	\$ 1,011,216
112	Montezuma	Dolores	\$ 46,740	\$ 4,315	\$ 42,425	\$ 339,355	\$ 131,272	\$ 208,083	\$ 23,875	\$ 7,489	\$ 16,386	\$ 409,970	\$ 143,076	\$ 266,893
113	Montezuma	Mancos	\$ 54,988	\$ 10,533	\$ 44,455	\$ 263,943	\$ 95,636	\$ 168,307	\$ 32,961	\$ 5,119	\$ 27,842	\$ 351,892	\$ 111,288	\$ 240,603
114	Montrose	Montrose	\$ 1,505,430	\$ 105,192	\$ 1,400,238	\$ 2,502,743	\$ 1,212,539	\$ 1,290,204	\$ 436,959	\$ 63,879	\$ 373,080	\$ 4,445,132	\$ 1,381,610	\$ 3,063,522
115	Montrose	West End	\$ 2,291	\$ 742	\$ 1,549	\$ 152,003	\$ 52,977	\$ 99,026	\$ 5,892	\$ 3,055	\$ 2,837	\$ 160,186	\$ 56,774	\$ 103,412
116	Morgan	Brush	\$ 400,627	\$ 30,078	\$ 370,549	\$ 790,912	\$ 325,929	\$ 464,983	\$ 66,522	\$ 15,765	\$ 50,757	\$ 1,258,061	\$ 371,772	\$ 886,289
117	Morgan	Ft. Morgan	\$ 1,156,124	\$ 157,493	\$ 998,631	\$ 1,150,822	\$ 533,202	\$ 617,620	\$ 129,615	\$ 32,828	\$ 96,787	\$ 2,436,561	\$ 723,523	\$ 1,713,038
118	Morgan	Weldon	\$ -	\$ -	\$ -	\$ 72,008	\$ 25,318	\$ 46,690	\$ 5,892	\$ 2,350	\$ 3,542	\$ 77,900	\$ 27,668	\$ 50,232
119	Morgan	Wiggins	\$ 109,060	\$ 7,706	\$ 101,354	\$ 190,822	\$ 71,886	\$ 118,936	\$ 27,836	\$ 5,855	\$ 21,981	\$ 327,718	\$ 85,447	\$ 242,271
120	Otero	East Otero	\$ 53,024	\$ 7,006	\$ 46,019	\$ 850,417	\$ 347,067	\$ 503,350	\$ 40,203	\$ 13,845	\$ 26,358	\$ 943,644	\$ 367,918	\$ 575,726
121	Otero	Rocky Ford	\$ 84,250	\$ 5,244	\$ 79,006	\$ 400,104	\$ 155,726	\$ 244,378	\$ 18,933	\$ 8,552	\$ 10,381	\$ 503,287	\$ 169,522	\$ 333,765
122	Otero	Manzanola	\$ 38,950	\$ 3,528	\$ 35,422	\$ 46,609	\$ 15,159	\$ 31,450	\$ 15,318	\$ 1,318	\$ 14,000	\$ 100,877	\$ 20,005	\$ 80,872
123	Otero	Fowler	\$ 6,874	\$ 1,161	\$ 5,713	\$ 201,492	\$ 73,840	\$ 127,652	\$ 31,815	\$ 4,046	\$ 27,769	\$ 240,180	\$ 79,047	\$ 161,133
124	Otero	Cheraw	\$ -	\$ -	\$ -	\$ 97,146	\$ 30,704	\$ 66,442	\$ 3,535	\$ 2,207	\$ 1,328	\$ 100,681	\$ 32,911	\$ 67,770
125	Otero	Swink	\$ -	\$ -	\$ -	\$ 113,838	\$ 38,204	\$ 75,634	\$ 28,280	\$ 3,740	\$ 24,540	\$ 142,118	\$ 41,944	\$ 100,174
126	Ouray	Ouray	\$ 16,038	\$ 1,671	\$ 14,368	\$ 83,137	\$ 26,409	\$ 56,728	\$ 22,388	\$ 1,931	\$ 20,457	\$ 121,563	\$ 30,011	\$ 91,552
127	Ouray	Ridgway	\$ 13,747	\$ 2,645	\$ 11,102	\$ 126,473	\$ 44,772	\$ 81,701	\$ 31,815	\$ 3,413	\$ 28,402	\$ 172,034	\$ 50,830	\$ 121,204
128	Park	Platte Canyon	\$ 10,801	\$ 929	\$ 9,873	\$ 593,478	\$ 240,907	\$ 352,571	\$ 72,128	\$ 10,105	\$ 62,023	\$ 676,407	\$ 251,941	\$ 424,467
129	Park	Park	\$ 28,934	\$ 3,619	\$ 25,315	\$ 294,775	\$ 118,544	\$ 176,231	\$ 33,096	\$ 6,989	\$ 26,107	\$ 356,806	\$ 129,152	\$ 227,654
130	Phillips	Holyoke	\$ 209,217	\$ 32,806	\$ 176,411	\$ 338,439	\$ 128,067	\$ 210,372	\$ 43,914	\$ 5,936	\$ 37,978	\$ 591,569	\$ 166,809	\$ 424,760
131	Phillips	Haxtun	\$ 18,329	\$ 696	\$ 17,633	\$ 200,052	\$ 69,227	\$ 130,825	\$ 7,070	\$ 3,362	\$ 3,708	\$ 225,451	\$ 73,285	\$ 152,166
132	Pitkin	Aspen	\$ 159,465	\$ 28,536	\$ 130,929	\$ 617,765	\$ 260,271	\$ 357,494	\$ 120,777	\$ 17,349	\$ 103,428	\$ 898,008	\$ 306,156	\$ 591,852
133	Prowers	Granada	\$ 48,115	\$ 5,895	\$ 42,220	\$ 52,239	\$ 17,659	\$ 34,580	\$ 10,605	\$ 2,217	\$ 8,388	\$ 110,958	\$ 25,771	\$ 85,187
134	Prowers	Lamar	\$ 159,465	\$ 25,290	\$ 134,175	\$ 673,080	\$ 281,135	\$ 391,945	\$ 78,866	\$ 16,113	\$ 62,753	\$ 911,411	\$ 322,538	\$ 588,873
135	Prowers	Holly	\$ 112,267	\$ 15,313	\$ 96,955	\$ 140,220	\$ 49,227	\$ 90,993	\$ 18,853	\$ 3,147	\$ 15,706	\$ 271,340	\$ 67,687	\$ 203,653

Appendix B
Funding Change for Select Categorical Programs
Actual FY 2017-18 Appropriations vs. Projected Funding Under House Bill 18-1232

(Actual Appropriations Vs. Projected Funding Assuming New School Finance Formula)

			English Language Proficiency Act			Education of Children with Disabilities			Education of Gifted Children			Total for Three Categorical Programs		
County	District		ELPA Funding	Actual ELPA Payments FY 2017-18	Difference	Special Education Funding	Actual SPED Payments FY 2017-18	Difference	Gifted Funding	Actual Gifted Payments FY 2017-18	Difference	Total Funding	Actual Total Payments FY 2017-18	Difference
136	Prowers	Wiley	\$ 16,038	\$ 464	\$ 15,574	\$ 83,464	\$ 28,909	\$ 54,555	\$ 8,248	\$ 2,738	\$ 5,510	\$ 107,750	\$ 32,111	\$ 75,639
137	Pueblo	Pueblo City	\$ 1,484,547	\$ 149,099	\$ 1,335,448	\$ 7,216,531	\$ 3,820,131	\$ 3,396,400	\$ 642,182	\$ 176,750	\$ 465,432	\$ 9,343,260	\$ 4,145,980	\$ 5,197,280
138	Pueblo	Pueblo Rural	\$ 635,963	\$ 46,838	\$ 589,125	\$ 4,232,577	\$ 2,170,738	\$ 2,061,839	\$ 434,013	\$ 98,577	\$ 335,436	\$ 5,302,553	\$ 2,316,153	\$ 2,986,400
139	Rio Blanco	Meeker	\$ 102,383	\$ 8,680	\$ 93,702	\$ 367,635	\$ 137,749	\$ 229,886	\$ 48,992	\$ 7,612	\$ 41,380	\$ 519,010	\$ 154,041	\$ 364,968
140	Rio Blanco	Rangely	\$ 9,165	\$ 232	\$ 8,933	\$ 252,945	\$ 91,181	\$ 161,764	\$ 21,113	\$ 5,477	\$ 15,636	\$ 283,222	\$ 96,890	\$ 186,332
141	Rio Grande	Del Norte	\$ 29,785	\$ 1,903	\$ 27,883	\$ 189,774	\$ 77,045	\$ 112,729	\$ 9,427	\$ 4,496	\$ 4,931	\$ 228,986	\$ 83,444	\$ 145,542
142	Rio Grande	Monte Vista	\$ 134,066	\$ 15,595	\$ 118,472	\$ 571,090	\$ 209,794	\$ 361,296	\$ 37,506	\$ 11,985	\$ 25,521	\$ 742,663	\$ 237,374	\$ 505,289
143	Rio Grande	Sargent	\$ 18,329	\$ 1,484	\$ 16,845	\$ 109,583	\$ 42,272	\$ 67,311	\$ 15,318	\$ 3,842	\$ 11,476	\$ 143,231	\$ 47,598	\$ 95,633
144	Routt	Hayden	\$ 32,076	\$ 1,857	\$ 30,219	\$ 219,429	\$ 81,499	\$ 137,930	\$ 8,248	\$ 4,250	\$ 3,998	\$ 259,753	\$ 87,606	\$ 172,147
145	Routt	Steamboat Springs	\$ 301,845	\$ 45,528	\$ 256,317	\$ 1,131,511	\$ 499,838	\$ 631,673	\$ 268,067	\$ 26,361	\$ 241,706	\$ 1,701,423	\$ 571,727	\$ 1,129,696
146	Routt	South Routt	\$ 9,165	\$ 1,161	\$ 8,004	\$ 211,246	\$ 72,977	\$ 138,269	\$ 23,566	\$ 3,607	\$ 19,959	\$ 243,977	\$ 77,745	\$ 166,232
147	Saguache	Mountain Valley	\$ 6,874	\$ -	\$ 6,874	\$ 102,644	\$ 33,522	\$ 69,122	\$ 2,357	\$ 1,349	\$ 1,008	\$ 111,875	\$ 34,871	\$ 77,004
148	Saguache	Moffat	\$ 6,874	\$ 696	\$ 6,177	\$ 75,478	\$ 25,159	\$ 50,319	\$ 2,357	\$ 2,054	\$ 303	\$ 84,708	\$ 27,909	\$ 56,798
149	Saguache	Center	\$ 442,916	\$ 37,971	\$ 404,945	\$ 237,038	\$ 96,727	\$ 140,311	\$ -	\$ 6,488	\$ (6,488)	\$ 679,954	\$ 141,186	\$ 538,768
150	San Juan	Silverton	\$ 32,076	\$ 3,482	\$ 28,594	\$ 42,485	\$ 14,613	\$ 27,872	\$ 5,892	\$ 817	\$ 5,075	\$ 80,453	\$ 18,912	\$ 61,541
151	San Miguel	Telluride	\$ 196,582	\$ 19,218	\$ 177,365	\$ 339,224	\$ 135,726	\$ 203,498	\$ 46,388	\$ 9,196	\$ 37,192	\$ 582,194	\$ 164,140	\$ 418,055
152	San Miguel	Norwood	\$ 13,747	\$ 2,413	\$ 11,334	\$ 115,410	\$ 37,659	\$ 77,751	\$ 14,140	\$ 2,483	\$ 11,657	\$ 143,296	\$ 42,555	\$ 100,742
153	Sedgwick	Julesburg	\$ 48,115	\$ 2,831	\$ 45,283	\$ 384,917	\$ 141,113	\$ 243,804	\$ 14,087	\$ 6,468	\$ 7,619	\$ 447,118	\$ 150,412	\$ 296,706
154	Sedgwick	Platte Valley	\$ -	\$ -	\$ -	\$ 131,644	\$ 42,272	\$ 89,372	\$ 3,535	\$ 1,216	\$ 2,319	\$ 135,179	\$ 43,488	\$ 91,691
155	Summit	Summit	\$ 1,325,082	\$ 129,549	\$ 1,195,532	\$ 1,242,338	\$ 562,407	\$ 679,931	\$ 322,073	\$ 36,343	\$ 285,730	\$ 2,889,493	\$ 728,299	\$ 2,161,193
156	Teller	Cripple Creek	\$ -	\$ -	\$ -	\$ 193,178	\$ 78,295	\$ 114,883	\$ 5,892	\$ 3,821	\$ 2,071	\$ 199,070	\$ 82,116	\$ 116,954
157	Teller	Woodland Park	\$ 75,936	\$ 15,176	\$ 60,760	\$ 840,008	\$ 376,565	\$ 463,443	\$ 73,645	\$ 25,339	\$ 48,306	\$ 989,589	\$ 417,080	\$ 572,509
158	Washington	Akron	\$ 22,912	\$ 5,986	\$ 16,926	\$ 290,389	\$ 106,817	\$ 183,572	\$ 22,388	\$ 3,862	\$ 18,526	\$ 335,689	\$ 116,665	\$ 219,024
159	Washington	Arickaree	\$ 34,368	\$ 7,192	\$ 27,175	\$ 39,474	\$ 11,250	\$ 28,224	\$ 4,713	\$ 991	\$ 3,722	\$ 78,554	\$ 19,433	\$ 59,121
160	Washington	Otis	\$ 2,291	\$ -	\$ 2,291	\$ 170,136	\$ 59,386	\$ 110,750	\$ 7,070	\$ 2,473	\$ 4,597	\$ 179,497	\$ 61,859	\$ 117,638
161	Washington	Lone Star	\$ 18,329	\$ 2,690	\$ 15,639	\$ 78,489	\$ 23,204	\$ 55,285	\$ 4,713	\$ 1,175	\$ 3,538	\$ 101,532	\$ 27,069	\$ 74,462
162	Washington	Woodlin	\$ 2,291	\$ -	\$ 2,291	\$ 60,029	\$ 19,613	\$ 40,416	\$ -	\$ 1,155	\$ (1,155)	\$ 62,320	\$ 20,768	\$ 41,552

Appendix B
Funding Change for Select Categorical Programs
Actual FY 2017-18 Appropriations vs. Projected Funding Under House Bill 18-1232

(Actual Appropriations Vs. Projected Funding Assuming New School Finance Formula)

			English Language Proficiency Act			Education of Children with Disabilities			Education of Gifted Children			Total for Three Categorical Programs		
County	District		ELPA Funding	Actual ELPA Payments FY 2017-18	Difference	Special Education Funding	Actual SPED Payments FY 2017-18	Difference	Gifted Funding	Actual Gifted Payments FY2017-18	Difference	Total Funding	Actual Total Payments FY 2017-18	Difference
163	Weld	Gilcrest	\$ 620,776	\$ 60,012	\$ 560,764	\$ 770,815	\$ 333,021	\$ 437,794	\$ 45,169	\$ 20,476	\$ 24,693	\$ 1,436,760	\$ 413,509	\$ 1,023,251
164	Weld	Eaton	\$ 172,754	\$ 17,870	\$ 154,884	\$ 623,395	\$ 272,703	\$ 350,692	\$ 110,958	\$ 19,188	\$ 91,770	\$ 907,107	\$ 309,761	\$ 597,345
165	Weld	Keenesburg	\$ 542,942	\$ 55,887	\$ 487,055	\$ 797,982	\$ 359,361	\$ 438,621	\$ 68,735	\$ 24,031	\$ 44,704	\$ 1,409,659	\$ 439,279	\$ 970,380
166	Weld	Windsor	\$ 178,449	\$ 17,779	\$ 160,670	\$ 1,709,475	\$ 837,632	\$ 871,843	\$ 285,742	\$ 61,652	\$ 224,090	\$ 2,173,666	\$ 917,063	\$ 1,256,602
167	Weld	Johnstown	\$ 341,712	\$ 31,330	\$ 310,381	\$ 1,385,831	\$ 636,291	\$ 749,540	\$ 113,904	\$ 39,132	\$ 74,772	\$ 1,841,446	\$ 706,753	\$ 1,134,693
168	Weld	Greeley	\$ 7,415,143	\$ 884,789	\$ 6,530,354	\$ 7,458,871	\$ 3,892,751	\$ 3,566,120	\$ 938,725	\$ 224,271	\$ 714,454	\$ 15,812,739	\$ 5,001,811	\$ 10,810,928
169	Weld	Platte Valley	\$ 196,844	\$ 25,104	\$ 171,740	\$ 432,900	\$ 182,840	\$ 250,060	\$ 52,069	\$ 11,321	\$ 40,748	\$ 681,813	\$ 219,265	\$ 462,549
170	Weld	Ft. Lupton	\$ 844,787	\$ 91,902	\$ 752,885	\$ 839,877	\$ 380,543	\$ 459,334	\$ 88,374	\$ 24,399	\$ 63,975	\$ 1,773,038	\$ 496,844	\$ 1,276,195
171	Weld	Ault-Highland	\$ 155,538	\$ 15,458	\$ 140,080	\$ 362,921	\$ 162,999	\$ 199,922	\$ 35,147	\$ 8,715	\$ 26,432	\$ 553,606	\$ 187,172	\$ 366,434
172	Weld	Briggsdale	\$ 6,874	\$ 742	\$ 6,132	\$ 106,179	\$ 37,431	\$ 68,748	\$ -	\$ 1,849	\$ (1,849)	\$ 113,053	\$ 40,022	\$ 73,031
173	Weld	Prairie	\$ -	\$ -	\$ -	\$ 92,563	\$ 30,863	\$ 61,700	\$ 4,713	\$ 2,217	\$ 2,496	\$ 97,277	\$ 33,080	\$ 64,197
174	Weld	Pawnee	\$ -	\$ -	\$ -	\$ 30,702	\$ 8,750	\$ 21,952	\$ -	\$ 787	\$ (787)	\$ 30,702	\$ 9,537	\$ 21,165
175	Yuma	Yuma 1	\$ 496,857	\$ 45,947	\$ 450,910	\$ 431,722	\$ 171,203	\$ 260,519	\$ 38,011	\$ 8,245	\$ 29,766	\$ 966,590	\$ 225,395	\$ 741,195
176	Yuma	Wray Rd-2	\$ 182,508	\$ 16,569	\$ 165,939	\$ 353,495	\$ 132,749	\$ 220,746	\$ 21,589	\$ 6,897	\$ 14,692	\$ 557,592	\$ 156,215	\$ 401,377
177	Yuma	Idalia RJ-3	\$ 54,988	\$ 3,482	\$ 51,506	\$ 85,232	\$ 26,250	\$ 58,982	\$ 1,178	\$ 2,309	\$ (1,131)	\$ 141,398	\$ 32,041	\$ 109,357
178	Yuma	Liberty J-4	\$ -	\$ 929	\$ (929)	\$ 25,857	\$ 8,204	\$ 17,653	\$ 3,535	\$ 817	\$ 2,718	\$ 29,392	\$ 9,950	\$ 19,443
		Total	\$ 176,522,211	\$ 19,304,350	\$ 157,217,861	\$ 320,611,863	\$ 161,643,300	\$ 158,968,563	\$ 65,449,024	\$ 9,045,415	\$ 56,403,609	\$562,583,097	\$189,993,065	\$ 372,590,032

Source: Legislative Council Staff

Appendix C
Total Floor Funding and Hold Harmless Funding
Under HB 18-1232, FY 2018-19

County	District	Funded Pupil Count	Floor Funding	Hold Harmless Funding	Total Added Funding Per Pupil
Arapahoe	Cherry Creek	57,567	\$ 6,738,581	\$ -	\$ 117
Arapahoe	Littleton	15,909	\$ 4,860,438	\$ -	\$ 306
Baca	Pritchett	50	\$ -	\$ 22,106	\$ 442
Baca	Campo	50	\$ -	\$ 17,455	\$ 349
Boulder	St Vrain	33,300	\$ 1,168,074	\$ -	\$ 35
Boulder	Boulder	32,250	\$ 7,814,795	\$ -	\$ 242
Douglas	Douglas	70,693	\$ 48,592,403	\$ -	\$ 687
Elbert	Agate	50	\$ -	\$ 91,281	\$ 1,826
El Paso	Academy	27,058	\$ 16,432,800	\$ -	\$ 607
El Paso	Lewis-Palmer	6,999	\$ 1,624,824	\$ -	\$ 232
El Paso	Falcon	25,772	\$ 8,892,163	\$ -	\$ 345
Jefferson	Jefferson	90,591	\$ 20,073,269	\$ -	\$ 222
Larimer	Poudre	32,773	\$ 8,041,803	\$ -	\$ 245
Pitkin	Aspen	1,815	\$ -	\$ 2,976,491	\$ 1,640
San Juan	Silverton	68	\$ -	\$ 12,117	\$ 179
San Miguel	Telluride	991	\$ -	\$ 330,521	\$ 333
Washington	Arickaree	95	\$ -	\$ 41,427	\$ 438
Weld	Windsor	7,029	\$ 1,685,718	\$ -	\$ 240
Yuma	Liberty J-4	68	\$ -	\$ 62,349	\$ 920
Total		959,312	\$ 125,924,868	\$ 3,553,748	\$ 135

Source: Legislative Council Staff