

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Final Fiscal Note

Drafting Number: Prime Sponsors:	LLS 24-0977 Rep. McCluskie; Bacon Sen. Lundeen; Zenzinger	Date: Bill Status: Fiscal Analyst:	July 10, 2024 Signed into Law Anna Gerstle 30 anna.gerstle@col	
Bill Topic:	NEW PUBLIC SCHOOL F	INANCE FORMUL	A	
Summary of Fiscal Impact:	☑ State Revenue☑ State Expenditure	☑ State Transfer/Di □ TABOR Refund	version □ Local G ⊠ School	
	The bill creates a new school distribution of Permanent Fu funding of public schools. Th increases state expenditures	nd interest, and mal le bill changes how r	kes other changes r money flows into tw	elated to the vo funds and
Appropriation Summary:	For FY 2023-24, the bill requined to the contract of Edu net appropriation increase of the contract of the con	ication. For FY 2024	-25, the bill require	s and includes a
Fiscal Note Status:	The final fiscal note reflects t	he enacted bill.		
	Table 1. State Fiscal	mpacts Under HB	24-1448	
		Current Year FY 2023-24	Budget Year FY 2024-25	Out Year FY 2025-26
Expenditures	School Finance	I _	-	\$91,572,126
	General Func	- 1	\$217,308	\$171,093
	Cap Constr. Assist. Func	- 1	\$10,000,000	\$16,000,000
	State Education Func	- 1	\$10,000,000	\$15,000,000
	MLO Match Func	l \$11,374,594	-	-
	Centrally Appropriated		\$41,935	\$35,474
	Total Expenditures	\$\$11,374,594	\$20,259,243	\$122,778,693
	Total ETF	-	2 2 FTF	1 8 FTF

Total FTE 2.2 FTE 1.8 FTE **Diversions & Transfers** State Public School Fund (\$10,000,000) (\$16,000,000) Cap Constr. Assist. Fund (\$1,500,000) \$4,000,000 _ Charter Facilities Account² \$11,500,000 \$12,000,000 -State Education Fund (\$9,135,699) MLO Match Fund \$9,135,699 --**Net Diversion/Transfer** \$0 \$0 \$0 **Other Budget Impacts General Fund Reserve** \$32,596 \$25,664 -

¹ The state share of school finance is paid by the General Fund, State Education Fund, and State Public School Fund.

² The Charter Schools Facilities Account is in the Public School Capital Construction Assistance Fund.

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Summary of Legislation

Beginning in FY 2025-26, the bill creates a new school finance formula to establish total program funding for the state's 178 school districts, to be phased in over six years. The bill also restructures the distribution of Permanent Fund interest and income.

New School Finance Formula

Under the bill, a district's total program funding is calculated as follows, with each component of the new formula discussed in more detail below.

District Total Program Funding =

Foundation funding base per pupil x funded pupil count without online and extended high school At-risk funding base per pupil x 0.25 or 0.32 x at-risk student count English Language Learner (ELL) funding base per pupil x 0.25 x ELL student count **Special education funding** base per pupil x 0.25 x special education student count Cost of living funding base per pupil x cost of living factor x funded pupil count without online/extended high school Size funding base per pupil x size factor x funded pupil count without online and extended high school + Locale funding (base per pupil x locale factor x funded pupil count without online and extended high school) + \$100,000 for some districts + Online and extended high school funding flat per pupil rate x online and extended high school count

Formula structure. Under current law, a district's cost of living and size factors are used multiplicatively to calculate a preliminary per pupil amount, which is then used to calculate a district's at-risk and ELL funding. The bill removes this multiplicative structure. Instead, each factor is calculated directly using the base per pupil amount, and then funding for each factor is additively summed to calculate total district funding.

Funded pupil count. The bill makes two changes to the calculation of a district's funded pupil count.

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- <u>Averaging of student counts.</u> Under current law, a district's funded pupil count is the greater of a district's current year student count, or a two-, three-, four-, or five-year average of student counts. The bill eliminates the fifth year of averaging, so that the funding pupil count is the greatest of the current year student count or the average count over two, three, or four years.
- <u>Minimum funded pupil count.</u> Under current law, a district receives funding for the greater of their calculated funded pupil count or 50 pupils. The bill increases the minimum funded pupil count to 60.

Foundation funding. The base per pupil amount, which is \$8,496.38 for FY 2024-25 and constitutionally required to increase each year by at least the rate of inflation, is multiplied by the district's funded pupil count to determine a district's foundation funding.

Student factors. The bill modifies the current at-risk and ELL factors, and creates a new factor providing funding based on the number of special education students in a district. At-risk, ELL, and special education factors are calculated directly off the base per pupil amount.

- <u>At-risk.</u> The bill increases the at-risk factor from 0.12 to 0.25 for most districts, except that districts with a funded pupil count of less than 7,000 and an at-risk percentage of more than 70 percent receive an additional 0.07, for a total at-risk factor of 0.32. The bill does not change how at-risk students are counted.
- ELL. The bill increases the ELL factor from 0.08 to 0.25.
- <u>Special education</u>. The bill adds a new factor for special education students, set at 0.25. The bill does not change categorical funding for special education.
- <u>Online and extended high school.</u> The bill does not change how online and extended high school funding are calculated, compared to FY 2023-24, with extended high school and online students funded at a flat per student rate (\$9,738 in FY 2023-24) that grows annually by the rate of inflation.

District factors. The bill modifies the calculation of the size and cost of living factors and creates a new locale factor for some districts. District factors are calculated directly off the base per pupil amount.

- <u>Cost of living.</u> Under current law, district cost of living factors are applied only to the portion
 of the base associated with personnel costs, and because of the way they are calculated, can
 never decrease. Under the bill, a district's cost of living factor is applied to the full base. In
 addition, factors are recalculated every two years by comparing district cost of living to the
 cost in the lowest cost of living district. Cost of living factors can thus increase or decrease
 every two years when recalculated, but cannot exceed 0.23.
- <u>Size</u>. The bill utilizes the same size factor calculation structure as is in current law, except that only districts with a funded pupil count of 6,500 or less receive size factor funding. The new formula does not include the existing size factor smoothing and charter school subtraction provisions.

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- <u>Locale.</u> The bill adds a new factor based on a district's locale designation, as determined by the federal National Center for Education Statistics. Only districts with the following locale designations receive funding, at the weight in parenthesis, and districts classified as rural remote or town remote receive their locale factor calculation, plus \$100,000.
 - Rural Fringe (0.15)
 - Rural Distant (0.2)
 - Rural Remote (0.25)

- Town Fringe (0.025)
- o Town Distant (0.05)
- Town Remote (0.10)

If the federal locale factor designation does not align with a district's actual characteristics, the Colorado Department of Education (CDE), in consultation with Legislative Council Staff, may adjust the designation accordingly.

Implementation. The bill phases in the implementation of the new formula over six years, including a hold harmless provision for districts and a process for reviewing implementation.

- <u>Phase in period and hold harmless.</u> Under the bill, districts receive the greater of their total program under current law, plus 0.5 percent, or their phased in total program, calculated as the total program under the current formula, plus:
 - 18 percent of the difference between the total program calculated under the current formula and the new formula in FY 2025-26;
 - \circ 34 percent of the difference in FY 2026-27,
 - 50 percent of the difference in FY 2027-28;
 - \circ $\,$ 66 percent of the difference in FY 2028-29; and
 - 82 percent of the difference in FY 2029-30.

The hold harmless provision remains in place through FY 2029-30, the last year of the phase-in period. Beginning in FY 2030-31, a district's total program is calculated based solely on the new formula.

 <u>Review of new formula.</u> During the phase-in period, the Joint Budget Committee (JBC) must monitor the fiscal impact of district total program determinations, and consider economic conditions, the trend of statewide local share and State Education Fund (SEF), and any other relevant factors. On or after January 1, 2025, the JBC must develop a sustainability plan with recommendations for how to fully fund new total program amounts, with the plan reviewed annually, beginning on or after January 1, 2026.

For FY 2024-25 through FY 2029-30, the bill establishes conditions that, if met, pause the implementation of the new formula during the phase in period. The conditions include the following:

- the change in local share of total program is less than inflation minus 2 percent over the prior year in a property tax assessment year or decreases by at least 2 percent in a property tax non-assessment year; or
- the March revenue forecast used by the JBC for the budget estimates that the income tax diversion to the SEF will decrease by 5 percent or more in the current or next budget year.

The bill specifies the data and documents used to determine if these conditions have occurred. The JBC must notify the legislature and the Commissioner of Education if any of these conditions are met and CDE must calculate district's total program using the formula used for the budget year when the condition occurred.

- <u>Reporting.</u> Beginning in January 2026, CDE must include in their annual SMART Act hearing an update on the implementation of the new school finance formula, including trends related to enrollment and certain per pupil funding amounts, and how district total program funding is being used at the school level.
- <u>Administrative units.</u> The bill specifies that districts or state-authorized charter schools that contract with a multi-district administrative unit for special education services must update their agreement to include the allocation of special education funding received through the new formula, no later than July 1, 2025.

Mill levy overrides. Under current law, school districts can levy mill levy overrides (MLOs) that generate up to 25 percent of their total program funding (30 percent for small rural districts). The bill aligns the district's MLO cap with the new formula funding.

The bill allows a district's MLO limit to increase if the funding attributable to the district's cost of living, personnel costs, and size factors under the new formula in FY 2024-25 is less than the funding attributable to those factors under the current formula in FY 2024-25. CDE must calculate that difference as a percent of the district's total program in FY 2024-25, and the district's MLO cap is allowed to increase by that same percentage.

The calculation of funding attributable to the size, personnel costs, and cost of living factors under current law and the new formula are specified in the bill, and include the funding attributable to those factors that is part of at-risk and ELL funding in the current formula. Districts may ask voters to approve MLOs up to the new caps from July 1, 2024 through July 1, 2030.

Mill levy override match program. The bill modifies the MLO match program for FY 2023-24 and creates a working group to make recommendations for the program.

- <u>FY 2023-24.</u> The bill modifies the MLO match program allocations in FY 2023-24 only to specify that districts receive the greater of the MLO match amount calculated under current law and the amount calculated based on a formula specified in the bill. The alternative calculation in the bill targets districts that:
 - o are below the median assessed value per pupil per one-half mill,
 - o currently have voter-approved MLOs, and
 - have not reached their statutory maximum MLOs.
- <u>Working group.</u> The bill creates the MLO match working group to meet up to five times during the 2024 legislative interim and make recommendations on how to modify the MLO match program to ensure a more equitable funding distribution and greater access for eligible districts and state authorized charter schools in FY 2024-25. The working group includes both legislative and non-legislative members and is staffed by Legislative Council Staff.

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Permanent Fund Interest & Capital Construction

The bill restructures how the interest and income earned on the Permanent Fund is distributed and utilized for public school funding and capital construction.

Permanent Fund interest and income. Under current law, the interest and income earned on the Permanent Fund is used for the Public School Fund Investment Board expenses, distributed to the State Public School Fund (up to \$21 million), and the Public School Capital Construction Assistance Fund (PSCCAF; up to \$20.0 million). The bill reduces the distribution to the State Public School Fund by \$10.0 million in FY 2024-25, \$16.0 million in FY 2025-26, and \$21.0 million beginning in FY 2026-27, thus eliminating this as an ongoing distribution. The bill correspondingly increases the distribution to the restricted account of the PSCCAF by those same amounts.

Charter school facilities. The bill specifies that \$11.5 million in FY 2024-25 be credited from the PSCCAF to the Charter School Facilities Assistance Account, increasing annually to \$15.0 million by FY 2028-29. This allocation does not continue in subsequent years. It also requires that CDE apply for a state charter school facilities incentive grant awarded by the U.S. Department of Education, if eligibility criteria are satisfied.

Certificates of participation. The bill increases the limit on certificates of participation for public school capital construction projects from \$125 million to \$150 million, beginning in FY 2024-25.

Reporting. Beginning in February 2026, the Public School Capital Construction Assistance Board in CDE must include certain data related to charter school capital construction in their annual report.

Background

Current school finance formula. A detailed overview of the current school finance formula is available <u>here</u>.

Public school lands. The State Land Board in the Department of Natural Resources manages the public school lands, the proceeds from which are distributed to the BEST public school capital construction program, cover State Land Board administrative costs, and are deposited into the Permanent Fund. The Permanent Fund is an inviolate fund that is invested, with the interest and earnings distributed to the State Public School Fund and to Building Excellent Schools Today (BEST) program.

Assumptions

The fiscal note assumes that the FY 2024-25 Long Bill, Senate Bill 24-188 (School Finance Act) and House Bill 24-1393 (Accelerating Students through Concurrent Enrollment) are enacted into law. These bills are included the current law baseline in this fiscal note.

FY 2025-26. The projections in the fiscal note for FY 2025-26 utilize the Legislative Council Staff March 2024 forecast for inflation (2.6 percent), and December 2023 forecast for student

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enrollment counts and assessed values. Projected enrollment counts and assessed values are at the district level, and contain typical forecast uncertainty.

Subsequent years. Beginning in FY 2026-27, the fiscal note utilizes high-level estimates, as discussed below. These estimates have significantly more uncertainty, which increases with each additional out year. Future-year estimates are best used to understand the interaction of the phase-in with funding under the current formula and proposed formula changes.

- *Inflation.* The fiscal note assumes the Legislative Council Staff March 2024 forecast for inflation of 3.3 percent for FY 2026-27, and 2.3 percent for FY 2027-28. A forecast is not available for subsequent years, so the fiscal note assumes a flat 2.3 percent inflation rate for the remainder of the phase in period, through FY 2030-31.
- *Enrollment*. District level enrollment estimates for FY 2026-27 and FY 2027-28 assume a percent change for each district, based on recent trends and excluding any large fluctuations. The estimated percent change was applied to all district enrollment counts for each of the out years projected.
- *Local share.* District level local share estimates for FY 2026-27 and FY 2027-28 were developed using a weighted average of historical growth rates for assessed values for different property classes over the last five reassessment and non-reassessment cycles.

State Transfers and Diversions

State transfer. In FY 2023-24 only, the bill transfers \$9,135,699 from the State Education Fund to the MLO Match Program Fund.

State diversion. The bill modifies the flow of Permanent Fund interest and income to the State Public School Fund, PSCCAF, and the Charter School Facilities Assistance Account. These diversions of funds are shown in Table 2.

Table 2

Changes to Diversion Under HB24-1448 Dollars in Millions														
Fund FY 24-25 FY 25-26 FY 26-27 FY 27-28 FY 28-2														
Allocation of Interest/Earnings from Permanent Fund - ongoing														
State Public School Fund	(\$10.0)	(\$16.0)	(\$21.0)	(\$21.0)	(\$21.0)									
PSCCAF	\$10.0	\$16.0	\$21.0	\$21.0	\$21.0									
Total	\$0	\$0	\$0	\$0	\$0									
Allocation to Charter School Fac	ilities Accou	nt – through	FY 2028-29											
PSCCAF	(\$11.5)	(\$12.0)	(\$13.0)	(\$14.0)	(\$15.0)									
Charter School Facilities Account	\$11.5	\$12.0	\$13.0	\$14.0	\$15.0									
Total	\$0	\$0	\$0	\$0	\$0									

Fund	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Net Diversions					
State Public School Fund	(\$10.0)	(\$16.0)	(\$21.0)	(\$21.0)	(\$21.0)
PSCCAF	(\$1.5)	\$4.0	\$8.0	\$7.0	\$6.0
Charter School Facilities Account	\$11.5	\$12.0	\$13.0	\$14.0	\$15.0
Total	\$0	\$0	\$0	\$0	\$0

Table 2 Changes to Diversion Under HB24-1448 (Cont.)

Dollars in Millions

State Expenditures

The bill increases state expenditures by \$11.4 million in FY 2023-24, \$20.3 million in FY 2024-25 and \$122.8 million in FY 2025-26. Costs continue to increase for the state share of school finance and CDE staff costs in subsequent years. Costs are paid from the State Education Fund, PSCCAF, MLO Match Fund, and General Fund, with the capital construction costs offset by the reduced diversions to the State Public School Fund, discussed above. School finance costs beginning in FY 2025-26 may be paid from the General Fund, State Education Fund, or State Public School Fund.

Table 3Summary of Expenditures Under HB24-1448

Cost Components	FY 2023-24	FY 2024-25	FY 2025-26
State Share of School Finance	-	-	\$91,572,126
Backfill for State Public School Fund	-	\$10,000,000	\$15,000,000
BEST and Charter School Capital Construction	-	\$10,000,000	\$16,000,000
MLO Match Program	\$11,374,594	-	-
CDE Costs	-	\$184,433	\$171,093
Legislative Department Costs	-	\$32,875	-
Centrally Appropriated Costs ¹	-	\$41,935	\$35,474
Total Cost	\$11,374,594	\$20,259,243	\$122,778,693

¹ Centrally appropriated costs are not included in the bill's appropriation.

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New School Finance Formula

FY 2025-26. In FY 2025-26, the first year of the phase in, the bill increases total program to \$10.0 billion, an increase of \$94.8 million compared to current law. The state share increases by \$91.6 million and the local share increases by \$3.2 million. Table 4 shows the changes in FY 2025-26 under the bill, compared to current law. School districts impacts are further discussed in the school district section below. Appendix A shows the change in school finance funding for each school district as a result of the bill.

Table 4

Ρ	Projected Change in School Finance Funding Under HB24-1448 Compared to current law														
Fiscal Year	Pupil Count	Per Pupil Funding	Total Program	State Share	Local Share										
FY 2025-26 Current Law	844,281	\$11,749	\$9,919,849,443	\$5,252,002,805	\$4,667,846,638										
FY 2025-26 Under Bill	839933 \$11		\$10,014,663,402	\$5,343,574,931	\$4,671,088,471										
Change	(4,348)	\$174	\$94,813,959	\$91,572,126	\$3,241,833										
Percent Change	-0.5%	1.5%	1.0%	1.7%	0.1%										

Compared to FY 2024-25. Compared to projected funding in FY 2024-25, total program under the bill will be \$280.0 million higher than the prior year. This represents the change in funding as a result of the bill, as well as the inflationary, enrollment, and assessed value changes that will occur under current law and under the bill and the changes to the formula in Senate Bill 24-188 (School Finance Act) and House Bill 24-1393 (Accelerating Students through Concurrent Enrollment) that apply in FY 2024-25.

Future years. The new formula will continue to be phased in though FY 2029-30, with each district receiving the greater of the amount that it would receive under current law, plus an increasing portion of the difference between current law funding and the new formula, or the current law total program funding plus 0.5 percent. Beginning in FY 2030-31, districts will receive funding solely determined on the new formula, which will be fully phased in and without a hold harmless provision.

The bill is expected to increase statewide total program year over year by approximately \$174.3 million in FY 2026-27, \$263.5 million in FY 2027-28, \$360.8 million in FY 2028-29, \$458.8 million in FY 2029-30, and \$571.3 million when fully phased in in FY 2030-31. Figure 5 below shows the trajectory of the phase in on a statewide basis. Individual district trajectories will vary, depending on how district characteristics and student attributes interact with both the current and new formulas. Should actual enrollment and inflation deviate from these estimates, total program amounts will differ.

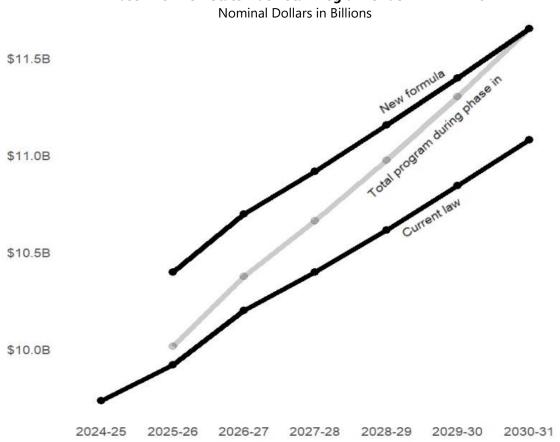


Figure 5 Phase-in of New Statewide Total Program Under HB 24-1448

Permanent Fund Interest & Capital Construction

The changes to the distribution of Permanent Fund interest and income result in increased expenditures for capital construction and for existing line items currently funded with interest and income via the State Public School Fund.

Backfill for existing programs. By diverting Permanent Fund interest and income from the State Public School Fund to other purposes, the bill requires funding to backfill the programs that are currently funded out of the State Public School Fund. Those programs and the required backfill amounts are shown in Table 5 below, and are based on the amounts in the Long Bill for FY 2024-25. The fiscal note assumes that FY 2024-25 costs are paid out of the State Education Fund, but ongoing costs could be paid out of the General Fund or State Education Fund.

	FY 2024-25	FY 2025-26	FY 2026-27
State Share of School Finance	\$5,000,000	\$6,481,887	\$6,481,887
At-Risk Per Pupil Additional Funding	\$5,000,000	\$5,000,000	\$5,000,000
At-Risk Supplemental Aid	-	\$3,518,113	\$7,009,989
State Match for National School Lunch Program	-	-	\$2,472,644
Printing of Education Laws	-	-	\$35,480
Total Cost	\$10,000,000	\$15,000,000	\$21,000,000

 Table 5

 Backfill for Line Items Currently Funded by the State Public School Fund

BEST and charter school construction. The PSCCAF supports the BEST program and charter school capital construction. By modifying the diversion of Permanent Fund interest and income, the bill increases the amount available for capital construction by \$10.0 million in FY 2024-25, \$16.0 million in FY 2025-26, and up to \$21.0 million in subsequent years. Of those amounts, the bill allocates \$11.5 million in FY 2024-25 for charter school capital construction. This amount increases each year through FY 2028-29, when \$15.0 million is credited to the account.

Exact amounts deposited in the PSCCAF and Charter School Facilities Account are listed in Table 5 above. Charter school capital construction funds are allocated on a per pupil basis; the other PSCCAF funds are allocated through the BEST program.

Administration & MLO Match Program

Colorado Department of Education. The bill increases funding for CDE for the MLO Match program by \$11.4 million in the current FY 2023-24. There is \$2.2 million in the MLO Match Fund that can be used for this purpose, resulting in an \$9.2 million transferred into the fund for this purpose. Distribution of these funds is discussed in the School District section below and listed in Appendix C.

Beginning in FY 2024-25, CDE requires 1.8 FTE in the School Finance Unit. In FY 2024-25, staff will update systems and data protocols to include the new formula, and support districts in the transition to the new formula. Beginning in FY 2025-26, CDE staff will provide technical assistance and support to school districts during the transition period to the new formula. Costs are shown in Table 6 below and assumed to be paid from the General Fund.

	FY 2023-24	FY 2024-25	FY 2025-26
Department of Education			
Personal Services	-	\$168,789	\$168,789
Operating Expenses	-	\$2,304	\$2,304
Capital Outlay Costs	-	\$13,340	-
MLO Match Program	\$11,374,594	-	-
Centrally Appropriated Costs ¹	-	\$35,474	\$35,474
CDE Tota	al \$11,374,594	\$219,907	\$206,567
Total FT	E -	1.8 FTE	1.8 FTE

Table 6CDE Administration Costs Under HB 24-1448

Legislative Department. The Legislative Department will incur costs in FY 2024-25 only to support the MLO Match Program working group. Costs are listed in Table 7 below and include 0.3 FTE for Legislative Council Staff, 0.1 FTE of the Office of Legislative Legal Services, and \$2,359 in per diem and travel costs for two legislators to attend five meetings. Costs are paid from the General Fund. Workload will also increase for JBC staff to support the committee in developing a sustainability plan and considering economic and budgetary indicators, and other factors related to implementation of the new formula.

	FY 2024-25	FY 2025-26
Legislative Department		
Personal Services	\$30,516	-
Legislative Per Diem & Travel	\$2,359	-
Centrally Appropriated Costs ¹	\$6,461	-
Leg. Dept. Total	\$39,336	-
Total FTE – LCS	0.3 FTE	-
Total FTE - OLLS	0.1 FTE	-

Table 7Legislative Department Costs Under HB24-1448

¹Centrally 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 shown in Table 2.

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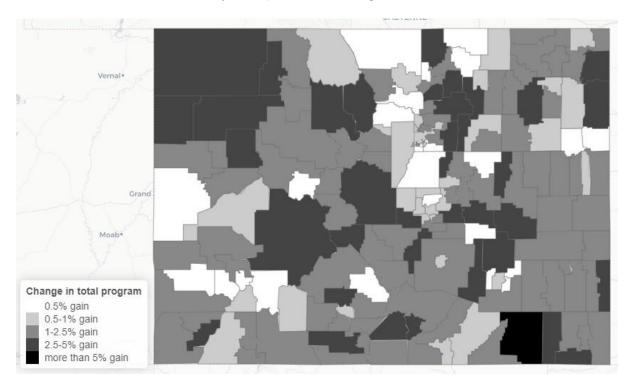
Other Budget Impacts

General Fund reserve. Under current law, an amount equal to 15 percent of General Fund appropriations must be set aside in the General Fund statutory reserve. If the additional school finance costs are paid from the General Fund, the bill will increase the amount of General Fund held in reserve, decreasing the amount of General Fund available for other purposes.

School Districts

As discussed in the State Expenditures section above, the bill increases total program in FY 2025-26 to \$10.0 billion, an increase of \$94.8 million compared to current law. It increases the state share by \$91.6 million, and the local share by \$3.2 million in FY 2025-26.

Figure 8 below shows the projected change in total program for each district in FY 2025-26, the first year of the phase in. Appendix A includes individual district changes to funded pupil count, total program, and state and local shares, comparing FY 2025-26 funding under the new formula to current law. Other comparisons and maps will be available on the Legislative Council Staff school finance simulation tool, available <u>here</u>.



FY 2025-26 Projected Change in Total Program Compared to current law First year of phase in; including hold harmless

Figure 8

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Funded pupil count. By changing the averaging provision from five years to four years and increasing the minimum funded pupil count to 60, the bill reduces the projected number of funded pupils statewide by 4,348 in FY 2025-26, from 844,281 to 839,933. Individual district funded pupil count changes range from a 593 student FTE reduction (Jefferson County) to a 10 student FTE increase (multiple districts). See Appendix A for district-level detail.

District funding. Under the bill, district total program increases range from 0.5 percent (29 districts) to 5.2 percent (Kim). Statewide average per pupil funding in FY 2025-26 increases from \$11,749 to \$11,923, an increase of \$174.

District per pupil amounts decrease for five districts; these districts have increased total program, but have greater percentage increases in their funded pupil count. District per pupil amounts increase for 173 districts, with the largest per pupil increase in Edison, a district that is held harmless but has a lower funded pupil count as a result of the bill.

Hold harmless. Districts whose total program under the new formula, after the phase in, is below what they would receive under current law plus 0.5 percent will receive their current law total program plus 0.5 percent. This hold harmless provision is expected to impact 24 districts in FY 2025-26. Some districts may remain in the hold harmless throughout the phase in period, while others may move out of the hold harmless during the phase in period if their new formula total program exceeds their current law plus 0.5 percent hold harmless. The hold harmless provision ends with the phase in FY 2030-31, when total program for all districts will be calculated using the new formula.

Mill levy overrides. By aligning the mill levy override cap with the new formula and phase in, the bill allows most districts to generate additional mill levy override revenue. Currently, there are 13 districts with approved mill levies that float to their 25 or 30 percent cap in order to collect the maximum allowable revenue.

The bill also allows a district's MLO limit to increase if the funding attributable to a district's cost of living, personnel costs, and size factors under the new formula is less than the funding attributable to those factors in FY 2024-25, using a formula specified in the bill. In most cases, districts with an increased cap may ask their voters to approve additional MLOs through July 1, 2030. The fiscal note assumes that if not approved, or districts choose not to ask voters, the district cap returns to the current law level beginning in FY 2030-31. Appendix B includes a preliminary estimate of the new MLO caps under the bill. Actual changes to district MLO caps will be calculated by CDE after the midyear adjustment in FY 2024-25.

MLO match program. The bill increases funding for the MLO match program by \$11.4 million, which is distributed to eligible school districts to match local money raised through voter-approved mill levy overrides. The bill specifies that in FY 2023-24 only, districts receive the greater of their distribution under current law and an alternative calculation specified in the bill. Under current law, 22 districts are expected to receive funding in FY 2023-24. Under the bill, 42 districts will receive funding through the program, of which an estimated 24 districts will receive more funding than they would under current law, and 20 districts will receive funding that would

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not receive any funding under current law. Appendix C lists the expected distribution amounts by district.

Capital construction. As discussed above, the bill makes additional money available for the BEST program and charter school capital construction. The amount of funding an individual district receives depends on its participation in the BEST program.

Technical Note

As discussed above, the bill requires General Fund or State Education Fund expenditures for line items that are currently funded by interest and earnings in the State Public School Fund. Current law requires that the printing of education laws and up to \$3.8 million for at-risk supplemental aid to be paid from the State Public School Fund. As a result, statutory changes are required to switch the funding source for these line items, which would be necessary beginning in FY 2025-26. The fiscal note assumes that these statutory changes will be made.

Effective Date

The bill was signed into law by the Governor and took effect on May 23, 2024.

State Appropriations

For the current FY 2023-24, the bill requires and includes an appropriation of \$11,374,594 from the MLO Match Fund to the Colorado Department of Education.

For FY 2024-25, the bill requires and includes the following appropriations to the Colorado Department of Education:

- an increase of \$184,433 from the General Fund for staff costs, and 1.8 FTE;
- an increase of \$5,000,000 from the State Education Fund and a corresponding decrease from the State Public School Fund for the state share of total program;
- an increase of \$5,000,000 from the State Education Fund and a corresponding decrease from the State Public School Fund for at-risk per pupil additional funding;
- an increase of \$11,500,000 from the Charter School Facilities Assistance Account in the Public School Capital Construction Assistance Fund.

The bill also requires and includes a General Fund appropriation of \$32,875 to the Legislative Department. Of that amount, \$22,047 and 0.3 FTE is for use by Legislative Council Staff, \$8,469 and 0.1 FTE is for use by the Office of Legislative Legal Services, and \$2,359 is for use by the General Assembly.

State and Local Government Contacts

Education	Legislative Council Staff	Natural Resources
Legislative Legal Services	Treasury	

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the <u>General Assembly website</u>.

Appendix A School Finance Funding Comparison with Current Law FY 2025-26 with HB24-1448 Relative to Current Law

Current law includes SB24-188 (School Finance Act) and HB23-1393 (ASCENT)

	FY 2025-26 Under Current Law							FY 2025-26 Under Bill					Change from Current Law					
		Fundad					Fronde d. Dronël	Total Program				Fronde d. Doorsil					% Change	
County	District	Funded Pupil Count	Total Program	State Share	Local Share	PPR	Funded Pupil Count	year 1 of phase in and hold harmless	State Share	Local Share	PPR	Funded Pupil Count	Total Program	State Share	Local Share	PPR	in Total Program	
County ADAMS		6,618	\$81,068,879	\$44,867,591	\$36,201,288	\$12,250	6,618	\$82,675,318	\$46,474,031 \$		\$12,492	-	\$1,606,440	\$1,606,440	\$0	\$243	-	
ADAMS	ADAMS 12 FIVE STAR	38,483	\$444,604,419	\$312,397,566	\$132,206,853	\$11,553	38,116	\$448,995,815	\$316,788,962 \$	132,206,853	\$11,780	(367.4)	\$4,391,396	\$4,391,396	\$0	\$227	1.0%	
ADAMS	COMMERCE CITY	5,801	\$71,934,201	\$35,389,479	\$36,544,722	\$12,401	5,661	\$73,401,855	\$36,857,133 \$	36,544,722	\$12,966	(139.8)	\$1,467,654	\$1,467,654	\$0	\$565	2.0%	
ADAMS	BRIGHTON	23,976	\$274,650,480	\$179,995,276	\$94,655,203	\$11,455	23,976	\$277,573,276	\$182,918,073 \$	94,655,203	\$11,577	-	\$2,922,796	\$2,922,796	\$0	\$122		
ADAMS	BENNETT	1,545	\$18,686,566	\$3,364,171	\$15,322,395	\$12,096	1,545	\$19,294,415	\$3,972,020 \$		\$12,490	-	\$607,849	\$607,849	\$0	\$393		
ADAMS ADAMS	STRASBURG WESTMINSTER	1,125 8,023	\$13,777,684 \$98,075,464	\$9,510,937 \$63,185,741	\$4,266,747 \$34,889,724	\$12,247 \$12,224	1,125 7,838	\$14,236,991 \$98,959,702	\$9,970,244 \$ \$64,069,978 \$	4,266,747 34,889,724	\$12,655 \$12,626	- (185.8)	\$459,308 \$884,237	\$459,308 \$884,237	\$0 \$0	\$408 \$403		
ALAMOSA	ALAMOSA	2,064	\$98,075,404 \$24,265,840	\$18,151,088	\$54,889,724 \$6,114,753	\$12,224 \$11,757	2,037	\$98,939,702 \$24,758,763	\$18,644,010 \$		\$12,020 \$12,154	(183.8) (26.9)	\$884,237 \$492,923	\$604,237 \$492,923	\$0 \$0	\$403 \$397	2.0%	
ALAMOSA	SANGRE DE CRISTO	274	\$4,510,989	\$2,878,137	\$1,632,852	\$16,494	274	\$4,597,500	\$2,964,648 \$	1,632,852	\$16,810	-	\$86,512	\$86,512	\$0	\$316		
ARAPAHOE	ENGLEWOOD	2,154	\$26,457,924	\$32,926	\$26,424,998	\$12,283	2,132	\$26,783,707	\$358,709 \$	26,424,998	\$12,564	(22.2)	\$325,783	\$325,783	\$0	\$281	1.2%	
ARAPAHOE	SHERIDAN	959	\$13,323,064	\$3,741,596	\$9,581,468	\$13,894	935	\$13,463,180	\$3,881,712 \$	9,581,468	\$14,393	(23.5)	\$140,116	\$140,116	\$0	\$499		
ARAPAHOE	CHERRY CREEK	50,124	\$587,401,271	\$387,751,584	\$199,649,687	\$11,719	49,746	\$590,338,277	\$390,688,590 \$	199,649,687	\$11,867	(377.8)	\$2,937,006	\$2,937,006	\$0	\$148		
ARAPAHOE	LITTLETON DEER TRAIL	12,973 358	\$144,892,103 \$5,724,082	\$63,668,886	\$81,223,218	\$11,169 \$16,020	12,865 358	\$145,616,564 \$5,857,088	\$64,393,346 \$	81,223,218	\$11,319 \$16,361	(108.1)	\$724,461 \$122,106	\$724,461 \$122,106	\$0 \$0	\$150 \$341	0.5% 2.1%	
ARAPAHOE ARAPAHOE	AURORA	350 38,074	\$5,734,982 \$482,460,088	\$4,004,895 \$313,057,615	\$1,730,087 \$169,402,473	\$16,020 \$12,672	350 38,074	\$5,857,088 \$487,627,185	\$4,127,001 \$ \$318,224,712 \$	5 1,730,087 5 169,402,473	\$16,361 \$12,807	-	\$122,106 \$5,167,097	\$122,106	\$0 \$0	\$341 \$136		
ARAPAHOE	BYERS	6,090	\$69,900,040	\$67,635,359	\$2,264,681	\$11,479	6,090	\$70,508,204	\$68,243,523 \$	2,264,681	\$11,579	-	\$608,164	\$608,164	\$0 \$0	\$100		
ARCHULETA	ARCHULETA	1,583	\$19,139,706	\$1,871,865	\$17,267,841	\$12,091	1,561	\$19,564,858	\$2,297,017 \$	17,267,841	\$12,530	(21.6)	\$425,152	\$425,152	\$0	\$440		
BACA	WALSH	164	\$3,381,111	\$2,625,310	\$755,801	\$20,617	164	\$3,441,915	\$2,686,114 \$	755,801	\$20,987	-	\$60,804	\$60,804	\$0	\$371	1.8%	
BACA	PRITCHETT	50	\$1,313,483	\$468,264	\$845,219	\$26,061	60	\$1,363,679	\$518,460 \$		\$22,728	9.6	\$50,196	\$50,196	\$0	(\$3,333)		
BACA	SPRINGFIELD	258	\$4,320,442	\$3,101,047	\$1,219,395	\$16,765	258	\$4,422,725	\$3,203,330 \$		\$17,162	-	\$102,283	\$102,283	\$0	\$397	2.4%	
BACA	VILAS CAMPO	210 50	\$3,800,675 \$1,248,207	\$3,583,409 \$902,989	\$217,266 \$345,217	\$18,064 \$24,964	210 60	\$3,855,348 \$1,297,117	\$3,638,082 \$ \$951,900 \$	217,266	\$18,324 \$21,610	- 10.0	\$54,673 \$48,011	\$54,673 \$48,911	\$0 \$0	\$260		
BACA BENT	LAS ANIMAS	943	\$1,246,207 \$11,734,118	\$902,989	\$345,217 \$2,206,644	\$24,904 \$12,441	943	\$1,297,117 \$11,852,881	\$9,646,237 \$	345,217 2,206,644	\$21,619 \$12,576	(0.7)	\$48,911 \$118,763	\$40,911 \$118,763	\$0 \$0	(\$3,346) \$135		
BENT	MCCLAVE	228	\$3,883,802	\$3,119,425	\$764,377	\$17,042	228	\$3,973,993	\$3,209,615 \$		\$17,437	-	\$90,190	\$90,190	\$0 \$0	\$396		
BOULDER	ST VRAIN	30,942	\$352,051,974	\$154,114,004	\$197,937,970	\$11,378	30,866	\$353,812,234	\$155,874,264 \$	197,937,970	\$11,463	(75.8)	\$1,760,260	\$1,760,260	\$0	\$85		
BOULDER	BOULDER	27,210	\$313,017,219	\$5,863,407	\$307,153,813	\$11,504	27,113	\$314,582,306	\$7,428,493 \$	307,153,813	\$11,603	(97.8)	\$1,565,086	\$1,565,086	\$0	\$99	0.5%	
CHAFFEE	BUENA VISTA	928	\$11,536,296	\$542,421	\$10,993,875	\$12,431	920	\$11,764,822	\$770,947 \$		\$12,788	(8.0)	\$228,526	\$228,526	\$0	\$356		
CHAFFEE	SALIDA	1,414	\$16,347,615	\$5,153,941	\$11,193,674	\$11,565	1,414	\$16,801,036	\$5,607,362 \$		\$11,885	-	\$453,421	\$453,421	\$0	\$321	2.8%	
CHEYENNE	KIT CARSON CHEYENNE	93 170	\$2,139,918 \$2,504,242	\$1,399,407 \$2,202,805	\$740,511 \$1,201,248	\$22,936 \$20,080	93 179	\$2,167,697 \$2,621,772	\$1,427,185 \$2,240,425 \$		\$23,234 \$20,280	-	\$27,778 \$37,530	\$27,778 \$27,520	\$0 \$0	\$298 \$210		
CHEYENNE CLEAR CREEK	CLEAR CREEK	179 600	\$3,594,243 \$8,022,722	\$2,302,895 \$2,738,795	\$1,291,348 \$5,283,927	\$20,080 \$13,378	591	\$3,631,773 \$8,200,626	\$2,340,425 \$ \$2,916,699 \$		\$20,289 \$13,876	- (8.7)	\$37,550 \$177,904	\$37,530 \$177,904	\$0 \$0	\$210 \$498		
CONEJOS	NORTH CONEJOS	964	\$11,836,907	\$10,557,708	\$1,279,199	\$12,283	953	\$12,142,454	\$10,863,255 \$		\$12,747	(11.1)	\$305,546	\$305,546	\$0 \$0	\$464		
CONEJOS	SANFORD	414	\$5,746,308	\$5,345,897	\$400,410	\$13,880	414	\$5,889,154	\$5,488,744 \$		\$14,225	-	\$142,846	\$142,846	\$0	\$345		
CONEJOS	SOUTH CONEJOS	170	\$3,562,789	\$2,399,971	\$1,162,818	\$20,958	170	\$3,616,725	\$2,453,907 \$	1,162,818	\$21,275	-	\$53,936	\$53,936	\$0	\$317	1.5%	
COSTILLA	CENTENNIAL	162	\$3,423,040	\$1,805,416	\$1,617,624	\$21,078	159	\$3,476,377	\$1,858,753 \$		\$21,919	(3.8)	\$53,337	\$53,337	\$0	\$841	1.6%	
COSTILLA	SIERRA GRANDE	284	\$4,672,627	\$1,906,424	\$2,766,202	\$16,453	284	\$4,801,442	\$2,035,240 \$		\$16,906	-	\$128,815	\$128,815	\$0 \$0	\$454		
CROWLEY CUSTER	CROWLEY WESTCLIFFE	360 308	\$5,372,898 \$4,914,630	\$3,843,442 \$0	\$1,529,456 \$4,914,630	\$14,916 \$15,936	350 303	\$5,523,018 \$5,036,240	\$3,993,562 \$ \$76 \$		\$15,803 \$16,643	(10.7) (5.8)	\$150,120 \$121,611	\$150,120 \$76	\$0 \$121,535	\$886 \$707	2.8% 2.5%	
DELTA	DELTA	4,257	\$49,386,432	\$30,802,287	\$18,584,146	\$13,550 \$11,601	4,204	\$49,783,807	\$31,199,661 \$		\$10,043 \$11,842	(53.1)	\$397,374	\$397,374	\$0	\$707 \$241	0.8%	
DENVER	DENVER	82,989	\$999,864,851	\$256,180,890	\$743,683,961	\$12,048	82,593	\$1,009,460,065	\$265,776,104 \$		\$12,222	(396.2)	\$9,595,214	\$9,595,214	\$0 \$0	\$174		
DOLORES	DOLORES	236	\$4,348,424	\$2,371,888	\$1,976,536	\$18,426	235	\$4,416,077	\$2,439,541 \$		\$18,832	(1.5)	\$67,653	\$67,653	\$0	\$406		
DOUGLAS	DOUGLAS	62,355	\$699,012,831	\$376,552,916	\$322,459,915	\$11,210	61,970	\$702,507,895	\$380,047,980 \$	322,459,915	\$11,336	(385.0)	\$3,495,064	\$3,495,064	\$0	\$126		
EAGLE	EAGLE	6,540	\$79,917,558	\$16,502,259	\$63,415,300	\$12,220	6,486	\$81,217,547	\$17,802,247 \$		\$12,522	(53.8)	\$1,299,989	\$1,299,989	\$0	\$302		
ELBERT	ELIZABETH	2,936	\$33,928,812	\$21,431,154	\$12,497,658 \$1,002,005	\$11,555 \$10,412	2,936	\$34,784,416	\$22,286,758 \$		\$11,846 ¢16,506	-	\$855,604	\$855,604	\$0 ¢0	\$291	2.5%	
ELBERT ELBERT	KIOWA BIG SANDY	316 305	\$5,178,379 \$5,112,385	\$3,184,414 \$3,610,510	\$1,993,965 \$1,501,875	\$16,413 \$16,740	316 305	\$5,236,126 \$5,202,167	\$3,242,162 \$ \$3,700,292 \$		\$16,596 \$17,034	-	\$57,748 \$89,782	\$57,748 \$89,782	\$0 \$0	\$183 \$294		
ELBERT	ELBERT	257	\$4,536,944	\$3,437,314	\$1,099,630	\$17,688	257	\$4,576,943	\$3,477,313		\$17,844	_	\$39,999	\$39,999	\$0 \$0	\$156		
ELBERT	AGATE	65	\$1,710,954	\$929,049	\$781,905	\$26,322	63	\$1,719,508	\$937,604 \$		\$27,122	(1.6)	\$8,555	\$8,555	\$0	\$799		
EL PASO	CALHAN	431	\$6,263,363	\$4,394,491	\$1,868,872	\$14,532	431	\$6,381,143	\$4,512,271 \$	1,868,872	\$14,805	-	\$117,779	\$117,779	\$0	\$273	1.9%	
EL PASO	HARRISON	12,235	\$144,128,419	\$124,353,607	\$19,774,812	\$11,780	12,116	\$145,296,582	\$125,521,770 \$	19,774,812	\$11,992	(118.7)	\$1,168,163	\$1,168,163	\$0	\$212	0.8%	
EL PASO	WIDEFIELD	9,138	\$101,385,535	\$72,080,827	\$29,304,708	\$11,094	9,117	\$102,779,476	\$73,474,769 \$		\$11,274	(21.9)	\$1,393,942	\$1,393,942	\$0	\$180		
EL PASO		7,417	\$82,981,834 \$204,680,004	\$75,185,809 \$184,842,602	\$7,796,025 \$100,847,212	\$11,188 \$11,540	7,302	\$83,985,366 \$207,147,601	\$76,189,341 \$		\$11,502 \$11,665	(114.9)	\$1,003,533 \$2,457,786	\$1,003,533 \$2,457,786	\$0 \$0	\$313 \$126		
EL PASO EL PASO	COLORADO SPRINGS CHEYENNE MOUNTAIN	25,537 3,653	\$294,689,904 \$40,451,218	\$184,842,692 \$21,565,013	\$109,847,213 \$18,886,205	\$11,540 \$11,073	25,473 3,653	\$297,147,691 \$40,735,177	\$187,300,478 \$ \$21,848,972 \$		\$11,665 \$11,151	(64.5)	\$2,457,786 \$283,959	\$2,457,786 \$283,959	\$0 \$0	\$126 \$78		
EL PASO	MANITOU SPRINGS	1,233	\$40,431,218	\$8,500,659	\$6,249,925	\$11,073 \$11,959	1,218	\$14,845,549	\$8,595,624 \$		\$11,131 \$12,189	- (15.5)		\$94,966	\$0 \$0	\$78 \$230		
EL PASO	ACADEMY	25,745	\$284,444,212	\$192,325,370	\$92,118,842	\$11,049	25,745	\$285,866,433	\$193,747,591 \$		\$11,104	-	\$1,422,221	\$1,422,221	\$0 \$0	\$55		
EL PASO	ELLICOTT	888	\$11,749,399	\$9,707,541	\$2,041,859	\$13,231	887	\$12,060,459	\$10,018,600 \$		\$13,595	(0.9)		\$311,059	\$0	\$364		
EL PASO	PEYTON	589	\$7,837,424	\$5,375,700	\$2,461,724	\$13,318	589	\$8,005,246	\$5,543,522 \$	2,461,724	\$13,603	-	\$167,822	\$167,822	\$0	\$285		
EL PASO	HANOVER	255	\$4,638,174	\$3,797,403	\$840,771	\$18,189	254	\$4,725,258	\$3,884,487 \$		\$18,581	(0.7)		\$87,084	\$0	\$393		
EL PASO	LEWIS-PALMER	6,304	\$69,784,737	\$39,257,044	\$30,527,693	\$11,070	6,303	\$70,153,055	\$39,625,361 \$	30,527,693	\$11,130	(0.6)	\$368,317	\$368,317	\$0	\$59	0.5%	

FY 2025-26 Under Current Law

FY 2025-26 Under Bill

Appendix A School Finance Funding Comparison with Current Law FY 2025-26 with HB24-1448 Relative to Current Law

Current law includes SB24-188 (School Finance Act) and HB23-1393 (ASCENT)

		FY 2025-26 Under Current Law						Total Program											
		Funded					Funded Pupil	Total Program year 1 of phase in				Funded Pupil					% Change in Total		
County	District	Pupil Count	Total Program	State Share	Local Share	PPR	Count	and hold harmless	State Share	Local Share	PPR	•	Total Program	State Share	Local Share	PPR	Program		
EL PASO	FALCON	31,537	\$352,165,089	\$295,584,893	\$56,580,195	\$11,167	31,537	\$354,630,885	\$298,050,690 \$	56,580,195	\$11,245	-	\$2,465,797	\$2,465,797	\$0	\$78	-		
EL PASO	EDISON	78	\$1,935,123	\$1,686,809	\$248,313	\$24,841	68	\$1,944,798	\$1,696,485		\$28,433	(9.5)	\$9,676	\$9,676	\$0	\$3,592			
EL PASO	MIAMI-YODER	424	\$6,114,298	\$4,835,174	\$1,279,123	\$14,421	424	\$6,322,544	\$5,043,421 \$		\$14,912	-	\$208,246	\$208,246	\$0	\$491			
FREMONT	CANON CITY	3,148	\$35,784,741	\$23,422,813	\$12,361,928	\$11,366	3,107	\$36,352,842	\$23,990,914 \$	12,361,928	\$11,700	(41.2)	\$568,101	\$568,101	\$0	\$334	1.6%		
FREMONT	FLORENCE	1,274	\$14,972,967	\$10,048,934	\$4,924,033	\$11,755	1,256	\$15,434,105	\$10,510,072 \$	4,924,033	\$12,284	(17.4)	\$461,138	\$461,138	\$0	\$530	3.1%		
FREMONT	COTOPAXI	164	\$3,443,039	\$278,785	\$3,164,255	\$20,994	157	\$3,497,530	\$333,275 \$		\$22,348	(7.5)	\$54,491	\$54,491	\$0	\$1,354			
GARFIELD	ROARING FORK	6,013	\$75,102,551	\$13,786,458	\$61,316,093	\$12,491	6,013	\$76,350,728	\$15,034,635 \$	61,316,093	\$12,698	-	\$1,248,177	\$1,248,177	\$0	\$208			
GARFIELD	RIFLE	4,498	\$51,182,024	\$38,638,983	\$12,543,041	\$11,379	4,498	\$52,569,758	\$40,026,717 \$		\$11,688	-	\$1,387,734	\$1,387,734	\$0	\$309			
GARFIELD		1,113	\$14,467,212	\$10,035,190	\$4,432,023	\$12,998	1,107	\$14,690,791	\$10,258,768 \$		\$13,276	(6.4)	\$223,579	\$223,579	\$0 \$0	\$277			
GILPIN	GILPIN WEST GRAND	378	\$5,854,691 \$6,250,220	\$2,416,508	\$3,438,183	\$15,480 \$14,745	369	\$5,905,423 \$6,427,068	\$2,467,240 \$		\$15,987 \$15,164	(8.8)	\$50,732 \$177,838	\$50,732 \$177,838	\$0 \$0	\$506 \$419			
GRAND GRAND	EAST GRAND	425 1,232	\$6,259,230 \$14,716,511	\$3,596,893 \$686	\$2,662,337 \$14,715,825	\$14,745 \$11,948	425 1,228	\$6,437,068 \$15,409,985	\$3,774,732 \$ \$316 \$		\$15,164 \$12,549	- (3.7)	\$177,838 \$693,474	\$177,636 (\$370)	\$0 \$693,844	\$419 \$601			
GUNNISON	GUNNISON	1,232	\$23,431,523	\$000 \$3,427,191	\$14,713,823 \$20,004,332	\$11,948 \$11,779	1,228	\$13,409,983	\$4,442,252 \$		\$12,349 \$12,317	(3.7)	\$1,015,061	(\$370) \$1,015,061	\$093,844 \$0	\$538			
HINSDALE	HINSDALE	69	\$1,837,199	\$318,018	\$20,004,002	\$26,588	69	\$1,846,385	\$327,204		\$26,720	(+.+)	\$9,186	\$9,186	\$0 \$0	\$J30 \$133			
HUERFANO	HUERFANO	447	\$6,375,291	\$2,219,574	\$4,155,717	\$14,272	442	\$6,480,348	\$2,324,631		\$14,665	(4.8)	\$105,057	\$105,057	\$0 \$0	\$393			
HUERFANO	LA VETA	202	\$3,748,646	\$2,390,819	\$1,357,827	\$18,530	202	\$3,850,175	\$2,492,348 \$		\$19,032	-	\$101,529	\$101,529	\$0	\$502			
JACKSON	NORTH PARK	148	\$3,200,624	\$191,574	\$3,009,050	\$21,568	147	\$3,223,668	\$214,618 \$		\$21,885	(1.1)	\$23,043	\$23,043	\$0	\$317	0.7%		
JEFFERSON	JEFFERSON	73,358	\$830,175,945	\$392,536,459	\$437,639,486	\$11,317	72,765	\$834,434,839	\$396,795,353 \$	437,639,486	\$11,468	(593.3)	\$4,258,894	\$4,258,894	\$0	\$151	0.5%		
KIOWA	EADS	190	\$3,620,144	\$2,910,202	\$709,942	\$19,053	190	\$3,685,735	\$2,975,793 \$	709,942	\$19,399	-	\$65,591	\$65,591	\$0	\$345	1.8%		
KIOWA	PLAINVIEW	209	\$3,543,888	\$2,957,077	\$586,811	\$16,948	209	\$3,622,775	\$3,035,964 \$		\$17,326	-	\$78,887	\$78,887	\$0	\$377			
KIT CARSON	ARRIBA-FLAGLER	151	\$3,096,186	\$1,666,433	\$1,429,752	\$20,518	151	\$3,161,470	\$1,731,718 \$		\$20,951	-	\$65,284	\$65,284	\$0	\$433			
KIT CARSON		109	\$2,353,089	\$1,428,193	\$924,895	\$21,568	108	\$2,399,128	\$1,474,232 \$		\$22,214	(1.1)	\$46,039	\$46,039	\$0	\$646			
KIT CARSON	STRATTON	200	\$3,739,650	\$2,915,775	\$823,875	\$18,717	198	\$3,823,149	\$2,999,274 \$		\$19,358	(2.3)	\$83,499	\$83,499	\$0 \$0	\$641			
KIT CARSON	BETHUNE	99	\$2,347,706	\$1,776,554	\$571,151 \$2,022,427	\$23,690 \$12,650	98 607	\$2,361,371 \$0,017,578	\$1,790,219 \$5,085,150 \$		\$23,998 \$12,020	(0.7)	\$13,665	\$13,665	\$0 ¢0	\$307 \$372			
KIT CARSON LAKE	BURLINGTON LAKE	697 874	\$8,828,229 \$11,463,538	\$4,895,802 \$194	\$3,932,427 \$11,463,344	\$12,659 \$13,115	697 861	\$9,017,578 \$11,741,841	\$5,085,150 \$226 \$		\$12,930 \$13,641	- (13.3)	\$189,349 \$278,302	\$189,349 \$32	٥۵ \$278,270	\$272 \$526			
LARE LA PLATA	DURANGO	5,645	\$65,803,599	\$43,241,602	\$11,403,344 \$22,561,997	\$11,656	5,617	\$66,428,253	\$43,866,256 \$		\$13,041 \$11,827	(13.3)	\$624,654	32 \$624,654	\$0	\$320 \$171			
LA PLATA	BAYFIELD	1,261	\$15,600,021	\$11,655,895	\$3,944,125	\$12,374	1,245	\$15,812,254	\$11,868,129 \$		\$12,698	(15.4)	\$212,233	\$212,233	\$0 \$0	\$323			
LA PLATA	IGNACIO	743	\$10,095,303	\$7,817,674	\$2,277,629	\$13,584	743	\$10,278,350	\$8,000,721 \$		\$13,830	-	\$183,047	\$183,047	\$0	\$246			
LARIMER	POUDRE	32,605	\$360,506,334	\$200,808,116	\$159,698,218	\$11,057	32,605	\$362,308,866	\$202,610,648 \$	159,698,218	\$11,112	-	\$1,802,532	\$1,802,532	\$0	\$55	0.5%		
LARIMER	THOMPSON	14,454	\$160,005,010	\$54,133,863	\$105,871,147	\$11,070	14,361	\$161,160,614	\$55,289,467 \$	105,871,147	\$11,222	(93.1)	\$1,155,604	\$1,155,604	\$0	\$152	0.7%		
LARIMER	ESTES PARK	955	\$12,495,232	\$272	\$12,494,960	\$13,087	943	\$12,622,151	\$0 \$	12,622,151	\$13,392	(12.3)	\$126,919	(\$272)	\$127,191	\$305	1.0%		
LAS ANIMAS	TRINIDAD	762	\$10,469,758	\$6,739,725	\$3,730,033	\$13,742	755	\$10,539,097	\$6,809,063 \$	3,730,033	\$13,968	(7.4)	\$69,339	\$69,339	\$0	\$227	0.7%		
LAS ANIMAS	PRIMERO	233	\$4,157,593	\$3,369,868	\$787,725	\$17,874	233	\$4,236,296	\$3,448,571 \$		\$18,213	-	\$78,703	\$78,703	\$0	\$338			
LAS ANIMAS	HOEHNE	291	\$4,599,027	\$2,673,538	\$1,925,490	\$15,804	285	\$4,628,227	\$2,702,737 \$		\$16,222	(5.7)	\$29,200	\$29,200	\$0	\$418			
LAS ANIMAS	AGUILAR	106	\$2,441,684	\$1,425,236	\$1,016,448	\$23,035	106	\$2,489,552	\$1,473,103 \$		\$23,486	-	\$47,867	\$47,867	\$0 \$0	\$452			
LAS ANIMAS	BRANSON	406	\$4,808,724	\$4,227,136	\$581,588	\$11,835	406	\$4,871,700	\$4,290,112 \$		\$11,999 \$20,621	(0.3)	\$62,976	\$62,976	\$0 \$0	\$164			
	KIM GENOA-HUGO	50	\$1,176,292 \$2,004,672	\$706,791 \$2,245,702	\$469,501	\$23,526 \$18,772	60	\$1,237,284 \$2,078,406	\$767,783 \$		\$20,621 \$10,127	10.0	\$60,992 ¢72,922	\$60,992 \$72,822	\$U ¢0	(\$2,904)			
LINCOLN LINCOLN	LIMON	208 462	\$3,904,673 \$6,186,792	\$2,345,793 \$3,355,592	\$1,558,880 \$2,831,201	\$18,772	208 462	\$3,978,496 \$6,391,128	\$2,419,616 \$ \$3,559,927 \$		\$19,127 \$13,849	-	\$73,823 \$204,336	\$73,823 \$204,336	\$0 \$0	\$355 \$443			
LINCOLN	KARVAL	50	\$1,272,531	\$1,058,710	\$213,822	\$15,400 \$25,451	402 60	\$1,327,561	\$1,113,739		\$13,0 4 5 \$22,126	10.0	\$55,030	\$55,030	\$0 \$0	(\$3,325)			
LOGAN	VALLEY	1,793	\$21,080,016	\$13,148,761	\$7,931,255	\$11,759	1,769	\$21,336,139	\$13,404,884 \$		\$12,062	(23.8)	\$256,123	\$256,123	\$0 \$0	\$303			
LOGAN	FRENCHMAN	198	\$3,685,058	\$2,160,663	\$1,524,395	\$18,640	198	\$3,741,277	\$2,216,882		\$18,934	(0.1)	\$56,218	\$56,218	\$0	\$294			
LOGAN	BUFFALO	319	\$4,949,980	\$3,592,012	\$1,357,968	\$15,517	319	\$5,000,477	\$3,642,509 \$		\$15,675	-	\$50,497	\$50,497	\$0	\$158			
LOGAN	PLATEAU	188	\$3,609,639	\$2,025,424	\$1,584,216	\$19,200	188	\$3,655,964	\$2,071,748 \$	1,584,216	\$19,447	-	\$46,325	\$46,325	\$0	\$246	1.3%		
MESA	DEBEQUE	159	\$3,397,373	\$2,257,686	\$1,139,688	\$21,435	159	\$3,436,147	\$2,296,459 \$	1,139,688	\$21,679	-	\$38,773	\$38,773	\$0	\$245	1.1%		
MESA	PLATEAU VALLEY	311	\$4,879,792	\$2,447,375	\$2,432,417	\$15,716	311	\$4,946,532	\$2,514,115 \$	2,432,417	\$15,931	-	\$66,740	\$66,740	\$0	\$215	1.4%		
MESA	MESA VALLEY	20,615	\$228,263,459	\$139,881,541	\$88,381,919	\$11,073	20,328	\$229,404,777	\$141,022,858 \$	88,381,919	\$11,285	(286.5)	\$1,141,317	\$1,141,317	\$0	\$212			
MINERAL	CREEDE	114	\$2,668,685	\$805,951	\$1,862,734	\$23,410	114	\$2,682,510	\$819,776 \$		\$23,531	-	\$13,825	\$13,825	\$0	\$121			
MOFFAT	MOFFAT	1,834	\$21,174,780	\$9,302,741	\$11,872,039	\$11,544	1,807	\$21,780,208	\$9,908,169 \$		\$12,057	(27.7)	\$605,428	\$605,428	\$0 \$0	\$512			
MONTEZUMA		2,454	\$28,062,708	\$12,013,394	\$16,049,314	\$11,435 ¢12,057	2,430	\$28,695,521	\$12,646,207 \$	16,049,314	\$11,809 ¢12,270	(24.2)	\$632,813 \$208,0C0	\$632,813 \$200.0C0	\$0 ¢ 0	\$374 \$321			
MONTEZUMA		649 515	\$8,474,153 \$6,886,620	\$6,461,806 \$5,410,226	\$2,012,347 \$1,476,402	\$13,057 \$12,272	649 515	\$8,682,222 \$7,126,240	\$6,669,875 \$5,640,827 \$		\$13,378 \$12,927	-	\$208,069 \$220,602	\$208,069 \$220,602	\$0 ¢0	\$321 \$465			
MONTEZUMA		515 5 724	\$6,886,639 \$67,825,157	\$5,410,236 \$39,635,289	\$1,476,403 \$28,189,868	\$13,372 \$11,850	515 5 712	\$7,126,240 \$69,044,708	\$5,649,837 \$ \$40,854,840 \$	1,476,403	\$13,837 \$12,086	- (11 0)	\$239,602 \$1,219,551	\$239,602 \$1,219,551	\$U ¢ 0	\$465 \$236			
MONTROSE MONTROSE	MONTROSE WEST END	5,724 231	\$67,825,157 \$4,419,558	\$39,635,289 \$3,613,834	\$28,189,868 \$805,724	\$11,850 \$19,149	5,713 229	\$69,044,708 \$4,466,257	\$40,854,840 \$ \$3,660,533 \$		\$12,086 \$19,503	(11.0) (1.8)	\$1,219,551 \$46,699	\$1,219,551 \$46,699	\$0 \$0	\$236 \$354			
MORGAN	BRUSH	1,360	\$4,419,558 \$16,941,318	\$3,613,834 \$8,217,873	\$8,723,445	\$19,149 \$12,457	1,360	\$4,466,257 \$17,250,692	\$3,000,533 \$ \$8,527,247 \$		\$19,503 \$12,684	(1.0)	\$46,699 \$309,374	\$46,699 \$309,374	\$0 \$0	\$354 \$227			
MORGAN	FT. MORGAN	3,263	\$16,941,318 \$38,946,117	\$0,217,073 \$27,285,028	\$8,723,445 \$11,661,088	\$12,457 \$11,936	3,263	\$17,250,692 \$39,771,369	\$8,527,247 \$ \$28,110,281 \$		\$12,684 \$12,189	-	\$309,374 \$825,252	\$309,374 \$825,252	\$0 \$0	\$227 \$253			
MORGAN	WELDON	197	\$3,905,465	\$2,861,559	\$1,043,905	\$11,930 \$19,845	5,205 195	\$3,926,918	\$2,883,012		\$12,189	- (1.7)	\$02 <i>3,232</i> \$21,453	\$02 <i>3,232</i> \$21,453	\$0 \$0	\$233 \$283			
MORGAN	WIGGINS	852	\$10,764,292	\$0	\$10,764,292	\$12,634	852	\$11,158,127	\$0 \$	5 11,158,127	\$13,096	-	\$393,836	\$0	\$393,836	\$462	3.7%		

FY 2025-26 Under Current Law

FY 2025-26 Under Bill

Change from Current Law

Appendix A School Finance Funding Comparison with Current Law FY 2025-26 with HB24-1448 Relative to Current Law

Current law includes SB24-188 (School Finance Act) and HB23-1393 (ASCENT)

	FY 2025-26 Under Current Law							FY 2025-26 Under Bill				Change from Current Law					
		Found and					Fronde d. Door it	Total Program				Free de d. D 1					% Change
County	District	Funded Pupil Count	Total Program	State Share	Local Share	PPR	Funded Pupil Count	year 1 of phase in and hold harmless	State Share	Local Share	PPR	Funded Pupil Count	Total Program	State Share	Local Share	PPR	in Total Program
OTERO	ROCKY FORD	611	\$8,401,471	\$6,922,344	\$1,479,127	\$13,757	594	\$8,458,099	\$6,978,972 \$	1,479,127	\$14,251	(17.2)	0	\$56,628	\$0	\$494	0.7%
OTERO	MANZANOLA	174	\$3,684,145	\$3,283,242	\$400,903	\$21,210	174	\$3,702,565	\$3,301,662 \$	400,903	\$21,316	-	\$18,421	\$18,421	\$0	\$106	0.5%
OTERO	FOWLER	361	\$5,382,871	\$4,333,717	\$1,049,154	\$14,932	361	\$5,518,828	\$4,469,674 \$	1,049,154	\$15,309	-	\$135,957	\$135,957	\$0	\$377	2.5%
OTERO	CHERAW	216	\$3,999,971	\$3,670,840	\$329,130	\$18,518	216	\$4,019,971	\$3,690,840 \$	329,130	\$18,611	-	\$20,000	\$20,000	\$0	\$93	0.5%
OTERO	SWINK OURAY	305	\$4,840,255 \$2,690,254	\$4,038,553 \$611,262	\$801,701	\$15,896 \$22,161	303	\$4,864,456 \$2,608,655	\$4,062,755 \$	801,701	\$16,065 \$22,847	(1.7)	\$24,201 \$18,401	\$24,201 \$18,401	\$0 \$0	\$169 \$686	0.5%
OURAY OURAY	RIDGWAY	159 299	\$3,680,254 \$5,148,938	\$611,362 \$793,343	\$3,068,892 \$4,355,595	\$23,161 \$17,198	155 297	\$3,698,655 \$5,216,447	\$629,763 \$ \$860,852 \$	3,068,892 4,355,595	\$23,847 \$17,587	(3.8) (2.8)	\$18,401 \$67,509	\$18,401 \$67,509	\$0 \$0	\$000 \$390	0.5% 1.3%
PARK	PLATTE CANYON	710	\$9,523,380	\$3,076,669	\$6,446,711	\$13,411	697	\$9,716,768	\$3,270,057 \$	6,446,711	\$13,933	(12.7)	\$193,388	\$193,388	\$0 \$0	\$550 \$522	2.0%
PARK	PARK	523	\$7,184,582	\$0	\$7,184,582	\$13,740	522	\$7,427,455	\$246 \$	7,427,209	\$14,234	(1.1)	\$242,873	\$246	\$242,627	\$494	3.4%
PHILLIPS	HOLYOKE	549	\$7,302,010	\$4,404,139	\$2,897,871	\$13,293	537	\$7,487,884	\$4,590,013 \$	2,897,871	\$13,947	(12.4)	\$185,874	\$185,874	\$0	\$653	2.5%
PHILLIPS	HAXTUN	291	\$4,389,929	\$3,137,460	\$1,252,469	\$15,075	286	\$4,498,158	\$3,245,690 \$	1,252,469	\$15,739	(5.4)	\$108,230	\$108,230	\$0	\$664	2.5%
PITKIN	ASPEN	1,548	\$23,548,921	\$0 \$2.051.024	\$23,548,921	\$15,209 \$10,429	1,527	\$23,666,666	\$115,690 \$	23,550,976	\$15,503	(21.8)	\$117,745	\$115,690	\$2,055	\$294 \$204	0.5%
PROWERS PROWERS	GRANADA LAMAR	189 1,383	\$3,664,194 \$16,848,936	\$3,051,834 \$13,684,357	\$612,360 \$3,164,578	\$19,428 \$12,185	189 1,360	\$3,738,547 \$17,104,643	\$3,126,187 \$ \$13,940,064 \$	612,360 3,164,578	\$19,823 \$12,574	- (22.5)	\$74,353 \$255,707	\$74,353 \$255,707	\$0 \$0	\$394 \$390	2.0% 1.5%
PROWERS	HOLLY	246	\$4,123,998	\$3,058,416	\$1,065,581	\$12,183 \$16,771	245	\$4,234,029	\$3,168,448	1,065,581	\$17,254	(0.5)	\$233,707 \$110,032	\$233,707 \$110,032	\$0 \$0	\$390 \$483	2.7%
PROWERS	WILEY	245	\$4,137,621	\$3,643,649	\$493,971	\$16,861	245	\$4,186,991	\$3,693,020 \$	493,971	\$17,062	-	\$49,370	\$49,370	\$0 \$0	\$201	1.2%
PUEBLO	PUEBLO CITY	13,944	\$166,075,468	\$119,678,887	\$46,396,582	\$11,910	13,821	\$167,038,003	\$120,641,421 \$	46,396,582	\$12,086	(122.5)		\$962,535	\$0	\$175	0.6%
PUEBLO	PUEBLO RURAL	10,268	\$113,564,209	\$76,976,347	\$36,587,862	\$11,060	10,262	\$115,060,086	\$78,472,224 \$	36,587,862	\$11,212	(5.7)	\$1,495,877	\$1,495,877	\$0	\$152	1.3%
RIO BLANCO	MEEKER	679	\$8,533,040	\$4,749,107	\$3,783,933	\$12,563	679	\$8,809,815	\$5,025,882 \$	3,783,933	\$12,971	-	\$276,775	\$276,775	\$0	\$408	3.2%
RIO BLANCO	RANGELY	485	\$6,247,604	\$4,383,304	\$1,864,300	\$12,895	485	\$6,450,738	\$4,586,438 \$	1,864,300	\$13,314	-	\$203,135	\$203,135	\$0	\$419	3.3%
RIO GRANDE		380	\$5,638,071	\$2,405,167	\$3,232,904	\$14,857 ¢12,507	373	\$5,767,366	\$2,534,462 \$	3,232,904	\$15,479 ¢12,007	(6.9)	\$129,295	\$129,295	\$0 \$0	\$622 \$220	2.3%
RIO GRANDE RIO GRANDE	MONTE VISTA SARGENT	954 304	\$12,001,664 \$4,742,650	\$9,291,216 \$3,234,562	\$2,710,448 \$1,508,088	\$12,587 \$15,580	946 298	\$12,204,927 \$4,787,335	\$9,494,479 \$ \$3,279,247 \$	2,710,448 1,508,088	\$12,907 \$16,049	(7.9) (6.1)	\$203,263 \$44,685	\$203,263 \$44,685	\$0 \$0	\$320 \$468	1.7% 0.9%
ROUTT	HAYDEN	420	\$6,162,001	\$3,234,302 \$1,738,637	\$4,423,364	\$13,380 \$14,671	420	\$6,316,645	\$1,893,281 \$	4,423,364	\$15,049 \$15,040	(0.1)	\$44,005 \$154,644	\$154,644	\$0 \$0	\$408 \$368	2.5%
ROUTT	STEAMBOAT SPRINGS		\$31,139,532	\$19,633,542	\$11,505,990	\$11,800	2,619	\$31,642,715	\$20,138,744 \$	11,503,970	\$12,081	(19.6)	\$503,183	\$505,203	(\$2,020)	\$280	1.6%
ROUTT	SOUTH ROUTT	321	\$5,270,245	\$1,765,737	\$3,504,508	\$16,418	321	\$5,373,119	\$1,868,611 \$	3,504,508	\$16,739	-	\$102,874	\$102,874	\$0	\$320	2.0%
SAGUACHE	MOUNTAIN VALLEY	183	\$3,622,221	\$2,428,805	\$1,193,416	\$19,750	183	\$3,692,123	\$2,498,707 \$	1,193,416	\$20,132	-	\$69,902	\$69,902	\$0	\$381	1.9%
SAGUACHE	MOFFAT	187	\$4,131,741	\$2,412,024	\$1,719,717	\$22,154	187	\$4,152,400	\$2,432,682 \$	1,719,717	\$22,265	-	\$20,659	\$20,659	\$0	\$111	0.5%
SAGUACHE	CENTER	572	\$7,906,858	\$6,347,857	\$1,559,001	\$13,835	568	\$8,190,727	\$6,631,726 \$	1,559,001	\$14,413	(3.2)		\$283,869	\$0	\$577	3.6%
SAN JUAN	SILVERTON	79	\$1,978,304 \$12,112,225	\$637,548	\$1,340,755 \$10,416,086	\$25,137 \$16,222	79	\$1,992,691 \$12,178,701	\$651,935 \$	1,340,755	\$25,352 \$16,684	(0.1)	\$14,387 \$65 566	\$14,387 \$65,566	\$0 \$0	\$215 ¢451	0.7% 0.5%
SAN MIGUEL SAN MIGUEL	TELLURIDE NORWOOD	808 169	\$13,113,225 \$3,711,877	\$2,697,138 \$3,147,364	\$10,416,086 \$564,514	\$16,233 \$21,964	790 168	\$13,178,791 \$3,730,437	\$2,762,704 \$ \$3,165,923 \$	10,416,086 564,514	\$16,684 \$22,165	(17.9) (0.7)	\$65,566 \$18,559	\$65,566 \$18,559	\$0 \$0	\$451 \$202	0.5%
SEDGWICK	JULESBURG	775	\$9,178,188	\$8,079,059	\$1,099,129	\$11,838	775	\$9,340,212	\$8,241,083 \$	1,099,129	\$12,047	-	\$162,024	\$162,024	\$0 \$0	\$202	1.8%
SEDGWICK	REVERE/PLATTE VLY RE-		\$2,762,853	\$1,800,409	\$962,444	\$22,050	125	\$2,789,764	\$1,827,320 \$	962,444	\$22,265	-	\$26,911	\$26,911	\$0	\$215	1.0%
SUMMIT	SUMMIT	3,442	\$43,051,361	\$1,114	\$43,050,246	\$12,507	3,428	\$43,919,553	\$365,442 \$	43,554,111	\$12,814	(14.8)	\$868,192	\$364,327	\$503,865	\$307	2.0%
TELLER	CRIPPLE CREEK	290	\$4,823,123	\$229	\$4,822,894	\$16,609	288	\$4,950,134	\$0 \$	4,950,134	\$17,188	(2.4)	\$127,011	(\$229)	\$127,240	\$579	2.6%
TELLER	WOODLAND PARK	1,842	\$21,392,925	\$7,192,805	\$14,200,120	\$11,615	1,794	\$21,597,540	\$7,397,420 \$	14,200,120	\$12,039	(47.9)	\$204,615	\$204,615	\$0	\$424	1.0%
WASHINGTON	AKRON	409	\$5,850,755	\$4,111,887	\$1,738,867	\$14,305	409	\$6,004,525	\$4,265,658 \$	1,738,867	\$14,681 ¢25,211	-	\$153,771	\$153,771	\$0 \$0	\$376	2.6%
WASHINGTON WASHINGTON	ARICKAREE OTIS	82 201	\$2,016,365 \$3,898,145	\$1,267,496 \$3,111,350	\$748,869 \$786,795	\$24,710 \$19,394	81 201	\$2,029,489 \$3,952,366	\$1,280,619 \$ \$3,165,571 \$	748,869 786,795	\$25,211 \$19,664	(1.1)	\$13,123 \$54,221	\$13,123 \$54,221	\$0 \$0	\$501 \$270	0.7% 1.4%
WASHINGTON	LONE STAR	124	\$2,812,725	\$3,111,330 \$1,848,987	\$963,738	\$19,394 \$22,757	123	\$2,826,958	\$1,863,220 \$	963,738	\$19,004 \$22,927	(0.3)	\$14,233	\$14,233	\$0 \$0	\$270 \$171	0.5%
WASHINGTON	WOODLIN	72	\$1,777,496	\$675,764	\$1,101,732	\$24,687	72	\$1,797,476	\$695,744 \$	1,101,732	\$24,965	-	\$19,979	\$19,979	\$0 \$0	\$277	1.1%
WELD	GILCREST	1,711	\$20,296,520	\$5,619,530	\$14,676,990	\$11,865	1,692	\$21,068,302	\$6,391,312 \$	14,676,990	\$12,452	(18.6)		\$771,782	\$0	\$587	3.8%
WELD	EATON	2,049	\$23,199,662	\$0	\$23,199,662	\$11,322	2,049	\$23,473,979	\$205,648 \$	23,268,331	\$11,456	-	\$274,317	\$205,648	\$68,669	\$134	1.2%
WELD	KEENESBURG	2,593	\$30,175,951	\$5,236,148	\$24,939,803	\$11,637	2,593	\$31,374,663	\$6,434,860 \$	24,939,803	\$12,100	-	\$1,198,712	\$1,198,712	\$0	\$462	4.0%
WELD	WINDSOR	8,371	\$92,712,676	\$27,642,304	\$65,070,371	\$11,075	8,371	\$93,176,239	\$28,105,868 \$	65,070,371	\$11,131	-	\$463,563	\$463,563	\$0 \$0	\$55	0.5%
WELD		3,943	\$44,382,384 \$262,021,540	\$15,698,128 \$174,126,548	\$28,684,256 \$87,005,001	\$11,256 \$11,750	3,943	\$44,867,360 \$265,222,861	\$16,183,104 \$	28,684,256	\$11,379 \$11,804	-	\$484,976 \$2,102,212	\$484,976 \$2,102,212	\$0 \$0	\$123 \$143	1.1% 1.2%
WELD WELD	GREELEY PLATTE VALLEY	22,300 1,085	\$262,031,549 \$13,203,617	\$174,126,548 \$1,429	\$87,905,001 \$13,202,188	\$11,750 \$12,173	22,300 1,083	\$265,223,861 \$13,579,859	\$177,318,860 \$ \$0 \$	87,905,001 13,579,859	\$11,894 \$12,539	- (1.7)	\$3,192,312 \$376,241	\$3,192,312 (\$1,429)	\$0 \$377,670	\$143 \$367	2.8%
WELD	FT. LUPTON	2,273	\$27,053,191	\$7,103,799	\$19,949,393	\$11,900	2,264	\$27,473,122	\$7,523,730 \$	19,949,393	\$12,137	(1.7)	\$419,931	\$419,931	\$0	\$237	1.6%
WELD	AULT-HIGHLAND	997	\$12,349,753	\$0	\$12,349,753	\$12,387	997	\$12,735,365	\$102,179 \$	12,633,186	\$12,774	-	\$385,612	\$102,179	\$283,433	\$387	3.1%
WELD	BRIGGSDALE	169	\$3,465,079	\$0	\$3,465,079	\$20,516	167	\$3,482,404	\$773 \$	3,481,631	\$20,853	(1.9)		\$773	\$16,553	\$337	0.5%
WELD	PRAIRIE	170	\$3,420,629	\$1,060,539	\$2,360,090	\$20,121	167	\$3,451,002	\$1,090,912 \$	2,360,090	\$20,689	(3.2)	\$30,374	\$30,374	\$0	\$568	0.9%
WELD	PAWNEE	60	\$1,590,701	\$201	\$1,590,501	\$26,512	60	\$1,598,655	\$1,088 \$	1,597,567	\$26,644	-	\$7,954	\$887	\$7,066	\$133	0.5%
YUMA	YUMA 1	800	\$10,933,326	\$6,368,454	\$4,564,872	\$13,663	796	\$11,007,781	\$6,442,910 \$	4,564,872	\$13,836	(4.6)		\$74,455	\$0 \$0	\$173 \$225	0.7%
YUMA	WRAY RD-2	802	\$10,359,035 \$3,276,090	\$7,110,649 \$2,640,050	\$3,248,386	\$12,917 \$21,682	802 146	\$10,619,415 \$3,292,470	\$7,371,028 \$ \$2,656,421 \$	3,248,386	\$13,241 \$22,582	- (Г. Э)	\$260,380 \$16,380	\$260,380 \$16,380	\$0 \$0	\$325 \$901	2.5%
YUMA YUMA	IDALIA RJ-3 LIBERTY J-4	151 57	\$3,276,090 \$1,528,546	\$2,640,050 \$1,026,676	\$636,040 \$501,871	\$21,682 \$27,006	146 60	\$3,292,470 \$1,536,189	\$2,656,431 \$ \$1,034,318 \$	636,040 501,871	\$22,582 \$25,603	(5.3) 3.4	\$16,380 \$7,643	\$16,380 \$7,643	\$0 \$0	\$901 (\$1,403)	0.5% 0.5%
STATE	TOTAL	844,281	\$9,919,849,443	\$5,252,002,805	\$4,667,846,638	\$11,749	839,933	\$10,014,663,402	\$5,343,574,931	\$4,671,088,471	\$11,923	(4,348)	\$94,813,959	\$91,572,126	\$3,241,833	\$174	1.0%

FY 2025-26 Under Current Law

		Current	Increase Under	New Cap Under		
County	District	MLO Cap	HB24-1448	HB24-1448		
ADAMS	MAPLETON	25%	2.0%	27.0%		
ADAMS	ADAMS 12 FIVE STAR	25%	2.0%	27.0%		
ADAMS	COMMERCE CITY	25%	0.0%	25.0%		
ADAMS	BRIGHTON	25%	2.0%	27.0%		
ADAMS	BENNETT	25%	1.0%	26.0%		
ADAMS	STRASBURG	25%	2.0%	27.0%		
ADAMS	WESTMINSTER	25%	1.0%	26.0%		
ALAMOSA	ALAMOSA	25%	6.0%	31.0%		
ALAMOSA	SANGRE DE CRISTO	30%	8.0%	38.0%		
ARAPAHOE	ENGLEWOOD	25%	1.0%	26.0%		
ARAPAHOE	SHERIDAN	25%	2.0%	27.0%		
ARAPAHOE	CHERRY CREEK	25%	5.0%	30.0%		
ARAPAHOE	LITTLETON	25%	2.0%	27.0%		
ARAPAHOE	DEER TRAIL	30%	8.0%	38.0%		
ARAPAHOE	AURORA	25%	4.0%	29.0%		
ARAPAHOE	BYERS	25%	1.0%	26.0%		
ARCHULETA	ARCHULETA	25%	3.0%	28.0%		
BACA	WALSH	30%	9.0%	39.0%		
BACA	PRITCHETT	30%	10.0%	40.0%		
BACA	SPRINGFIELD	30%	8.0%	38.0%		
BACA	VILAS	30%	8.0%	38.0%		
BACA		30%	8.0%	38.0%		
BENT		30%	1.0%	31.0%		
BENT	MCCLAVE	30%	4.0%	34.0%		
BOULDER	ST VRAIN	25%	4.0%	29.0%		
BOULDER	BOULDER	25%	4.0%	29.0%		
CHAFFEE	BUENA VISTA	30%	0.0%	30.0%		
CHAFFEE	SALIDA	25%	0.0%	25.0%		
CHEYENNE	KIT CARSON	30%	6.0%	36.0%		
CHEYENNE	CHEYENNE	30%	11.0%	41.0%		
CLEAR CREEK	CLEAR CREEK	30%	0.0%	30.0%		
CONEJOS	NORTH CONEJOS	30%	6.0%	36.0%		
CONEJOS	SANFORD	30%	8.0%	38.0%		
CONEJOS	SOUTH CONEJOS	30%	11.0%	41.0%		
COSTILLA	CENTENNIAL	30%	7.0%	37.0%		
COSTILLA	SIERRA GRANDE	30%	8.0%	38.0%		
CROWLEY	CROWLEY	30%	3.0%	33.0%		
CUSTER	WESTCLIFFE	30%	2.0%	32.0%		
DELTA	DELTA	25%	5.0%	30.0%		
DENVER	DENVER	25%	4.0%	29.0%		
DOLORES	DOLORES	30%	8.0%	38.0%		
DOUGLAS	DOUGLAS	25%	3.0%	28.0%		
EAGLE	EAGLE	25%	6.0%	31.0%		
ELBERT	ELIZABETH	25%	3.0%	28.0%		
ELBERT	KIOWA	30%	8.0%	38.0%		
ELBERT	BIG SANDY	30%	8.0%	38.0%		
ELBERT	ELBERT	30%	7.0%	37.0%		
ELBERT	AGATE	30%	8.0%	38.0%		
EL PASO	CALHAN	30%	5.0%	35.0%		
EL PASO	HARRISON	25%	3.0%	28.0%		
EL PASO	WIDEFIELD	25%	1.0%	26.0%		
EL PASO	FOUNTAIN	25%	1.0%	26.0%		
		23/0	1.070	20.070		

		Current	Increase Under	New Cap Under
County	District	MLO Cap	HB24-1448	HB24-1448
EL PASO COLORADO SPRINGS		25%	3.0%	28.0%
EL PASO	CHEYENNE MOUNTAI	25%	0.0%	25.0%
EL PASO	MANITOU SPRINGS	25%	1.0%	26.0%
EL PASO	ACADEMY	25%	3.0%	28.0%
EL PASO	ELLICOTT	30%	2.0%	32.0%
EL PASO	PEYTON	30%	2.0%	32.0%
EL PASO	HANOVER	30%	6.0%	36.0%
EL PASO	LEWIS-PALMER	25%	0.0%	25.0%
EL PASO	FALCON	25%	2.0%	27.0%
EL PASO	EDISON	30%	5.0%	35.0%
EL PASO	MIAMI-YODER	30%	3.0%	33.0%
FREMONT	CANON CITY	25%	1.0%	26.0%
FREMONT	FLORENCE	25%	0.0%	25.0%
FREMONT	COTOPAXI	30%	3.0%	33.0%
GARFIELD	ROARING FORK	25%	5.0%	30.0%
GARFIELD	RIFLE	25%	0.0%	25.0%
GARFIELD	PARACHUTE	25%	5.0%	30.0%
GILPIN	GILPIN	30%	5.0%	35.0%
GRAND	WEST GRAND	30%	4.0%	34.0%
GRAND	EAST GRAND	25%	0.0%	25.0%
GUNNISON	GUNNISON	25%	0.0%	25.0%
HINSDALE	HINSDALE	30%	12.0%	42.0%
HUERFANO	HUERFANO	30%	6.0%	36.0%
HUERFANO	LA VETA	30%	2.0%	32.0%
JACKSON	NORTH PARK	30%	9.0%	39.0%
JEFFERSON	JEFFERSON	25%	3.0%	28.0%
KIOWA	EADS	30%	7.0%	37.0%
KIOWA	PLAINVIEW	30%	1.0%	31.0%
KIT CARSON	ARRIBA-FLAGLER	30%	5.0%	35.0%
KIT CARSON	HIPLAINS	30%	1.0%	31.0%
KIT CARSON	STRATTON	30%	4.0%	34.0%
KIT CARSON	BETHUNE	30%	7.0%	37.0%
KIT CARSON	BURLINGTON	30%	2.0%	32.0%
LAKE	LAKE	30%	0.0%	30.0%
LA PLATA	DURANGO	25%	2.0%	27.0%
LA PLATA	BAYFIELD	25%	4.0%	29.0%
LA PLATA	IGNACIO	30%	6.0%	36.0%
LARIMER	POUDRE	25%	2.0%	27.0%
LARIMER	THOMPSON	25%	2.0%	27.0%
LARIMER	ESTES PARK	25%	0.0%	25.0%
LAS ANIMAS	TRINIDAD	30%	10.0%	40.0%
LAS ANIMAS	PRIMERO	30%	7.0%	37.0%
LAS ANIMAS	HOEHNE	30%	6.0%	36.0%
LAS ANIMAS	AGUILAR	30%	8.0%	38.0%
LAS ANIMAS	BRANSON	30%	0.0%	30.0%
LAS ANIMAS	KIM	30%	1.0%	31.0%
LINCOLN	GENOA-HUGO	30%	7.0%	37.0%
LINCOLN	LIMON	30%	4.0%	34.0%
LINCOLN	KARVAL	30%	6.0%	36.0%
LOGAN	VALLEY	25%	7.0%	32.0%
LOGAN	FRENCHMAN	30%	6.0%	36.0%
LOGAN	BUFFALO	30%	7.0%	37.0%
		5070	1.070	57.070

Current **Increase Under New Cap Under MLO** Cap HB24-1448 HB24-1448 County District LOGAN PLATEAU 30% 8.0% 38.0% 30% 7.0% 37.0% MESA DEBEQUE MESA PLATEAU VALLEY 30% 7.0% 37.0% MESA MESA VALLEY 25% 6.0% 31.0% 30% 12.0% 42.0% MINERAL CREEDE MOFFAT MOFFAT 25% 0.0% 25.0% 25% 27.0% MONTEZUMA MONTEZUMA 2.0% DOLORES 30% 3.0% 33.0% MONTEZUMA MONTEZUMA MANCOS 30% 2.0% 32.0% 25% MONTROSE MONTROSE 5.0% 30.0% MONTROSE WEST END 30% 10.0% 40.0% MORGAN 25% 4.0% 29.0% BRUSH MORGAN FT. MORGAN 25% 4.0% 29.0% MORGAN WELDON 30% 7.0% 37.0% MORGAN WIGGINS 30% 1.0% 31.0% OTERO EAST OTERO 25% 10.0% 35.0% OTERO **ROCKY FORD** 30% 8.0% 38.0% 30% OTERO MANZANOLA 11.0% 41.0% OTERO FOWLER 30% 5.0% 35.0% OTERO 30% 40.0% CHERAW 10.0% OTERO **SWINK** 30% 9.0% 39.0% OURAY OURAY 30% 11.0% 41.0% OURAY RIDGWAY 30% 7.0% 37.0% PARK PLATTE CANYON 30% 1.0% 31.0% PARK PARK 30% 1.0% 31.0% PHILLIPS HOLYOKE 30% 6.0% 36.0% PHILLIPS HAXTUN 30% 2.0% 32.0% PITKIN ASPEN 25% 22.0% 47.0% PROWERS GRANADA 30% 8.0% 38.0% **PROWERS** LAMAR 25% 8.0% 33.0% PROWERS HOLLY 30% 4.0% 34.0% **PROWERS** WILEY 30% 6.0% 36.0% PUEBLO 25% 3.0% 28.0% PUEBLO CITY 25% PUEBLO PUEBLO RURAL 1.0% 26.0% **RIO BLANCO** MEEKER 30% 3.0% 33.0% **RIO BLANCO** RANGELY 30% 4.0% 34.0% 30% 4.0% **RIO GRANDE DEL NORTE** 34.0% **RIO GRANDE** MONTE VISTA 30% 4.0% 34.0% **RIO GRANDE** 30% 5.0% 35.0% SARGENT ROUTT HAYDEN 30% 3.0% 33.0% ROUTT STEAMBOAT SPRINGS 25% 2.0% 27.0% 30% ROUTT SOUTH ROUTT 6.0% 36.0% SAGUACHE MOUNTAIN VALLEY 30% 6.0% 36.0% 30% SAGUACHE MOFFAT 15.0% 45.0% SAGUACHE CENTER 30% 5.0% 35.0% SAN JUAN SILVERTON 30% 9.0% 39.0% SAN MIGUEL 30% 20.0% 50.0% TELLURIDE SAN MIGUEL NORWOOD 30% 12.0% 42.0% SEDGWICK JULESBURG 30% 2.0% 32.0% SEDGWICK PLATTE VALLEY 30% 8.0% 38.0% 25% SUMMIT SUMMIT 6.0% 31.0% TELLER **CRIPPLE CREEK** 30% 1.0% 31.0%

		Current	Increase Under	New Cap Under		
County	District	MLO Cap	HB24-1448	HB24-1448		
TELLER	WOODLAND PARK	25%	0.0%	25.0%		
WASHINGTON	AKRON	30%	7.0%	37.0%		
WASHINGTON	ARICKAREE	30%	8.0%	38.0%		
WASHINGTON	OTIS	30%	10.0%	40.0%		
WASHINGTON	LONE STAR	30%	10.0%	40.0%		
WASHINGTON	WOODLIN	30%	7.0%	37.0%		
WELD	GILCREST	25%	0.0%	25.0%		
WELD	EATON	25%	0.0%	25.0%		
WELD	KEENESBURG	25%	0.0%	25.0%		
WELD	WINDSOR	25%	1.0%	26.0%		
WELD	JOHNSTOWN	25%	0.0%	25.0%		
WELD	GREELEY	25%	3.0%	28.0%		
WELD	PLATTE VALLEY	25%	1.0%	26.0%		
WELD	FT. LUPTON	25%	0.0%	25.0%		
WELD	AULT-HIGHLAND	30%	0.0%	30.0%		
WELD	BRIGGSDALE	30%	6.0%	36.0%		
WELD	PRAIRIE	30%	5.0%	35.0%		
WELD	PAWNEE	30%	10.0%	40.0%		
YUMA	YUMA 1	30%	12.0%	42.0%		
YUMA	WRAY RD-2	30%	9.0%	39.0%		
YUMA	IDALIA RJ-3	30%	8.0%	38.0%		
YUMA	LIBERTY J-4	30%	13.0%	43.0%		

Appendix C FY 2023-24 Estimated MLO Match Program Funding Under HB24-1448

			New	Funding Under Bill	Change Under	
County	District	Calculation	Calculation	greater of current or new calc.	HB24-1448	
ADAMS	MAPLETON	\$ -	\$ 78,906	\$ 78,906	\$ 78,906	
ADAMS	ADAMS 12 FIVE STAR	\$ -	\$ 1,886,175	\$ 1,886,175	\$ 1,886,175	
ADAMS	COMMERCE CITY	\$ -	\$ -	\$-	\$-	
ADAMS	BRIGHTON	\$ -	\$ 902,437	\$ 902,437	\$ 902,437	
ADAMS	BENNETT	\$ -	\$ -	\$-	\$-	
ADAMS	STRASBURG	\$ -	\$ 49,524	\$ 49,524	\$ 49,524	
ADAMS	WESTMINSTER	\$ -	\$ -	\$-	\$-	
ALAMOSA	ALAMOSA	\$ -	\$ -	\$-	\$-	
ALAMOSA	SANGRE DE CRISTO	\$ -	\$ -	\$-	\$-	
ARAPAHOE	ENGLEWOOD	\$ -	\$ -	\$-	\$-	
ARAPAHOE	SHERIDAN	\$ -	\$ -	\$-	\$-	
ARAPAHOE	CHERRY CREEK	\$ -	\$ -	\$-	\$-	
ARAPAHOE	LITTLETON	\$ -	\$ 106,876	\$ 106,876	\$ 106,876	
ARAPAHOE	DEER TRAIL	\$ -	\$ -	\$-	\$-	
ARAPAHOE	AURORA	\$ -	\$ -	\$-	\$-	
ARAPAHOE	BYERS	\$ 100,593	\$ 630,888	\$ 630,888	\$ 530,295	
ARCHULETA	ARCHULETA	\$ -	\$ -	\$-	\$-	
BACA	WALSH	\$ 157,232	\$ 3,558	\$ 157,232	\$-	
BACA	PRITCHETT	\$ -	\$ -	\$-	\$-	
BACA	SPRINGFIELD	\$ -	\$ -	\$ -	\$-	
BACA	VILAS	\$ -	\$ -	\$ -	\$-	
BACA	CAMPO	\$ -	\$ -	\$ -	\$ -	
BENT	LAS ANIMAS	\$ -	\$ -	\$ -	\$ -	
BENT	MCCLAVE	\$ -	\$ -	\$ -	\$ -	
BOULDER	ST VRAIN	\$ -	\$ -	\$ -	\$ -	
BOULDER	BOULDER	\$ -	\$ -	\$ -	\$ -	
CHAFFEE	BUENA VISTA	\$ -	\$ -	\$ -	\$ -	
CHAFFEE	SALIDA	\$ -	\$ -	\$ -	\$ -	
CHEYENNE	KIT CARSON	\$ -	\$ -	\$ -	\$ -	
CHEYENNE	CHEYENNE	\$ -	\$ -	\$ -	\$ -	
CLEAR CREEK	CLEAR CREEK	\$ -	\$ -	\$ -	\$ -	
CONEJOS	NORTH CONEJOS	\$ -	\$ -	\$ -	\$ -	
CONEJOS	SANFORD	\$ -	\$ -	\$ -	\$ -	
CONEJOS	SOUTH CONEJOS	\$ -	\$ -	\$ -	\$ -	
COSTILLA	CENTENNIAL	\$ -	\$ -	\$ -	\$ -	
COSTILLA	SIERRA GRANDE	\$ -	\$ -	\$ -	\$ -	
CROWLEY	CROWLEY	\$ 126,756	\$ 7,358	\$ 126,756	\$ -	
CUSTER	WESTCLIFFE	\$ -	\$ -	\$ -	\$ -	
DELTA	DELTA	\$ -	\$ -	\$ -	\$ -	
DENVER	DENVER	\$ -	\$ -	\$ -	\$ -	
DOLORES	DOLORES	\$ -	\$ -	\$ -	\$ -	
DOUGLAS	DOUGLAS	\$ -	\$ 1,386,398	\$ 1,386,398	\$ 1,386,398	
EAGLE	EAGLE	\$ -	\$ -	\$ -	\$ -	
ELBERT	ELIZABETH	\$ -	\$ 74,190	\$ 74,190	\$ 74,190	
ELBERT	KIOWA	\$ -	\$ -	\$ -	\$ -	
ELBERT	BIG SANDY	\$ -	\$ -	\$ -	\$ -	
ELBERT	ELBERT	\$ -	\$ -	\$ -	\$ -	
ELBERT	AGATE	\$ -	\$ -	\$ -	\$ -	
EL PASO	CALHAN	\$ -	\$ -	\$ -	\$ -	
EL PASO	HARRISON	\$ 4,214,349	\$ 798,619	\$ 4,214,349	\$ -	
EL PASO	WIDEFIELD	\$ 1,536,990	\$ 513,545	\$ 1,536,990	\$ -	
EL PASO	FOUNTAIN	\$ 3,581,475	\$ 649,246	\$ 3,581,475	\$ -	
EL PASO	COLORADO SPRINGS	\$ -	\$ 623,750	\$ 623,750	\$ 623,750	
EL PASO	CHEYENNE MOUNTAI	\$ -	\$ 110,167	\$ 110,167	\$ 110,167	
EL PASO	MANITOU SPRINGS	\$ -	\$ -	\$ -	\$ -	
EL PASO	ACADEMY	\$ -	\$ 1,354,584	\$ 1,354,584	\$	
EL PASO	ELLICOTT	\$ -	\$ -	\$ -	\$ -	
EL PASO	PEYTON	\$ -	\$ -	\$ -	\$ -	
EL PASO	HANOVER	\$ -	\$ -	\$	\$ -	
EL PASO	LEWIS-PALMER	\$ -	\$ 203,031	\$ 203,031	\$ 203,031	
EL PASO	FALCON	\$ 9,393,823				
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				

Appendix C FY 2023-24 Estimated MLO Match Program Funding Under HB24-1448

County District Calculation paster of current or new circle H22-1443 EL PASO MIMAII-YODER - \$ - \$ - FERMONT CANON CIYY \$254,246 \$ \$38,993 \$38,993 \$38,993 FERMONT COTORAI \$ - \$ - \$ - GARFIELD PARACHUTE \$ - <td< th=""><th></th><th></th><th colspan="2">Current Law New</th><th>Funding Under Bill</th><th colspan="3">Change Under</th></td<>			Current Law New		Funding Under Bill	Change Under		
EL PASO MIAMI-YODER \$ - \$ - S - S - S - S - S - S - S - S - S - S - S	County	District	Calculation	Calculation	-	HB24-1448		
FREMONT CANON CITY \$ 254246 \$ 55523 \$ 254246 38,993 \$ \$	EL PASO	EDISON	\$ -	\$ -	\$ -	\$-		
FREMONT FLORENCE \$ 38,993 \$ 38,993 \$ 38,993 GABFIELD ROAEING FORK \$ - \$ - \$ - GABFIELD RIFLE \$ - \$ - \$ - GARFIELD PRACHUTE \$ - \$ - \$ - GARTICLD PRIX-CHUTE \$ - \$ - \$ - \$ GARTICLD PRIX-CHUTE \$ - \$ - \$ - \$ GARND S - \$ - <	EL PASO	MIAMI-YODER	\$ -	\$ -	\$-	\$ -		
FREMONT COTOPAXI S - S - S - S - G GARFIELD RRUE S - S - S - S - G G GURIN GURND S - S - S - S - G GRAND WEST GRAND S - S - S - S - S - S - G GUNNISON GUNNISON S - S - S - S - S - S - G GUNNISON S - S - S - S - S - G GUNNISON INCREANS S S S S Increans S Increans S Increans S Increans Increans Increans Increans Increans Increans Increans Increans <td>FREMONT</td> <td>CANON CITY</td> <td>\$ 254,246</td> <td>\$ 156,523</td> <td>\$ 254,246</td> <td>\$ -</td>	FREMONT	CANON CITY	\$ 254,246	\$ 156,523	\$ 254,246	\$ -		
CARPIELD ROARING FORK S - S - S - S - G GARFIELD PARACHUTE S - S	FREMONT	FLORENCE	\$ -	\$ 38,993	\$ 38,993	\$ 38,993		
CARPIELD PARA/HUTE S - S S	FREMONT	COTOPAXI	\$ -	\$ -	\$ -	\$ -		
CARFIELD PARACHUTE \$ - \$ - \$ - GRAND GUIPIN \$ - \$ - \$ - GRAND WEST GRAND \$ - \$ - \$ - GRAND GUINISON \$ - \$ - \$ - GRAND HURSPANC NORTHORNO \$ - \$ - \$ - HURPRANO HURPRANO C \$ - \$ - \$ - JEFFERSON NORTH PARK - \$ -	GARFIELD	ROARING FORK	\$ -	\$ -	\$ -	\$ -		
CILPIN GILPIN S - S - S - S - G GRAND EAST GRAND S - S - S - S - S - S - G GUNNISON S - S <t< td=""><td>GARFIELD</td><td>RIFLE</td><td>\$ -</td><td>\$ -</td><td>\$-</td><td>\$ -</td></t<>	GARFIELD	RIFLE	\$ -	\$ -	\$-	\$ -		
GRAND WEST GRAND S - S S	GARFIELD	PARACHUTE	\$ -	\$ -	\$-	\$ -		
GRAND EAST GRAND \$ - S -	GILPIN	GILPIN	\$ -	\$ -	\$-	\$ -		
GUINISON GUINISON S - S - S - S HINSDALE HINSDALE S - S - S - HURERANO HURERANO S - S - S - JEFFERSON NORTH PARK - S 1.000.506 J.000.506 J.000.506 JEFFERSON JEFFERSON S - S - S - KIOWA EADS S - S - S - S - KIOWA EADS S - </td <td>GRAND</td> <td>WEST GRAND</td> <td>\$ -</td> <td>\$ -</td> <td>\$-</td> <td>\$ -</td>	GRAND	WEST GRAND	\$ -	\$ -	\$-	\$ -		
HINSDALE S - S S S S<	GRAND	EAST GRAND	\$ -	\$ -	\$-	\$-		
HUERFAND HUERFAND ILA VETA S S S S S S HUERFAND LA VETA S	GUNNISON	GUNNISON	\$ -	\$ -	\$-	\$ -		
HUERPANO LA VETA S - S - S - S - JACKSON JORTH PARK S - S - S - JACKSON JEFFERSON S - S - S - KIOWA PLAINVIEW S S - S - S - KIT CARSON ARRIBA-FLAGLER S 201.895 S 9.309 S 201.895 S - KIT CARSON BETHUNE S 104.316 S 1.5150 S 15.150 S 1.5150 S - I - I - I - I	HINSDALE	HINSDALE	\$ -	\$ -	\$-	\$ -		
JACKSON NORTH PARK S - S - S - S - J.000.506 S 1.000.506 S 1.000.506 S 1.000.506 S 1.000.506 S 1.000.506 S - <	HUERFANO	HUERFANO	\$ -	\$ -	\$-	\$-		
JEFFERSON JEFFERSON S - S 1,000,506 S 1,000,506 S 1,000,506 KIOWA PLAINVIEW S - S - S - S - KIT CARSON ARRIBA-FLAGLER S - S	HUERFANO	LA VETA	\$ -	\$ -	\$-	\$ -		
KIOWA EADS S - S<	JACKSON	NORTH PARK	\$ -	\$ -	\$-	\$ -		
KIOWA PLAINVIEW \$ \$	JEFFERSON	JEFFERSON	\$ -	\$ 1,000,506	\$ 1,000,506	\$ 1,000,506		
KIT CARSON ARIBA-FLAGLER \$ - \$ - \$ - \$ - KIT CARSON HI PLAINS \$ 201,895 \$ 201,895 \$ 201,895 \$ - KIT CARSON BETHUNE \$ 140,316 \$ 1,584 \$ 140,316 \$ - KIT CARSON BURLINGTON \$ 201,895 \$ 1,5150 \$ 1,5150 \$ 1,5150 \$ 1,5150 \$ 1,5150 \$ 1,5160 \$ 1,5170 \$ 1,5170 \$ 1,5170 \$ 1,421 ARARA BAYFLED \$ - </td <td>KIOWA</td> <td>EADS</td> <td>\$ -</td> <td>\$ -</td> <td>\$-</td> <td>\$ -</td>	KIOWA	EADS	\$ -	\$ -	\$-	\$ -		
KIT CARSON HI PLAINS \$ - S - S - S KIT CARSON STRATTON \$ 201,895 \$ 1,584 \$ 140.316 \$ - KIT CARSON BURLINGTON \$ - \$ 1,584 \$ 140.316 \$ - LARE LARE \$ - \$ - \$ - \$ LA PLATA BURNACIO \$ - \$ - \$ - \$ - \$ LAPLATA BAYFIELD \$ - \$ \$	KIOWA	PLAINVIEW	\$ -	\$ -	\$-	\$ -		
KIT CARSON STRATTON S 201.895 S 9.309 S 201.895 S	KIT CARSON	ARRIBA-FLAGLER	\$ -	\$ -	\$-	\$ -		
KIT CARSON BETHUNE \$ 140.316 \$ 1.584 \$ 140.316 \$ 1.5150 \$ 1.5150 KIT CARSON BURLINGTON \$ - \$ - \$ - \$ - \$ - LARE DURANGO \$ - \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ \$ - \$ \$ \$ <td>KIT CARSON</td> <td>HI PLAINS</td> <td>\$ -</td> <td>\$ -</td> <td>\$-</td> <td>\$ -</td>	KIT CARSON	HI PLAINS	\$ -	\$ -	\$-	\$ -		
KIT CARSON BURLINGTON \$ - \$ 15,150 \$ 1	KIT CARSON	STRATTON	\$ 201,895	\$ 9,309	\$ 201,895	\$ -		
LAKE LAKE \$ - \$ - \$ - \$ LA PLATA DURANGO \$ - <td>KIT CARSON</td> <td>BETHUNE</td> <td>\$ 140,316</td> <td>\$ 1,584</td> <td>\$ 140,316</td> <td>\$ -</td>	KIT CARSON	BETHUNE	\$ 140,316	\$ 1,584	\$ 140,316	\$ -		
LA PLATA DURANGO \$ - \$ - \$ - LA PLATA BAYFIELD \$ - \$ - \$ - LA PLATA BAYGO \$ - \$ - \$ - LAPLATA BACACIO \$ - \$ - \$ - LAPLATA BACACIO \$ - \$ 1,075,160 \$ <td>KIT CARSON</td> <td>BURLINGTON</td> <td>\$ -</td> <td>\$ 15,150</td> <td>\$ 15,150</td> <td>\$ 15,150</td>	KIT CARSON	BURLINGTON	\$ -	\$ 15,150	\$ 15,150	\$ 15,150		
LA PLATA BAYFIELD \$ - \$ - \$ - \$ - LA PLATA IGNACIO \$ - \$ 1,075,160 \$ 1,075,160 \$ 1,075,160 LARIMER THOMPSON \$ - \$ - \$ - \$ - LARIMER ESTES PARK \$ - \$ \$ - \$ - \$ -	LAKE	LAKE	\$ -	\$ -	\$-	\$ -		
LA PLATA IGNACIO \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,075,160	LA PLATA	DURANGO	\$ -	\$ -	\$-	\$ -		
LARIMER POUDRE \$ 1,075,160 \$ 1,0160 \$ 1,0160 \$<	LA PLATA	BAYFIELD	\$ -	\$ -	\$-	\$ -		
LARIMER THOMPSON \$ - \$ - \$ - \$ LARIMER ESTES PARK \$ - \$ - \$ - \$ - LAS ANIMAS TRINIDAD \$ - \$ - \$ - \$ - LAS ANIMAS PRIMERO \$ - \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	LA PLATA	IGNACIO	\$ -	\$ -	\$-	\$ -		
LARIMER ESTES PARK \$ - \$ - \$ - \$ - LAS ANIMAS TRINIDAD \$ -	LARIMER	POUDRE	\$ -	\$ 1,075,160	\$ 1,075,160	\$ 1,075,160		
LAS ANIMAS TRINIDAD \$ - \$ - \$ - \$ - LAS ANIMAS PRIMERO \$ -	LARIMER	THOMPSON	\$ -	\$ -	\$-	\$ -		
LAS ANIMAS PRIMERO \$ -	LARIMER	ESTES PARK	\$ -	\$ -	\$-	\$ -		
LAS ANIMAS HOEHNE \$ - \$ - \$ - \$ LAS ANIMAS AGUILAR \$ - \$ 32.443 \$	LAS ANIMAS	TRINIDAD	\$ -	\$ -	\$-	\$ -		
LAS ANIMAS AGUILAR \$ - \$ - \$ - \$ - LAS ANIMAS BRANSON \$ - \$ 32,443 \$	LAS ANIMAS	PRIMERO	\$ -	\$ -	\$-	\$ -		
LAS ANIMAS BRANSON \$ - \$ 32,443 \$ 32,4	LAS ANIMAS	HOEHNE	\$ -	\$ -	\$-	\$ -		
LAS ANIMAS KIM \$ - \$ - \$ - \$ - \$ - LINCOLN GENOA-HUGO \$ - <t< td=""><td>LAS ANIMAS</td><td>AGUILAR</td><td>\$ -</td><td>\$ -</td><td>\$-</td><td>\$ -</td></t<>	LAS ANIMAS	AGUILAR	\$ -	\$ -	\$-	\$ -		
LINCOLN GENOA-HUGO \$ - \$ - \$ - \$ - LINCOLN LIMON \$ - \$ - \$ - \$ - LINCOLN KARVAL \$ - \$ - \$ - \$ - LOGAN KARVAL \$ 7,638 \$ 69,828 \$ 69,828 \$ 62,190 LOGAN BUFFALO \$ - \$ 69,828 \$ 69,828 \$ 62,190 LOGAN BUFFALO \$ - \$ 69,828 \$ 69,828 \$ 62,190 LOGAN BUFFALO \$ - \$ 69,828 \$ 69,828 \$ 62,190 LOGAN BUFFALO \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - <td< td=""><td>LAS ANIMAS</td><td>BRANSON</td><td>\$ -</td><td>\$ 32,443</td><td>\$ 32,443</td><td>\$ 32,443</td></td<>	LAS ANIMAS	BRANSON	\$ -	\$ 32,443	\$ 32,443	\$ 32,443		
LINCOLNLIMON\$\$\$\$LINCOLNKARVAL\$\$\$\$\$LOGANVALLEY\$7,638\$69,828\$69,828\$69,828\$62,190LOGANFRENCHMAN\$985\$\$985\$	LAS ANIMAS	KIM	\$ -	\$ -	\$-	\$ -		
LINCOLN KARVAL \$ - \$ - \$ - \$ - LOGAN VALLEY \$ 7,638 \$ 69,828 \$ 69,828 \$ 69,828 \$ 62,190 LOGAN FRENCHMAN \$ 985 \$ - \$ 985 \$ - LOGAN BUFFALO \$ - \$ \$ - \$ - \$ - \$ - \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$	LINCOLN	GENOA-HUGO	\$-	\$ -	\$-	\$-		
LOGAN VALLEY \$ 7,638 \$ 69,828 \$ 69,828 \$ 62,190 LOGAN FRENCHMAN \$ 985 \$ \$ 985 \$ LOGAN BUFFALO \$ \$ \$ \$ LOGAN PLATEAU \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ <td< td=""><td>LINCOLN</td><td>LIMON</td><td>\$ -</td><td>\$ -</td><td>\$-</td><td>\$-</td></td<>	LINCOLN	LIMON	\$ -	\$ -	\$-	\$-		
LOGAN FRENCHMAN \$ 985 \$ - \$ 985 \$ - LOGAN BUFFALO \$ - \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ <t< td=""><td>LINCOLN</td><td>KARVAL</td><td>\$ -</td><td>\$ -</td><td>\$-</td><td>\$ -</td></t<>	LINCOLN	KARVAL	\$ -	\$ -	\$-	\$ -		
LOGAN BUFFALO \$ - \$ - \$ - \$ - \$ - LOGAN PLATEAU \$ - \$ - \$ - \$ - MESA DEBEQUE \$ - \$ - \$ - \$ - MESA PLATEAU VALLEY \$ - \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ 912,670 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ <	LOGAN	VALLEY	\$ 7,638	\$ 69,828	\$ 69,828	\$ 62,190		
LOGAN PLATEAU \$ - \$ - \$ - \$ - MESA DEBEQUE \$ - \$ - \$ - \$ - MESA PLATEAU VALLEY \$ - \$ - \$ - \$ - MESA MESA VALLEY \$ - \$ 912,670 \$ 912,670 \$ 912,670 MINERAL CREEDE \$ - \$ - \$ - \$ - MOFFAT MOFFAT \$ - <	LOGAN	FRENCHMAN	\$ 985	\$ -	\$ 985	\$-		
MESA DEBEQUE \$ - \$ - \$ - \$ - MESA PLATEAU VALLEY \$ - \$ 912,670 \$ \$ 912,670 \$ \$ 912,670 \$ \$ 912,670 \$ \$ 912,670 \$ <td>LOGAN</td> <td>BUFFALO</td> <td>\$-</td> <td>\$ -</td> <td>\$-</td> <td>\$-</td>	LOGAN	BUFFALO	\$-	\$ -	\$-	\$-		
MESA PLATEAU VALLEY \$ - \$ - \$ - \$ - MESA MESA VALLEY \$ - \$ 912,670 \$ \$ 912,670 \$ <	LOGAN	PLATEAU	\$ -	\$ -	\$-	\$ -		
MESA MESA VALLEY \$ - \$ 912,670 \$ <	MESA	DEBEQUE	\$ -	\$ -	\$-	\$-		
MINERAL CREEDE \$ - \$ - \$ - \$ - \$ - MOFFAT MOFFAT \$ - \$ </td <td>MESA</td> <td>PLATEAU VALLEY</td> <td>\$ -</td> <td>\$ -</td> <td>\$-</td> <td>\$ -</td>	MESA	PLATEAU VALLEY	\$ -	\$ -	\$-	\$ -		
MOFFAT MOFFAT S <th< td=""><td>MESA</td><td>MESA VALLEY</td><td>\$ -</td><td>\$ 912,670</td><td>\$ 912,670</td><td>\$ 912,670</td></th<>	MESA	MESA VALLEY	\$ -	\$ 912,670	\$ 912,670	\$ 912,670		
MONTEZUMA MONTEZUMA S - S S	MINERAL	CREEDE	\$ -	\$ -	\$-	\$-		
MONTEZUMA DOLORES \$ 275,791 \$ 34,033 \$ 275,791 \$ MONTEZUMA MANCOS \$ 22,999 \$ 23,423 \$ 23,423 \$ 424 MONTROSE MONTROSE \$ \$ \$ \$ MONTROSE MONTROSE \$ 474,342 \$ 11,660 \$ 474,342 \$ MORGAN BRUSH \$ \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ \$ 382 \$ \$ 382 \$ \$ 382 \$	MOFFAT	MOFFAT	\$ -	\$ -	\$-	\$-		
MONTEZUMA MANCOS \$ 22,999 \$ 23,423 \$ 23,423 \$ 424 MONTROSE MONTROSE \$ - \$ \$ 382 \$ \$ \$ 382 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	MONTEZUMA	MONTEZUMA	\$ -	\$ -	\$-	\$-		
MONTROSE MONTROSE \$ -	MONTEZUMA	DOLORES	\$ 275,791	\$ 34,033	\$ 275,791	\$-		
MONTROSE WEST END \$ 474,342 \$ 11,660 \$ 474,342 \$ - MORGAN BRUSH \$ - \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ 382 \$ \$ 382 \$ \$ 382 \$	MONTEZUMA	MANCOS	\$ 22,999	\$ 23,423	\$ 23,423	\$ 424		
MORGAN BRUSH \$ - \$ 382 \$ <th< td=""><td>MONTROSE</td><td>MONTROSE</td><td>\$ -</td><td>\$ -</td><td>\$-</td><td>\$ -</td></th<>	MONTROSE	MONTROSE	\$ -	\$ -	\$-	\$ -		
MORGAN FT. MORGAN \$ 80,380 \$ 163,395 \$ 163,395 \$ 83,015 MORGAN WELDON \$ - \$	MONTROSE	WEST END	\$ 474,342	\$ 11,660	\$ 474,342	\$ -		
MORGAN WELDON \$ - \$ - \$ - \$ - MORGAN WIGGINS \$ - \$ </td <td>MORGAN</td> <td>BRUSH</td> <td>\$ -</td> <td>\$ 382</td> <td>\$ 382</td> <td>\$ 382</td>	MORGAN	BRUSH	\$ -	\$ 382	\$ 382	\$ 382		
MORGAN WIGGINS \$ - <t< td=""><td>MORGAN</td><td>FT. MORGAN</td><td>\$ 80,380</td><td>\$ 163,395</td><td>\$ 163,395</td><td>\$ 83,015</td></t<>	MORGAN	FT. MORGAN	\$ 80,380	\$ 163,395	\$ 163,395	\$ 83,015		
OTERO EAST OTERO \$ -	MORGAN	WELDON	\$ -	\$ -	\$ -	\$ -		
OTERO ROCKY FORD \$ - \$ - \$ - \$ -	MORGAN	WIGGINS	\$ -	\$-	\$ -	\$-		
	OTERO	EAST OTERO	\$ -	\$ -	\$ -	\$ -		
OTERO MANZANOLA \$ - \$ - \$ - \$ -	OTERO	ROCKY FORD	\$ -	\$ -	\$-	\$ -		
	OTERO	MANZANOLA	\$ -	\$ -	\$-	\$-		

Appendix C FY 2023-24 Estimated MLO Match Program Funding Under HB24-1448

		Current Law			New		Funding Under Bill		Change Under	
County	District	C	Calculation		Calculation		eater of current or new calc.	ŀ	IB24-1448	
OTERO	FOWLER	\$	-	\$	-	\$	-	\$	-	
OTERO	CHERAW	\$	-	\$	-	\$	-	\$	-	
OTERO	SWINK	\$	26,346	\$	21,425	\$	26,346	\$	-	
OURAY	OURAY	\$	-	\$	-	\$	-	\$	-	
OURAY	RIDGWAY	\$	-	\$	-	\$	-	\$	-	
PARK	PLATTE CANYON	\$	-	\$	-	\$	-	\$	-	
PARK	PARK	\$	-	\$	-	\$	-	\$	-	
PHILLIPS	HOLYOKE	\$	152,443	\$	14,116	\$	152,443	\$	-	
PHILLIPS	HAXTUN	\$	94,068	\$	12,029	\$	94,068	\$	-	
PITKIN	ASPEN	\$	-	\$	-	\$	-	\$	-	
PROWERS	GRANADA	\$	-	\$	-	\$	-	\$	-	
PROWERS	LAMAR	\$	-	\$	-	\$	-	\$	-	
PROWERS	HOLLY	\$	-	\$	-	\$	-	\$	-	
PROWERS	WILEY	\$	-	\$	-	\$	-	\$	-	
PUEBLO	PUEBLO CITY	\$	-	\$	-	\$	-	\$	-	
PUEBLO	PUEBLO RURAL	\$	-	\$	-	\$	-	\$	-	
RIO BLANCO	MEEKER	\$	-	\$	-	\$	-	\$	-	
RIO BLANCO	RANGELY	\$	-	\$	-	\$	-	\$	-	
RIO GRANDE	DEL NORTE	\$	-	\$	-	\$	-	\$	-	
RIO GRANDE	MONTE VISTA	\$	205,590	\$	63,321	\$	205,590	\$	-	
RIO GRANDE	SARGENT	\$	10,611	\$	9,198	\$	10,611	\$	-	
ROUTT	HAYDEN	\$		\$	-	\$		\$	-	
ROUTT	STEAMBOAT SPRINGS	\$	-	¢ \$	-	¢ \$	-	¢ \$	_	
ROUTT	SOUTH ROUTT	¢ \$	_	¢ \$	_	¢ \$	-	¢ \$	_	
SAGUACHE	MOUNTAIN VALLEY	¢ ¢	_	↓ ¢	-	↓ ¢	-	↓ ¢	_	
SAGUACHE	MOFFAT	\$	78,773	↓ ¢	_	↓ \$	78,773	↓ \$	_	
SAGUACHE	CENTER	\$		↓ ¢	_	↓ \$		↓ ¢	_	
SAUJACHE	SILVERTON	φ ¢	_	↓ ¢	_	↓ ¢	_	↓ ¢	_	
SAN MIGUEL	TELLURIDE	ф ¢	_	Գ ¢	_	Գ ¢	_	φ ¢	_	
SAN MIGUEL	NORWOOD	φ ¢	_	↓ ¢	_	↓ ¢	_	↓ ¢	_	
SEDGWICK	JULESBURG	φ ¢	_	↓ ¢	_	↓ ¢	_	↓ ¢	_	
SEDGWICK	PLATTE VALLEY	ф ¢	_	Գ ¢	_	φ ¢	_	₽ ¢	_	
SUMMIT	SUMMIT	ф ¢	_	₽ ¢	_	φ ¢	_	φ ¢	_	
TELLER	CRIPPLE CREEK	ф Ф	_	Գ Ծ		Գ ¢		ф Ф	-	
TELLER	WOODLAND PARK	ф Ф	-	ֆ ¢	-	ዋ ¢	-	ֆ ¢	-	
WASHINGTON	AKRON	ф Ф	-	ዋ ታ	-	ቀ	-	ዋ ታ	-	
WASHINGTON	ARICKAREE	¢ \$	-	⊅ ⊅	-	ф ф	-	ф ф	-	
WASHINGTON	OTIS	ф ф	-	ф Ф	-	₽ ⊄	-	Ъ С	-	
WASHINGTON	LONE STAR	ф ф	-	ጉ ተ	-	ጉ ተ	-	ጉ ጉ	-	
		⊅ ⊄	-	⊅ ¢	-	⊅ ¢	-	ን ¢	-	
WASHINGTON WELD	WOODLIN GILCREST	⊅ ¢	-	⊅ ⊄	-	⊅ ⊄	-	⊅ ⊄	-	
WELD		⊅ ¢	-	⊅ ⊄	-	⊅ ⊄	-	¢ ¢	-	
	EATON	⊅ ¢	-	⊅ ¢	-	⊅ ⊄	-	⊅ ⊄	-	
WELD	KEENESBURG	⊅ ¢	-	⊅ ¢	-	⊅ ¢	-	⊅ ⊄	-	
WELD	WINDSOR	\$ ¢	-	≯ ⊄	-	\$ ¢	-	\$ ¢	-	
WELD	JOHNSTOWN	\$ ¢	-	≯ ⊄	-	\$ ¢	-	\$ ¢	-	
WELD	GREELEY	\$ ¢	-	≯ ¢	844,423	\$ ¢	844,423	\$ ¢	844,423	
WELD	PLATTE VALLEY	\$ ¢	-	≯ ⊄	-	\$ ¢	-	≯ ⊄	-	
WELD	FT. LUPTON	≯ ¢	-	≯ ≁	-	≯ ≁	-	≯ ⊄	-	
WELD	AULT-HIGHLAND	≯ ≁	-	≯ ≁	-	≯ ≁	-	≯ ≁	-	
WELD	BRIGGSDALE	≯ ≁	-	≯ ≁	-	≯ ≁	-	≯ ≁	-	
WELD	PRAIRIE	\$	-	\$	-	\$	-	\$	-	
WELD	PAWNEE	\$	-	\$	-	\$	-	\$	-	
YUMA	YUMA 1	\$	-	\$	-	\$	-	\$	-	
YUMA	WRAY RD-2	\$	-	\$	2,906	\$	2,906	\$ \$	2,906	
YUMA	IDALIA RJ-3	\$	-	\$	-	\$	-	\$ ¢	-	
YUMA	LIBERTY J-4	\$	-	\$	-	\$	-	\$	-	
	Total	\$	21,137,641	\$	15,701,223	\$	32,512,235	\$	11,374,594	