

**COLORADO GENERAL ASSEMBLY
JOINT BUDGET COMMITTEE**



SUPPLEMENTAL REQUESTS FOR FY 2015-16

DEPARTMENT OF EDUCATION

**JBC Working Document - Subject to Change
Staff Recommendation Does Not Represent Committee Decision**

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DEPARTMENT OF EDUCATION

Department Overview

The elected members of the State Board of Education are responsible for the general supervision of public schools throughout Colorado. The Commissioner of Education, appointed by the State Board, advises the State Board concerning the operation and status of public schools and serves as the executive officer of the Department of Education. Among other tasks and responsibilities, the Department supports the Board in its duties by:

- accrediting public schools and school districts;
- developing and maintaining state model academic content standards and administering associated student assessments for certain subject areas and grade levels; and
- issuing school performance reports for every public school in the State.

The Department also administers a number of education-related programs, including: educator licensure and professional development; the School Finance Act and the distribution of state and federal funds to school districts; special education for children with disabilities; English language proficiency programs; the Colorado Preschool Program; educator effectiveness and evaluation programs; and adult basic education programs.

The Department includes three independent agencies: (1) the Board of Trustees for the Colorado School for the Deaf and the Blind; (2) the State Charter School Institute Board, which is responsible for authorizing and monitoring the operations of institute charter schools located within certain school districts; and (3) the Public School Capital Construction Assistance Board, which is responsible for assessing public school capital construction needs statewide and making recommendations concerning the prioritization and allocation of state financial assistance for school construction projects.

In addition to its responsibilities related to public schools, the Department is charged with promoting the improvement of library services statewide to ensure equal access to information, including providing library services to persons who reside in state-funded institutions and to persons who are blind or physically disabled.

Summary: FY 2015-16 Appropriation and Recommendation

Department of Education: Recommended Changes for FY 2015-16						
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FTE
FY 2015-16 Appropriation						
SB 15-234 (Long Bill)	\$5,395,441,471	\$3,542,723,792	\$1,172,310,474	\$29,757,276	\$650,649,929	598.0
SB 15-267 (School Finance)	30,000,000	25,000,000	5,000,000	0	0	0.0

JBC Staff Supplemental Recommendations: FY 2015-16
Staff Working Document – Does Not Represent Committee Decision

Department of Education: Recommended Changes for FY 2015-16						
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FTE
Other Legislation	9,046,311	261,424	8,784,887	0	0	0.8
H.B. 15-1367 Contingent appropriations	<u>6,000,000</u>	<u>4,000,000</u>	<u>0</u>	<u>2,000,000</u>	<u>0</u>	<u>0.0</u>
Current FY 2015-16 Appropriation	\$5,440,487,782	\$3,571,985,216	\$1,186,095,361	\$31,757,276	\$650,649,929	598.8
Recommended Changes						
Current FY 2015-16 Appropriation	\$5,440,487,782	3,571,985,216	\$1,186,095,361	\$31,757,276	\$650,649,929	598.8
S1 Total program mid-year adjustment	(133,492,226)	(93,542,173)	(39,950,053)	0	0	0.0
NP1 Supplemental fleet vehicle request	<u>(1,697)</u>	<u>(1,697)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
Recommended FY 2015-16 Appropriation	\$5,306,993,859	\$3,478,441,346	\$1,146,145,308	\$31,757,276	\$650,649,929	598.8
Recommended Increase/(Decrease)	(\$133,493,923)	(\$93,543,870)	(\$39,950,053)	\$0	\$0	0.0
Percentage Change	(2.5%)	(2.6%)	(3.4%)	0.0%	0.0%	0.0%
FY 2015-16 Executive Request	\$5,306,993,859	\$3,571,983,519	\$1,052,603,135	\$31,757,276	\$650,649,929	598.8
Request Above/(Below) Recommendation	\$0	\$93,542,173	(\$93,542,173)	\$0	\$0	(0.0)

Request/Recommendation Descriptions

S1 Total program mid-year adjustment: The request includes a reduction of \$133.5 million cash funds (including \$105.5 million from the State Education Fund and \$28.0 million from the State Public School Fund) to adjust for an increase in local revenues relative to the level anticipated in the original appropriation and maintain constant total program funding (including state and local revenues). The request would: (1) reduce the negative factor by \$24.5 million by maintaining total program funding with both the funded pupil count and the at-risk pupil count lower than the levels anticipated in the original appropriation; (2) reduce the state share of total program funding by \$133.5 million cash funds to account for increased local revenues; (3) increase the funding dedicated to the ASCENT program by \$12,826 to account for an increase in per pupil ASCENT funding associated with the reduced negative factor; and (4) increase state funding for the Hold-harmless Full-day Kindergarten Funding line item by \$49,947 cash funds from the State Education Fund based on the actual student count data and the requested changes in total program funding. Staff recommends approving the request to reduce the state share by \$133.5 million to adjust for the increase in local revenues and maintain constant total program funding. However, staff recommends reducing the appropriation as follows: (1) \$93.5 million General Fund and (2) \$40.0 million cash funds from the State Public School Fund. Staff also recommends approving the requested changes for the ASCENT program and the Hold-harmless Full-day Kindergarten Funding line item.

NP1 Supplemental fleet vehicle adjustment: The Department requests a decrease of \$1,697 General Fund for the Department's share of statewide adjustments to vehicle lease payments. The recommendation is pending Committee action on this supplemental request during the JBC

Staff presentation for the Department of Personnel on January 25, 2016 (the Committee decision was not known prior to the submission of this document). Please note that the dollar amount in the table represents the requested change to the FY 2015-16 appropriation and that the recommendation is pending.

Prioritized Supplemental Requests

SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #1 S1 TOTAL PROGRAM MID-YEAR ADJUSTMENT

	Request	Recommendation
Total	<u>(\$133,492,226)</u>	<u>(\$133,492,226)</u>
General Fund	0	(93,542,173)
Cash Funds	(133,492,226)	(39,950,053)

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of data that were not available when the original appropriation was made.	

Department Request: The Department requests a decrease of \$133.5 million cash funds (including decreases of \$105.5 million from the State Education Fund and \$28.0 million from the State Public School Fund) in FY 2015-16 to account for additional local revenues available in the current year and maintain a constant level of total program funding (including state and local funds) after the application of the negative factor. Specifically, the request includes:

- A \$24.5 million decrease in total program funding *prior to the application of the negative factor* as a result of decreases in the funded pupil count and the at-risk pupil count relative to the assumptions included in the original appropriation.
- A \$133.5 million decrease in *state funding* to adjust for a \$133.5 million increase in available local revenues (relative to the assumptions in the original appropriation) and maintain a constant level of total program funding *after the application of the negative factor*. The request reduces the negative factor by \$24.5 million in FY 2015-16.
- An adjustment to the FY 2015-16 Long Bill footnote regarding the Accelerating Students through Concurrent Enrollment (ASCENT) Program. The request: (1) increases ASCENT per pupil funding by \$23 based on the requested reduction to the negative factor; and (2) increases total ASCENT funding by \$12,826 based on the increase in per pupil funding.

- An increase of \$49,947 cash funds from the State Education Fund for the Hold-harmless Full-day Kindergarten Funding line item based on actual student population data and the proposed reduction of the negative factor.

By adjusting for the decreased total program calculation and the increase in local revenues, the request: (1) increases *statewide average per pupil funding* by \$18.28 (from \$7,294.41 to \$7,312.69); and (2) decreases the *negative factor* by \$24.5 million in FY 2015-16 (from \$855.2 million to \$830.7 million).

Staff Recommendation: Staff recommends that the Committee approve the request to refinance state funds with local revenues and maintain constant total program funding for FY 2015-16. However, staff recommends the following specific (fund source) reductions for the state share of total program: (1) \$93.5 million General Fund and (2) \$40.0 million from the State Public School Fund. In comparison to the request, the staff recommendation to reduce appropriations from the General Fund rather than the State Education Fund assists with General Fund balancing in FY 2015-16 and FY 2016-17 and maximizes the General Assembly’s budgetary flexibility for FY 2016-17. Increasing the reduction from the State Public School Fund (from \$28.0 million in the request to \$40.0 million in the recommendation) provides an additional “buffer” in case of continued declines in FML revenues in the current year.

Staff notes that reducing the State Education Fund appropriation as requested by the Department would dedicate those funds specifically to education in FY 2016-17 (or subsequent years) and may be more palatable to various education stakeholders. Thus, the Committee may wish to reduce total program appropriations from the General Fund, the State Education Fund, or a combination of both fund sources based on General Fund balancing requirements. The following table shows the requested and recommended changes by line item.

Staff Recommendation for Supplemental #1 - Total Program			
	Original FY 2015-16 Appropriation	Department Request	Staff Recommendation
State share of Districts' Total Program Funding	<u>\$4,113,321,146</u>	<u>(\$133,542,173)</u>	<u>(\$133,542,173)</u>
General Fund	3,392,837,348	0	(93,542,173)
Cash Funds (State Education Fund)	630,328,949	(105,542,173)	0
Cash Funds (State Public School Fund)	90,154,849	(28,000,000)	(40,000,000)
Hold-harmless Full-day Kindergarten (CF - State Education Fund)	\$7,745,521	\$49,947	\$49,947
FY 2015-16 Total Supplemental Recommendation	<u>\$4,121,066,667</u>	<u>(\$133,492,226)</u>	<u>(\$133,492,226)</u>
General Fund	3,392,837,348	0	(93,542,173)
Cash Funds (State Education Fund)	638,074,470	(105,492,226)	49,947
Cash Funds (State Public School Fund)	90,154,849	(28,000,000)	(40,000,000)

Staff Analysis: *Background:* Under the School Finance Act, each school district's total program funding is built on four basic variables: (1) inflation (Amendment 23 increases *statewide base per pupil* funding by the rate of inflation each year based on the change in the Denver-Boulder consumer price index from the previous calendar year); (2) funded pupil count (which is multiplied by per pupil funding for each district to generate the total program amount); (3) at-risk pupil counts for each district; and (4) local revenues (from property taxes and specific ownership taxes) available to support total program. Once the formula calculates a per pupil amount for each district, the Department then adds a flat per pupil funding amount for two groups of students: multi-district on-line students and ASCENT participants.

Of these variables, only the applicable inflation rate and the legislatively-approved number of ASCENT participants are known when the General Assembly establishes the Long Bill appropriation for school finance. The General Assembly uses estimates of pupil counts, at-risk pupil counts, and local revenues to set the initial school finance appropriation each year. Subsequently:

- School districts conduct an annual pupil count (on or near October 1) and then work with the Department to finalize both funded pupil counts and at-risk pupil counts by mid-December;
- County assessors certify to the Department of Education the total valuation for assessment of all taxable property (by August 25) and the State Board of Equalization certifies assessors' abstracts of assessments (by December 20); and
- School district boards, with the assistance of the Department, certify to their respective boards of county commissioners and inform their county treasurers of the district's mill levy for school finance (by December 15).

Thus, by early January of each fiscal year, school districts and the Department know the *actual* funded pupil count, at-risk pupil count, and local revenues available to support school finance. Section 22-54-106 (4) (b), C.R.S., requires the Department to submit a request for a supplemental appropriation in an amount that would fully fund the state share of districts' total program funding. Statute does not require the General Assembly to fund the requested supplemental appropriation. If existing appropriations are insufficient and the General Assembly does not provide additional funds or reduces the existing appropriation, Section 22-54-106 (4) (c), C.R.S., requires the Department to reduce state aid for each school district and each Institute charter school on a pro rata basis.

Total Program Funding Summary

The Department is requesting legislative action to adjust total program funding to account for higher than anticipated local revenues and lower than anticipated funded pupil counts and at-risk pupil counts. The Department is also requesting a slight increase in total program funding specifically dedicated to ASCENT Program participants because the requested reduction in the negative factor would increase per pupil funding for ASCENT participants.

First, the Department proposes to decrease the *state share* of total program funding by \$133.5 million to adjust for an increase of that amount in local revenues while maintaining a constant total program. The Department's request for the annual total program adjustment is based on changes to five basic assumptions in the original appropriation:

1. The *funded pupil count* is lower (by 2,139 pupils or 0.3 percent) than anticipated in the original appropriation.
2. The *at-risk pupil count* is lower (by 1,845 pupils or 0.6 percent) than anticipated. Under the School Finance Act absent the negative factor a decreased at-risk count would decrease statewide average per pupil funding and total program funding.
3. The amount of *local revenue* available to districts is higher (by \$133.5 million or 6.3 percent) than anticipated, allowing for a reduction to the state share while maintaining total program funding.
4. The proposed reduction in the negative factor in FY 2015-16 would increase per pupil funding for *ASCENT* participants by \$23 (from \$6,667 to \$6,690). With 550 ASCENT slots approved for FY 2015-16, the \$23 increase per slot requires \$12,826 in additional funding for ASCENT.
5. The amount of *FML* revenue anticipated to be deposited into the State Public School Fund in FY 2015-16 has decreased by \$29.2 million since the original appropriation was made (from \$79.1 million in the December 2014 Legislative Council Staff Revenue Forecast to \$49.9 million in the December 2015 Legislative Council Staff Revenue Forecast). The appropriation from the State Public School Fund will have to be reduced to account for the decline in revenues available in FY 2015-16.

Table A (on the following page) summarizes the changes in the Department's total program supplemental request for FY 2015-16. Table B then compares the Department's total supplemental request to the mid-year adjustments in recent years. The sections following the summary tables describe each major change in greater detail.

JBC Staff Supplemental Recommendations: FY 2015-16
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TABLE A: Changes to School Finance Based on Actual Enrollment and Local Revenues				
Fiscal Year	FY 2014-15 Actual	FY 2015-16		
		Data Used for Initial Appropriation	Data Related to Revised Request	Mid-year Change
Funded Pupil Count	844,546.4	855,390.5	853,251.4	(2,139.1)
<i>Annual Percent Change</i>		1.3%	1.0%	
Statewide <u>Base</u> Per Pupil Funding	\$6,121	\$6,292	\$6,292	\$0
<i>Annual Percent Change</i>	2.8%	2.8%	2.8%	
Total Program Funding PRIOR TO Negative Factor	\$6,813,620,535	\$7,094,740,921	\$7,070,267,168	(\$24,473,753)
Less: Negative Factor Reduction	(880,176,146)	(855,176,146)	(830,702,393)	24,473,753
<i>Negative Factor as % of Total program</i>	12.92%	12.05%	11.75%	
EQUALS: Adjusted Total Program Funding	\$5,933,444,389	\$6,239,564,775	\$6,239,564,775	\$0
<i>Annual Percent Change</i>	9.0%	5.2%	5.2%	
Statewide Average Per Pupil Funding (for adjusted total program funding)	\$7,025.60	\$7,294.41	\$7,312.69	\$18.29
<i>Annual Percent Change</i>	5.6%	3.8%	4.1%	
<u>Local Share</u> of Districts' Total Program Funding	<u>\$1,982,831,906</u>	<u>\$2,126,243,629</u>	<u>\$2,259,785,802</u>	<u>\$133,542,173</u>
Property Tax Revenue	1,837,512,870	1,976,565,021	2,104,957,889	128,392,868
Specific Ownership Tax Revenue	145,319,036	149,678,608	154,827,913	5,149,305
<i>Annual Percent Change on Total</i>	2.3%	7.2%	14.0%	
<u>State Share</u> of Districts' Total Program Funding	\$3,950,612,483	\$4,113,321,146	\$3,979,778,973	(\$133,542,173)
<i>Annual Percent Change</i>	10.1%	4.1%	0.7%	
<i>State Share as Percent of Districts' Total Program</i>	66.6%	65.9%	63.8%	

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TABLE B: History of Mid-Year Appropriation Adjustments for State Share of School Finance /a				
Fiscal Year	Total State Share Appropriation Made in Session Preceding Fiscal Year	Mid-year Adjustments		Final Appropriation
		Dollars	% Change	
FY 2006-07	3,040,302,744	20,866,091	0.7%	3,061,168,835
FY 2007-08	3,266,328,775	(113,617,998)	-3.5%	3,152,710,777
FY 2008-09 b/	3,393,363,222	(418,016)	0.0%	3,392,945,206
FY 2009-10 c/	3,696,288,785	(177,332,868)	-4.8%	3,518,955,917
FY 2010-11 d/	3,399,817,396	(193,428,514)	-5.7%	3,206,388,882
FY 2011-12	3,336,347,674	(4,425,519)	-0.1%	3,331,922,155
FY 2012-13	3,336,460,619	13,253,672	0.4%	3,349,714,291
FY 2013-14	3,532,662,765	55,437,495	1.6%	3,588,100,260
FY 2014-15	3,953,506,569	(2,894,086)	-0.1%	3,950,612,483
FY 2015-16 (requested adjustment)	4,113,321,146	(133,542,173)	-3.2%	3,979,778,973

a/ Amounts include additional state aid related to locally negotiated business incentive agreements, and exclude appropriations to transfer moneys from the General Fund to the State Education Fund.

b/ In FY 2008-09 the General Assembly did not approve a \$26.3 million supplemental request to fully fund the existing statutory total program funding formula. The General Assembly passed legislation (S.B. 09-215) to adjust base per pupil funding for FY 2008-09, eliminating the additional \$19.72 per pupil that was not constitutionally required, thereby reducing total program funding by \$20.0 million. Ultimately, the Department was required to rescind \$5,777,656.

c/ The 2009 school finance bill (S.B. 09-256) included a provision requiring school districts and the State Charter School Institute to create and budget an amount in FY 2009-10, equivalent to about 1.9 percent of total program funding (a total of \$110 million statewide), to a fiscal emergency restricted reserve. The act allowed districts to spend the moneys in the reserve beginning January 29, 2010, unless the General Assembly reduced state appropriations for school finance prior to that date. The General Assembly subsequently reduced state appropriations by \$177 million, including a reduction of \$110 million as contemplated in S.B. 09-256, as well as a reduction of \$67 million to reflect higher than anticipated local revenues. This mid-year adjustment did not add \$19.8 million to fund a higher than anticipated number of funded pupils and at-risk pupils. Thus, the Department was required to rescind a total of \$129,813,999.

d/ The mid-year adjustments for FY 2009-10 included: (1) a reduction of \$216,358,164 General Fund, which was fully offset by the appropriation of federal moneys; and (2) an increase of \$22,929,650 cash funds to offset lower than anticipated local revenues. This mid-year adjustment did not increase the appropriation to fund a higher than anticipated number of funded pupils and at-risk pupils, resulting in a decrease in the average per pupil funding amount.

The following sections provide additional detail and historical context for each component of the Department's request.

Funded Pupil Count

The actual funded pupil count is lower than anticipated in the original FY 2015-16 appropriation. The original appropriation assumed a total statewide funded pupil count of 855,390.5; the actual count is 853,251.4, a decrease of 2,139.1 (0.3 percent) below the anticipated count. As shown in Table C, this is a fairly typical mid-year adjustment.

TABLE C: Comparison of Estimated and Final Funded Pupil Counts				
Fiscal Year	Estimate for Initial Appropriation	Mid-year Adjustments		Estimate for Final Appropriation
		Funded Pupils	% Change	
FY 2006-07	750,306.8	3,031.2	0.4%	753,338.0
FY 2007-08	768,416.3	7,499.0	1.0%	775,915.3
FY 2008-09	776,017.0	2,118.9	0.3%	778,135.9
FY 2009-10	788,648.3	862.8	0.1%	789,511.1
FY 2010-11	797,438.5	1,238.1	0.2%	798,676.6
FY 2011-12	805,890.6	2,303.9	0.3%	808,194.5
FY 2012-13	817,221.0	438.7	0.1%	817,659.7
FY 2013-14	828,045.0	2,788.0	0.3%	830,833.0
FY 2014-15	845,136.0	(589.6)	-0.1%	844,546.4
FY 2015-16 (requested adjustment)	855,390.5	(2,139.1)	-0.3%	853,251.4

Prior to the implementation of the negative factor, a decrease in the funded pupil count would generally decrease districts' total program funding pursuant to the School Finance Act. For example, the original FY 2015-16 appropriation assumes \$7,294.04 in *statewide average per pupil* funding. With 2,139 fewer students in the actual count, maintaining a statewide average of \$7,294.41 would allow for a reduction of \$15.6 million in total program funding. By maintaining a constant level of total program funding with fewer pupils, the request would increase statewide average per pupil funding (discussed below).

Per Pupil Funding

The number of at-risk students¹ is also lower than anticipated. The original appropriation assumed a total of 309,985 at-risk pupils. However, the Department's actual count is 308,140, a decrease of 1,845 (0.6 percent) below the anticipated count. Based on the actual October 2015 student count, at-risk students now comprise 36.1 percent of students statewide, equal to the percentage in FY 2014-15.

The School Finance Act provides additional funding for at-risk students. Thus, an increased number of at-risk students would typically increase a district's total program funding and statewide average per pupil funding, while a decreased number of at-risk students would typically decrease total program funding and statewide average per pupil funding. The Department's request (and staff's recommendation) would maintain total program funding at current levels, increase statewide average per pupil funding by \$18.28, and allow the Department to *reduce* the negative factor by \$24.5 million below the original dollar amount for FY 2015-16. Table D compares the requested adjustment to mid-year changes in recent years.

¹ The School Finance Act considers students eligible for free meals under the federal school lunch program and certain English language learners "at-risk" and provides additional funding to districts based on the number of such students attending schools within each district.

TABLE D: Comparison of Estimated and Final Statewide Average Per Pupil Funding				
Fiscal Year	Estimate for Initial Appropriation	Mid-year Adjustments		Estimate for Final Appropriation
		Per Pupil Funding	% Change	
FY 2006-07	6,375.68	(16.76)	-0.3%	6,358.92
FY 2007-08	6,658.37	2.66	0.0%	6,661.03
FY 2008-09	6,904.49	(22.58)	-0.3%	6,881.91
FY 2009-10 (prior to mid-year recision)	7,225.40	16.28	0.2%	7,241.68
FY 2010-11 (mid-year adjustment) a/	6,823.57	(280.80)	-4.1%	6,542.77
FY 2011-12	6,468.24	6.00	0.1%	6,474.24
FY 2012-13	6,474.24	5.18	0.1%	6,479.42
FY 2013-14	6,652.28	0.00	0.0%	6,652.28
FY 2014-15	7,020.70	4.90	0.1%	7,025.60
FY 2015-16 (requested adjustment)	7,294.41	18.28	0.3%	7,312.69

a/ Mid-year adjustment for FY 2010-11 does not reflect \$216,358,164 in federal moneys that were made available to school districts but were technically not part of districts' total program funding. Including these funds would increase final per pupil funding to \$6,813.27, representing a \$10.30 mid-year decrease.

State vs. Local Funding for FY 2015-16

Local tax revenues are \$133.5 million (6.3 percent) higher than anticipated in the original appropriation. Specifically, property tax revenues are \$128.4 million (6.5 percent) higher than projected last spring, and specific ownership taxes² are \$5.1 million (3.4 percent) higher than projected. As shown in Table E, the net change is relatively large in comparison to mid-year changes in recent years.

TABLE E: Comparison of Estimated and Final Local Share of Funding				
Fiscal Year	Estimate for Initial Appropriation	Mid-year Adjustments		Estimate for Final Appropriation
		Local Funding	% Change	
FY 2006-07	1,744,552,387	(14,398,874)	-0.8%	1,730,153,513
FY 2007-08	1,850,072,036	65,707,519	3.6%	1,915,779,555

² Counties collect vehicle registration taxes and share the revenues with local school districts. Pursuant to Section 22-54-106 (1) (a) (I), C.R.S., each district's local share of total program funding includes a portion of these district "specific ownership tax revenues" – specifically, that portion that was collected for the previous budget year that is attributable to all property tax levies made by the school district, except those levies made for the purpose of satisfying bonded indebtedness obligations (both principal and interest) and those authorized pursuant to voter approval to raise and expend additional "override" property tax revenues in excess of the district's total program (see Section 22-54-103 (11), C.R.S.). Total specific ownership tax revenues are directly related to the number and taxable value of vehicles. The portion of these revenues that count toward the local share of total program funding is impacted by school districts' general fund mill levies in relation to other school district mill levies, as well as other local mill levies.

TABLE E: Comparison of Estimated and Final Local Share of Funding				
Fiscal Year	Estimate for Initial Appropriation	Mid-year Adjustments		Estimate for Final Appropriation
		Local Funding	% Change	
FY 2008-09	1,965,055,671	(9,186,989)	-0.5%	1,955,868,682
FY 2009-10	2,002,007,038	66,609,048	3.3%	2,068,616,086
FY 2010-11	2,041,563,656	(22,707,653)	-1.1%	2,018,856,003
FY 2011-12	1,876,347,000	24,178,468	1.3%	1,900,525,468
FY 2012-13	1,924,424,268	(6,175,383)	-0.3%	1,918,248,885
FY 2013-14	1,975,723,359	(36,889,870)	-1.9%	1,938,833,489
FY 2014-15	1,979,937,820	2,894,086	0.1%	1,982,831,906
FY 2015-16	2,126,243,629	133,542,173	6.3%	2,259,785,802

Thus, maintaining the original FY 2015-16 total program amount (as requested by the Department and recommended by staff) allows for a reduction of \$133.5 million in state funds. Conversely, leaving the state share unchanged (and making necessary statutory changes to increase total program) would increase total program funding by \$133.5 million in FY 2015-16 and reduce the negative factor by the same amount.

ASCENT Participation

Background on ASCENT Program: House Bill 09-1319 created the ASCENT Program to allow eligible students to remain enrolled in high school for a fifth year to take postsecondary coursework. Under the program, students that are eligible to graduate instead remain enrolled in their high school, and the local education agency pays the student's tuition at a local institution of higher education, generally a community college. The General Assembly appropriates funds for the program through the State Share of Districts' Total Program Funding line item and specifies a number of participants (and the associated funding) through a footnote in the annual Long Bill.

Under Section 22-35-108 (2) (a), C.R.S., eligible students:

- Have completed or are on schedule to complete at least twelve credit hours of postsecondary coursework prior to the completion of the 12th grade year through concurrent enrollment programs;
- Do not require a basic skills course;
- Have been selected for ASCENT participation by their respective high school principals or administrators;
- Have been accepted into a postsecondary degree program at an institution of higher education; and
- Have not been designated as an ASCENT participant in a prior year.

Although the General Assembly created the program through legislation in 2009, FY 2010-11 was the first year of ASCENT operations. The program has grown significantly since that time,

from 98 students representing three school districts in FY 2010-11 to 444 student FTE (actually 485 students) representing 41 districts in FY 2015-16.

The FY 2015-16 Long Bill authorized up to 550 ASCENT FTE statewide while the program has only 444 student FTE participants this year. Prior to FY 2015-16, the supplemental adjustment would have reduced ASCENT funding to account for the reduced pupil count. However, the enactment of S.B. 15-138 (ASCENT Program Funding) allows participating school districts to use funding for unused slots from the current year to support ASCENT students in the following fiscal year. As a result, school districts have until the end of this fiscal year to encumber any funds associated with unused slots in FY 2015-16 to provide ASCENT slots in FY 2016-17. Participating districts must remit any FY 2015-16 ASCENT funds remaining unencumbered by the end of the fiscal year to the Department. The Department will credit such funds to the State Public School Fund.

ASCENT Supplemental Request

The Department is requesting a \$12,826 increase in the amount of total program funding dedicated to the ASCENT Program because per pupil funding for ASCENT would increase by \$23 (from \$6,667 per pupil to \$6,690) based on the proposed reduction in the negative factor. The request seeks adjustments to the FY 2015-16 Long Bill footnote (as the footnote was adjusted by S.B. 15-267 (School Finance) to reflect the increase in per pupil funding and total funding dedicated to ASCENT.

Staff recommends approving the requested ASCENT funding adjustments.

Federal Mineral Lease (FML) Revenues

Federal mineral lease (FML) revenues deposited into the State Public School Fund support a portion of school finance appropriations based on forecasts of annual FML revenues. The December 2014 Legislative Council Staff Revenue Forecast anticipated a deposit of \$79.1 million from FML Revenues to the State Public School Fund in FY 2015-16. Based on that estimate, the original FY 2015-16 total program appropriation includes \$90.1 million cash funds from the State Public School Fund, including \$78.6 million from FML revenues (the remaining \$480,000 in anticipated FML revenues from the State Public School Fund is appropriated to support the Supplemental Online Education Program). However, as shown in the table on the following page, anticipated FML revenues (and resulting deposits to the State Public School Fund) have declined dramatically in the current year. The December 2015 revenue forecast anticipates that FML deposits to the State Public School Fund will decrease by \$29.2 million (36.9 percent) from the deposits anticipated in December 2014. As a result, anticipated revenues are insufficient (by \$29.2 million) to support the existing appropriation for school finance.

TABLE F: Change in Anticipated FY 2015-16 FML Revenues (by Legislative Council Staff Revenue Forecast)					
	December 2014 (est. for original appropriation)	March 2015	June 2015	September 2015	December 2015
Total (non-bonus) FML Revenue	\$179,828,597	\$165,484,570	\$133,645,423	\$130,110,891	\$103,253,586
Deposits to State Public School Fund	79,082,439	79,082,439	64,550,739	62,843,560	49,871,482
Change from December 2014 Est. (SPSF deposits)	n/a	0	(14,531,700)	(16,238,879)	(29,210,957)
Percent change from December 2014 (SPSF deposits)	n/a	0.0%	-18.4%	-20.5%	-36.9%

Governor's Request: The Governor's request seeks to reduce the appropriation from the State Public School fund by \$28.0 million in FY 2015-16 as part of the \$133.5 million reduction to the state share of total program. Based on all current revenue projections for the State Public School Fund, the Governor's Office estimates that doing so would result in an ending balance of approximately \$1.4 million at the end of FY 2015-16.

Staff Recommendation: **Staff recommends reducing the appropriation from the State Public School Fund for the state share of total program by \$40.0 million in FY 2015-16 rather than the \$28.0 million requested by the Governor.** Given the decline in FML revenues with each forecast, staff is concerned that the revenue forecasts may still be "chasing" the FML revenues downward and that revenue expectations may continue to decline. As a result, staff recommends making the larger reduction to provide an additional buffer against further decline and (hopefully) avoid the need for a further supplemental adjustment. Based on the Governor's Office projections of total revenues to the State Public School Fund, the additional \$12.0 million reduction would leave an ending balance of approximately \$13.4 million at the end of FY 2015-16. If revenues do not continue to decline, then those funds would be available for appropriation in FY 2016-17.

Please note that staff recommends reducing the appropriation from the State Public School Fund by \$40.0 million regardless of the school finance option selected by the Committee (discussed in the following section). For example, if the Committee elects to maintain a constant state share of total program funding (option 3 below, which is not the staff recommendation), doing so would require the \$40.0 million reduction to the State Public School Fund and an offsetting increase of that amount from either the General Fund or the State Education Fund.

Summary of Options and Staff Recommendation Associated with FY 2015-16 Request

Staff offers three basic options for the Committee's consideration regarding the Department's FY 2015-16 total program supplemental request. Staff summarizes the options below and in Table G.

1. *Constant Negative Factor*: Maintaining the negative factor at the level of the *original* FY 2015-16 appropriation (\$855.2 million) would allow the state share to decrease by \$158.0 million because of the increase in local revenues and the lower-than-anticipated funded pupil count. Statewide average per pupil funding would decrease by \$10.40 from the amount anticipated in the original appropriation (from \$7,294.41 to \$7,284.01) because of the lower-than-anticipated at-risk student count.
2. ***Request and Recommendation - Constant Total Program***: Maintaining total program (including state and local funding) allows for a reduction of \$133.5 million in state funding based on the increase in local revenues. This option allows the Department to decrease the negative factor by \$24.5 million in FY 2015-16 based on the lower than anticipated funded pupil count and at-risk pupil count, increasing statewide average per pupil funding by \$18.29. The request and recommendation include a statutory change to reflect the decreased negative factor in the current year (from \$855.2 million to \$830.7 million) and an increase in the negative factor in FY 2016-17 (to \$871.5 million). As discussed above and below, the request and recommendation differ with respect to the reductions to specific fund sources in FY 2015-16.
3. *Constant State Share*: Maintaining the *state share* of total program funding assumed in the original appropriation would increase total program funding by \$133.5 million in the current year because of the increase in local revenues. Doing so would decrease the negative factor by \$158.0 million (to 697.2 million) and increase statewide average per pupil funding by \$174.80 in the current year. This option would require a statutory change to reflect the change in total program funding and the negative factor. Please note that current projections indicate that maintaining the negative factor at that level (\$697.2 million) in FY 2016-17 would require an increase of approximately \$352.7 million General Fund in FY 2016-17. Without statutory change, current law would not allow growth in the negative factor from FY 2015-16 to FY 2016-17 and would therefore require the estimated increase in General Fund appropriations in FY 2016-17. Given the General Fund challenges for FY 2016-17, if the Committee did choose this option for FY 2015-16, staff would recommend a statutory change to increase the negative factor in FY 2016-17.

TABLE G: FY 2015-16 Total Program Supplemental Appropriation Options

	Original Appropriation	Constant Negative Factor	Request and Staff Rec: Constant Total Program	Constant State Share
Total Program before Negative Factor	\$7,094,740,921	\$7,070,267,168	\$7,070,267,168	\$7,070,267,168
Negative Factor	(855,176,146)	(855,176,146)	830,702,393	697,160,220
<i>Negative Factor as Percentage</i>	<i>-12.05%</i>	<i>-12.10%</i>	<i>11.75%</i>	<i>9.86%</i>
Adjusted Total Program	\$6,239,564,775	\$6,215,091,022	\$6,239,564,775	\$6,373,106,948
Pupil Count	855,390.5	853,251.4	853,251.4	853,251.4
Statewide Average Per Pupil	\$7,294.41	\$7,284.01	\$7,312.69	\$7,469.20
Change from Original Appropriation in Statewide Average Per Pupil Funding	N/A	(\$10.40)	\$18.29	\$174.80
Local Share	\$2,126,243,629	\$2,259,785,802	\$2,259,785,802	\$2,259,785,802
State Share	4,113,321,146	3,955,305,220	3,979,778,973	4,113,321,146
Change in State Share from Original Appropriation (Supplemental Amount)	N/A	(\$158,015,926)	(\$133,542,173)	\$0
Statutory Change Required/Recommended to Adjust Total Program Amount	N/A	Yes	Yes	Yes

Fund Source Options

As discussed above, the shortfall in FML revenues will require a reduction in the appropriation from the State Public School Fund regardless of which option the Committee selects for the FY 2015-16 mid-year adjustment. Looking beyond the recommended \$40.0 million adjustment, the Committee may elect to adjust appropriations from the General Fund, the State Education Fund, or both. As also discussed above, the Governor proposes to reduce the appropriation from the State Education Fund while staff recommends reducing the appropriation from the General Fund.

Staff has not attempted to include projections for all of the options available to the General Assembly. However, for illustrative purposes, Table H (on the following page) summarizes projections with fund source detail under three scenarios:

- *Staff recommendation:* Maintain constant total program in FY 2015-16, including reductions of \$93.5 million General Fund and \$40.0 million cash funds from the State Public School Fund. The negative factor decreases to \$830.7 million in FY 2015-16 and increases to \$871.5 million in FY 2016-17 (as requested by the Governor). Maintaining the negative factor at \$830.7 million would require an additional \$40.0 million General Fund each year for FY 2016-17 and beyond.
- *Modified Governor's request:* Maintain constant total program in FY 2015-16, including reductions of \$93.5 million cash funds from the State Education Fund and \$40.0 million cash funds from the State Public School Fund.
- *Constant State Share:* Maintain constant state share appropriation in FY 2015-16, with \$40.0 million reduction to the State Public School Fund offset by an increase from the State Education Fund. The negative factor decreases to \$697.2 million and remains flat through FY 2018-19.

JBC Staff Supplemental Recommendations: FY 2015-16
Staff Working Document – Does Not Represent Committee Decision

TABLE H: Fund Source Detail Projections Through FY 2018-19 (LCS Forecast - \$100 Million Minimum SEF Fund Balance)					
	FY 2015-16 (Current)	FY 2015-16 (Scenario)	FY 2016-17	FY 2017-18	FY 2018-19
<i>Projected Pupil Count</i>	855,391	853,251	861,441	872,545	881,238
Staff Recommendation - Constant Total Program in FY 2015-16 with General Fund Reduction - Negative Factor Increase in FY 2016-17 (Governor's Request for FY 2016-17)					
General Fund	\$3,392,837,348	\$3,299,295,175	\$3,531,077,973	\$3,822,042,355	\$4,004,359,036
State Education Fund	630,328,949	630,328,949	473,021,751	291,978,721	318,010,713
State Public School Fund	<u>90,154,849</u>	<u>50,154,849</u>	<u>72,000,000</u>	<u>77,010,490</u>	<u>77,010,490</u>
Subtotal: State Share of Funding	\$4,113,321,146	\$3,979,778,973	\$4,076,099,724	\$4,191,031,566	\$4,399,380,239
Negative Factor	(\$857,176,146)	(\$830,702,393)	(\$871,502,393)	(\$871,502,394)	(\$871,502,393)
Statewide Average Per Pupil Funding	\$7,292	\$7,313	\$7,373	\$7,604	\$7,838
Annual GF Change from Current	N/A	(\$93,542,173)	\$138,240,625	\$290,964,382	\$182,316,681
Annual GF Change from Scenario	N/A	N/A	\$231,782,798	\$290,964,382	\$182,316,681
Modified Governor's Request - Constant Total Program in FY 2015-16 with State Education Fund Reduction - Negative Factor Increase in FY 2016-17 (Includes staff recommended \$40.0 million reduction to State Public School Fund in FY 2015-16)					
General Fund	\$3,392,837,348	\$3,392,837,348	\$3,437,535,800	\$3,822,042,355	\$4,004,359,035
State Education Fund	630,328,949	536,786,776	566,563,924	291,978,721	318,010,714
State Public School Fund	<u>90,154,849</u>	<u>50,154,849</u>	<u>72,000,000</u>	<u>77,010,490</u>	<u>77,010,490</u>
Subtotal: State Share of Funding	\$4,113,321,146	\$3,979,778,973	\$4,076,099,724	\$4,191,031,566	\$4,399,380,239
Negative Factor	(\$857,176,146)	(\$830,702,393)	(\$871,502,393)	(\$871,502,394)	(\$871,502,393)
Statewide Average Per Pupil Funding	\$7,292	\$7,313	\$7,373	\$7,604	\$7,838
Annual GF Change from Current	N/A	\$0	\$44,698,452	\$384,506,555	\$182,316,680
Annual GF Change from Scenario	N/A	N/A	\$44,698,452	\$384,506,555	\$182,316,680
Constant State Share of Total Program in FY 2015-16 (with \$40.0 million reduction to State Public School Fund offset by State Education Fund increase) and Flat Negative Factor at \$697.2 Million in Subsequent Years.					
General Fund	\$3,392,837,348	\$3,392,837,348	\$3,745,479,206	\$3,996,384,530	\$4,178,701,210
State Education Fund	630,328,949	670,328,949	432,962,691	291,978,720	318,010,712
State Public School Fund	<u>90,154,849</u>	<u>50,154,849</u>	<u>72,000,000</u>	<u>77,010,490</u>	<u>77,010,490</u>
Subtotal: State Share of Funding	\$4,113,321,146	\$4,113,321,146	\$4,250,441,897	\$4,365,373,740	\$4,573,722,412
Negative Factor	(\$857,176,146)	(\$697,160,220)	(\$697,160,220)	(\$697,160,220)	(\$697,160,220)
Statewide Average Per Pupil Funding	\$7,292	\$7,469	\$7,576	\$7,804	\$8,035
Annual GF Change from Current	N/A	\$0	\$352,641,858	\$250,905,324	\$182,316,680
Annual GF Change from Scenario	N/A	N/A	\$352,641,858	\$250,905,324	\$182,316,680

Recommended Companion Bill

Based on discussions with staff from the Office of Legislative Legal Services, Legislative Council, the Governor's Office, and the Department of Education, staff recommends that the Committee make the recommended appropriation changes through a separate bill that includes associated statutory changes. Specifically, **staff recommends that the Committee introduce a bill that would include the following provisions:**

- *A non-statutory legislative declaration* to explain the current situation and the General Assembly's intent to increase total program funding. Specifically, the declaration would state that: (a) Based on the actual funded pupil count and the actual at-risk student counts for FY 2015-16, total program funding is \$24,473,753 lower than anticipated when appropriations were established in the 2015 Session; (b) Based on actual local property tax and specific ownership taxes available to school districts for FY 2015-16, the local share of total program funding is \$133,542,173 higher than anticipated when appropriations were established in the 2015 Session; and (c) It is the intent of the General Assembly that FY 2015-16 total program funding, after application of the negative factor, be adjusted to reflect the reduction to the negative factor.
- *A provision to modify current law* to establish a new (higher) total program floor for FY 2015-16 to provide clear direction to the Department of Education and Legislative Council Staff in recalculating the FY 2015-16 negative factor.
- *A provision to set the "current law" total program funding amount for FY 2016-17.* The provisions regarding FY 2016-17 will provide the "current law" basis for the FY 2016-17 Long Bill appropriation for school finance, which the General Assembly may then adjust through other legislation such as the annual school finance bill. Without modification, current law will not allow the negative factor to increase from FY 2015-16 to FY 2016-17. The Governor's proposal and the staff recommendation would allow the negative factor to increase to \$870.5 million in FY 2016-17 but the General Assembly could select a different amount based on anticipated need for General Fund appropriations.
- An appropriation clause to: (1) reduce the appropriation for the state share of districts' total program funding by a total of \$133,542,173 (including \$93,542,173 General Fund and \$40,000,000 cash funds from the State Public School Fund); (2) increase the appropriation for hold-harmless full-day kindergarten funding by \$49,947 cash funds from the State Education Fund to account for the reduction to the negative factor; and (3) adjust the Long Bill footnote detailing funding for the ASCENT program in FY 2015-16 to increase ASCENT per pupil funding by \$23 and increase total funding dedicated to the program by \$12,826 based on the increased per pupil funding.

Statewide Common Policy Supplemental Requests

These requests are not prioritized and are not analyzed in this packet. The JBC will act on these items later when it makes decisions regarding common policies.

Department's Portion of Statewide Supplemental Request	Total	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
NP1 Statewide fleet vehicle request	<u>(\$1,697)</u>	<u>(\$1,697)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0</u>
Department's Total Statewide Supplemental Requests	(\$1,697)	(\$1,697)	\$0	\$0	\$0	0.0

Staff Recommendation: The staff recommendation for these requests is pending Committee action on common policy supplementals. Staff asks permission to include the corresponding appropriations in the Department's supplemental bill when the Committee acts on common policy supplementals. If staff believes there is reason to deviate from the common policy, staff will appear before the Committee at a later date to present the relevant analysis.

JBC Staff Supplemental Recommendations - FY 2015-16
Staff Working Document - Does Not Represent Committee Decision

Appendix A: Number Pages

	FY 2014-15 Actual	FY 2015-16 Appropriation	FY 2015-16 Requested Change	FY 2015-16 Rec'd Change	FY 2015-16 Total w/Rec'd Change
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DEPARTMENT OF EDUCATION
Richard Crandall, Commissioner

S1 Total program mid-year adjustment

(2) ASSISTANCE TO PUBLIC SCHOOLS

(A) Public School Finance

State Share of Districts' Total Program Funding	<u>3,950,612,483</u>	<u>4,113,321,146</u>	<u>(133,542,173)</u>	<u>(133,542,173)</u>	<u>3,979,778,973</u>
General Fund	3,184,047,461	2,544,712,880	0	(93,542,173)	2,451,170,707
General Fund Exempt	0	848,124,468	0	0	848,124,468
Cash Funds	766,565,022	720,483,798	(133,542,173)	(40,000,000)	680,483,798
Federal Funds	0	0	0	0	0
Hold-harmless Full-day Kindergarten Funding	<u>7,471,409</u>	<u>7,756,521</u>	<u>49,947</u>	<u>49,947</u>	<u>7,806,468</u>
Cash Funds	7,471,409	7,756,521	49,947	49,947	7,806,468

Total for S1 Total program mid-year adjustment	3,958,083,892	4,121,077,667	(133,492,226)	(133,492,226)	3,987,585,441
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
General Fund	3,184,047,461	2,544,712,880	0	(93,542,173)	2,451,170,707
General Fund Exempt	0	848,124,468	0	0	848,124,468
Cash Funds	774,036,431	728,240,319	(133,492,226)	(39,950,053)	688,290,266
Federal Funds	0	0	0	0	0

JBC Staff Supplemental Recommendations - FY 2015-16
Staff Working Document - Does Not Represent Committee Decision

	FY 2014-15 Actual	FY 2015-16 Appropriation	FY 2015-16 Requested Change	FY 2015-16 Rec'd Change	FY 2015-16 Total w/Rec'd Change
Totals Excluding Pending Items					
EDUCATION					
TOTALS for ALL Departmental line items	5,147,535,934	5,440,487,782	(133,492,226)	(133,492,226)	5,306,995,556
<i>FTE</i>	<u>584.1</u>	<u>598.8</u>	<u>0.0</u>	<u>0.0</u>	<u>598.8</u>
General Fund	3,356,981,929	2,723,860,748	0	(93,542,173)	2,630,318,575
General Fund Exempt	0	848,124,468	0	0	848,124,468
Cash Funds	1,125,816,547	1,186,095,361	(133,492,226)	(39,950,053)	1,146,145,308
Reappropriated Funds	57,994,536	31,757,276	0	0	31,757,276
Federal Funds	606,742,922	650,649,929	0	0	650,649,929



Illustration of
FY2015-16 Total Program Funding per SB15-267 AND
FY2015-16 Estimate Based on Governor's Supplemental Budget Request

	A	B	L	M	N	O	P	Q	R	S	T
1	2015-16 - with Supplemental Budget Request - January 2016										
2	COUNTY	DISTRICT	2015-16 ACTUAL FUNDED PUPIL COUNTS	2015-16 ACTUAL FULLY FUNDED TOTAL PROGRAM	2015-16 NEGATIVE FACTOR NO SUPPLEMENTAL	2015-16 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL	2015-16 NEGATIVE FACTOR WITH SUPPLEMENTAL	2015-16 TOTAL PROGRAM AFTER NEGATIVE FACTOR WITH SUPPLEMENTAL	SUPPLEMENTAL BUDGET REQUEST	2015-16 PER PUPIL FUNDING NO SUPPLEMENTAL	2015-16 PER PUPIL FUNDING AFTER NEGATIVE FACTOR AND SUPPLEMENTAL
3											
4	ADAMS	MAPLETON	8,262.3	68,433,840	(8,489,078)	61,479,378	(8,095,912)	60,337,928	(1,141,450)	7,262	7,302.80
5	ADAMS	ADAMS 12 FIVE STAR	41,633.3	337,464,906	(41,400,468)	299,829,377	(39,923,030)	297,541,876	(2,287,501)	7,118	7,146.73
6	ADAMS	COMMERCE CITY	8,128.4	70,826,990	(8,471,973)	61,355,500	(8,379,028)	62,447,961	1,092,461	7,493	7,682.69
7	ADAMS	BRIGHTON	17,098.1	136,508,831	(17,144,732)	124,165,127	(16,149,372)	120,359,460	(3,805,668)	7,027	7,039.35
8	ADAMS	BENNETT	1,024.1	8,799,085	(1,048,018)	7,589,930	(1,040,956)	7,758,129	168,199	7,610	7,575.56
9	ADAMS	STRASBURG	971.3	8,296,786	(1,025,506)	7,426,895	(981,533)	7,315,254	(111,642)	7,487	7,531.40
10	ADAMS	WESTMINSTER	10,502.9	90,142,687	(11,050,720)	80,031,234	(10,664,129)	79,478,558	(552,676)	7,543	7,567.30
11	ALAMOSA	ALAMOSA	2,263.6	17,994,310	(2,119,231)	15,347,841	(2,128,777)	15,865,533	517,692	7,104	7,008.98
12	ALAMOSA	SANGRE DE CRISTO	307.3	3,298,508	(416,844)	3,018,858	(390,223)	2,908,285	(110,573)	9,315	9,463.99
13	ARAPAHOE	ENGLEWOOD	2,720.5	23,203,329	(2,826,316)	20,468,669	(2,745,018)	20,458,311	(10,358)	7,515	7,520.06
14	ARAPAHOE	SHERIDAN	1,429.6	13,728,382	(1,697,532)	12,293,822	(1,624,106)	12,104,277	(189,546)	8,544	8,466.90
15	ARAPAHOE	CHERRY CREEK	51,581.7	424,995,689	(51,714,472)	374,525,184	(50,278,163)	374,717,525	192,342	7,247	7,264.54
16	ARAPAHOE	LITTLETON	14,785.0	118,055,606	(14,313,979)	103,664,318	(13,966,304)	104,089,302	424,984	7,022	7,040.20
17	ARAPAHOE	DEER TRAIL	166.5	2,514,553	(304,203)	2,203,093	(297,479)	2,217,074	13,981	13,508	13,315.76
18	ARAPAHOE	AURORA	40,136.5	345,643,810	(42,979,911)	311,267,974	(40,890,617)	304,753,193	(6,514,781)	7,627	7,592.92
19	ARAPAHOE	BYERS	2,859.1	22,912,345	(1,946,003)	14,093,290	(2,710,594)	20,201,751	6,108,461	6,830	7,065.77
20	ARCHULETA	ARCHULETA	1,369.9	11,590,020	(1,380,502)	9,997,838	(1,371,131)	10,218,889	221,051	7,410	7,459.59
21	BACA	WALSH	147.0	2,105,194	(235,845)	1,708,030	(249,050)	1,856,143	148,114	12,727	12,626.83
22	BACA	PRITCHETT	50.0	830,947	(101,744)	736,849	(98,303)	732,644	(4,206)	14,737	14,652.87
23	BACA	SPRINGFIELD	267.9	3,000,872	(361,300)	2,616,596	(355,011)	2,645,860	29,264	9,800	9,876.30
24	BACA	VILAS	63.2	892,788	(146,489)	1,060,897	(105,619)	787,169	(273,729)	10,662	12,455.20
25	BACA	CAMPO	50.0	825,543	(102,131)	739,649	(97,664)	727,879	(11,770)	14,793	14,557.58
26	BENT	IAS ANIMAS	499.6	4,457,926	(507,685)	3,676,743	(527,385)	3,930,541	253,798	7,800	7,867.38
27	BENT	MCCLAVE	252.0	2,830,911	(354,714)	2,568,899	(334,905)	2,496,007	(72,892)	9,809	9,904.79
28	BOULDER	ST VRAIN	29,373.5	237,975,122	(29,053,217)	210,408,442	(28,153,114)	209,822,008	(586,434)	7,122	7,143.24
29	BOULDER	BOULDER	29,702.3	243,705,017	(29,560,616)	214,083,114	(28,830,976)	214,874,041	790,927	7,205	7,234.26
30	CHAFFEE	BUENA VISTA	918.7	7,827,267	(920,935)	6,669,574	(925,987)	6,901,280	231,706	7,501	7,512.01
31	CHAFFEE	SALIDA	1,203.2	9,835,836	(1,115,795)	8,080,784	(1,163,607)	8,672,230	591,445	7,208	7,207.64
32	CHEYENNE	KIT CARSON	123.8	1,819,512	(195,108)	1,413,009	(215,253)	1,604,259	191,250	12,928	12,958.47
33	CHEYENNE	CHEYENNE	172.8	2,422,992	(302,013)	2,187,233	(286,647)	2,136,345	(50,888)	11,855	12,363.11
34	CLEAR CREEK	CLEAR CREEK	852.1	7,504,498	(544)	7,507,565	(310)	7,504,188	(3,378)	8,704	8,555.13
35	CONFIOS	NORTH CONFIOS	1,004.0	8,274,646	(995,908)	7,212,535	(978,913)	7,295,732	83,197	7,190	7,266.67
36	CONEJOS	SANFORD	369.0	3,658,510	(444,116)	3,216,369	(432,812)	3,225,699	9,330	8,709	8,741.73
37	CONEJOS	SOUTH CONEJOS	215.3	2,899,812	(348,849)	2,526,427	(343,056)	2,556,756	30,329	11,563	11,875.32
38	COSTILLA	CENTENNIAL	227.5	2,878,215	(343,140)	2,485,082	(340,501)	2,537,715	52,633	11,399	11,154.79
39	COSTILLA	SIERRA GRANDE	295.4	3,317,862	(371,903)	2,693,386	(392,512)	2,925,349	231,963	10,245	9,903.01
40	CROWLEY	CROWLEY	462.0	4,235,545	(504,728)	3,655,331	(501,077)	3,734,468	79,137	7,993	8,083.26
41	CUSTER	WESTCLIFFE	376.4	3,806,911	(461,298)	3,340,797	(450,368)	3,356,543	15,746	8,930	8,917.49
42	DELTA	DELTA	4,847.6	38,822,958	(4,678,975)	33,885,948	(4,592,863)	34,230,095	344,147	7,010	7,061.25
43	DENVER	DENVER	85,584.6	738,910,380	(91,713,506)	664,205,134	(87,415,138)	651,495,242	(12,709,892)	7,633	7,612.30
44	DOLORES	DOLORES	260.8	3,124,148	(374,677)	2,713,474	(369,595)	2,754,552	41,078	10,267	10,561.93
45	DOUGLAS	DOUGLAS	63,572.0	508,325,340	(61,333,568)	444,188,346	(60,136,291)	448,189,049	4,000,702	7,020	7,050.10
46	EAGLE	EAGLE	6,779.8	58,340,166	(7,265,792)	52,620,125	(6,901,803)	51,438,364	(1,181,761)	7,576	7,587.00
47	ELBERT	ELIZABETH	2,415.1	19,671,304	(2,404,119)	17,411,048	(2,327,170)	17,344,134	(66,914)	7,152	7,181.54
48	ELBERT	KIOWA	306.6	3,487,296	(420,843)	3,047,819	(412,557)	3,074,739	26,920	9,993	10,028.50
49	ELBERT	BIG SANDY	287.3	3,331,721	(399,107)	2,890,403	(394,152)	2,937,569	47,166	10,177	10,224.75
50	ELBERT	ELBERT	205.1	2,798,410	(343,611)	2,488,491	(331,060)	2,467,350	(21,141)	11,952	12,029.99
51	ELBERT	AGATE	50.0	876,723	(105,373)	763,131	(103,719)	773,004	9,874	15,263	15,460.09
52	EL PASO	CALHAN	521.0	4,900,076	(582,759)	4,220,444	(579,692)	4,320,383	99,939	8,261	8,292.48



Illustration of
FY2015-16 Total Program Funding per SB15-267 AND
FY2015-16 Estimate Based on Governor's Supplemental Budget Request

	A	B	L	M	N	O	P	Q	R	S	T
1	2015-16 - with Supplemental Budget Request - January 2016										
2	COUNTY	DISTRICT	2015-16 ACTUAL FUNDED PUPIL COUNTS	2015-16 ACTUAL FULLY FUNDED TOTAL PROGRAM	2015-16 NEGATIVE FACTOR NO SUPPLEMENTAL	2015-16 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL	2015-16 NEGATIVE FACTOR WITH SUPPLEMENTAL	2015-16 TOTAL PROGRAM AFTER NEGATIVE FACTOR WITH SUPPLEMENTAL	SUPPLEMENTAL BUDGET REQUEST	2015-16 PER PUPIL FUNDING NO SUPPLEMENTAL	2015-16 PER PUPIL FUNDING AFTER NEGATIVE FACTOR AND SUPPLEMENTAL
3											
53	EL PASO	HARRISON	11,466.9	96,220,597	(11,437,366)	82,831,393	(11,383,162)	84,837,434	2,006,041	7,393	7,398.46
54	EL PASO	WIDEFIELD	8,813.7	69,373,244	(8,317,156)	60,234,288	(8,207,046)	61,166,197	931,910	6,920	6,939.90
55	EL PASO	FOUNTAIN	7,595.1	59,782,779	(7,372,182)	53,390,621	(7,072,468)	52,710,311	(680,310)	6,920	6,940.04
56	EL PASO	COLORADO SPRINGS	30,010.3	245,667,073	(29,767,308)	215,580,013	(29,063,093)	216,603,980	1,023,967	7,193	7,217.65
57	EL PASO	CHEYENNE MOUNTAIN	4,858.5	38,242,371	(4,669,568)	33,817,822	(4,524,178)	33,718,193	(99,629)	6,920	6,940.04
58	EL PASO	MANITOU SPRINGS	1,438.6	12,068,314	(1,476,428)	10,692,547	(1,427,715)	10,640,599	(51,947)	7,381	7,396.50
59	EL PASO	ACADEMY	23,701.6	186,379,478	(22,578,516)	163,517,534	(22,049,207)	164,330,271	812,737	6,916	6,933.30
60	EL PASO	ELLICOTT	989.5	8,786,531	(1,073,393)	7,773,702	(1,039,471)	7,747,060	(26,642)	7,767	7,829.27
61	EL PASO	PEYTON	639.1	5,819,768	(671,732)	4,864,800	(688,495)	5,131,273	266,473	8,011	8,028.90
62	EL PASO	HANOVER	241.2	3,119,187	(375,503)	2,719,455	(369,008)	2,750,178	30,723	11,398	11,402.07
63	EL PASO	LEWIS-PALMER	5,942.0	46,770,849	(5,607,177)	40,608,150	(5,533,121)	41,237,728	629,578	6,920	6,940.04
64	EL PASO	FALCON	21,839.3	172,831,702	(20,072,520)	145,368,678	(20,446,467)	152,385,235	7,016,557	6,943	6,977.57
65	EL PASO	EDISON	190.4	2,589,867	(307,272)	2,225,316	(306,388)	2,283,478	58,163	12,127	11,993.06
66	EL PASO	MIAMI-YODER	268.5	3,214,690	(384,418)	2,784,025	(380,307)	2,834,383	50,358	10,614	10,556.36
67	FREMONT	CANON CITY	3,728.3	29,346,307	(3,527,907)	25,549,718	(3,471,749)	25,874,558	324,839	6,920	6,940.04
68	FREMONT	FLORENCE	1,450.5	11,768,469	(1,428,594)	10,346,124	(1,392,242)	10,376,227	30,103	7,103	7,153.55
69	FREMONT	COTOPAXI	202.7	2,656,376	(331,319)	2,399,467	(314,257)	2,342,120	(57,348)	11,530	11,554.61
70	GARFIELD	ROARING FORK	5,905.5	50,444,106	(6,148,285)	44,526,948	(5,967,677)	44,476,429	(50,519)	7,530	7,531.36
71	GARFIELD	RIFLE	4,699.7	37,695,122	(4,593,400)	33,266,198	(4,459,437)	33,235,685	(30,514)	7,066	7,071.87
72	GARFIELD	PARACHUTE	1,057.1	9,314,990	(1,068,860)	7,740,871	(1,101,989)	8,213,001	472,130	7,640	7,769.37
73	GILPIN	GILPIN	409.2	4,184,739	(508,112)	3,679,835	(495,066)	3,689,673	9,838	8,863	9,016.80
74	GRAND	WEST GRAND	441.8	4,379,036	(522,896)	3,786,906	(518,052)	3,860,984	74,078	8,823	8,739.21
75	GRAND	EAST GRAND	1,227.2	10,285,038	(1,267,431)	9,178,953	(1,216,748)	9,068,289	(110,664)	7,308	7,389.41
76	GUNNISON	GUNNISON	1,875.5	15,469,103	(1,830,060)	13,311,547	(1,830,038)	13,639,065	327,518	7,248	7,272.23
77	HINSDALE	HINSDALE	95.9	1,616,618	(188,479)	1,364,998	(191,250)	1,425,368	60,370	14,918	14,863.06
78	HUERFANO	HUERFANO	511.4	4,658,469	(562,671)	4,074,959	(551,110)	4,107,359	32,400	7,971	8,031.60
79	HUERFANO	LA VETA	213.6	2,668,899	(317,415)	2,298,774	(315,738)	2,353,161	54,386	11,031	11,016.67
80	JACKSON	NORTH PARK	180.8	2,575,615	(310,500)	2,248,696	(304,702)	2,270,913	22,216	12,465	12,560.36
81	JEFFERSON	JEFFERSON	81,422.2	658,023,458	(79,743,054)	577,513,041	(77,845,992)	580,177,466	2,664,425	7,109	7,125.54
82	KIOWA	EADS	159.6	2,165,819	(262,320)	1,899,767	(256,222)	1,909,596	9,830	11,866	11,964.89
83	KIOWA	PLAINVIEW	66.8	1,051,020	(128,140)	928,009	(124,339)	926,682	(1,327)	13,728	13,872.48
84	KIT CARSON	ARRIBA-FI AGI FR	165.6	2,257,481	(277,791)	2,011,817	(267,066)	1,990,415	(21,397)	11,975	12,019.41
85	KIT CARSON	HI PLAINS	111.3	1,636,326	(193,765)	1,403,279	(193,582)	1,442,744	39,465	12,804	12,962.66
86	KIT CARSON	STRATTON	180.8	2,379,875	(284,134)	2,057,747	(281,546)	2,098,329	40,582	11,840	11,605.80
87	KIT CARSON	BETHUNE	117.3	1,766,405	(218,311)	1,581,045	(208,971)	1,557,435	(23,610)	13,197	13,277.36
88	KIT CARSON	BURLINGTON	714.9	6,054,556	(731,079)	5,294,605	(716,271)	5,338,285	43,681	7,366	7,467.18
89	LAKE	LAKE	1,023.6	8,984,724	(1,101,788)	7,979,343	(1,062,918)	7,921,806	(57,537)	7,768	7,739.16
90	LA PLATA	DURANGO	4,886.2	39,808,708	(4,764,332)	34,504,120	(4,709,480)	35,099,228	595,108	7,143	7,183.34
91	LA PLATA	BAYFIELD	1,293.3	11,066,520	(1,326,973)	9,610,172	(1,309,200)	9,757,320	147,148	7,520	7,544.51
92	LA PLATA	IGNACIO	824.1	7,528,291	(837,579)	6,065,890	(890,618)	6,637,674	571,784	8,027	8,054.45
93	LARIMER	POUDRE	29,163.3	229,495,246	(28,369,156)	205,454,354	(27,149,921)	202,345,324	(3,109,030)	6,914	6,938.35
94	LARIMER	THOMPSON	15,064.9	118,574,761	(14,497,286)	104,991,863	(14,027,722)	104,547,040	(444,823)	6,920	6,939.78
95	LARIMER	ESTES PARK	1,068.3	9,294,910	(1,118,375)	8,099,465	(1,099,613)	8,195,296	95,831	7,656	7,671.34
96	LAS ANIMAS	TRINIDAD	1,149.2	10,022,074	(1,195,718)	8,659,598	(1,185,639)	8,836,435	176,837	7,578	7,689.21
97	LAS ANIMAS	PRIMERO	188.8	2,516,637	(304,504)	2,205,271	(297,725)	2,218,912	13,641	11,959	11,752.71
98	LAS ANIMAS	HOEHNE	356.9	3,611,269	(435,360)	3,152,955	(427,223)	3,184,046	31,091	8,815	8,921.39
99	LAS ANIMAS	AGUILAR	111.9	1,734,161	(223,977)	1,622,077	(205,156)	1,529,005	(93,071)	13,472	13,664.03
100	LAS ANIMAS	BRANSON	443.9	3,478,995	(412,009)	2,983,844	(411,575)	3,067,420	83,576	6,877	6,910.16
101	LAS ANIMAS	KIM	50.0	782,291	(97,349)	705,017	(92,547)	689,744	(15,273)	14,100	13,794.88



Illustration of
FY2015-16 Total Program Funding per SB15-267 AND
FY2015-16 Estimate Based on Governor's Supplemental Budget Request

	A	B	L	M	N	O	P	Q	R	S	T
1			2015-16 - with Supplemental Budget Request - January 2016								
2	COUNTY	DISTRICT	2015-16 ACTUAL FUNDED PUPIL COUNTS	2015-16 ACTUAL FULLY FUNDED TOTAL PROGRAM	2015-16 NEGATIVE FACTOR NO SUPPLEMENTAL	2015-16 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL	2015-16 NEGATIVE FACTOR WITH SUPPLEMENTAL	2015-16 TOTAL PROGRAM AFTER NEGATIVE FACTOR WITH SUPPLEMENTAL	SUPPLEMENTAL BUDGET REQUEST	2015-16 PER PUPIL FUNDING NO SUPPLEMENTAL	2015-16 PER PUPIL FUNDING AFTER NEGATIVE FACTOR AND SUPPLEMENTAL
3											
102	LINCOLN	GENOA-HUGO	157.5	2,222,252	(52)	2,254,352	(21)	2,222,231	(32,121)	14,304	14,109.40
103	LINCOLN	LIMON	493.8	4,424,055	(521,745)	3,778,566	(523,378)	3,900,677	122,111	7,874	7,899.30
104	LINCOLN	KARVAL	50.0	831,068	(102,046)	739,037	(98,318)	732,750	(6,287)	14,781	14,655.00
105	LOGAN	VALLEY	2,153.0	17,185,422	(2,068,808)	14,982,664	(2,033,083)	15,152,339	169,675	6,974	7,037.78
106	LOGAN	FRENCHMAN	187.2	2,526,478	(301,984)	2,187,021	(298,889)	2,227,588	40,568	11,771	11,899.51
107	LOGAN	BUFFALO	312.7	3,347,647	(405,432)	2,936,208	(396,036)	2,951,611	15,402	9,351	9,439.11
108	LOGAN	PLATEAU	172.2	2,371,051	(290,819)	2,106,165	(280,502)	2,090,549	(15,616)	12,091	12,140.24
109	MESA	DEBEQUE	140.0	2,070,992	(256,125)	1,854,903	(245,004)	1,825,988	(28,915)	13,035	13,042.77
110	MESA	PLATEAU VALLEY	448.2	4,114,677	(522,897)	3,786,910	(486,778)	3,627,900	(159,010)	7,941	8,094.38
111	MESA	MESA VALLEY	21,744.2	171,150,484	(21,129,753)	153,025,337	(20,247,575)	150,902,909	(2,122,427)	6,920	6,939.92
112	MINERAL	CREEDE	83.2	1,380,638	(161,443)	1,169,199	(163,333)	1,217,305	48,106	14,744	14,631.07
113	MOFFAT	MOFFAT	2,092.3	16,468,691	(1,998,243)	14,471,623	(1,948,292)	14,520,400	48,777	6,920	6,939.92
114	MONTEZUMA	MONTEZUMA	2,690.8	21,259,275	(2,618,107)	18,960,788	(2,515,031)	18,744,244	(216,544)	7,029	6,966.05
115	MONTEZUMA	DOLORES	720.0	6,326,214	(764,467)	5,536,404	(748,409)	5,577,806	41,401	7,771	7,746.95
116	MONTEZUMA	MANCOS	455.2	4,225,596	(481,495)	3,487,071	(499,900)	3,725,697	238,625	8,653	8,184.75
117	MONTROSE	MONTROSE	5,849.3	47,941,933	(5,804,002)	42,033,592	(5,671,663)	42,270,270	236,678	7,212	7,226.55
118	MONTROSE	WEST END	263.7	3,531,496	(421,628)	3,053,501	(417,786)	3,113,711	60,210	11,794	11,807.78
119	MORGAN	BRUSH	1,449.1	12,230,021	(1,485,887)	10,761,049	(1,446,845)	10,783,176	22,127	7,421	7,441.29
120	MORGAN	FT. MORGAN	2,973.7	24,772,797	(2,999,270)	21,721,231	(2,930,690)	21,842,107	120,876	7,297	7,345.09
121	MORGAN	WELDON	219.6	2,874,995	(339,847)	2,461,232	(340,120)	2,534,875	73,642	11,588	11,543.15
122	MORGAN	WIGGINS	531.2	4,840,723	(581,802)	4,213,509	(52)	4,840,671	627,161	8,050	9,112.69
123	OTERO	EAST OTERO	1,311.5	11,456,786	(1,389,645)	10,064,048	(1,355,369)	10,101,417	37,368	7,643	7,702.19
124	OTERO	ROCKY FORD	798.1	7,316,254	(881,405)	6,383,285	(865,533)	6,450,721	67,436	8,024	8,082.60
125	OTERO	MANZANOLA	136.1	2,087,550	(258,001)	1,868,490	(246,963)	1,840,587	(27,902)	13,481	13,523.79
126	OTERO	FOWLER	402.2	3,911,283	(472,151)	3,419,397	(462,716)	3,448,568	29,171	8,498	8,574.26
127	OTERO	CHERAW	203.0	2,665,040	(324,501)	2,350,096	(315,282)	2,349,759	(337)	11,464	11,575.17
128	OTERO	SWINK	368.4	3,724,940	(433,382)	3,138,631	(440,671)	3,284,270	145,639	9,156	8,914.96
129	OURAY	OURAY	175.3	2,725,688	(338,400)	2,450,752	(322,456)	2,403,231	(47,521)	13,525	13,709.25
130	OURAY	RIDGWAY	334.4	3,839,849	(481,536)	3,487,364	(454,265)	3,385,584	(101,780)	9,854	10,124.35
131	PARK	PLATTE CANYON	979.2	8,600,686	(1,027,664)	7,442,523	(1,017,485)	7,583,201	140,679	7,717	7,744.28
132	PARK	PARK	569.1	5,332,486	(662,232)	4,795,999	(630,848)	4,701,638	(94,361)	8,248	8,261.53
133	PHILIPS	HOI YOKF	593.8	5,188,839	(640,730)	4,640,781	(613,854)	4,574,985	(65,296)	7,685	7,704.59
134	PHILLIPS	HAXTUN	300.0	3,091,602	(373,854)	2,707,515	(365,745)	2,725,857	18,341	9,212	9,086.19
135	PITKIN	ASPEN	1,667.4	17,836,683	(2,199,266)	15,927,464	(2,110,129)	15,726,554	(200,910)	9,406	9,431.78
136	PROWERS	GRANADA	202.4	2,574,179	(310,500)	2,248,694	(304,532)	2,269,646	20,952	11,221	11,213.67
137	PROWERS	LAMAR	1,526.1	12,703,858	(1,543,947)	11,181,534	(1,502,901)	11,200,956	19,422	7,284	7,339.60
138	PROWERS	HOLLY	275.1	2,958,882	(364,489)	2,639,695	(350,044)	2,608,838	(30,857)	9,354	9,483.23
139	PROWERS	WILEY	242.4	2,822,568	(344,576)	2,495,480	(333,918)	2,488,651	(6,829)	10,244	10,266.71
140	PUEBLO	PUEBLO CITY	17,162.9	141,580,672	(17,275,363)	125,111,175	(16,749,384)	124,831,287	(279,887)	7,280	7,273.32
141	PUEBLO	PUEBLO RURAL	9,157.3	72,076,665	(8,757,816)	63,425,622	(8,526,868)	63,549,797	124,174	6,920	6,939.80
142	RIO BLANCO	MEEKER	645.6	5,549,273	(672,867)	4,873,022	(656,494)	4,892,779	19,756	7,577	7,578.65
143	RIO BLANCO	RANGELY	494.8	4,337,086	(537,112)	3,889,856	(513,089)	3,823,997	(65,860)	7,630	7,728.37
144	RIO GRANDE	DEL NORTE	470.0	4,257,993	(518,676)	3,756,341	(503,732)	3,754,260	(2,080)	7,996	7,987.79
145	RIO GRANDE	MONTE VISTA	1,115.7	9,470,286	(1,113,102)	8,061,279	(1,120,361)	8,349,925	288,646	7,430	7,484.02
146	RIO GRANDE	SARGENT	440.2	3,947,919	(483,584)	3,502,203	(467,050)	3,480,869	(21,333)	7,909	7,907.47
147	ROUTT	HAYDEN	372.1	4,022,006	(500,596)	3,625,406	(475,814)	3,546,191	(79,215)	9,370	9,530.21
148	ROUTT	STEAMBOAT SPRINGS	2,470.5	20,494,107	(2,475,635)	17,928,976	(2,424,509)	18,069,597	140,621	7,275	7,314.15
149	ROUTT	SOUTH ROUTT	360.6	3,980,624	(486,388)	3,522,503	(470,919)	3,509,705	(12,798)	9,541	9,732.96
150	SAGUACHE	MOUNTAIN VALLEY	126.0	1,913,442	(239,735)	1,736,203	(226,365)	1,687,077	(49,126)	13,173	13,389.50



Illustration of
FY2015-16 Total Program Funding per SB15-267 AND
FY2015-16 Estimate Based on Governor's Supplemental Budget Request

	A	B	L	M	N	O	P	Q	R	S	T
1			2015-16 - with Supplemental Budget Request - January 2016								
2	COUNTY	DISTRICT	2015-16 ACTUAL FUNDED PUPIL COUNTS	2015-16 ACTUAL FULLY FUNDED TOTAL PROGRAM	2015-16 NEGATIVE FACTOR NO SUPPLEMENTAL	2015-16 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL	2015-16 NEGATIVE FACTOR WITH SUPPLEMENTAL	2015-16 TOTAL PROGRAM AFTER NEGATIVE FACTOR WITH SUPPLEMENTAL	SUPPLEMENTAL BUDGET REQUEST	2015-16 PER PUPIL FUNDING NO SUPPLEMENTAL	2015-16 PER PUPIL FUNDING AFTER NEGATIVE FACTOR AND SUPPLEMENTAL
3											
151	SAGUACHE	MOFFAT	195.5	2,951,219	(346,404)	2,508,715	(349,137)	2,602,081	93,367	13,671	13,309.88
152	SAGUACHE	CENTER	650.6	6,116,890	(759,576)	5,500,983	(723,645)	5,393,245	(107,738)	8,321	8,289.65
153	SAN JUAN	SILVERTON	67.3	1,190,438	(139,912)	1,013,264	(140,832)	1,049,606	36,342	15,493	15,595.93
154	SAN MIGUEL	TELLURIDE	895.6	9,889,576	(1,231,990)	8,922,283	(1,169,964)	8,719,612	(202,671)	9,667	9,736.06
155	SAN MIGUEL	NORWOOD	258.5	3,261,858	(395,495)	2,864,244	(385,887)	2,875,971	11,727	10,999	11,125.61
156	SEDGWICK	JULESBURG	631.6	5,190,962	(747,247)	5,411,690	(614,105)	4,576,857	(834,833)	7,073	7,246.45
157	SEDGWICK	PLATTE VALLEY	136.6	2,023,687	(214,749)	1,555,247	(239,408)	1,784,279	229,032	13,304	13,062.07
158	SUMMIT	SUMMIT	3,294.9	28,378,558	(3,313,590)	23,997,594	(3,357,262)	25,021,296	1,023,702	7,593	7,593.95
159	TELLER	CRIPPLE CREEK	341.9	3,678,107	(59,568)	3,560,149	(415,942)	3,262,165	(297,984)	10,123	9,485.16
160	TELLER	WOODLAND PARK	2,436.7	19,362,721	(2,348,525)	17,008,427	(2,290,663)	17,072,058	63,631	7,002	7,006.22
161	WASHINGTON	AKRON	338.1	3,572,562	(430,232)	3,115,815	(422,644)	3,149,918	34,103	9,246	9,316.53
162	WASHINGTON	ARICKAREE	104.7	1,625,458	(204,242)	1,479,158	(192,296)	1,433,162	(45,997)	13,734	13,688.27
163	WASHINGTON	OTIS	221.2	2,828,593	(325,484)	2,357,211	(334,630)	2,493,963	136,751	11,499	11,274.70
164	WASHINGTON	LONE STAR	107.1	1,697,619	(213,052)	1,542,963	(200,833)	1,496,786	(46,177)	13,655	13,975.59
165	WASHINGTON	WOODLIN	94.0	1,516,768	(167,335)	1,211,866	(179,438)	1,337,330	125,464	14,308	14,226.92
166	WELD	GILCREST	1,864.3	15,410,257	(1,874,059)	13,572,262	(1,823,076)	13,587,181	14,919	7,268	7,288.09
167	WELD	EATON	1,897.9	15,131,690	(1,870,314)	13,545,139	(1,790,121)	13,341,569	(203,570)	7,000	7,029.65
168	WELD	KEENESBURG	2,228.8	17,981,753	(138,063)	18,499,357	(914)	17,980,839	(518,518)	7,700	7,787.45
169	WELD	WINDSOR	5,232.1	41,183,062	(4,860,069)	35,197,467	(4,872,070)	36,310,992	1,113,526	6,920	6,940.04
170	WELD	JOHNSTOWN	3,588.3	28,244,335	(3,472,966)	25,151,823	(3,341,383)	24,902,952	(248,871)	6,920	6,940.04
171	WELD	GREELEY	21,014.1	171,462,865	(20,933,350)	151,602,952	(20,284,530)	151,178,335	(424,617)	7,117	7,194.14
172	WELD	PLATTE VALLEY	1,129.4	9,514,161	(1,199)	9,712,661	(1,650)	9,512,511	(200,150)	8,387	8,422.62
173	WELD	FT. LUPTON	2,229.2	19,026,282	(2,299,567)	16,653,863	(2,034,684)	16,991,597	337,735	7,494	7,525.31
174	WELD	AULT-HIGHLAND	820.7	7,143,855	(818,161)	5,925,261	(845,138)	6,298,717	373,457	7,730	7,674.81
175	WELD	BRIGGS DALE	163.1	2,330,892	(216)	2,318,249	(61,736)	2,269,156	(49,093)	14,337	13,373.71
176	WELD	PRAIRIE	191.4	2,543,419	(318)	2,507,595	(244)	2,543,175	35,580	13,547	13,287.22
177	WELD	PAWNEE	83.0	1,384,441	(45)	1,319,202	(157,350)	1,227,091	(92,111)	16,636	14,706.72
178	YUMA	YUMA 1	776.1	7,158,566	(861,960)	6,242,467	(846,878)	6,311,688	69,221	8,076	8,132.57
179	YUMA	WRAY RD-2	658.3	5,832,742	(706,949)	5,119,846	(690,030)	5,142,713	22,866	7,732	7,812.11
180	YUMA	IDALIA RJ-3	191.8	2,622,474	(303,841)	2,200,468	(310,246)	2,312,228	111,760	12,481	12,055.41
181	YUMA	LIBERTY J-4	69.0	1,180,627	(147,296)	1,066,746	(139,671)	1,040,955	(25,790)	15,046	15,086.31
182		Charter School Institute									
183		TOTALS	853,251	\$ 7,070,267,168	\$ (855,176,146)	\$ 6,239,564,775	\$ (830,702,393)	\$ 6,239,564,775	\$ 0	\$ 7,294	\$ 7,312.69