

**COLORADO GENERAL ASSEMBLY
JOINT BUDGET COMMITTEE**



SUPPLEMENTAL REQUESTS FOR FY 2012-13

DEPARTMENT OF EDUCATION

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

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Prioritized Supplemental Requests

SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #1 TOTAL PROGRAM ANNUAL FUNDING ADJUSTMENTS

	Request	Recommendation
Total	<u>\$13,253,672</u>	<u>\$12,801,505</u>
Cash Funds	13,253,672	12,801,505

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 <i>data that was not available when the original appropriation was made.</i>	

This request and the staff recommendation require separate legislation.

Department Request: The Department requests an increase of \$13.3 million cash funds from the State Education Fund for the State Share of Districts' Total Program line item in FY 2012-13. The request adjusts for the following changes relative to the assumptions in the original appropriation: (1) an increased funded pupil count; (2) an increased at-risk pupil count; (3) a decreased amount of local funding available to support total program spending; and (4) an increased number of ASCENT program students.

The request for \$13.3 million in state funds includes:

- \$7.1 million increase in total program spending (including both the state and local shares) to account for increases in the funded pupil count, the at-risk pupil count, and the ASCENT pupil count. The increased pupil count and at-risk pupil count result in a higher than anticipated total program funding calculation prior to the application of the negative factor.
- \$6.2 million in additional state funding to adjust for a \$6.2 million decrease in available local revenues.

By adjusting for the increased total program calculation and the decrease in local revenues, the request holds the negative factor constant at \$1,011,518,997. Fully funding the request would increase statewide average per pupil funding by \$5.18 from the \$6,474.24 assumed in the original appropriation to \$6,479.42.

Without an increase in funding, the Department would have to increase the negative factor by \$13.3 million (from 16.05 percent of the calculated total program amount to 16.24 percent). Under that scenario, statewide average per pupil funding would decrease by \$11.03, from \$6,474.24 (assumed in the original appropriation) to \$6,463.21. Please note that this option (no funding increase) would still require a statutory change because total program funding would fall below the statutory minimum for FY 2012-13 as a result of the decline in local revenues.

Staff Recommendation: Staff recommends that the Committee approve an increase of \$12,801,505 cash funds from the State Education Fund for the State Share of Districts' Total Program line item. Staff's recommendation includes funds to account for both the increased pupil count and the increased at-risk pupil count but denies the amount (\$452,167) associated with the increased ASCENT program pupil count. Staff's recommendation increases statewide average per pupil funding by \$4.64 from \$4,474.24 to \$4,478.88. Staff recommends that the Committee make the funding changes through a companion bill that would make the funding changes for FY 2012-13 and:

- Increase the statutory total program funding amount for FY 2012-13 (see Sec. 22-54-104 (5) (g) (I) (C), C.R.S.) to reflect the Committee's final decision regarding total program funding in FY 2012-13;
- Clarify that the General Assembly intends to limit annual participation in the ASCENT program by either: (1) creating a statutory cap (similar to the Colorado Preschool Program) or (2) inserting statutory language directing the Department and the State Board of Education to approve no more ASCENT slots than are approved in the annual Long Bill; and
- Create a mechanism to calculate a "current law" appropriation for FY 2013-14 and subsequent years. The current law amount would: (1) provide the amount for the annual Long Bill and (2) provide a starting point to identify the fiscal impact of legislation affecting school finance funding in FY 2013-14 and beyond.

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 increase total program funding to account for higher than anticipated funded pupil counts, at-risk pupil counts, and ASCENT Program pupil counts. First, the Department proposes that the General Assembly make statutory changes to increase total program funding (including the state and local shares) available to school districts by \$7.1 million. Second, the request increases the *state share* of total program funding by \$13.3 million to: (1) support the \$7.1 million increase in total program required to maintain the negative factor at a constant dollar amount; and (2) offset a \$6.2 million shortfall in local funding relative to the amount assumed in the original appropriation. The Department's request is based on changes to four basic assumptions in the original appropriation:

1. The *funded pupil count* is higher (by 438.7 pupils or 0.05 percent) than anticipated in the original appropriation, which would require additional funding to maintain the anticipated statewide average per pupil funding.
2. The *at-risk pupil count* is higher (3,862.3 pupils or 1.3 percent) than anticipated. Under the School Finance Act absent the negative factor an increased at-risk count would increase statewide average per pupil funding.
3. The amount of *local revenue* available to districts is lower (\$6.2 million or 0.3 percent) than anticipated.
4. Participation in the *ASCENT program* is higher (76.5 pupils or 37.3 percent) than the General Assembly approved/estimated in the original appropriation. Current law provides a fixed amount per ASCENT student (\$5,910.68 in FY 2012-13). The FY 2012-13 Long Bill approved/assumed 205 ASCENT participants statewide but the Department has approved 281.5 participants.

Without any additional state funding, total program funding would decline by \$6.2 million because of the shortfall in local revenues. The Department would have to increase the negative factor by \$13.3 million (from 16.05 percent of total program funding assumed in the original appropriation to 16.24 percent). Statewide average per pupil funding would decrease by \$11.03, from \$6,474.24 (targeted in the original FY 2012-13 appropriation) to \$6,463.21 as the lower total program amount would be spread over a larger number of students.

Table A summarizes the changes in the Department's total program supplemental request for FY 2012-13. 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. In addition, **Appendix B** (prepared by staff at the Department of Education) **details the district-level impact of the Department's proposed mid-year adjustment for FY 2012-13.**

JBC Staff Supplemental Recommendations: FY 2012-13
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TABLE A: Changes to School Finance Based on Actual Enrollment and Local Revenues				
Fiscal Year	FY 2011-12 Actual	FY 2012-13		
		Data Used for Initial Appropriation	Data Related to Revised Request	Mid-year Change
Funded Pupil Count	808,138.8	817,221.0	817,659.7	438.7
<i>Annual Percent Change</i>		<i>1.1%</i>	<i>1.2%</i>	
Statewide <u>Base</u> Per Pupil Funding	\$5,635	\$5,843	\$5,843	\$0
<i>Annual Percent Change</i>	<i>1.9%</i>	<i>3.7%</i>	<i>3.7%</i>	
Total Program Funding PRIOR TO Negative Factor	\$6,006,480,949	\$6,302,403,884	\$6,309,482,173	\$7,078,289
Less: Negative Fator Reduction	(774,035,102)	(1,011,518,997)	(1,011,518,997)	0
<i>Negative Factor as % of Total program</i>	<i>12.89%</i>	<i>16.05%</i>	<i>16.03%</i>	
EQUALS: Adjusted Total Program Funding	\$5,232,445,847	\$5,290,884,887	\$5,297,963,176	\$7,078,289
<i>Annual Percent Change</i>	<i>-3.8%</i>	<i>1.1%</i>	<i>1.3%</i>	
Statewide Average Per Pupil Funding (for adjusted total program funding)	\$6,474.24	\$6,474.24	\$6,479.42	\$5.18
<i>Annual Percent Change</i>	<i>-5.0%</i>	<i>0.0%</i>	<i>0.1%</i>	
<u>Local Share</u> of Districts' Total Program Funding	<u>\$1,900,524,532</u>	<u>\$1,924,424,268</u>	<u>\$1,918,248,885</u>	<u>(\$6,175,383)</u>
Property Tax Revenue	1,771,659,823	1,791,693,618	1,790,680,597	(1,013,021)
Specific Ownership Tax Revenue	128,864,709	132,730,650	127,568,288	(5,162,362)
<i>Annual Percent Change on Total</i>	<i>-5.9%</i>	<i>1.3%</i>	<i>0.9%</i>	
<u>State Share</u> of Districts' Total Program Funding	<u>\$3,331,921,314</u>	<u>\$3,366,460,619</u>	<u>\$3,379,714,291</u>	<u>\$13,253,672</u>
<i>Annual Percent Change</i>	<i>3.9%</i>	<i>1.0%</i>	<i>1.4%</i>	
<i>State Share as Percent of Districts' Total Program</i>	<i>63.7%</i>	<i>63.6%</i>	<i>63.8%</i>	

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TABLE B: History of Mid-Year Appropriation Adjustments for School Finance /a				
Fiscal Year	Total State Share Appropriation Made in Session Preceding Fiscal Year	Mid-year Adjustments		Final Appropriation
		Dollars	% Change	
FY 2002-03	\$2,455,147,022	\$29,395,541	1.2%	\$2,484,542,563
FY 2003-04	2,604,731,215	22,342,837	0.9%	2,627,074,052
FY 2004-05	2,732,460,144	11,444,662	0.4%	2,743,904,806
FY 2005-06	2,838,429,178	32,800,098	1.2%	2,871,229,276
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 (requested adjustment)	3,336,460,619	13,253,672	0.4%	3,349,714,291

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 higher than anticipated in the original FY 2012-13 appropriation. The original appropriation assumed a total statewide funded pupil count of

817,221.0; the actual count is 817,659.7, an increase of 438.7 (0.1 percent) above 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 2002-03	715,793.4	1,955.3	0.3%	717,748.7
FY 2003-04	725,360.6	(2,130.6)	-0.3%	723,230.0
FY 2004-05	728,575.3	841.2	0.1%	729,416.5
FY 2005-06	738,014.1	3,389.2	0.5%	741,403.3
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 (requested adjustment)	817,221.0	438.7	0.1%	817,659.7

Prior to the implementation of the negative factor, an increase in the funded pupil count would generally increase districts’ total program funding pursuant to the School Finance Act. For example, the original FY 2012-13 appropriation assumes \$6,474.24 in *statewide average per pupil* funding. With 438.7 additional students in the actual count, maintaining a statewide average of \$6,474.24 would require \$2.8 million in additional total program funding. With the negative factor in place, absent an increase from the General Assembly the Department will have to increase the magnitude of the negative factor to offset the costs associated with the increased number of students.

Per Pupil Funding

The number of at-risk students¹ is higher than anticipated. The original appropriation assumed a total of 295,933.0 at-risk pupils. However, the Department’s actual count is 299,759.3, an increase of 3,862.3 (1.3 percent) above the anticipated count. Based on the actual October 2012 student count, at-risk students now comprise 36.7 percent of students statewide, compared to 37.1 percent in FY 2011-12.

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. The Department’s request would increase statewide average per pupil funding by \$5.18 (0.1 percent). As shown in Table D, the change is relatively

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.

small in comparison to mid-year adjustments to average per pupil funding in recent years. Absent an increase in funding current law requires the Department to increase the negative factor to offset the additional costs associated with an increased number of at-risk students.

TABLED: 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 2002-03	\$5,782.95	\$11.26	0.2%		\$5,794.21
FY 2003-04	5,930.26	12.90	0.2%		5,943.16
FY 2004-05	6,066.50	7.31	0.1%		6,073.81
FY 2005-06	6,163.99	3.44	0.1%		6,167.43
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 (requested adjustment)	6,474.24	5.18	0.1%		6,479.42

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 2012-13

If the amount of available local tax revenues matched the estimates assumed in the initial FY 2012-13 appropriation, the *state* share of funding would need to increase by \$7.1 million to increase total program funding as proposed by the Department and indicated by the School Finance Act formula. However, **actual local tax revenues are \$6.2 million lower than anticipated in the initial appropriation.** Specifically, property tax revenues are \$1.0 million (0.1 percent) lower than projected last spring, and specific ownership taxes² are \$5.2 million (3.9 percent) lower than projected. As shown in Table E, the net change is fairly typical relative to mid-year changes in recent years.

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 <i>Local</i> Share of Funding				
Fiscal Year	Estimate for Initial Appropriation	Mid-year Adjustments		Estimate for Final Appropriation
		Local Funding	% Change	
FY 2002-03	\$1,686,085,389	(\$10,006,172)	-0.6%	\$1,676,079,217
FY 2003-04	1,699,224,722	(25,647,702)	-1.5%	1,673,577,020
FY 2004-05	1,689,777,616	(1,149,886)	-0.1%	1,688,627,730
FY 2005-06	1,711,822,927	(9,357,746)	-0.5%	1,702,465,181
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
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 (request)	1,924,424,268	(6,175,383)	-0.3%	1,918,248,885

Thus, simply maintaining the original FY 2012-13 total program amount would require \$6.2 million in additional state funds to make up for the shortfall in local revenues. **The Department’s proposal to increase the *state* share of total program funding by \$13.3 million includes the \$6.2 million necessary to make up for the shortfall in local revenues.**

ASCENT Pupil Enrollment

The Department is requesting funds and an adjustment to a FY 2012-13 Long Bill footnote to account for an additional 76.5 Accelerating Students through Concurrent Enrollment (ASCENT) participants in FY 2012-13 (281.5 actual participants vs. the 205 participants specified in the Long Bill). Based on current per pupil revenues for ASCENT (\$5,910.68 per pupil), the Department’s request requires an increase of \$452,167 to account for the additional students in FY 2012-13.

Staff Recommendation: Staff recommends denying this component of the total program supplemental request because the request does not meet supplemental criteria. Statute makes the program subject to available appropriations, and the FY 2012-13 Long Bill clearly states that the appropriation is meant to support an estimated 205 students. The Department exceeded the available appropriations by designating 281.5 ASCENT students in FY 2012-13. **Staff further recommends that the Committee sponsor legislation or work with the Education Committees to sponsor legislation to either: (1) set a statutory cap for ASCENT participation (similar to the Colorado Preschool Program) or (2) require the Department and State Board of Education to approve no more participants than specified in the Long Bill for a given fiscal year.**

Staff Analysis

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 line item.

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 281.5 students representing 22 districts in FY 2012-13. As shown in Table F, Aurora and Denver have been the primary users of the program although use has grown significantly in other districts.

TABLEF: Actual ASCENT Program Participation by Fiscal Year			
School District	FY 2010-11 ASCENT	FY 2011-12 ASCENT	FY 2012-13 ASCENT
Arapahoe - Aurora	80.0	90.0	134.0
Denver - Denver	16.0	41.0	46.0
Larimer - Poudre	0.0	9.0	12.5
Delta - Delta	0.0	0.0	12.0
El Paso - Edison	0.0	10.0	10.5
Jefferson - Jefferson	2.0	0.0	9.0
Larimer - Thompson	0.0	0.0	7.5
Mesa - Mesa Valley	0.0	8.0	7.0
Prowers - Lamar	0.0	5.0	7.0
Weld - Greeley	0.0	15.0	7.0
Adams - Strasburg	0.0	0.0	5.0
Eagle - Eagle	0.0	0.0	5.0
El Paso - Colorado Springs	0.0	1.5	4.5
El Paso - Weld	0.0	3.0	3.5
Park - Platte Canyon	0.0	0.0	3.0
Chaffee - Buena Vista	0.0	4.0	2.0
Adams - Mapleton	0.0	0.0	1.0
Bent - McClave	0.0	2.0	1.0
Las Animas - Trinidad	0.0	0.0	1.0
Montezuma - Montezuma	0.0	3.0	1.0
Park - Park	0.0	0.0	1.0
San Miguel - Norwood	0.0	1.0	1.0
Elbert - Elizabeth	0.0	4.0	0.0
Arapahoe - Cherry Creek	0.0	3.0	0.0
Summit - Summit	<u>0.0</u>	<u>1.5</u>	<u>0.0</u>
Total Participation	98.0	201.0	281.5

FY 2012-13: The Department’s request is based on the premise that the actual number of ASCENT Program participants was not known at the time of the original appropriation (similar to the School Finance Act data discussed in the previous sections). However, in addition to establishing eligibility criteria, Section 22-35-108 (2) (a), C.R.S., also makes participation in the ASCENT Program subject to available appropriations.

Section 22-35-108 (2) (c), C.R.S., creates the following process for the annual designation of ASCENT participants:

1. By September 1 of each year, local education providers must report to the Department an estimate of the number students expected to seek to participate in ASCENT in the following school year.
2. As part of its annual budget request, the Department reports the local education providers’ estimates to the General Assembly.
3. By June 1 of each year, the State Board of Education determines and reports to the Department “how many qualified students the department may designate as ASCENT program participants from each local education provider for the following fiscal year.”

The local districts and the Department submit the estimates as required by statute. However, the districts' estimates have significantly overestimated ASCENT participation each year (see Table G). As a result, the Department submitted a separate estimate of participation in FY 2012-13. Based on actual use of the program in FY 2011-12, the Department requested and the General Assembly approved an appropriation to support 205 ASCENT participants in FY 2012-13.

TABLE G: ASCENT Program Estimates vs. Actuals			
Fiscal Year	Estimate from		Actual October Pupil Count
	Previous September	February Update	
FY 2010-11	675	277	98
FY 2011-12	2,481	753	201
FY 2012-13	1,231	601	281.5

Based on the clear statutory statement that the program is subject to available appropriations and the requirement that the State Board determine how many ASCENT participants the Department may designate from each local education provider, staff believes that the General Assembly intended to “cap” the number of ASCENT participants each year. In practice, the General Assembly has done so through a footnote in the annual Long Bill. For example, footnote #8 in the FY 2012-13 Long Bill included a cap based on the Department’s request for 205 participants in FY 2012-13.³

However, after the General Assembly approved the Department’s request to support 205 participants through the Long Bill, the State Board of Education approved the Department’s recommendation (to the State Board) to designate up to 601 participants in FY 2012-13 (an increase of 396 students above the appropriation). In the end, the Department approved a total of 281.5 eligible ASCENT students.

It is clear that the Department and JBC Staff have different conceptions of the General Assembly’s intent with the ASCENT program:

- The Department argues that the actual number of ASCENT participants was unknown at the time of the appropriation and that the General Assembly should update the appropriation to reflect actual participation in the program. In effect, the Department sees the ASCENT Program as similar to the rest of total program (other than the Colorado Preschool Program, which is capped in statute). According to Department staff, the Department expected to adjust ASCENT funding through the supplemental process.
- Based on the statute and discussions with other legislative staff, JBC staff believes that the General Assembly intended to limit participation in the program each year by making the program subject to available appropriations. In the current situation, the Department has

³ Footnote #8 in the Education section of the FY 2012-13 Long Bill specifies the General Assembly’s intent that \$1,198,549 of the FY 2012-13 State Share of Districts Total Program appropriation be used to support 205 ASCENT Program participants. Based on increases in total program spending, H.B. 12-1345 increased the associated funding amount to \$1,211,689 to reflect increased costs per pupil associated with the school finance bill but maintained the estimate/limit of 205 students.

approved 76.5 more ASCENT students than the General Assembly provided for in the original appropriation. Those students are in the program and taking classes and will be well into the second semester before the General Assembly takes action. Reducing the program by 76.5 participants does not appear to be an option at mid-year. Thus, the only way to effectively limit participation in the program is to cap enrollment ahead of time. Based on the structure of the program, staff believes that the General Assembly intended to do so through the footnote in the Long Bill.

- JBC Staff also disagrees with the idea that ASCENT is analogous to the rest of total program funding. The State cannot limit enrollment in “standard” K12 education. For example, the State Board could not limit the number of first graders that could enroll in a given school district. Statute, however, explicitly directs the State Board to determine how many ASCENT participants may enroll from each participating district each year – after clarifying that the program is subject to available appropriations. Again, staff believes that the available appropriation is meant to limit the number of participants in the program.
- Finally, given that funding provided to support ASCENT participants could be used for “standard” total program or for the Colorado Preschool Program (or other uses), staff argues that limiting ASCENT participation is entirely appropriate and that an open-ended policy with respect to ASCENT participation could be problematic.

As discussed above, staff recommends that the Committee deny the ASCENT component of the Department’s request and sponsor (or work with the Education Committees to sponsor) legislation to clarify the limitations on ASCENT participation. However, staff raises the following concerns about the recommendation:

- First, it is not clear how the Department would implement the reduction to the request. As discussed above, the additional students are already in the program, have completed a semester of ASCENT coursework, and are into the second semester. Reducing the number of students is probably not an option at this point, so the affected districts would most likely have to absorb the reduction in anticipated funding.
- Second, as shown in a table above, the program is heavily weighted toward Aurora and Denver. According to the Department, 44 of the 76.5 additional students are in Aurora. Thus, a single district would bear a significant portion of the impact of staff’s recommendation.
- **If the Committee approves staff’s recommendation to deny the request, staff would recommend including language in the companion bill clarifying how the Department should manage the fiscal impact of the additional ASCENT students.**

Regardless of the Committee’s decision with respect to ASCENT funding in FY 2012-13, staff recommends pursuing the recommended statutory changes to prevent a similar situation in the future.

Summary of Options and Staff Recommendation Associated with FY 2012-13 Request

Staff offers five basic options for the Committee’s consideration regarding the Department’s FY 2012-13 total program supplemental request. Staff summarizes the options below and in the table on page 15. **Regardless of the option selected, staff recommends funding any potential increases from the State Education Fund, as requested by the Governor.**

1. *Constant State Share:* Maintaining the *state share* assumed in the original appropriation would reduce total program funding by \$6.2 million because of the shortfall in local revenues and require the Department to increase the negative factor by \$13.3 million to account for the reduced funding and the increase funding called for under the School Finance Act formula. This option would reduce total program funding below the statutory floor for FY 2012-13 set in Section 22-54-104 (5) (g) (I) (C), C.R.S., and would require a statutory change to reduce the minimum funding amount.
2. *Constant Total Program:* Maintaining total program (including state and local funding) would require an additional \$6.2 million in state funding to make up for the shortfall in local revenues. This option would require the Department to increase the negative factor by \$7.1 million to account for unfunded increases in the School Finance Act formula calculation but would not require a statutory change to adjust the total program amount.
3. *Constant Per Pupil Funding:* Maintaining statewide average per pupil funding of \$6,474.24 would require the state share to increase by \$9.0 million (including \$6.2 million to make up for the shortfall in local revenues and \$2.8 million to account for the higher than anticipated funded pupil count). This option would require the Department to increase the negative factor by \$4.3 million to account for unfunded increases in the School Finance Act formula calculation. Staff would recommend a statutory change to adjust the FY 2012-13 total program amount.
4. ***Staff Recommendation – Fund Request Except for ASCENT:*** Staff recommends funding the Department’s request minus the requested increase associated with the ASCENT Program (\$452,167). This option requires the state share to increase by \$12.8 million and accounts for the shortfall in local revenues, the increased pupil count, and the increased at-risk pupil count. As discussed above, staff notes that this option may be problematic for the Department to administer, and staff recommends that the General Assembly provide statutory guidance to the Department.
5. *Department Request:* Fully funding the Department’s request requires the state share of total program funding to increase by \$13.3 million. The negative factor would remain constant at \$1,011,518,997, and the appropriation would account for increases in the funded pupil count, at-risk pupil count, and ASCENT pupil count, as well as the shortfall in local revenues. The request includes a statutory change to update the FY 2012-13 total program funding amount.

*JBC Staff Supplemental Recommendations: FY 2012-13
Staff Working Document – Does Not Represent Committee Decision*

TABLEH: FY 2012-13 Supplemental Appropriation Options						
	Original Appropriation	Constant State Share	Constant Total Program	Constant Per Pupil Funding	Staff Rec: Deny ASCENT Request	Department Request
Total Program	\$6,302,403,884	\$6,309,482,173	\$6,309,482,173	\$6,309,482,173	\$6,309,482,173	\$6,309,482,173
Negative Factor	1,011,518,997	1,024,772,669	1,018,597,286	1,015,757,037	1,011,971,164	1,011,518,997
<i>Negative Factor as Percentage</i>	<i>16.05%</i>	<i>16.24%</i>	<i>16.14%</i>	<i>16.10%</i>	<i>16.04%</i>	<i>16.03%</i>
Adjusted Total Program	\$5,290,884,887	\$5,284,709,504	\$5,290,884,887	\$5,293,725,136	\$5,297,511,009	\$5,297,963,176
Pupil Count	817,221.0	817,659.7	817,659.7	817,659.7	817,659.7	817,659.7
Statewide Average Per Pupil	\$6,474.24	\$6,463.21	\$6,470.77	\$6,474.24	\$6,478.87	\$6,479.42
Change from Original Appropriation in Statewide Average Per Pupil Funding	N/A	(\$11.03)	(\$3.47)	\$0.00	\$4.63	\$5.18
Local Share	\$1,924,424,268	\$1,918,248,885	\$1,918,248,885	\$1,918,248,885	\$1,918,248,885	\$1,918,248,885
State Share	3,366,460,619	3,366,460,619	3,372,636,002	3,375,476,251	3,379,262,124	3,379,714,291
Change in State Share from Original Appropriation (Supplemental Amount)	N/A	\$0	\$6,175,383	\$9,015,632	\$12,801,505	\$13,253,672
Statutory Change Required/Recommended to Adjust Total Program Amount	N/A	Yes	No	Yes	Yes	Yes

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 (or bills) 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 2012-13, total program funding is \$6,626,122 higher than anticipated when appropriations were established in the 2012 Session; (b) Based on actual local property tax and specific ownership taxes available to school districts for FY 2011-12, the local share of total program funding is \$6,175,383 lower than anticipated when appropriations were established in the 2012 Session; and (c) It is the intent of the General Assembly that FY 2012-13 total program funding, after application of the negative factor, be adjusted to provide additional funding associated with the higher than anticipated funded pupil count and at-risk pupil count.
- *A provision to modify current law* to establish a new (higher) total program floor for FY 2012-13 to provide clear direction to the Department of Education and Legislative Council Staff in recalculating the FY 2012-13 negative factor.
- *An appropriation clause* to increase appropriations of state funds for FY 2012-13 for total program funding by \$12,801,505 cash funds from the State Education Fund to support the additional total program spending.
- *A provision to specify a mechanism to calculate a total program funding floor for FY 2013-14 and beyond.* Staff intends for this figure to serve as a starting point for purposes of preparing the FY 2013-14 Long Bill and for purposes of identifying the fiscal impact of any legislation that impacts school finance funding for FY 2013-14 (and beyond). Based on the Committee’s prior discussions and staff’s discussions with the Governor’s office, staff recommends a mechanism that would increase statewide average per pupil funding by the rate of inflation (thus funding both enrollment increases and inflation) as the baseline for total program funding in the future. The table on the following page displays four options for the Committee’s consideration: (1) maintain total program funding; (2) fund enrollment increases; (3) increase statewide average per pupil funding by inflation; and (4) fully fund the statutory school finance formula. The table shows the projected annual increase in funding necessary for each option through FY 2016-17. Please note that the specific numbers will change based on the Committee’s decisions regarding the FY 2012-13 supplemental as well as changes in the underlying data (inflation, pupil counts, etc.). In addition, please note that the scenarios assume approval of the Department’s request in FY 2012-13 for options 2 through 4.

*JBC Staff Supplemental Recommendations: FY 2012-13
Staff Working Document – Does Not Represent Committee Decision*

TABLEH: Total Program and State Share Options					
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
<i>Projected Pupil Count</i>	817,221	826,852	837,662	847,113	858,240
<i>Local Share of Funding</i>	\$1,918,248,885	\$1,975,676,036	\$2,011,238,204	\$2,079,620,303	\$2,133,690,431
Maintain Districts' Current Total Program Funding					
<i>Total Program Funding</i>	\$5,290,884,887	\$5,290,884,887	\$5,290,884,887	\$5,290,884,887	\$5,290,884,887
<i>State Share of Funding</i>	3,372,636,002	3,315,208,851	3,279,646,683	3,211,264,584	3,157,194,456
<i>Annual Change in State Share</i>	40,714,668	(57,427,151)	(35,562,168)	(68,382,099)	(54,070,128)
Fund Enrollment Increases (Maintain Average PPR at Requested FY 2012-13 Level)					
<i>Total Program Funding</i>	\$5,297,963,176	\$5,354,777,998	\$5,424,786,775	\$5,485,988,871	\$5,558,053,503
<i>State Share of Funding</i>	3,379,714,291	3,379,101,962	3,413,548,571	3,406,368,568	3,424,363,072
<i>Annual Change in State Share</i>	47,792,957	(612,329)	34,446,609	(7,180,003)	17,994,504
Staff Recommendation: Increase Average Per Pupil Funding by Inflation					
<i>Total Program Funding</i>	\$5,297,963,176	\$5,445,806,474	\$5,632,861,665	\$5,855,908,562	\$6,110,817,566
<i>State Share of Funding</i>	3,379,714,291	3,470,130,438	3,621,623,461	3,776,288,259	3,977,127,135
<i>Annual Change in State Share</i>	47,792,957	90,416,147	151,493,023	154,664,798	200,838,876
Fully Fund Statutory Formula and Eliminate Negative Factor Beginning in FY 2013-14					
<i>Total Program Funding</i>	\$5,297,963,176	\$6,489,644,483	\$6,712,557,323	\$6,978,358,842	\$7,282,127,224
<i>State Share of Funding</i>	3,379,714,291	4,513,968,447	4,701,319,119	4,898,738,539	5,148,436,793
<i>Annual Change in State Share</i>	47,792,957	1,134,254,156	187,350,672	197,419,420	249,698,254

**SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #2
GIFTS, GRANTS, AND DONATIONS SPENDING AUTHORITY**

	Request	Recommendation
Total	<u>\$440,393</u>	<u>\$445,000</u>
Cash Funds	440,393	445,000

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 was not available when the original appropriation was made (the amount of private grant funding available to the Department).	

Department Request: The Department requests \$440,393 additional cash funds spending authority (from gifts, grants, and donations) for the Appropriated Sponsored Programs line item to allow the Department to spend private grant funds that were not anticipated in the original FY 2012-13 appropriation. The request includes a budget amendment to increase the Governor's FY 2013-14 request by the same amount.

Staff Recommendation: Staff recommends that the Committee approve an additional \$445,000 cash funds spending authority from gifts grants and donations in FY 2012-13 to allow

the Department to spend additional private grant funding in the current fiscal year. The recommendation is higher than the request to reflect a “round” number because the appropriation is an estimate of available grant funding.

Staff Analysis: Section 22-2-107 (h), C.R.S., authorizes the Department to accept gifts, grants, and donations but does not continuously appropriate such funds to the Department. Instead, the Department’s spending authority for gifts, grants, and donations is set in the Long Bill based on an estimate of the funds the Department will receive in a given fiscal year. The Department is now anticipating the receipt of more grant funding in FY 2012-13 than was anticipated in the Long Bill appropriation and is requesting increased spending authority to allow for the expenditure of the additional funds.

The FY 2012-13 appropriation to the Appropriated Sponsored Programs line item includes \$1,540,000 in cash funds spending authority from gifts, grants, and donations, an amount equal to the final appropriation for FY 2011-12 (as adjusted by a similar supplemental during the 2012 Session). As shown in the following table, the Department has already received \$1,263,781 in private grant funding in FY 2012-13 and been awarded an additional \$266,611, leaving a total of \$9,607 in unused spending authority for gifts, grants, and donations. The request includes an additional \$450,000 in anticipation of additional grant funds that the Department intends to apply for in FY 2012-13, including the following planned initiatives: (1) reengagement and foster care initiatives through the Office of Dropout Prevention; (2) blended learning and other efforts through the Innovation and Choice Unit; and (3) potential efforts to support the implementation of graduation guidelines.

Department of Education Gifts, Grants, and Donations Spending Authority for FY 2012-13	
FY 2012-13 Long Bill Appropriation	\$1,540,000
Total private grants received (to date)	1,263,782
Grants awarded but not yet received	<u>266,611</u>
Remaining spending authority	\$9,607
Additional projected grants for year	450,000
Additional spending authority for projected funding	\$440,393

Staff recommends approval of \$445,000 in additional cash funds spending authority from gifts, grants, and donations. Staff’s recommendation is above the Department’s request to reflect the fact that the appropriation is an estimate and to provide a “round” number. The Department can only use the additional spending authority if it receives additional grants.

The Department has successfully pursued grant funding to support a variety of activities in recent years, and staff recommends providing additional spending authority to allow for the use of additional funds in FY 2012-13. The Department does not intend to hire any additional FTE associated with potential additional grant funds in FY 2012-13.

JBC Staff-initiated Supplemental

JBC STAFF-INITIATED SUPPLEMENTAL #1 LINE ITEM NAME CORRECTION IN FOOTNOTE #5

	Request	Recommendation
Total	\$0	\$0

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
This recommendation is the result of a technical error in the original appropriation.	

Department Request: The Department did not request the proposed change to Department of Education footnote #5. However, the Department is aware of staff’s recommendation and agrees with the recommendation.

Staff Recommendation: Staff recommends that the Committee adjust the line item name in the “leader” for footnote #5 to read “Colorado Student Assessment Program” rather than “Development of Science and Social Studies Assessments and Updating Existing Assessments”.

Staff Analysis: An amendment late in the FY 2012-13 Long Bill process eliminated the “Development of Science and Social Studies Assessments and Updating Existing Assessments” line item and moved the associated funding into the existing “Colorado Student Assessment Program” line item. The amendment did not make the necessary change to the line item name in the associated footnote. Staff is recommending the supplemental change to improve the transparency of the FY 2012-13 appropriation.

Statewide Common Policy Supplemental Requests

This request is not prioritized and is not analyzed in this packet.

Department's Portion of Statewide Supplemental Request	Total	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Liability Premiums Technical True-up	<u>4,265</u>	<u>4,265</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
Department's Total Statewide Supplemental Requests	\$4,265	\$4,265	\$0	\$0	\$0	0.0

Staff Recommendation: This amount represents the Department’s share of the *Liability Premiums Technical True-up* interim 1331 supplemental that was approved by the Committee on

Friday, January 4, 2013. **Staff recommends that this adjustment be included in the Department's supplemental bill.**

JBC Staff Supplemental Recommendations - FY 2012-13
Staff Working Document - Does Not Represent Committee Decision

Appendix A: Number Pages

	FY 2011-12 Actual	FY 2012-13 Appropriation	FY 2012-13 Requested Change	FY 2012-13 Rec'd Change	FY 2012-13 Total W/ Rec'd Change
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DEPARTMENT OF EDUCATION
Robert Hammond, Commissioner

Supplemental: Total Program Annual Funding Adjustments

(2) ASSISTANCE TO PUBLIC SCHOOLS

(A) Public School Finance

State Share of Districts' Total Program Funding	<u>3,331,922,155</u>	<u>3,366,460,619</u>	<u>13,253,672</u>	<u>12,801,505</u>	<u>3,379,262,124</u>
General Fund	2,387,670,327	2,540,099,253	0	0	2,540,099,253
General Fund Exempt	284,175,417	312,202,624	0	0	312,202,624
Cash Funds	660,076,411	514,158,742	13,253,672	12,801,505	526,960,247

Total for Supplemental: Total Program Annual Funding Adjustments	3,331,922,155	3,366,460,619	13,253,672	12,801,505	3,379,262,124
<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	2,387,670,327	2,540,099,253	0	0	2,540,099,253
General Fund Exempt	284,175,417	312,202,624	0	0	312,202,624
Cash Funds	660,076,411	514,158,742	13,253,672	12,801,505	526,960,247

JBC Staff Supplemental Recommendations - FY 2012-13
Staff Working Document - Does Not Represent Committee Decision

	FY 2011-12 Actual	FY 2012-13 Appropriation	FY 2012-13 Requested Change	FY 2012-13 Rec'd Change	FY 2012-13 Total W/ Rec'd Change
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Supplemental: Gifts, Grants, and Donations Spending Authority

(2) ASSISTANCE TO PUBLIC SCHOOLS

(C) Grant Programs, Distributions, and Other Assistance

(VI) Other Assistance

Appropriated Sponsored Programs	<u>234,162,767</u>	<u>281,945,000</u>	<u>440,393</u>	<u>445,000</u>	<u>282,390,000</u>
FTE	83.5	74.0	0.0	0.0	74.0
Cash Funds	1,283,631	2,350,000	440,393	445,000	2,795,000
Reappropriated Funds	4,480,000	4,595,000	0	0	4,595,000
Federal Funds	228,399,136	275,000,000	0	0	275,000,000

Total for Supplemental: Gifts, Grants, and Donations Spending Authority	234,162,767	281,945,000	440,393	445,000	282,390,000
<i>FTE</i>	<u>83.5</u>	<u>74.0</u>	<u>0.0</u>	<u>0.0</u>	<u>74.0</u>
Cash Funds	1,283,631	2,350,000	440,393	445,000	2,795,000
Reappropriated Funds	4,480,000	4,595,000	0	0	4,595,000
Federal Funds	228,399,136	275,000,000	0	0	275,000,000

Totals Excluding Pending Items					
EDUCATION					
TOTALS for ALL Departmental line items	4,303,784,722	4,421,710,962	13,694,065	13,246,505	4,434,957,467
<i>FTE</i>	<u>538.8</u>	<u>565.7</u>	<u>0.0</u>	<u>0.0</u>	<u>565.7</u>
General Fund	2,548,992,789	2,703,234,463	0	0	2,703,234,463
General Fund Exempt	284,175,417	312,202,624	0	0	312,202,624
Cash Funds	851,074,015	753,491,302	13,694,065	13,246,505	766,737,807
Reappropriated Funds	21,245,293	24,078,570	0	0	24,078,570
Federal Funds	598,297,208	628,704,003	0	0	628,704,003

Colorado Department of Education
Public School Finance
Illustration of
FY2012-13 Total Program Funding and Supplemental Budget Request

	A	B	C	D	E	F	G	H	I	J	K
1	Colorado Department of Education Illustration of FY 2012-13 Supplemental Funding Request										
2	COUNTY	DISTRICT	2012-13 FUNDED PUPIL COUNTS 2012-13	2012-13 FULLY FUNDED TOTAL PROGRAM	2012-13 NEGATIVE FACTOR NO SUPPLEMENTAL	2012-13 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL	SUPPLEMENTAL BUDGET REQUEST	REVISED TOTAL PROGRAM WITH SUPPLEMENTAL	2012-13 NEGATIVE FACTOR WITH SUPPLEMENTAL	2012-13 PER PUPIL FUNDING NO SUPPLEMENTAL	2012-13 PER PUPIL FUNDING WITH SUPPLEMENTAL
3						D + E		F + H			
4	ADAMS	MAPLETON	7,595.7	59,462,667	(9,695,561)	49,767,107	125,633	49,892,739	(9,569,928)	6,552.01	6,568.55
5	ADAMS	ADAMS 12 FIVE STAR	43,375.2	325,353,456	(53,049,826)	272,303,630	687,407	272,991,036	(52,362,419)	6,277.86	6,293.71
6	ADAMS	COMMERCE CITY	7,457.9	61,026,043	(9,950,474)	51,075,570	128,936	51,204,505	(9,821,538)	6,848.52	6,865.81
7	ADAMS	BRIGHTON	16,048.1	119,028,346	(19,407,918)	99,620,429	251,483	99,871,912	(19,156,435)	6,207.62	6,223.29
8	ADAMS	BENNETT	1,027.1	8,165,089	(1,331,342)	6,833,748	17,251	6,850,999	(1,314,090)	6,653.44	6,670.24
9	ADAMS	STRASBURG	948.1	7,534,999	(1,228,603)	6,306,395	15,920	6,322,315	(1,212,684)	6,651.61	6,668.41
10	ADAMS	WESTMINSTER	12,618.3	101,200,300	(16,501,003)	84,699,297	213,816	84,913,113	(16,287,187)	6,712.42	6,729.36
11	ALAMOSA	ALAMOSA	2,085.3	15,912,742	(2,594,619)	13,318,123	33,620	13,351,744	(2,560,998)	6,386.67	6,402.79
12	ALAMOSA	SANGRE DE CRISTO	295.6	3,007,785	(490,428)	2,517,357	6,355	2,523,712	(484,073)	8,516.09	8,537.59
13	ARAPAHOE	ENGLEWOOD	2,839.9	22,485,186	(3,666,275)	18,818,911	47,507	18,866,418	(3,618,768)	6,626.61	6,643.34
14	ARAPAHOE	SHERIDAN	1,470.7	13,229,697	(2,157,141)	11,072,557	27,952	11,100,508	(2,129,189)	7,528.77	7,547.77
15	ARAPAHOE	CHERRY CREEK	50,435.3	385,059,051	(62,784,997)	322,274,054	813,553	323,087,607	(61,971,444)	6,389.85	6,405.98
16	ARAPAHOE	LITTLETON	14,882.0	110,553,360	(18,026,047)	92,527,313	233,577	92,760,890	(17,792,469)	6,217.40	6,233.09
17	ARAPAHOE	DEER TRAIL	162.2	2,333,000	(380,402)	1,952,597	4,929	1,957,526	(375,473)	12,038.21	12,068.60
18	ARAPAHOE	AURORA	37,098.7	298,388,594	(48,653,127)	249,735,467	630,436	250,365,903	(48,022,692)	6,731.65	6,748.64
19	ARAPAHOE	BYERS	518.7	4,434,360	(723,035)	3,711,325	9,369	3,720,694	(713,666)	7,155.05	7,173.11
20	ARCHULETA	ARCHULETA	1,449.6	11,312,964	(1,844,612)	9,468,352	23,902	9,492,254	(1,820,710)	6,531.70	6,548.19
21	BACA	WALSH	144.1	1,894,676	(308,932)	1,585,744	4,003	1,589,747	(304,929)	11,004.47	11,032.25
22	BACA	PRITCHETT	60.4	918,986	(149,843)	769,143	1,942	771,084	(147,902)	12,734.15	12,766.30
23	BACA	SPRINGFIELD	268.3	2,780,679	(453,398)	2,327,282	5,875	2,333,157	(447,523)	8,674.18	8,696.07
24	BACA	VILAS	218.2	1,922,339	(313,443)	1,608,896	4,062	1,612,957	(309,381)	7,373.49	7,392.10
25	BACA	CAMPO	47.0	722,103	(117,741)	604,362	1,526	605,888	(116,215)	12,858.77	12,891.24
26	BENT	LAS ANIMAS	520.3	4,305,078	(701,955)	3,603,122	9,096	3,612,218	(692,860)	6,925.09	6,942.57
27	BENT	MCCLAVE	264.3	2,705,046	(441,066)	2,263,980	5,715	2,269,696	(435,350)	8,565.95	8,587.57
28	BOULDER	ST VRAIN	27,207.8	205,454,766	(33,499,997)	171,954,769	434,085	172,388,854	(33,065,912)	6,320.05	6,336.01
29	BOULDER	BOULDER	28,538.4	216,944,133	(35,373,371)	181,570,762	458,360	182,029,122	(34,915,012)	6,362.33	6,378.39
30	CHAFFEE	BUENA VISTA	922.8	7,332,905	(1,195,651)	6,137,254	15,493	6,152,747	(1,180,159)	6,650.69	6,667.48
31	CHAFFEE	SALIDA	1,086.1	8,317,374	(1,356,172)	6,961,202	17,573	6,978,775	(1,338,599)	6,409.36	6,425.54
32	CHEYENNE	KIT CARSON	110.6	1,515,681	(247,136)	1,268,545	3,202	1,271,747	(243,934)	11,469.67	11,498.62
33	CHEYENNE	CHEYENNE	173.7	2,228,893	(363,427)	1,865,466	4,709	1,870,175	(358,718)	10,739.58	10,766.69
34	CLEAR CREEK	CLEAR CREEK	892.0	7,238,203	(249)	7,237,954	0	7,237,954	(249)	8,114.14	8,114.14
35	CONEJOS	NORTH CONEJOS	1,039.0	7,933,861	(1,293,639)	6,640,222	16,763	6,656,984	(1,276,876)	6,390.97	6,407.11
36	CONEJOS	SANFORD	331.1	3,183,898	(519,144)	2,664,754	6,727	2,671,481	(512,417)	8,048.18	8,068.50
37	CONEJOS	SOUTH CONEJOS	240.3	2,751,052	(448,567)	2,302,485	5,812	2,308,298	(442,755)	9,581.71	9,605.90
38	COSTILLA	CENTENNIAL	212.7	2,574,412	(419,765)	2,154,647	5,439	2,160,086	(414,326)	10,129.98	10,155.55
39	COSTILLA	SIERRA GRANDE	267.0	2,921,693	(476,391)	2,445,303	6,173	2,451,476	(470,218)	9,158.44	9,181.56
40	CROWLEY	CROWLEY	475.4	4,004,526	(652,950)	3,351,577	8,461	3,360,038	(644,489)	7,050.01	7,067.81
41	CUSTER	WESTCLIFFE	426.7	3,744,012	(610,472)	3,133,540	7,910	3,141,450	(602,562)	7,343.66	7,362.20
42	DELTA	DELTA	5,034.8	36,956,381	(6,025,845)	30,930,535	78,081	31,008,617	(5,947,764)	6,143.35	6,158.86
43	DENVER	DENVER	77,251.5	631,431,226	(102,956,696)	528,474,530	1,334,088	529,808,618	(101,622,608)	6,840.96	6,858.23
44	DOLORES	DOLORES	266.2	2,895,538	(472,126)	2,423,412	6,118	2,429,530	(466,008)	9,103.73	9,126.71
45	DOUGLAS	DOUGLAS	61,199.1	453,902,836	(74,010,176)	379,892,660	959,006	380,851,666	(73,051,170)	6,207.49	6,223.16

Colorado Department of Education
Public School Finance
Illustration of
FY2012-13 Total Program Funding and Supplemental Budget Request

	A	B	C	D	E	F	G	H	I	J	K
1	Colorado Department of Education Illustration of FY 2012-13 Supplemental Funding Request										
2	COUNTY	DISTRICT	2012-13 FUNDED PUPIL COUNTS 2012-13	2012-13 FULLY FUNDED TOTAL PROGRAM	2012-13 NEGATIVE FACTOR NO SUPPLEMENTAL	2012-13 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL	SUPPLEMENTAL BUDGET REQUEST	REVISED TOTAL PROGRAM WITH SUPPLEMENTAL	2012-13 NEGATIVE FACTOR WITH SUPPLEMENTAL	2012-13 PER PUPIL FUNDING NO SUPPLEMENTAL	2012-13 PER PUPIL FUNDING WITH SUPPLEMENTAL
3						D + E		F + H			
46	EAGLE	EAGLE	6,280.2	50,366,921	(8,212,473)	42,154,449	106,415	42,260,864	(8,106,058)	6,712.28	6,729.22
47	ELBERT	ELIZABETH	2,522.1	19,073,048	(3,109,916)	15,963,132	40,298	16,003,429	(3,069,618)	6,329.30	6,345.28
48	ELBERT	KIOWA	354.3	3,549,119	(578,694)	2,970,425	7,499	2,977,923	(571,196)	8,383.92	8,405.09
49	ELBERT	BIG SANDY	298.5	3,154,652	(514,375)	2,640,277	6,665	2,646,942	(507,710)	8,845.15	8,867.48
50	ELBERT	ELBERT	214.3	2,669,604	(435,287)	2,234,317	5,640	2,239,958	(429,646)	10,426.12	10,452.44
51	ELBERT	AGATE	40.4	683,021	(111,369)	571,652	1,443	573,095	(109,925)	14,149.81	14,185.53
52	EL PASO	CALHAN	567.5	4,929,037	(803,694)	4,125,344	10,414	4,135,758	(793,280)	7,269.33	7,287.68
53	EL PASO	HARRISON	10,396.9	81,060,554	(13,217,159)	67,843,395	171,265	68,014,660	(13,045,894)	6,525.35	6,541.82
54	EL PASO	WIDEFIELD	8,664.5	63,465,014	(10,348,155)	53,116,859	134,089	53,250,948	(10,214,066)	6,130.40	6,145.88
55	EL PASO	FOUNTAIN	7,322.3	53,634,603	(8,745,278)	44,889,325	113,319	45,002,644	(8,631,959)	6,130.50	6,145.97
56	EL PASO	COLORADO SPRINGS	30,280.0	228,994,864	(37,338,278)	191,656,586	483,820	192,140,407	(36,854,457)	6,329.48	6,345.46
57	EL PASO	CHEYENNE MOUNTAIN	4,380.5	32,086,418	(5,231,784)	26,854,634	67,792	26,922,426	(5,163,991)	6,130.50	6,145.97
58	EL PASO	MANITOU SPRINGS	1,429.7	11,142,561	(1,816,827)	9,325,734	23,542	9,349,276	(1,793,285)	6,522.86	6,539.33
59	EL PASO	ACADEMY	22,720.9	166,417,529	(27,134,862)	139,282,667	351,607	139,634,274	(26,783,255)	6,130.16	6,145.63
60	EL PASO	ELLICOTT	951.7	7,863,358	(1,282,143)	6,581,215	16,614	6,597,828	(1,265,530)	6,915.22	6,932.68
61	EL PASO	PEYTON	643.0	5,404,999	(881,301)	4,523,698	11,420	4,535,118	(869,881)	7,035.30	7,053.06
62	EL PASO	HANOVER	225.0	2,783,734	(453,896)	2,329,838	5,881	2,335,719	(448,014)	10,354.84	10,380.98
63	EL PASO	LEWIS-PALMER	5,766.1	42,235,702	(6,886,654)	35,349,048	89,236	35,438,284	(6,797,418)	6,130.50	6,145.97
64	EL PASO	FALCON	14,572.9	106,628,858	(17,386,145)	89,242,713	225,285	89,467,999	(17,160,860)	6,123.88	6,139.34
65	EL PASO	EDISON	177.4	2,228,514	(363,366)	1,865,148	4,708	1,869,856	(358,657)	10,513.80	10,540.34
66	EL PASO	MIAMI-YODER	292.0	3,092,990	(504,321)	2,588,669	6,535	2,595,204	(497,786)	8,865.31	8,887.69
67	FREMONT	CANON CITY	3,735.1	27,358,973	(4,460,960)	22,898,013	57,804	22,955,817	(4,403,156)	6,130.50	6,145.97
68	FREMONT	FLORENCE	1,595.9	11,897,937	(1,939,993)	9,957,944	25,138	9,983,081	(1,914,855)	6,239.70	6,255.46
69	FREMONT	COTOPAXI	207.6	2,527,194	(412,066)	2,115,128	5,339	2,120,467	(406,727)	10,188.48	10,214.20
70	GARFIELD	ROARING FORK	5,440.5	43,445,893	(7,083,979)	36,361,914	91,792	36,453,707	(6,992,187)	6,683.56	6,700.43
71	GARFIELD	RIFLE	4,527.1	33,635,232	(5,484,322)	28,150,910	71,065	28,221,975	(5,413,258)	6,218.31	6,234.01
72	GARFIELD	PARACHUTE	1,117.5	8,980,387	(1,464,278)	7,516,109	18,974	7,535,082	(1,445,304)	6,725.82	6,742.80
73	GILPIN	GILPIN	336.6	3,469,302	(565,680)	2,903,622	7,330	2,910,952	(558,350)	8,626.33	8,648.10
74	GRAND	WEST GRAND	437.8	4,029,339	(521,470)	3,507,869	0	3,507,869	(521,470)	7,702.93	7,722.38
75	GRAND	EAST GRAND	1,266.5	9,750,743	(1,589,887)	8,160,856	20,601	8,181,458	(1,569,286)	6,443.63	6,459.90
76	GUNNISON	GUNNISON	1,728.4	13,302,335	(2,168,984)	11,133,350	28,105	11,161,455	(2,140,879)	6,441.42	6,457.68
77	HINSDALE	HINSDALE	80.0	1,273,732	(207,686)	1,066,046	2,691	1,068,738	(204,995)	13,325.58	13,359.22
78	HUERFANO	HUERFANO	547.3	4,600,178	(750,072)	3,850,106	9,719	3,859,825	(740,353)	7,034.73	7,052.48
79	HUERFANO	LA VETA	223.3	2,500,323	(407,685)	2,092,638	5,283	2,097,921	(402,402)	9,371.42	9,395.08
80	JACKSON	NORTH PARK	187.9	2,450,174	(399,508)	2,050,666	5,177	2,055,843	(394,331)	10,913.60	10,941.15
81	JEFFERSON	JEFFERSON	80,817.2	608,447,740	(99,209,172)	509,238,568	1,285,529	510,524,097	(97,923,643)	6,301.12	6,317.02
82	KIOWA	EADS	172.5	2,119,023	(345,513)	1,773,510	4,477	1,777,987	(341,036)	10,281.22	10,307.17
83	KIOWA	PLAINVIEW	77.5	1,122,350	(183,002)	939,348	2,371	941,719	(180,631)	12,120.62	12,151.21
84	KIT CARSON	ARRIBA-FLAGLER	148.5	1,930,658	(314,799)	1,615,859	4,079	1,619,938	(310,720)	10,881.20	10,908.67
85	KIT CARSON	HI PLAINS	123.7	1,642,554	(267,823)	1,374,731	3,470	1,378,201	(264,353)	11,113.43	11,141.48
86	KIT CARSON	STRATTON	170.9	2,133,227	(347,829)	1,785,398	4,507	1,789,905	(343,322)	10,447.03	10,473.41
87	KIT CARSON	BETHUNE	121.8	1,708,357	(278,553)	1,429,805	3,609	1,433,414	(274,943)	11,738.95	11,768.59

Colorado Department of Education
Public School Finance
Illustration of
FY2012-13 Total Program Funding and Supplemental Budget Request

	A	B	C	D	E	F	G	H	I	J	K
1	Colorado Department of Education Illustration of FY 2012-13 Supplemental Funding Request										
2	COUNTY	DISTRICT	2012-13 FUNDED PUPIL COUNTS 2012-13	2012-13 FULLY FUNDED TOTAL PROGRAM	2012-13 NEGATIVE FACTOR NO SUPPLEMENTAL	2012-13 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL	SUPPLEMENTAL BUDGET REQUEST	REVISED TOTAL PROGRAM WITH SUPPLEMENTAL	2012-13 NEGATIVE FACTOR WITH SUPPLEMENTAL	2012-13 PER PUPIL FUNDING NO SUPPLEMENTAL	2012-13 PER PUPIL FUNDING WITH SUPPLEMENTAL
3						D + E		F + H			
88	KIT CARSON	BURLINGTON	731.0	5,657,554	(922,481)	4,735,073	11,953	4,747,026	(910,527)	6,477.53	6,493.88
89	LAKE	LAKE	1,077.1	8,859,152	(1,444,510)	7,414,641	18,718	7,433,359	(1,425,793)	6,883.89	6,901.27
90	LA PLATA	DURANGO	4,800.1	36,303,426	(5,919,379)	30,384,047	76,702	30,460,749	(5,842,677)	6,329.88	6,345.86
91	LA PLATA	BAYFIELD	1,325.4	10,559,093	(1,721,691)	8,837,402	22,309	8,859,712	(1,699,382)	6,667.72	6,684.56
92	LA PLATA	IGNACIO	751.0	6,477,999	(1,056,257)	5,421,743	13,687	5,435,429	(1,042,570)	7,219.36	7,237.59
93	LARIMER	POUDRE	27,277.1	199,623,900	(32,549,257)	167,074,643	421,765	167,496,408	(32,127,491)	6,125.09	6,140.55
94	LARIMER	THOMPSON	14,903.3	109,153,125	(17,797,734)	91,355,391	230,619	91,586,010	(17,567,115)	6,129.88	6,145.35
95	LARIMER	ESTES PARK	1,105.9	8,884,647	(1,068,334)	7,816,313	0	7,816,313	(1,068,334)	6,748.43	6,748.43
96	LAS ANIMAS	TRINIDAD	1,376.2	10,723,527	(1,748,502)	8,975,025	22,657	8,997,681	(1,725,846)	6,521.60	6,538.06
97	LAS ANIMAS	PRIMERO	191.9	2,362,730	(385,250)	1,977,480	4,992	1,982,472	(380,258)	10,304.74	10,330.75
98	LAS ANIMAS	HOEHNE	364.6	3,402,047	(554,714)	2,847,334	7,188	2,854,521	(547,526)	7,809.47	7,829.19
99	LAS ANIMAS	AGUILAR	98.3	1,436,919	(234,294)	1,202,626	3,036	1,205,661	(231,258)	12,234.24	12,265.12
100	LAS ANIMAS	BRANSON	431.2	3,107,858	(506,745)	2,601,113	6,566	2,607,679	(500,179)	6,032.27	6,047.49
101	LAS ANIMAS	KIM	53.8	787,257	(128,365)	658,892	1,663	660,556	(126,701)	12,247.07	12,277.99
102	LINCOLN	GENOA-HUGO	161.2	2,107,032	(343,558)	1,763,474	4,452	1,767,926	(339,106)	10,939.67	10,967.28
103	LINCOLN	LIMON	444.4	3,814,640	(621,988)	3,192,652	8,060	3,200,711	(613,929)	7,184.19	7,202.32
104	LINCOLN	KARVAL	133.9	1,214,957	(198,102)	1,016,855	2,567	1,019,422	(195,535)	7,594.14	7,613.31
105	LOGAN	VALLEY	2,258.5	16,609,403	(2,708,211)	13,901,192	35,092	13,936,284	(2,673,119)	6,155.05	6,170.59
106	LOGAN	FRENCHMAN	190.8	2,339,961	(381,537)	1,958,424	4,944	1,963,368	(376,594)	10,264.28	10,290.19
107	LOGAN	BUFFALO	314.6	3,149,050	(513,462)	2,635,588	6,653	2,642,242	(506,808)	8,377.59	8,398.73
108	LOGAN	PLATEAU	183.4	2,323,107	(378,789)	1,944,317	4,908	1,949,226	(373,881)	10,601.51	10,628.28
109	MESA	DEBEQUE	121.0	1,724,835	(364)	1,724,471	0	1,724,471	(364)	14,250.86	14,250.86
110	MESA	PLATEAU VALLEY	481.0	4,009,876	(653,822)	3,356,054	8,472	3,364,526	(645,350)	6,977.24	6,994.86
111	MESA	MESA VALLEY	21,592.2	158,157,243	(25,787,998)	132,369,245	334,155	132,703,399	(25,453,843)	6,130.42	6,145.90
112	MINERAL	CREEDE	90.4	1,374,864	(224,176)	1,150,689	2,905	1,153,593	(221,271)	12,728.86	12,760.99
113	MOFFAT	MOFFAT	2,197.0	16,092,652	(2,623,954)	13,468,698	34,001	13,502,698	(2,589,953)	6,130.50	6,145.97
114	MONTEZUMA	MONTEZUMA	2,776.1	20,366,352	(3,320,793)	17,045,559	43,030	17,088,589	(3,277,763)	6,140.11	6,155.61
115	MONTEZUMA	DOLORES	712.9	5,804,120	(946,379)	4,857,741	12,263	4,870,004	(934,116)	6,814.06	6,831.26
116	MONTEZUMA	MANCOS	382.9	3,617,295	(589,810)	3,027,484	7,643	3,035,127	(582,168)	7,906.72	7,926.68
117	MONTROSE	MONTROSE	5,981.8	45,780,429	(7,464,632)	38,315,797	96,725	38,412,522	(7,367,907)	6,405.40	6,421.57
118	MONTROSE	WEST END	302.4	3,311,086	(539,882)	2,771,204	6,996	2,778,200	(532,887)	9,164.03	9,187.17
119	MORGAN	BRUSH	1,453.6	11,480,226	(1,871,884)	9,608,342	24,255	9,632,597	(1,847,629)	6,610.03	6,626.72
120	MORGAN	FT. MORGAN	2,976.4	22,924,638	(3,737,929)	19,186,709	48,435	19,235,144	(3,689,494)	6,446.28	6,462.55
121	MORGAN	WELDON	198.4	2,520,766	(411,018)	2,109,747	5,326	2,115,073	(405,692)	10,633.81	10,660.65
122	MORGAN	WIGGINS	491.9	4,261,210	(694,803)	3,566,407	9,003	3,575,410	(685,800)	7,250.27	7,268.57
123	OTERO	EAST OTERO	1,320.0	10,609,068	(1,729,839)	8,879,229	22,415	8,901,643	(1,707,425)	6,726.69	6,743.67
124	OTERO	ROCKY FORD	812.1	6,765,024	(1,103,057)	5,661,967	14,293	5,676,260	(1,088,764)	6,972.01	6,989.61
125	OTERO	MANZANOLA	157.4	2,140,364	(348,993)	1,791,372	4,522	1,795,894	(344,470)	11,381.01	11,409.75
126	OTERO	FOWLER	409.2	3,633,708	(592,487)	3,041,222	7,677	3,048,899	(584,809)	7,432.12	7,450.88
127	OTERO	CHERAW	205.6	2,507,430	(408,844)	2,098,586	5,298	2,103,884	(403,546)	10,207.13	10,232.90
128	OTERO	SWINK	356.1	3,395,019	(553,568)	2,841,451	7,173	2,848,624	(546,395)	7,979.36	7,999.51
129	OURAY	OURAY	197.4	2,730,376	(445,196)	2,285,180	5,769	2,290,949	(439,427)	11,576.39	11,605.62

Colorado Department of Education
Public School Finance
Illustration of
FY2012-13 Total Program Funding and Supplemental Budget Request

	A	B	C	D	E	F	G	H	I	J	K
1	Colorado Department of Education Illustration of FY 2012-13 Supplemental Funding Request										
2	COUNTY	DISTRICT	2012-13 FUNDED PUPIL COUNTS 2012-13	2012-13 FULLY FUNDED TOTAL PROGRAM	2012-13 NEGATIVE FACTOR NO SUPPLEMENTAL	2012-13 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL	SUPPLEMENTAL BUDGET REQUEST	REVISED TOTAL PROGRAM WITH SUPPLEMENTAL	2012-13 NEGATIVE FACTOR WITH SUPPLEMENTAL	2012-13 PER PUPIL FUNDING NO SUPPLEMENTAL	2012-13 PER PUPIL FUNDING WITH SUPPLEMENTAL
3						D + E		F + H			
130	OURAY	RIDGWAY	329.6	3,560,472	(580,545)	2,979,927	7,523	2,987,449	(573,023)	9,041.04	9,063.86
131	PARK	PLATTE CANYON	1,080.7	8,726,902	(1,422,947)	7,303,955	18,438	7,322,393	(1,404,508)	6,758.54	6,775.60
132	PARK	PARK	515.8	4,524,732	(170,169)	4,354,563	0	4,354,563	(170,169)	7,849.71	7,849.71
133	PHILLIPS	HOLYOKE	589.3	4,775,040	(778,584)	3,996,456	10,089	4,006,545	(768,495)	6,781.70	6,798.82
134	PHILLIPS	HAXTUN	290.4	2,825,282	(460,670)	2,364,612	5,969	2,370,581	(454,701)	8,142.60	8,163.16
135	PITKIN	ASPEN	1,652.2	16,500,044	(2,690,380)	13,809,664	34,861	13,844,526	(2,655,519)	8,358.35	8,379.45
136	PROWERS	GRANADA	218.8	2,522,099	(411,236)	2,110,864	5,329	2,116,192	(405,907)	9,647.46	9,671.81
137	PROWERS	LAMAR	1,574.9	12,085,838	(1,970,631)	10,115,207	25,535	10,140,742	(1,945,096)	6,422.76	6,438.97
138	PROWERS	HOLLY	273.0	2,740,963	(446,922)	2,294,041	5,791	2,299,832	(441,131)	8,403.08	8,424.29
139	PROWERS	WILEY	223.5	2,529,172	(412,389)	2,116,783	5,344	2,122,126	(407,045)	9,471.06	9,494.97
140	PUEBLO	PUEBLO CITY	17,058.0	130,441,163	(21,268,811)	109,172,352	275,596	109,447,948	(20,993,214)	6,400.07	6,416.22
141	PUEBLO	PUEBLO RURAL	8,694.5	63,685,734	(10,384,144)	53,301,590	134,555	53,436,146	(10,249,589)	6,130.50	6,145.97
142	RIO BLANCO	MEEKER	645.1	5,147,518	(891)	5,146,627	0	5,146,627	(891)	7,978.03	7,978.03
143	RIO BLANCO	RANGELY	464.0	3,743,902	(610,454)	3,133,448	7,910	3,141,358	(602,544)	6,753.12	6,770.17
144	RIO GRANDE	DEL NORTE	547.6	4,548,622	(741,666)	3,806,956	9,610	3,816,566	(732,056)	6,952.07	6,969.62
145	RIO GRANDE	MONTE VISTA	1,104.2	8,696,471	(1,417,985)	7,278,486	18,374	7,296,860	(1,399,611)	6,591.64	6,608.28
146	RIO GRANDE	SARGENT	464.8	3,799,578	(619,532)	3,180,046	8,028	3,188,073	(611,504)	6,841.75	6,859.02
147	ROUTT	HAYDEN	382.5	3,789,459	(617,882)	3,171,577	8,006	3,179,583	(609,876)	8,291.70	8,312.64
148	ROUTT	STEAMBOAT SPRINGS	2,268.9	17,496,799	(2,852,904)	14,643,895	36,967	14,680,862	(2,815,937)	6,454.18	6,470.48
149	ROUTT	SOUTH ROUTT	382.7	3,814,890	(622,029)	3,192,861	8,060	3,200,921	(613,969)	8,342.99	8,364.05
150	SAGUACHE	MOUNTAIN VALLEY	112.0	1,609,605	(262,451)	1,347,155	3,401	1,350,555	(259,050)	12,028.17	12,058.53
151	SAGUACHE	MOFFAT	196.8	2,695,866	(439,569)	2,256,297	5,696	2,261,993	(433,873)	11,464.93	11,493.87
152	SAGUACHE	CENTER	587.2	5,136,545	(837,529)	4,299,017	10,852	4,309,869	(826,676)	7,321.21	7,339.70
153	SAN JUAN	SILVERTON	64.5	1,066,792	(173,944)	892,849	2,254	895,103	(171,690)	13,842.62	13,877.56
154	SAN MIGUEL	TELLURIDE	777.3	8,148,685	(1,328,667)	6,820,018	17,217	6,837,235	(1,311,450)	8,773.98	8,796.13
155	SAN MIGUEL	NORWOOD	255.9	3,011,269	(490,996)	2,520,273	6,362	2,526,635	(484,634)	9,848.66	9,873.52
156	SEDGWICK	JULESBURG	1,075.3	8,020,709	(1,307,800)	6,712,909	16,946	6,729,855	(1,290,854)	6,242.82	6,258.58
157	SEDGWICK	PLATTE VALLEY	122.4	1,741,225	(283,912)	1,457,313	3,679	1,460,992	(280,233)	11,906.15	11,936.21
158	SUMMIT	SUMMIT	2,950.4	23,693,639	(3,863,317)	19,830,322	50,060	19,880,382	(3,813,257)	6,721.23	6,738.20
159	TELLER	CRIPPLE CREEK	383.1	3,577,819	(174,356)	3,403,463	0	3,403,463	(174,356)	8,482.59	8,482.59
160	TELLER	WOODLAND PARK	2,594.6	19,127,844	(3,118,851)	16,008,993	40,413	16,049,407	(3,078,437)	6,170.12	6,185.70
161	WASHINGTON	AKRON	358.5	3,387,746	(552,382)	2,835,364	7,158	2,842,522	(545,224)	7,908.97	7,928.93
162	WASHINGTON	ARICKAREE	100.6	1,466,672	(239,145)	1,227,527	3,099	1,230,625	(236,046)	12,202.05	12,232.86
163	WASHINGTON	OTIS	186.0	2,352,847	(383,638)	1,969,208	4,971	1,974,179	(378,667)	10,587.14	10,613.87
164	WASHINGTON	LONE STAR	113.1	1,636,740	(266,875)	1,369,865	3,458	1,373,323	(263,417)	12,111.98	12,142.56
165	WASHINGTON	WOODLIN	91.4	1,341,958	(218,810)	1,123,148	2,835	1,125,983	(215,975)	12,288.27	12,319.29
166	WELD	GILCREST	1,809.1	14,030,797	(2,287,762)	11,743,035	29,644	11,772,679	(2,258,118)	6,491.09	6,507.48
167	WELD	EATON	1,785.5	13,303,180	(2,169,122)	11,134,058	28,107	11,162,165	(2,141,015)	6,235.82	6,251.56
168	WELD	KEENESBURG	2,142.1	16,147,431	(2,632,886)	13,514,546	34,116	13,548,662	(2,598,769)	6,309.02	6,324.94
169	WELD	WINDSOR	4,481.0	32,822,563	(5,351,814)	27,470,749	69,348	27,540,096	(5,282,467)	6,130.50	6,145.97
170	WELD	JOHNSTOWN	3,161.5	23,157,450	(3,775,890)	19,381,561	48,927	19,430,488	(3,726,962)	6,130.50	6,145.97
171	WELD	GREELEY	19,235.9	144,934,568	(23,632,002)	121,302,565	306,218	121,608,783	(23,325,785)	6,306.05	6,321.97

Colorado Department of Education
Public School Finance
Illustration of
FY2012-13 Total Program Funding and Supplemental Budget Request

	A	B	C	D	E	F	G	H	I	J	K
1	Colorado Department of Education Illustration of FY 2012-13 Supplemental Funding Request										
2	COUNTY	DISTRICT	2012-13 FUNDED PUPIL COUNTS 2012-13	2012-13 FULLY FUNDED TOTAL PROGRAM	2012-13 NEGATIVE FACTOR NO SUPPLEMENTAL	2012-13 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL	SUPPLEMENTAL BUDGET REQUEST	REVISED TOTAL PROGRAM WITH SUPPLEMENTAL	2012-13 NEGATIVE FACTOR WITH SUPPLEMENTAL	2012-13 PER PUPIL FUNDING NO SUPPLEMENTAL	2012-13 PER PUPIL FUNDING WITH SUPPLEMENTAL
3						D + E		F + H			
172	WELD	PLATTE VALLEY	1,090.3	8,438,898	(1,375,987)	7,062,911	17,830	7,080,741	(1,358,157)	6,477.95	6,494.30
173	WELD	FT. LUPTON	2,246.0	17,840,397	(2,908,929)	14,931,469	37,693	14,969,162	(2,871,235)	6,648.03	6,664.81
174	WELD	AULT-HIGHLAND	815.7	6,638,323	(1,082,398)	5,555,925	14,025	5,569,951	(1,068,372)	6,811.24	6,828.43
175	WELD	BRIGGS DALE	152.8	2,067,455	(337,105)	1,730,351	4,368	1,734,719	(332,736)	11,324.28	11,352.87
176	WELD	PRAIRIE	170.8	2,192,960	(357,568)	1,835,391	4,633	1,840,025	(352,935)	10,745.85	10,772.98
177	WELD	PAWNEE	87.5	1,318,870	(56)	1,318,814	0	1,318,814	(56)	15,072.15	15,072.15
178	YUMA	YUMA 1	774.5	6,680,371	(1,089,254)	5,591,117	14,114	5,605,231	(1,075,140)	7,219.00	7,237.23
179	YUMA	WRAY RD-2	684.2	5,614,826	(915,514)	4,699,313	11,863	4,711,176	(903,651)	6,868.33	6,885.67
180	YUMA	IDALIA RJ-3	156.0	2,135,243	(348,158)	1,787,085	4,511	1,791,596	(343,646)	11,455.67	11,484.59
181	YUMA	LIBERTY J-4	77.7	1,225,550	(199,829)	1,025,721	2,589	1,028,310	(197,240)	13,201.04	13,234.36
183		TOTALS	817,659.7	\$ 6,309,482,173	\$ (1,024,772,670)	\$ 5,284,709,504	\$ 13,253,673	\$ 5,297,963,177	\$ (1,011,518,997)	\$ 6,463.21	\$ 6,479.42
184											
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