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MEMORANDUM

December 13, 2013

TO: Members of the General Assembly
FROM: Todd Herreid, Fiscal Director (303) 866-2633
SUBJECT: Financing of Public Schools for Fiscal Year 2013-14

Summary

The school finance bill, Senate Bill 13-260, amends the Public School Finance Act of 1994 to provide funding for school districts in FY 2013-14. The bill was signed by the Governor on May 18, 2013, and became effective on that date. Senate Bill 13-230, the "Long Bill," appropriates most of the state aid distributed to school districts. The following summarizes the primary funding changes.

- The **school finance act** is expected to provide \$5.5 billion in total program funding to school districts in FY 2013-14. The state provides just over 64 percent of this amount, or \$3.5 billion, while local property and specific ownership taxes are projected to provide \$2.0 billion.
- **School district funding** under the school finance act is expected to increase 4.0 percent, or about \$210 million in FY 2013-14 compared with the prior year. The increase in funding is due to a \$57 million increase in school district property taxes and specific ownership taxes and a \$153 million increase in state funding for school finance.
- There is no longer a maintenance of effort (MOE) requirement for General Fund appropriations for school finance. Amendment 23, passed in 2000, had required the **General Fund appropriation** for school finance to increase by at least 5 percent each year through FY 2010-11, whenever Colorado personal income grew by 4.5 percent or more in the applicable year.
- The increase in **base per pupil funding** reflects a 1.9 percent inflation rate as required by Amendment 23. The resulting base per pupil amount is \$5,954. FY 2013-14 is the third year that there is no longer a requirement to increase base funding by inflation *plus* 1 percent.

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Summary (Cont.)

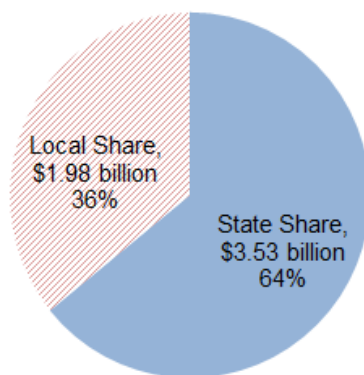
- The **statewide average per pupil funding** will increase 2.7 percent, or \$173, going from \$6,479 in FY 2012-13 to \$6,652 in FY 2013-14.
- House Bill 12-1338 required that \$59 million of the General Fund surplus in FY 2011-12 be transferred to the State Education Fund. It also specified that all of the General Fund surplus in FY 2012-13 be transferred to the State Education Fund. A projected transfer of \$1.1 billion to the State Education Fund will occur in December 2013 when the comprehensive annual financial report for the state is published. In addition, SB 13-260 specified that 75 percent of the General Fund surplus for FY 2013-14 be transferred to the State Education Fund at the end of FY 2013-14. This amount is currently projected at \$435 million. The various funds used to pay for school finance are described in more detail on page 4.

This memorandum also contains an appendix with estimates of school district funding in FY 2013-14 compared with FY 2012-13.

FUNDING FOR DISTRICTS UNDER THE SCHOOL FINANCE ACT

The Public School Finance Act of 1994 is the mechanism through which school districts receive state aid and property taxes for operating purposes. In FY 2013-14, the act is expected to provide \$5.5 billion to school districts. The state currently provides about 64 percent of this amount while local revenue sources provide 36 percent. Figure 1 presents the relative shares for state and local funding under SB 13-230 and SB 13-260 combined.

Figure 1
State and Local Contributions to the
School Finance Act, Fiscal Year 2013-14
(Total Funding: \$5.5 billion)



Because of the state's budget difficulties during the most recent economic recession, the school finance act now includes a negative factor that reduces the amount of state aid allocated to school districts. The overall size of the negative factor is based on available state revenue and other budget priorities set by the General Assembly, and is calculated to reduce total program funding to a pre-determined amount. In FY 2013-14, the negative factor was set to reduce each school district's total program funding by about 15.49 percent, which amounted to a overall reduction in state aid of just over \$1.0 billion. Without the negative factor, school finance funding would have been about \$6.5 billion.

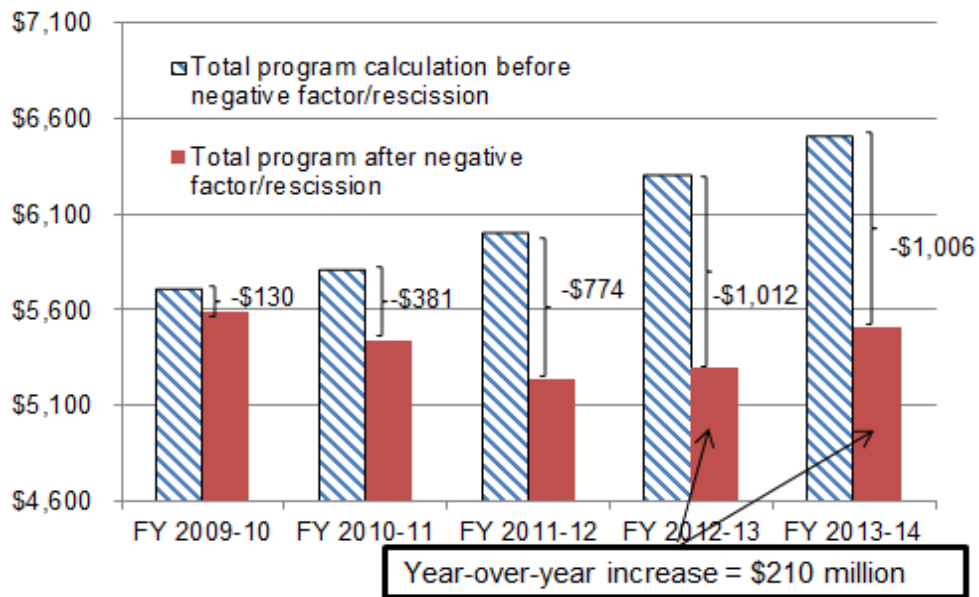
The application of the negative factor for an individual school district begins with a district's total program funding level as initially determined by the school finance formula. The negative factor is then applied to total program to implement a specific percentage reduction. Table 1 illustrates how the application of the negative factor reduces the amount of state aid for two school districts in FY 2013-14. The negative factor reduces total program funding for the Greeley and Hinsdale school districts by 15.49 percent, which decreases state aid for Greeley by \$23.2 million and Hinsdale by \$194,752. The local share is unaffected by the negative factor. The appendix shows the year-over-year funding change for all school districts in the state and the negative factor percentage decrease. For some districts with limited state aid, such as Clear Creek, the negative factor percentage reduction is less than 15.49 percent.

Table 1
Example of Negative Factor Application

School District	Total Program before Negative Factor	Negative Factor (15.49%)	Total Program after Negative Factor	% Change in Total Program	State Aid before Negative Factor	State Aid after Negative Factor
Greeley	\$150,046,046	-\$23,238,738	\$126,807,308	15.49%	\$120,444,789	\$97,206,051
Hinsdale	\$1,257,459	-\$194,752	\$1,062,707	15.49%	\$226,131	\$31,379

Figure 2 illustrates the level of total program funding for all school districts over the last few years and the size of the negative factor. As illustrated below, total program funding was cut just over \$1.0 billion in FY 2013-14, compared with the level of funding without the negative factor in that year. However, on a year-over-year basis, there was an increase in school district funding of about \$210 million in FY 2013-14 compared with the prior year.

Figure 2
Total Program Funding Before and After Application of Negative Factor
(Includes State and Local Sources of Revenue; Dollars in Millions)



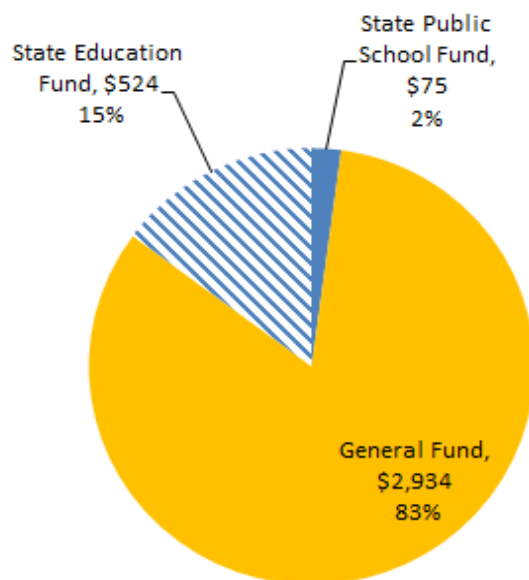
In prior years, the negative factor was the outcome of two policy decisions reached by the General Assembly. First, the Long Bill required that a negative factor be established to determine an initial appropriation for state aid under the school finance act. The final negative factor was set by the school finance bill, which adjusted the appropriation for state aid accordingly. Last year,

passage of the supplemental school finance bill, Senate Bill 13-108, required that the statewide average per pupil funding grow by at least inflation in FY 2013-14 and subsequent years, which implicitly sets an initial negative factor for purposes of establishing state aid under current law as reflected in the Long Bill. The final negative factor for FY 2013-14 was lowered by SB 13-260 because the bill provided additional funding for school districts.

In FY 2014-15, the negative factor will initially be set at about 15.52 percent, based on projected increases in enrollment and inflation. As a result, the size of the negative factor increases by about \$45 million, to a level of \$1.05 billion. However, the legislature will adjust this amount up or down, depending on funding changes adopted in the 2014 school finance bill.

State aid for schools is primarily paid from the state General Fund. The General Assembly appropriates money for school finance from three funds: the General Fund, the State Education Fund, and the State Public School Fund. The General Fund is the primary source of revenue for state aid to schools, accounting for 83 percent of the \$3.53 billion in state aid in FY 2013-14. The State Education Fund provides the next largest share at 15 percent, while the State Public School Fund contributes the remaining 2 percent. The State Education Fund was created by Amendment 23, and receives a portion of state income taxes. Money in the fund can only be spent for certain educational purposes specified in the state constitution. The State Public School Fund consists of money earned on state school lands, interest earned by the Public School Fund, and federal mineral leasing revenues that are dedicated by state law for public education. Figure 3 illustrates the relative contributions from the three funds.

Figure 3
Sources of State Revenue for FY 2013-14 School Finance Appropriation
(millions of dollars)
(Total State Aid: \$3.53 billion)



Base Per Pupil Funding Is Increased by Inflation

Amendment 23 requires the General Assembly to increase the statewide **base** per pupil funding amount by at least inflation for FY 2013-14. Senate Bill 13-260 implements that requirement. Inflation for calendar year 2012 was 1.9 percent, and Senate Bill 13-260 increased the statewide base by 1.9 percent, from \$5,843 in FY 2012-13 to \$5,954 in FY 2013-14. The statewide base is the dollar amount from which each school district's funding is primarily derived by applying its size, cost-of-living, and personnel costs factors to determine per pupil funding.

An increase in the statewide base also triggers school district funding changes for online per pupil funding and Accelerating Students through Concurrent Enrollment (ASCENT) per pupil funding.

- Online and ASCENT per pupil funding represents the amount provided to districts for students enrolled in those respective programs. Before application of the negative factor, it increases each year by the same percentage increase as the statewide base, or 1.9 percent in FY 2013-14. This increases online and ASCENT per pupil funding from \$7,046 in the current budget year to \$7,180 in FY 2013-14, before application of the negative factor. After application of the negative factor, online and ASCENT per pupil funding was set at \$6,068 in FY 2013-14.

CATEGORICAL PROGRAMS

Categorical programs provide funding for specific purposes or activities. Amendment 23 defines certain programs, including special education and pupil transportation, among others, as categorical programs and requires that state funding for these programs in the aggregate increase by at least inflation in FY 2013-14. Generally, funding for categorical programs is contained in the Long Bill. Substantive changes to the administration and financing of categorical programs is contained in other legislation.

Table 2 shows the FY 2013-14 state appropriation for categorical programs. It also includes the dollar increase and percent change in the appropriation from FY 2012-13. Note that some of these programs, such as special education and English language proficiency, receive federal funds in addition to the amounts shown in Table 2. SB 13-260 increased special education funding by \$20 million, which caused overall spending on categorical programs to grow 10.1 percent in FY 2013-14.

Table 2
FY 2013-14 Appropriations for Categorical Programs
(Dollars in Millions)

Categorical Program	FY 2013-14 Appropriation	FY 2012-13 Appropriation	\$ Change Over Prior Year	Percent Change
Special Education - Children with Disabilities	\$157.2	\$134.6	\$22.6	16.8%
English Language Proficiency	\$15.2	\$14.5	\$0.7	5.1%
Transportation	\$52.8	\$52.0	\$0.8	1.6%
Gifted and Talented	\$9.6	\$9.5	\$0.1	1.3%
Small Attendance Centers	\$1.0	\$1.0	\$0.0	4.3%
Expelled and At-Risk Student Services	\$7.5	\$7.5	\$0.0	0.1%
Vocational Education	\$24.5	\$24.2	\$0.3	1.3%
Comprehensive Health Education	\$1.0	\$1.0	\$0.0	-0.5%
Total	\$268.8	\$244.2	\$24.6	10.1%

MISCELLANEOUS PROVISIONS OF THE SCHOOL FINANCE BILL

The remaining provisions of SB 13-260 address a variety of issues, summarized in the following bullet points.

- The bill increases the number of slots in the Colorado Preschool Program by about 16 percent, from 20,180 to 23,380. This increase is reflected as part of the overall increase in school finance act funding in FY 2013-14.
- Charter school capital construction funding was increased from \$6.0 million to \$7.0 million, to be paid from the State Education Fund.
- Supplemental at-risk aid for charter schools, school districts, and the Charter School Institute was refinanced from audit recoveries to the State Education Fund.
- The bill refinances READ Act funding from the Public School Fund (or permanent fund) to the State Education Fund.
- The bill makes a one-time transfer of \$200,000 from the State Education Fund to the Great Teachers and Leaders Fund in FY 2013-14 to implement the State Council for Educator Effectiveness.
- The bill creates the Quality Teacher Recruitment Program to assist districts that face difficulties recruiting and training highly qualified teachers. An initial appropriation of \$3.0 million from the State Education Fund was provided to pay for the program.
- The bill increases facility school funding by \$2.5 million from the State Education Fund. Facility schools are day treatment centers, residential child care facilities, or hospitals that serve students who are placed there by court order or are homeless. SB 13-260 changes the funding multiplier that is applied to students served by facility schools from 1.33 of the statewide average per pupil funding to 1.73 of **base** per pupil funding.
- The bill increases hold-harmless full-day kindergarten funding by \$51,248, in FY 2013-14, from the State Education Fund. As a result, hold-harmless full-day kindergarten funding totals about \$7.1 million in FY 2013-14. The increase is due to the increase in total program funding enacted by SB 13-260. This funding allows districts to serve the same number of children in full-day kindergarten that they served in FY 2007-08.

Appendix
School Finance Funding with Passage of Senate Bill 13-260
FY 2013-14 Compared with FY 2012-13

		FY 2012-13			FY 2013-14				Year-over-Year Change			FY 2013-14 % Change	
		Funded Pupil Count	Total Program Current Law with Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program Before Negative Factor	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Funding Per Pupil	Total Program Before and After Negative Factor	
County	District												
1	ADAMS	MAPLETON	7,596	\$49,892,739	\$6,569	7,778	\$62,104,864	\$52,486,226	\$6,748	183	\$2,593,486	\$179	-15.49%
2	ADAMS	ADAMS 12 FIVE STAR	43,375	\$272,991,036	\$6,294	44,138	\$337,504,430	\$285,232,629	\$6,462	763	\$12,241,593	\$169	-15.49%
3	ADAMS	COMMERCE CITY	7,458	\$51,204,505	\$6,866	7,680	\$64,118,740	\$54,188,198	\$7,056	222	\$2,983,693	\$190	-15.49%
4	ADAMS	BRIGHTON	16,048	\$99,871,912	\$6,223	16,820	\$127,176,068	\$107,479,373	\$6,390	772	\$7,607,461	\$167	-15.49%
5	ADAMS	BENNETT	1,027	\$6,850,999	\$6,670	1,011	\$8,216,023	\$6,943,547	\$6,868	(16)	\$92,548	\$198	-15.49%
6	ADAMS	STRASBURG	948	\$6,322,315	\$6,668	945	\$7,659,699	\$6,473,385	\$6,853	(4)	\$151,070	\$185	-15.49%
7	ADAMS	WESTMINSTER	12,618	\$84,913,113	\$6,729	12,743	\$104,238,010	\$88,093,900	\$6,913	125	\$3,180,787	\$184	-15.49%
8	ALAMOSA	ALAMOSA	2,085	\$13,351,744	\$6,403	2,087	\$16,240,070	\$13,724,851	\$6,577	1	\$373,107	\$174	-15.49%
9	ALAMOSA	SANGRE DE CRISTO	296	\$2,523,712	\$8,538	300	\$3,091,828	\$2,612,974	\$8,722	4	\$89,262	\$184	-15.49%
10	ARAPAHOE	ENGLEWOOD	2,840	\$18,866,418	\$6,643	2,795	\$22,622,210	\$19,118,541	\$6,840	(45)	\$252,123	\$196	-15.49%
11	ARAPAHOE	SHERIDAN	1,471	\$11,100,508	\$7,548	1,469	\$13,478,571	\$11,391,045	\$7,755	(2)	\$290,536	\$207	-15.49%
12	ARAPAHOE	CHERRY CREEK	50,435	\$323,087,607	\$6,406	51,160	\$398,109,167	\$336,451,064	\$6,576	725	\$13,363,457	\$170	-15.49%
13	ARAPAHOE	LITTLETON	14,882	\$92,760,890	\$6,233	14,855	\$112,456,936	\$95,039,900	\$6,398	(27)	\$2,279,010	\$165	-15.49%
14	ARAPAHOE	DEER TRAIL	162	\$1,957,526	\$12,069	169	\$2,445,649	\$2,066,874	\$12,230	7	\$109,347	\$161	-15.49%
15	ARAPAHOE	AURORA	37,099	\$250,365,903	\$6,749	37,813	\$310,195,032	\$262,152,839	\$6,933	715	\$11,786,937	\$184	-15.49%
16	ARAPAHOE	BYERS	519	\$3,720,694	\$7,173	512	\$4,477,036	\$3,783,645	\$7,384	(6)	\$62,951	\$211	-15.49%
17	ARCHULETA	ARCHULETA	1,450	\$9,492,254	\$6,548	1,417	\$11,293,333	\$9,544,251	\$6,736	(33)	\$51,997	\$187	-15.49%
18	BACA	WALSH	144	\$1,589,747	\$11,032	141	\$1,898,385	\$1,604,368	\$11,411	(4)	\$14,621	\$379	-15.49%
19	BACA	PRITCHETT	60	\$771,084	\$12,766	56	\$883,321	\$746,514	\$13,260	(4)	-\$24,570	\$493	-15.49%
20	BACA	SPRINGFIELD	268	\$2,333,157	\$8,696	270	\$2,839,709	\$2,399,902	\$8,898	1	\$66,746	\$202	-15.49%
21	BACA	VILAS	218	\$1,612,957	\$7,392	213	\$1,911,160	\$1,615,165	\$7,586	(5)	\$2,207	\$194	-15.49%
22	BACA	CAMPO	47	\$605,888	\$12,891	50	\$778,472	\$657,905	\$13,158	3	\$52,017	\$267	-15.49%
23	BENT	LAS ANIMAS	520	\$3,612,218	\$6,943	509	\$4,283,456	\$3,620,046	\$7,108	(11)	\$7,828	\$165	-15.49%
24	BENT	MCCLAVE	264	\$2,269,696	\$8,588	262	\$2,755,397	\$2,328,648	\$8,885	(2)	\$58,953	\$297	-15.49%
25	BOULDER	ST VRAIN	27,208	\$172,388,854	\$6,336	27,957	\$215,224,187	\$181,890,830	\$6,506	749	\$9,501,975	\$170	-15.49%
26	BOULDER	BOULDER	28,538	\$182,029,122	\$6,378	28,856	\$223,579,548	\$188,952,134	\$6,548	318	\$6,923,013	\$170	-15.49%
27	CHAFFEE	BUENA VISTA	923	\$6,152,747	\$6,667	918	\$7,447,297	\$6,293,879	\$6,854	(5)	\$141,133	\$186	-15.49%
28	CHAFFEE	SALIDA	1,086	\$6,978,775	\$6,426	1,098	\$8,568,218	\$7,241,195	\$6,593	12	\$262,420	\$168	-15.49%
29	CHEYENNE	KIT CARSON	111	\$1,271,747	\$11,499	110	\$1,539,952	\$1,301,448	\$11,821	(0)	\$29,701	\$322	-15.49%
30	CHEYENNE	CHEYENNE	174	\$1,870,175	\$10,767	173	\$2,267,327	\$1,916,169	\$11,063	(1)	\$45,995	\$297	-15.49%
31	CLEAR CREEK	CLEAR CREEK	892	\$7,237,954	\$8,114	894	\$7,395,946	\$7,395,625	\$8,269	2	\$157,671	\$155	0.00%
32	CONEJOS	NORTH CONEJOS	1,039	\$6,656,984	\$6,407	1,033	\$8,040,750	\$6,795,420	\$6,579	(6)	\$138,436	\$172	-15.49%
33	CONEJOS	SANFORD	331	\$2,671,481	\$8,069	344	\$3,320,408	\$2,806,152	\$8,162	13	\$134,671	\$94	-15.49%
34	CONEJOS	SOUTH CONEJOS	240	\$2,308,298	\$9,606	231	\$2,757,461	\$2,330,393	\$10,106	(10)	\$22,095	\$500	-15.49%
35	COSTILLA	CENTENNIAL	213	\$2,160,086	\$10,156	207	\$2,599,767	\$2,197,122	\$10,624	(6)	\$37,036	\$469	-15.49%
36	COSTILLA	SIERRA GRANDE	267	\$2,451,476	\$9,182	267	\$2,976,835	\$2,515,791	\$9,433	(0)	\$64,315	\$251	-15.49%
37	CROWLEY	CROWLEY	475	\$3,360,038	\$7,068	469	\$4,017,249	\$3,395,068	\$7,240	(6)	\$35,031	\$173	-15.49%
38	CUSTER	WESTCLIFFE	427	\$3,141,450	\$7,362	408	\$3,743,192	\$3,163,456	\$7,752	(19)	\$22,006	\$389	-15.49%
39	DELTA	DELTA	5,035	\$31,008,617	\$6,159	5,057	\$37,844,699	\$31,983,411	\$6,325	22	\$974,795	\$166	-15.49%
40	DENVER	DENVER	77,252	\$529,808,618	\$6,858	79,667	\$664,123,032	\$561,265,400	\$7,045	2,416	\$31,456,781	\$187	-15.49%
41	DOLORES	DOLORES	266	\$2,429,530	\$9,127	267	\$2,953,945	\$2,496,446	\$9,361	1	\$66,916	\$234	-15.49%
42	DOUGLAS	DOUGLAS	61,199	\$380,851,666	\$6,223	62,501	\$472,446,359	\$399,275,106	\$6,388	1,302	\$18,423,441	\$165	-15.49%
43	EAGLE	EAGLE	6,280	\$42,260,864	\$6,729	6,346	\$51,886,214	\$43,850,213	\$6,909	66	\$1,589,349	\$180	-15.49%
44	ELBERT	ELIZABETH	2,522	\$16,003,429	\$6,345	2,532	\$19,514,874	\$16,492,462	\$6,513	10	\$489,032	\$167	-15.49%
45	ELBERT	KIOWA	354	\$2,977,923	\$8,405	355	\$3,618,931	\$3,058,441	\$8,627	0	\$80,518	\$222	-15.49%
46	ELBERT	BIG SANDY	299	\$2,646,942	\$8,867	299	\$3,218,280	\$2,719,841	\$9,103	0	\$72,899	\$235	-15.49%
47	ELBERT	ELBERT	214	\$2,239,958	\$10,452	204	\$2,648,393	\$2,238,217	\$10,999	(11)	-\$1,741	\$546	-15.49%

Appendix
School Finance Funding with Passage of Senate Bill 13-260
FY 2013-14 Compared with FY 2012-13

		FY 2012-13			FY 2013-14				Year-over-Year Change			FY 2013-14 % Change	
County	District	Funded Pupil Count	Total Program Current Law with Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program Before Negative Factor	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Funding Per Pupil	Total Program Before and After Negative Factor	
48	ELBERT	AGATE	40	\$573,095	\$14,186	50	\$843,225	\$712,628	\$14,253	10	\$139,533	\$67	-15.49%
49	EL PASO	CALHAN	568	\$4,135,758	\$7,288	562	\$4,982,693	\$4,210,987	\$7,497	(6)	\$75,229	\$209	-15.49%
50	EL PASO	HARRISON	10,397	\$68,014,660	\$6,542	10,443	\$83,025,177	\$70,166,456	\$6,719	46	\$2,151,796	\$177	-15.49%
51	EL PASO	WIDEFIELD	8,665	\$53,250,948	\$6,146	8,726	\$65,159,756	\$55,067,984	\$6,311	61	\$1,817,036	\$165	-15.49%
52	EL PASO	FOUNTAIN	7,322	\$45,002,644	\$6,146	7,497	\$55,983,703	\$47,313,094	\$6,311	175	\$2,310,450	\$165	-15.49%
53	EL PASO	COLORADO SPRINGS	30,280	\$192,140,407	\$6,345	30,323	\$233,720,490	\$197,522,473	\$6,514	43	\$5,382,067	\$169	-15.49%
54	EL PASO	CHEYENNE MOUNTAIN	4,381	\$26,922,426	\$6,146	4,384	\$32,739,056	\$27,668,517	\$6,311	4	\$746,090	\$165	-15.49%
55	EL PASO	MANITOU SPRINGS	1,430	\$9,349,276	\$6,539	1,430	\$11,359,877	\$9,600,489	\$6,714	0	\$251,213	\$175	-15.49%
56	EL PASO	ACADEMY	22,721	\$139,634,274	\$6,146	23,119	\$172,637,294	\$145,899,683	\$6,311	398	\$6,265,409	\$165	-15.49%
57	EL PASO	ELLICOTT	952	\$6,597,828	\$6,933	954	\$8,032,550	\$6,788,490	\$7,114	3	\$190,661	\$181	-15.49%
58	EL PASO	PEYTON	643	\$4,535,118	\$7,053	637	\$5,454,588	\$4,609,796	\$7,242	(7)	\$74,678	\$189	-15.49%
59	EL PASO	HANOVER	225	\$2,335,719	\$10,381	223	\$2,832,960	\$2,394,198	\$10,741	(2)	\$58,479	\$360	-15.49%
60	EL PASO	LEWIS-PALMER	5,766	\$35,438,284	\$6,146	5,870	\$43,834,535	\$37,045,557	\$6,311	104	\$1,607,273	\$165	-15.49%
61	EL PASO	FALCON	14,573	\$89,467,999	\$6,139	14,804	\$110,417,108	\$93,315,996	\$6,304	231	\$3,847,997	\$164	-15.49%
62	EL PASO	EDISON	177	\$1,869,856	\$10,540	170	\$2,251,139	\$1,902,488	\$11,198	(8)	\$32,632	\$657	-15.49%
63	EL PASO	MIAMI-YODER	292	\$2,595,204	\$8,888	278	\$3,054,745	\$2,581,634	\$9,276	(14)	-\$13,570	\$389	-15.49%
64	FREMONT	CANON CITY	3,735	\$22,955,817	\$6,146	3,736	\$27,897,759	\$23,577,027	\$6,311	1	\$621,211	\$165	-15.49%
65	FREMONT	FLORENCE	1,596	\$9,983,081	\$6,255	1,583	\$12,051,539	\$10,185,029	\$6,433	(13)	\$201,947	\$177	-15.49%
66	FREMONT	COTOPAXI	208	\$2,120,467	\$10,214	213	\$2,610,474	\$2,206,170	\$10,382	5	\$85,703	\$168	-15.49%
67	GARFIELD	ROARING FORK	5,441	\$36,453,707	\$6,700	5,494	\$44,726,282	\$37,799,193	\$6,880	53	\$1,345,486	\$180	-15.49%
68	GARFIELD	RIFLE	4,527	\$28,221,975	\$6,234	4,583	\$34,711,857	\$29,335,776	\$6,401	56	\$1,113,801	\$167	-15.49%
69	GARFIELD	PARACHUTE	1,118	\$7,535,082	\$6,743	1,067	\$8,775,506	\$7,416,379	\$6,953	(51)	-\$118,703	\$210	-15.49%
70	GILPIN	GILPIN	337	\$2,910,952	\$8,648	337	\$3,538,651	\$2,990,594	\$8,874	0	\$79,642	\$226	-15.49%
71	GRAND	WEST GRAND	438	\$3,507,869	\$8,012	437	\$4,103,153	\$3,515,604	\$8,047	(1)	\$7,735	\$34	-14.32%
72	GRAND	EAST GRAND	1,267	\$8,181,458	\$6,460	1,220	\$9,597,828	\$8,111,341	\$6,646	(46)	-\$70,116	\$187	-15.49%
73	GUNNISON	GUNNISON	1,728	\$11,161,455	\$6,458	1,745	\$13,675,258	\$11,557,270	\$6,623	17	\$395,815	\$166	-15.49%
74	HINSDALE	HINSDALE	80	\$1,068,738	\$13,359	77	\$1,257,459	\$1,062,707	\$13,783	(3)	-\$6,030	\$424	-15.49%
75	HUERFANO	HUERFANO	547	\$3,859,825	\$7,052	521	\$4,450,361	\$3,761,101	\$7,220	(26)	-\$98,724	\$168	-15.49%
76	HUERFANO	LA VETA	223	\$2,097,921	\$9,395	217	\$2,513,555	\$2,124,262	\$9,776	(6)	\$26,341	\$381	-15.49%
77	JACKSON	NORTH PARK	188	\$2,055,843	\$10,941	191	\$2,526,797	\$2,135,453	\$11,169	3	\$79,611	\$228	-15.49%
78	JEFFERSON	JEFFERSON	80,817	\$510,524,096	\$6,317	80,691	\$619,237,795	\$523,331,870	\$6,486	(127)	\$12,807,774	\$169	-15.49%
79	KIOWA	EADS	173	\$1,777,987	\$10,307	167	\$2,114,358	\$1,786,892	\$10,706	(6)	\$8,904	\$399	-15.49%
80	KIOWA	PLAINVIEW	78	\$941,719	\$12,151	77	\$1,134,749	\$959,002	\$12,487	(1)	\$17,283	\$336	-15.49%
81	KIT CARSON	ARRIBA-FLAGLER	149	\$1,619,938	\$10,909	154	\$2,017,026	\$1,704,635	\$11,098	5	\$84,697	\$189	-15.49%
82	KIT CARSON	HI PLAINS	124	\$1,378,201	\$11,141	125	\$1,684,334	\$1,423,468	\$11,415	1	\$45,267	\$274	-15.49%
83	KIT CARSON	STRATTON	171	\$1,789,905	\$10,473	165	\$2,120,372	\$1,791,974	\$10,867	(6)	\$2,069	\$394	-15.49%
84	KIT CARSON	BETHUNE	122	\$1,433,414	\$11,769	120	\$1,717,282	\$1,451,314	\$12,145	(2)	\$17,900	\$376	-15.49%
85	KIT CARSON	BURLINGTON	731	\$4,747,026	\$6,494	729	\$5,746,190	\$4,856,235	\$6,666	(3)	\$109,209	\$172	-15.49%
86	LAKE	LAKE	1,077	\$7,433,359	\$6,901	1,076	\$9,031,360	\$7,632,606	\$7,093	(1)	\$199,248	\$192	-15.49%
87	LA PLATA	DURANGO	4,800	\$30,460,749	\$6,346	4,781	\$36,872,410	\$31,161,708	\$6,518	(19)	\$700,959	\$172	-15.49%
88	LA PLATA	BAYFIELD	1,325	\$8,859,712	\$6,685	1,326	\$10,765,077	\$9,097,810	\$6,863	0	\$238,098	\$179	-15.49%
89	LA PLATA	IGNACIO	751	\$5,435,429	\$7,238	742	\$6,532,960	\$5,521,152	\$7,443	(9)	\$85,723	\$205	-15.49%
90	LARIMER	POUDRE	27,277	\$167,496,408	\$6,141	27,780	\$207,265,933	\$175,165,129	\$6,305	503	\$7,668,720	\$165	-15.49%
91	LARIMER	THOMPSON	14,903	\$91,586,010	\$6,145	15,135	\$113,005,733	\$95,503,702	\$6,310	232	\$3,917,692	\$165	-15.49%
92	LARIMER	ESTES PARK	1,106	\$7,816,313	\$7,068	1,108	\$9,077,851	\$7,718,943	\$6,968	2	-\$97,369	-\$99	-14.97%
93	LAS ANIMAS	TRINIDAD	1,376	\$8,997,681	\$6,538	1,321	\$10,544,463	\$8,911,364	\$6,746	(55)	-\$86,317	\$208	-15.49%
94	LAS ANIMAS	PRIMERO	192	\$1,982,472	\$10,331	189	\$2,390,149	\$2,019,969	\$10,676	(3)	\$37,497	\$346	-15.49%

Appendix
School Finance Funding with Passage of Senate Bill 13-260
FY 2013-14 Compared with FY 2012-13

		FY 2012-13			FY 2013-14				Year-over-Year Change			FY 2013-14 % Change
County	District	Funded Pupil Count	Total Program Current Law with Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program Before Negative Factor	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Funding Per Pupil	Total Program Before and After Negative Factor
95	LAS ANIMAS	365	\$2,854,521	\$7,829	360	\$3,441,010	\$2,908,075	\$8,080	(5)	\$53,554	\$251	-15.49%
96	LAS ANIMAS	98	\$1,205,661	\$12,265	91	\$1,381,915	\$1,167,888	\$12,834	(7)	-\$37,773	\$569	-15.49%
97	LAS ANIMAS	431	\$2,607,679	\$6,047	432	\$3,174,867	\$2,683,152	\$6,205	1	\$75,472	\$158	-15.49%
98	LAS ANIMAS	54	\$660,556	\$12,278	53	\$789,585	\$667,296	\$12,662	(1)	\$6,740	\$384	-15.49%
99	LINCOLN	161	\$1,767,926	\$10,967	160	\$2,137,425	\$1,806,387	\$11,290	(1)	\$38,461	\$323	-15.49%
100	LINCOLN	444	\$3,200,711	\$7,202	452	\$3,913,477	\$3,307,368	\$7,324	7	\$106,656	\$121	-15.49%
101	LINCOLN	134	\$1,019,422	\$7,613	128	\$1,165,682	\$985,144	\$7,696	(6)	-\$34,278	\$83	-15.49%
102	LOGAN	2,259	\$13,936,284	\$6,171	2,234	\$16,770,893	\$14,173,461	\$6,343	(24)	\$237,177	\$173	-15.49%
103	LOGAN	191	\$1,963,368	\$10,290	183	\$2,320,320	\$1,960,955	\$10,727	(8)	-\$2,413	\$437	-15.49%
104	LOGAN	315	\$2,642,242	\$8,399	317	\$3,222,297	\$2,723,236	\$8,602	2	\$80,994	\$203	-15.49%
105	LOGAN	183	\$1,949,226	\$10,628	182	\$2,354,543	\$1,989,878	\$10,939	(1)	\$40,652	\$311	-15.49%
106	MESA	121	\$1,724,471	\$14,252	115	\$1,685,774	\$1,657,780	\$14,453	(6)	-\$66,691	\$201	-1.66%
107	MESA	481	\$3,364,526	\$6,995	491	\$4,161,943	\$3,517,352	\$7,169	10	\$152,826	\$175	-15.49%
108	MESA	21,592	\$132,703,399	\$6,146	21,616	\$161,422,632	\$136,421,918	\$6,311	24	\$3,718,519	\$165	-15.49%
109	MINERAL	90	\$1,153,593	\$12,761	86	\$1,342,682	\$1,134,731	\$13,241	(5)	-\$18,863	\$480	-15.49%
110	MOFFAT	2,197	\$13,502,698	\$6,146	2,185	\$16,313,894	\$13,787,241	\$6,311	(12)	\$284,542	\$165	-15.49%
111	MONTEZUMA	2,776	\$17,088,589	\$6,156	2,719	\$20,358,137	\$17,205,122	\$6,328	(57)	\$116,533	\$172	-15.49%
112	MONTEZUMA	713	\$4,870,004	\$6,831	712	\$5,911,669	\$4,996,085	\$7,013	(1)	\$126,081	\$182	-15.49%
113	MONTEZUMA	383	\$3,035,127	\$7,927	384	\$3,691,292	\$3,119,594	\$8,135	1	\$84,468	\$208	-15.49%
114	MONTROSE	5,982	\$38,412,522	\$6,422	5,915	\$46,119,815	\$38,976,899	\$6,590	(67)	\$564,377	\$168	-15.49%
115	MONTROSE	302	\$2,778,200	\$9,187	305	\$3,414,732	\$2,885,867	\$9,453	3	\$107,667	\$265	-15.49%
116	MORGAN	1,454	\$9,632,597	\$6,627	1,481	\$11,913,150	\$10,068,073	\$6,797	28	\$435,475	\$170	-15.49%
117	MORGAN	2,976	\$19,235,144	\$6,463	2,969	\$23,334,522	\$19,720,533	\$6,643	(8)	\$485,388	\$180	-15.49%
118	MORGAN	198	\$2,115,073	\$10,661	205	\$2,622,686	\$2,216,491	\$10,791	7	\$101,418	\$130	-15.49%
119	MORGAN	492	\$3,575,410	\$7,269	492	\$4,346,307	\$3,673,162	\$7,463	0	\$97,752	\$194	-15.49%
120	OTERO	1,320	\$8,901,643	\$6,744	1,317	\$10,791,186	\$9,119,876	\$6,924	(3)	\$218,232	\$181	-15.49%
121	OTERO	812	\$5,676,260	\$6,990	813	\$6,914,475	\$5,843,579	\$7,187	1	\$167,319	\$197	-15.49%
122	OTERO	157	\$1,795,894	\$11,410	151	\$2,125,584	\$1,796,379	\$11,904	(7)	\$485	\$495	-15.49%
123	OTERO	409	\$3,048,899	\$7,451	409	\$3,702,895	\$3,129,401	\$7,651	(0)	\$80,502	\$200	-15.49%
124	OTERO	206	\$2,103,884	\$10,233	206	\$2,559,283	\$2,162,908	\$10,494	1	\$59,025	\$262	-15.49%
125	OTERO	356	\$2,848,624	\$8,000	352	\$3,440,479	\$2,907,626	\$8,263	(4)	\$59,002	\$263	-15.49%
126	OURAY	197	\$2,290,949	\$11,606	188	\$2,704,494	\$2,285,629	\$12,177	(10)	-\$5,320	\$571	-15.49%
127	OURAY	330	\$2,987,449	\$9,064	327	\$3,608,484	\$3,049,612	\$9,340	(3)	\$62,162	\$276	-15.49%
128	PARK	1,081	\$7,322,393	\$6,776	1,046	\$8,627,354	\$7,291,172	\$6,973	(35)	-\$31,221	\$198	-15.49%
129	PARK	516	\$4,354,563	\$8,442	520	\$4,648,447	\$4,199,422	\$8,071	5	-\$155,141	-\$371	-9.66%
130	PHILLIPS	589	\$4,006,545	\$6,799	590	\$4,868,601	\$4,114,565	\$6,980	0	\$108,020	\$181	-15.49%
131	PHILLIPS	290	\$2,370,581	\$8,163	291	\$2,884,164	\$2,437,472	\$8,373	1	\$66,891	\$210	-15.49%
132	PITKIN	1,652	\$13,844,526	\$8,379	1,686	\$17,127,883	\$14,475,161	\$8,587	34	\$630,636	\$208	-15.49%
133	PROWERS	219	\$2,116,192	\$9,672	215	\$2,539,834	\$2,146,471	\$9,970	(4)	\$30,279	\$298	-15.49%
134	PROWERS	1,575	\$10,140,742	\$6,439	1,574	\$12,314,108	\$10,406,932	\$6,611	(1)	\$266,190	\$172	-15.49%
135	PROWERS	273	\$2,299,832	\$8,424	278	\$2,819,515	\$2,382,836	\$8,565	5	\$83,004	\$141	-15.49%
136	PROWERS	224	\$2,122,126	\$9,495	232	\$2,611,989	\$2,207,451	\$9,507	9	\$85,324	\$12	-15.49%
137	PUEBLO	17,058	\$109,447,948	\$6,416	17,061	\$133,041,714	\$112,436,563	\$6,590	3	\$2,988,614	\$174	-15.49%
138	PUEBLO	8,695	\$53,436,146	\$6,146	8,743	\$65,289,179	\$55,177,363	\$6,311	48	\$1,741,217	\$165	-15.49%
139	RIO BLANCO	645	\$5,146,627	\$7,978	656	\$5,324,416	\$5,201,066	\$7,931	11	\$54,440	-\$47	-2.32%
140	RIO BLANCO	464	\$3,141,358	\$6,770	461	\$3,793,264	\$3,205,773	\$6,951	(3)	\$64,415	\$181	-15.49%
141	RIO GRANDE	548	\$3,816,566	\$6,970	535	\$4,550,657	\$3,845,864	\$7,185	(12)	\$29,297	\$215	-15.49%

Appendix
School Finance Funding with Passage of Senate Bill 13-260
FY 2013-14 Compared with FY 2012-13

		FY 2012-13			FY 2013-14				Year-over-Year Change			FY 2013-14 % Change
County	District	Funded Pupil Count	Total Program Current Law with Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program Before Negative Factor	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Funding Per Pupil	Total Program Before and After Negative Factor
142	RIO GRANDE MONTE VISTA	1,104	\$7,296,860	\$6,608	1,105	\$8,865,212	\$7,492,191	\$6,783	0	\$195,332	\$174	-15.49%
143	RIO GRANDE SARGENT	465	\$3,188,073	\$6,859	463	\$3,857,305	\$3,259,896	\$7,044	(2)	\$71,822	\$185	-15.49%
144	ROUTT HAYDEN	383	\$3,179,583	\$8,313	373	\$3,810,303	\$3,220,173	\$8,645	(10)	\$40,590	\$332	-15.49%
145	ROUTT STEAMBOAT SPRINGS	2,269	\$14,680,862	\$6,470	2,304	\$18,084,916	\$15,283,971	\$6,633	35	\$603,109	\$162	-15.49%
146	ROUTT SOUTH ROUTT	383	\$3,200,921	\$8,364	389	\$3,919,959	\$3,312,846	\$8,523	6	\$111,925	\$159	-15.49%
147	SAGUACHE MOUNTAIN VALLEY	112	\$1,350,555	\$12,059	111	\$1,630,169	\$1,377,693	\$12,423	(1)	\$27,137	\$364	-15.49%
148	SAGUACHE MOFFAT	197	\$2,261,993	\$11,494	197	\$2,749,028	\$2,323,266	\$11,817	(0)	\$61,273	\$323	-15.49%
149	SAGUACHE CENTER	587	\$4,309,869	\$7,340	583	\$5,189,244	\$4,385,548	\$7,524	(4)	\$75,678	\$184	-15.49%
150	SAN JUAN SILVERTON	65	\$895,103	\$13,878	67	\$1,122,833	\$948,931	\$14,227	2	\$53,829	\$349	-15.49%
151	SAN MIGUEL TELLURIDE	777	\$6,837,235	\$8,796	838	\$8,866,564	\$7,493,334	\$8,990	61	\$866,099	\$144	-15.49%
152	SAN MIGUEL NORWOOD	256	\$2,526,635	\$9,874	260	\$3,093,398	\$2,614,301	\$10,059	4	\$87,666	\$185	-15.49%
153	SEDGWICK JULESBURG	1,075	\$6,729,855	\$6,259	1,078	\$8,199,415	\$6,929,511	\$6,427	3	\$199,656	\$168	-15.49%
154	SEDGWICK PLATTE VALLEY	122	\$1,460,992	\$11,936	128	\$1,838,682	\$1,553,912	\$12,149	5	\$92,920	\$213	-15.49%
155	SUMMIT SUMMIT	2,950	\$19,880,382	\$6,738	2,990	\$24,466,406	\$20,677,113	\$6,914	40	\$796,732	\$176	-15.49%
156	TELLER CRIPPLE CREEK	383	\$3,403,463	\$8,884	368	\$3,572,758	\$3,428,173	\$9,323	(15)	\$24,709	\$439	-4.05%
157	TELLER WOODLAND PARK	2,595	\$16,049,407	\$6,186	2,534	\$19,047,100	\$16,097,135	\$6,354	(61)	\$47,728	\$168	-15.49%
158	WASHINGTON AKRON	359	\$2,842,522	\$7,929	349	\$3,398,232	\$2,871,923	\$8,236	(10)	\$29,400	\$307	-15.49%
159	WASHINGTON ARICKAREE	101	\$1,230,625	\$12,233	101	\$1,496,013	\$1,264,314	\$12,543	0	\$33,689	\$310	-15.49%
160	WASHINGTON OTIS	186	\$1,974,179	\$10,614	184	\$2,379,908	\$2,011,314	\$10,931	(2)	\$37,135	\$317	-15.49%
161	WASHINGTON LONE STAR	113	\$1,373,323	\$12,143	114	\$1,677,143	\$1,417,391	\$12,444	1	\$44,068	\$302	-15.49%
162	WASHINGTON WOODLIN	91	\$1,125,983	\$12,319	88	\$1,322,728	\$1,117,867	\$12,689	(3)	-\$8,116	\$369	-15.49%
163	WELD GILCREST	1,809	\$11,772,679	\$6,507	1,804	\$14,244,394	\$12,038,260	\$6,675	(6)	\$265,581	\$167	-15.49%
164	WELD EATON	1,786	\$11,162,165	\$6,252	1,817	\$13,779,087	\$11,645,018	\$6,408	32	\$482,854	\$157	-15.49%
165	WELD KEENESBURG	2,142	\$13,548,662	\$6,325	2,147	\$16,495,062	\$13,940,350	\$6,493	5	\$391,688	\$168	-15.49%
166	WELD WINDSOR	4,481	\$27,540,096	\$6,146	4,658	\$34,781,466	\$29,394,604	\$6,311	177	\$1,854,508	\$165	-15.49%
167	WELD JOHNSTOWN	3,162	\$19,430,488	\$6,146	3,283	\$24,513,406	\$20,716,834	\$6,311	121	\$1,286,347	\$165	-15.49%
168	WELD GREELEY	19,236	\$121,608,783	\$6,322	19,528	\$150,046,046	\$126,807,308	\$6,494	292	\$5,198,525	\$172	-15.49%
169	WELD PLATTE VALLEY	1,090	\$7,080,741	\$6,494	1,161	\$9,143,719	\$7,727,564	\$6,655	71	\$646,823	\$161	-15.49%
170	WELD FT. LUPTON	2,246	\$14,969,162	\$6,665	2,238	\$18,127,694	\$15,320,124	\$6,844	(8)	\$350,963	\$179	-15.49%
171	WELD AULT-HIGHLAND	816	\$5,569,951	\$6,828	798	\$6,641,302	\$5,612,714	\$7,035	(18)	\$42,764	\$207	-15.49%
172	WELD BRIGGS DALE	153	\$1,734,719	\$11,353	151	\$2,088,781	\$1,765,276	\$11,691	(2)	\$30,557	\$338	-15.49%
173	WELD PRAIRIE	171	\$1,840,025	\$10,773	174	\$2,264,192	\$1,913,520	\$10,991	3	\$73,496	\$218	-15.49%
174	WELD PAWNEE	88	\$1,318,814	\$15,072	84	\$1,292,130	\$1,291,937	\$15,472	(4)	-\$26,876	\$400	-0.01%
175	YUMA YUMA 1	775	\$5,605,231	\$7,237	773	\$6,792,577	\$5,740,560	\$7,430	(2)	\$135,329	\$193	-15.49%
176	YUMA WRAY RD-2	684	\$4,711,176	\$6,886	702	\$5,852,489	\$4,946,071	\$7,050	17	\$234,895	\$164	-15.49%
177	YUMA IDALIA RJ-3	156	\$1,791,596	\$11,485	150	\$2,115,338	\$1,787,720	\$11,886	(6)	-\$3,876	\$402	-15.49%
178	YUMA LIBERTY J-4	78	\$1,028,310	\$13,234	84	\$1,342,402	\$1,134,494	\$13,474	7	\$106,184	\$239	-15.49%
	STATE TOTAL	817,660	\$5,297,963,176	\$6,479	828,045	\$6,514,240,501	\$5,508,386,124	\$6,652	10,385	\$210,422,948	\$173	-15.44%