



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 26-023: SCHOOL FINANCE ACT

Prime Sponsors:

Sen. Kolker; Kirkmeyer
Rep. Hamrick

Fiscal Analyst:

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Fiscal note status: This fiscal note reflects the introduced bill.

Summary Information

Overview. The bill sets FY 2026-27 funding levels for Colorado’s 178 school districts.

Types of impacts. The bill is projected to affect the following areas in FY 2026-27:

- State Expenditures
- School Districts

Appropriations. No appropriation is required, as the bill implements current law and aligns with the FY 2026-27 Long Bill and budget package.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill sets school finance funding levels for FY 2026-27 to reflect current law (see Assumptions and Technical Note Sections below). This increases the base per pupil funding by \$208.60, to \$8,900.40, and establishes statewide total program funding at \$10.2 billion in FY 2026-27.

Assumptions

Current Law Baseline

Under current law, the transition from the Public School Finance Act of 1994 (old school finance formula) to Public School Finance Act of 2024 (new school finance formula) continues in FY 2026-27, with the following implementation parameters:

- the new formula is phased in to a 30 percent level;
- calculation of district funded pupil count uses three-year student count averaging in the new formula and five-year averaging in the old formula;
- the ASCENT extended high school program is eliminated; and
- school districts are held harmless to FY 2024-25 total program funding levels.

In addition, the fiscal note assumes passage of the engrossed version of two Long Bill orbital bills that impact school finance. [House Bill 26-1357](#) begins phasing out the TREP program in FY 2026-27 and eliminates it beginning in FY 2027-28. [House Bill 26-1364](#) modifies the calculation of inflation for the 2025 calendar year only. This means that the inflation rate used in the school finance calculation for FY 2026-27 is 2.4 percent rather than 2.3 percent. Because these two bills are assumed to be part of current law, changes to those bills will change the numbers in this fiscal note.

State Expenditures

School Finance

The bill sets school finance funding levels for FY 2026-27, assuming implementation of current law. Appendix A presents FY 2026-27 school district funding, compared to FY 2025-26.

FY 2026-27

The bill sets total program funding for FY 2026-27 at \$10.2 billion. Of this amount, \$5.6 billion is state share and \$4.6 billion is local share. State share is paid from the General Fund, the State Education Fund, and the State Public School Fund. Local share includes property tax and specific ownership tax revenue.

Compared to FY 2025-26

Compared to FY 2025-26 funding, the bill increases total program by \$191.9 million. State share expenditures increase by \$214.2 million and the local share decreases by \$22.3 million. Statewide changes from FY 2025-26 are shown in Table 2 below.

**Table 2
 School Finance Funding Under SB 26-023**

Fiscal Year	Pupil Count	Per Pupil Funding	Total Program	State Share	Local Share
FY 2025-26 Actual	841,862	\$11,876	\$9,998,058,063	\$5,364,774,372	\$4,633,283,691
FY 2026-27 Estimated	827,527	\$12,314	\$10,189,918,642	\$5,578,925,361	\$4,610,993,281
Change	-14,335	\$438	\$191,860,579	\$214,150,989	-\$22,290,410
Percent Change	-1.7%	3.7%	1.9%	4.0%	-0.5%

FY 2027-28

For FY 2027-28, total program is preliminarily estimated to be about \$10.3 billion, of which \$5.6 billion is state share and \$4.6 billion is local share. This represents an increase of \$150.3 million over FY 2026-27 funding, including increases of \$105.7 million in state share and \$44.6 million in local share.

Estimates assume a phase-in of the new school finance formula at 45 percent, three-year averaging in both the old and new formulas, elimination of the TREP program, and districts held harmless to the old formula total program plus one percent. They also assume the December 2025 LCS forecasts for K-12 enrollment and assessed values and the March 2026 LCS forecast for inflation of 2.6 percent in 2026.

School District

Table 2 compares statewide FY 2026-27 school finance funding levels under the bill with actual funding in FY 2025-26. Appendix A shows district level changes in total program, state share, local share, and per pupil revenue under this bill, relative to FY 2025-26. District-level total program amounts include funding for Charter School Institute (CSI) schools geographically located in each district.

In FY 2026-27, the bill increases funding by \$438 per pupil and funds 14,335 fewer pupils statewide relative to FY 2025-26. Total program funding increases by \$191.9 million, from \$10.0 billion to \$10.2 billion. Of this amount, the state share increases by \$214.2 million, from \$5.4 billion to \$5.6 billion, and the local share decreases by \$22.3 million, from \$4.63 billion to \$4.61 billion.

For FY 2027-28, total program is preliminarily estimated to be about \$10.3 billion under current law. This represents an increase of \$150.3 million compared to FY 2026-27, including an increase of \$105.7 million in state share and \$44.6 million in local share.

Technical Note

The base per pupil and total program amounts in the bill reflect the Legislative Council Staff (LCS) December 2025 Economic and Revenue Forecast for implementation of current law, and are now outdated. The numbers in the bill should be revised to align with current estimates in FY 2026-27, including a base per pupil amount of \$8,900.40 and total program of \$10,189,918,642. This fiscal note assumes that these numbers will be updated.

Effective Date

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

State Appropriations

No appropriation is required, as the bill implements current law and aligns with the appropriation included in the FY 2026-27 budget package.

State and Local Government Contacts

Education

Legislative Council Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).

Appendix A
FY 2026-27 School Finance Act Funding Under SB26-023
Compared to FY 2025-26

County	District	FY 2025-26					FY 2026-27 Under SB26-023					Year Over Year Change				
		Pupil Count	Total Program	State Share	Local Share	PPR	Pupil Count	Total Program	State Share	Local Share	PPR	Pupil Count	Total Program	State Share	Local Share	PPR
ADAMS	MAPLETON	6,492	\$80,143,312	\$40,984,646	\$39,158,666	\$12,345	6,488	\$83,551,920	\$44,889,516	\$38,662,404	\$12,878	-3.8	\$3,408,609	\$3,904,870	-\$496,262	\$533
ADAMS	ADAMS 12 FIVE STA	38,145	\$448,104,672	\$320,864,371	\$127,240,301	\$11,748	36,716	\$449,624,188	\$322,227,987	\$127,396,202	\$12,246	-1428.8	\$1,519,516	\$1,363,616	\$155,900	\$499
ADAMS	COMMERCE CITY	5,592	\$71,587,750	\$31,335,120	\$40,252,631	\$12,802	5,311	\$71,385,944	\$31,787,233	\$39,598,711	\$13,442	-281.2	-\$201,807	\$452,113	-\$653,920	\$640
ADAMS	BRIGHTON	24,316	\$280,293,926	\$181,766,959	\$98,526,967	\$11,527	24,547	\$292,769,685	\$192,739,014	\$100,030,671	\$11,927	230.7	\$12,475,759	\$10,972,055	\$1,503,704	\$400
ADAMS	BENNETT	1,763	\$22,054,382	\$0	\$22,054,382	\$12,513	1,799	\$23,757,974	\$0	\$23,757,974	\$13,206	36.5	\$1,703,592	\$0	\$1,703,592	\$693
ADAMS	STRASBURG	1,101	\$13,824,649	\$9,739,691	\$4,084,958	\$12,562	1,083	\$14,439,715	\$10,255,669	\$4,184,046	\$13,333	-17.5	\$615,066	\$515,978	\$99,088	\$771
ADAMS	WESTMINSTER	7,897	\$100,301,667	\$64,920,797	\$35,380,870	\$12,701	7,724	\$101,315,958	\$65,745,368	\$35,570,590	\$13,117	-173.4	\$1,014,291	\$824,570	\$189,720	\$416
ALAMOSA	ALAMOSA	2,040	\$24,340,477	\$18,428,944	\$5,911,533	\$11,933	1,985	\$24,896,586	\$18,747,565	\$6,149,021	\$12,543	-54.9	\$556,109	\$318,620	\$237,488	\$610
ALAMOSA	SANGRE DE CRISTO	244	\$4,300,233	\$2,758,572	\$1,541,661	\$17,638	228	\$4,408,127	\$2,848,378	\$1,559,749	\$19,317	-15.6	\$107,893	\$89,806	\$18,088	\$1,679
ARAPAHOE	ENGLEWOOD	2,133	\$26,498,500	\$141,959	\$26,356,542	\$12,426	2,110	\$27,163,236	\$1,276,509	\$25,886,727	\$12,874	-22.5	\$664,735	\$1,134,550	-\$469,815	\$448
ARAPAHOE	SHERIDAN	913	\$13,714,030	\$3,490,106	\$10,223,925	\$15,014	812	\$13,714,030	\$3,481,747	\$10,232,283	\$16,883	-101.1	\$0	-\$8,359	\$8,359	\$1,869
ARAPAHOE	CHERRY CREEK	50,184	\$592,730,178	\$403,417,898	\$189,312,281	\$11,811	49,156	\$599,426,596	\$412,227,002	\$187,199,593	\$12,194	-1027.9	\$6,696,417	\$8,809,105	-\$2,112,687	\$383
ARAPAHOE	LITTLETON	12,809	\$144,151,287	\$64,106,484	\$80,044,804	\$11,254	12,450	\$144,958,009	\$65,018,729	\$79,939,280	\$11,643	-358.7	\$806,722	\$912,246	-\$105,524	\$389
ARAPAHOE	DEER TRAIL	311	\$5,324,328	\$3,742,433	\$1,581,895	\$17,120	300	\$5,498,964	\$3,890,219	\$1,608,745	\$18,330	-11.0	\$174,635	\$147,786	\$26,850	\$1,210
ARAPAHOE	AURORA	39,324	\$504,138,261	\$329,453,424	\$174,684,837	\$12,820	38,618	\$514,513,390	\$344,499,832	\$170,013,558	\$13,323	-706.2	\$10,375,129	\$15,046,408	-\$4,671,279	\$503
ARAPAHOE	BYERS	7,332	\$84,197,311	\$82,023,699	\$2,173,612	\$11,484	8,003	\$95,421,241	\$93,220,642	\$2,200,599	\$11,923	671.3	\$11,223,930	\$11,196,943	\$26,988	\$439
ARCHULETA	ARCHULETA	1,580	\$19,387,148	\$1,681,919	\$17,705,229	\$12,268	1,533	\$19,851,712	\$1,679,581	\$18,172,130	\$12,952	-47.6	\$464,564	-\$2,338	\$466,902	\$684
BACA	WALSH	161	\$3,305,755	\$2,637,770	\$667,985	\$20,584	159	\$3,411,034	\$2,729,944	\$681,090	\$21,453	-1.6	\$105,279	\$92,174	\$13,105	\$869
BACA	PRITCHETT	60	\$1,414,949	\$567,805	\$847,144	\$23,582	60	\$1,414,949	\$512,848	\$902,101	\$23,582	0.0	\$0	-\$54,957	\$54,957	\$0
BACA	SPRINGFIELD	253	\$4,347,338	\$3,268,000	\$1,079,338	\$17,197	240	\$4,486,893	\$3,415,318	\$1,071,575	\$18,695	-12.8	\$139,555	\$147,318	-\$7,763	\$1,499
BACA	VILAS	60	\$2,801,532	\$2,596,221	\$205,311	\$46,692	60	\$2,801,532	\$2,599,773	\$201,759	\$46,692	0.0	\$0	\$3,552	-\$3,552	\$0
BACA	CAMPO	60	\$1,341,224	\$1,019,618	\$321,606	\$22,354	60	\$1,445,829	\$1,096,267	\$349,562	\$24,097	0.0	\$104,605	\$76,649	\$27,956	\$1,743
BENT	LAS ANIMAS	892	\$11,459,925	\$9,498,850	\$1,961,075	\$12,843	862	\$11,865,698	\$9,884,768	\$1,980,930	\$13,770	-30.6	\$405,773	\$385,918	\$19,855	\$927
BENT	MCCLAVE	235	\$4,010,179	\$3,303,581	\$706,598	\$17,065	236	\$4,214,834	\$3,521,817	\$693,017	\$17,859	1.0	\$204,655	\$218,236	-\$13,582	\$795
BOULDER	ST VRAIN	30,879	\$352,898,635	\$188,403,846	\$164,494,789	\$11,428	30,520	\$360,704,486	\$196,964,325	\$163,740,161	\$11,819	-359.4	\$7,805,851	\$8,560,479	-\$754,629	\$390
BOULDER	BOULDER	27,078	\$312,522,339	\$22,024,961	\$290,497,377	\$11,542	26,596	\$316,990,076	\$28,894,111	\$288,095,965	\$11,919	-482.5	\$4,467,737	\$6,869,150	-\$2,401,413	\$377
CHAFFEE	BUENA VISTA	894	\$11,366,181	\$955,421	\$10,410,760	\$12,714	855	\$11,448,746	\$550,531	\$10,898,215	\$13,393	-39.2	\$82,565	-\$404,890	\$487,455	\$680
CHAFFEE	SALIDA	1,439	\$16,879,481	\$5,568,795	\$11,310,686	\$11,732	1,435	\$17,630,731	\$5,730,023	\$11,900,709	\$12,291	-4.3	\$751,250	\$161,227	\$590,023	\$559
CHEYENNE	KIT CARSON	93	\$2,193,245	\$1,516,372	\$676,873	\$23,507	92	\$2,241,532	\$1,527,731	\$713,800	\$24,285	-1.0	\$48,287	\$11,359	\$36,928	\$778
CHEYENNE	CHEYENNE	168	\$3,483,737	\$2,258,317	\$1,225,420	\$20,798	166	\$3,576,374	\$2,287,597	\$1,288,777	\$21,506	-1.2	\$92,637	\$29,280	\$63,357	\$707
CLEAR CREEK	CLEAR CREEK	585	\$8,072,660	\$2,672,447	\$5,400,213	\$13,790	558	\$8,110,762	\$2,727,994	\$5,382,768	\$14,538	-27.5	\$38,102	\$55,547	-\$17,445	\$748
CONEJOS	NORTH CONEJOS	937	\$11,760,466	\$10,444,361	\$1,316,105	\$12,553	884	\$11,910,496	\$10,544,707	\$1,365,789	\$13,475	-53.0	\$150,030	\$100,346	\$49,684	\$922
CONEJOS	SANFORD	368	\$5,403,289	\$5,000,138	\$403,151	\$14,703	354	\$5,569,841	\$5,168,707	\$401,134	\$15,756	-14.0	\$166,552	\$168,569	-\$2,017	\$1,053
CONEJOS	SOUTH CONEJOS	168	\$3,590,548	\$2,336,939	\$1,253,608	\$21,334	166	\$3,696,438	\$2,396,995	\$1,299,444	\$22,295	-2.5	\$105,891	\$60,055	\$45,835	\$960
COSTILLA	CENTENNIAL	157	\$3,453,526	\$1,790,112	\$1,663,414	\$22,011	146	\$3,453,526	\$1,767,171	\$1,686,355	\$23,703	-11.2	\$0	-\$22,941	\$22,941	\$1,692
COSTILLA	SIERRA GRANDE	294	\$4,890,028	\$2,074,402	\$2,815,625	\$16,633	301	\$5,215,317	\$2,488,076	\$2,727,241	\$17,304	7.4	\$325,290	\$413,673	-\$88,384	\$671
CROWLEY	CROWLEY	342	\$5,419,773	\$3,932,795	\$1,486,978	\$15,847	317	\$5,460,011	\$3,946,024	\$1,513,987	\$17,224	-25.0	\$40,237	\$13,229	\$27,009	\$1,377
CUSTER	WESTCLIFFE	291	\$4,866,364	\$89	\$4,866,275	\$16,706	266	\$4,885,793	\$0	\$4,885,793	\$18,381	-25.5	\$19,429	-\$89	\$19,518	\$1,676
DELTA	DELTA	4,337	\$51,205,865	\$32,901,864	\$18,304,001	\$11,807	4,036	\$51,205,865	\$32,756,636	\$18,449,229	\$12,686	-300.4	\$0	-\$145,227	\$145,227	\$879
DENVER	DENVER	84,509	\$1,030,737,221	\$264,781,943	\$765,955,278	\$12,197	83,719	\$1,054,294,176	\$306,322,903	\$747,971,273	\$12,593	-789.2	\$23,556,955	\$41,540,959	-\$17,984,005	\$396
DOLORES	DOLORES	238	\$4,422,477	\$2,551,154	\$1,871,323	\$18,558	234	\$4,529,324	\$2,593,149	\$1,936,176	\$19,340	-4.1	\$106,847	\$41,994	\$64,853	\$781
DOUGLAS	DOUGLAS	61,782	\$693,009,421	\$364,150,447	\$328,858,973	\$11,217	60,989	\$706,116,710	\$377,816,404	\$328,300,306	\$11,578	-792.6	\$13,107,289	\$13,665,956	-\$558,667	\$361
EAGLE	EAGLE	6,369	\$79,580,483	\$11,432,977	\$68,147,506	\$12,495	6,018	\$79,520,423	\$11,529,880	\$67,990,544	\$13,213	-350.7	-\$60,060	\$96,902	-\$156,962	\$718

Appendix A
FY 2026-27 School Finance Act Funding Under SB26-023
Compared to FY 2025-26

County	District	FY 2025-26					FY 2026-27 Under SB26-023					Year Over Year Change				
		Pupil Count	Total Program	State Share	Local Share	PPR	Pupil Count	Total Program	State Share	Local Share	PPR	Pupil Count	Total Program	State Share	Local Share	PPR
ELBERT	ELIZABETH	2,341	\$27,741,004	\$14,102,232	\$13,638,772	\$11,853	2,334	\$29,065,008	\$15,322,369	\$13,742,639	\$12,452	-6.3	\$1,324,005	\$1,220,138	\$103,867	\$599
ELBERT	KIOWA	267	\$4,684,895	\$2,503,797	\$2,181,098	\$17,546	250	\$4,788,598	\$2,515,201	\$2,273,398	\$19,154	-17.0	\$103,703	\$11,404	\$92,299	\$1,608
ELBERT	BIG SANDY	305	\$5,166,534	\$3,646,862	\$1,519,673	\$16,945	299	\$5,336,557	\$3,797,288	\$1,539,269	\$17,848	-5.9	\$170,022	\$150,426	\$19,596	\$903
ELBERT	ELBERT	265	\$4,613,933	\$3,455,859	\$1,158,074	\$17,411	268	\$4,813,959	\$3,649,886	\$1,164,073	\$17,949	3.2	\$200,026	\$194,027	\$5,999	\$538
ELBERT	AGATE	77	\$1,945,738	\$1,124,391	\$821,346	\$25,269	78	\$2,023,633	\$1,154,628	\$869,005	\$25,944	1.0	\$77,895	\$30,236	\$47,659	\$675
EL PASO	CALHAN	395	\$5,985,013	\$3,937,061	\$2,047,952	\$15,137	372	\$6,028,878	\$3,967,252	\$2,061,626	\$16,194	-23.1	\$43,865	\$30,191	\$13,674	\$1,057
EL PASO	HARRISON	12,029	\$144,060,781	\$123,450,758	\$20,610,023	\$11,976	11,705	\$144,362,424	\$124,270,593	\$20,091,831	\$12,333	-324.0	\$301,642	\$819,835	-\$518,193	\$357
EL PASO	WIDEFIELD	9,075	\$101,322,612	\$73,139,999	\$28,182,614	\$11,165	8,987	\$103,573,848	\$75,419,216	\$28,154,631	\$11,525	-88.1	\$2,251,235	\$2,279,218	-\$27,983	\$360
EL PASO	FOUNTAIN	7,423	\$84,240,259	\$76,587,686	\$7,652,573	\$11,349	7,245	\$84,671,917	\$76,737,198	\$7,934,719	\$11,687	-178.3	\$431,658	\$149,512	\$282,146	\$339
EL PASO	COLORADO SPRING	24,197	\$280,369,696	\$169,603,182	\$110,766,514	\$11,587	24,046	\$286,458,843	\$178,037,962	\$108,420,881	\$11,913	-151.2	\$6,089,147	\$8,434,780	-\$2,345,633	\$326
EL PASO	CHEYENNE MOUNTAIN	3,623	\$40,213,474	\$22,105,802	\$18,107,672	\$11,101	3,628	\$41,293,391	\$23,326,249	\$17,967,142	\$11,383	5.0	\$1,079,917	\$1,220,447	-\$140,530	\$282
EL PASO	MANITOU SPRINGS	1,168	\$14,452,481	\$7,990,049	\$6,462,433	\$12,374	1,072	\$14,452,481	\$8,028,383	\$6,424,099	\$13,483	-96.1	\$0	\$38,334	-\$38,334	\$1,109
EL PASO	ACADEMY	25,566	\$282,464,519	\$189,420,800	\$93,043,718	\$11,049	25,385	\$287,779,086	\$195,811,558	\$91,967,528	\$11,336	-180.6	\$5,314,567	\$6,390,758	-\$1,076,190	\$288
EL PASO	ELLICOTT	910	\$11,963,506	\$9,679,943	\$2,283,563	\$13,142	908	\$12,434,915	\$10,130,993	\$2,303,922	\$13,692	-2.1	\$471,409	\$451,050	\$20,359	\$549
EL PASO	PEYTON	567	\$7,656,381	\$5,149,880	\$2,506,500	\$13,501	546	\$7,803,161	\$5,249,983	\$2,553,178	\$14,299	-21.4	\$146,781	\$100,103	\$46,677	\$798
EL PASO	HANOVER	253	\$4,639,220	\$3,790,534	\$848,686	\$18,330	240	\$4,701,555	\$3,777,135	\$924,419	\$19,606	-13.3	\$62,334	-\$13,399	\$75,733	\$1,277
EL PASO	LEWIS-PALMER	6,198	\$68,940,386	\$37,693,332	\$31,247,054	\$11,123	6,059	\$69,694,312	\$38,453,083	\$31,241,229	\$11,503	-139.1	\$753,926	\$759,751	-\$5,825	\$380
EL PASO	FALCON	34,951	\$393,438,401	\$335,725,542	\$57,712,859	\$11,257	36,317	\$420,252,041	\$362,242,391	\$58,009,650	\$11,572	1366.2	\$26,813,640	\$26,516,849	\$296,791	\$315
EL PASO	EDISON	66	\$2,216,244	\$1,944,223	\$272,021	\$33,579	61	\$2,216,244	\$1,941,861	\$274,383	\$36,511	-5.3	\$0	-\$2,362	\$2,362	\$2,932
EL PASO	MIAMI-YODER	333	\$5,420,079	\$3,919,920	\$1,500,159	\$16,291	311	\$5,514,708	\$3,930,823	\$1,583,885	\$17,709	-21.3	\$94,629	\$10,903	\$83,726	\$1,418
FREMONT	CANON CITY	3,088	\$35,423,472	\$22,961,594	\$12,461,878	\$11,470	2,959	\$35,585,987	\$23,240,064	\$12,345,923	\$12,026	-129.1	\$162,516	\$278,470	-\$115,955	\$555
FREMONT	FLORENCE	1,228	\$14,964,960	\$9,976,029	\$4,988,932	\$12,191	1,155	\$15,134,440	\$9,925,349	\$5,209,091	\$13,109	-73.0	\$169,480	-\$50,680	\$220,159	\$918
FREMONT	COTOPAXI	152	\$3,397,952	\$46	\$3,397,906	\$22,355	137	\$3,397,952	\$0	\$3,397,952	\$24,857	-15.3	\$0	-\$46	\$46	\$2,502
GARFIELD	ROARING FORK	5,814	\$73,164,837	\$12,339,144	\$60,825,693	\$12,585	5,650	\$74,707,830	\$13,870,896	\$60,836,934	\$13,224	-164.0	\$1,542,993	\$1,531,752	\$11,241	\$638
GARFIELD	RIFLE	4,468	\$53,225,474	\$44,384,880	\$8,840,594	\$11,913	4,410	\$55,595,334	\$45,460,152	\$10,135,182	\$12,608	-58.3	\$2,369,860	\$1,075,272	\$1,294,588	\$695
GARFIELD	PARACHUTE	1,145	\$14,891,103	\$12,488,213	\$2,402,890	\$13,011	1,138	\$15,327,010	\$12,665,267	\$2,661,743	\$13,471	-6.7	\$435,907	\$177,054	\$258,853	\$460
GILPIN	GILPIN	351	\$5,766,371	\$2,482,612	\$3,283,759	\$16,428	318	\$5,766,371	\$2,630,352	\$3,136,019	\$18,150	-33.3	\$0	\$147,740	-\$147,740	\$1,722
GRAND	WEST GRAND	388	\$6,113,607	\$3,519,029	\$2,594,578	\$15,761	367	\$6,260,220	\$3,632,161	\$2,628,059	\$17,067	-21.1	\$146,613	\$113,132	\$33,481	\$1,306
GRAND	EAST GRAND	1,216	\$15,020,251	\$0	\$15,020,251	\$12,349	1,184	\$15,667,568	\$82	\$15,667,485	\$13,232	-32.2	\$647,316	\$82	\$647,234	\$882
GUNNISON	GUNNISON	1,988	\$24,191,496	\$4,147,621	\$20,043,875	\$12,169	1,972	\$25,361,167	\$5,435,043	\$19,926,125	\$12,863	-16.3	\$1,169,671	\$1,287,422	-\$117,751	\$694
HINSDALE	HINSDALE	70	\$1,892,021	\$404,934	\$1,487,087	\$27,029	71	\$1,959,679	\$517,540	\$1,442,140	\$27,562	1.1	\$67,658	\$112,606	-\$44,947	\$533
HUERFANO	HUERFANO	419	\$6,429,493	\$2,247,978	\$4,181,515	\$15,360	383	\$6,429,493	\$2,243,511	\$4,185,982	\$16,774	-35.3	\$0	-\$4,467	\$4,467	\$1,415
HUERFANO	LA VETA	223	\$4,022,131	\$2,578,497	\$1,443,634	\$18,077	224	\$4,239,087	\$2,803,246	\$1,435,841	\$18,924	1.5	\$216,955	\$224,749	-\$7,794	\$847
JACKSON	NORTH PARK	138	\$3,103,264	\$378,423	\$2,724,841	\$22,569	117	\$3,103,264	\$165,366	\$2,937,898	\$26,546	-20.6	\$0	-\$213,056	\$213,056	\$3,977
JEFFERSON	JEFFERSON	72,621	\$825,657,217	\$385,324,748	\$440,332,469	\$11,369	70,729	\$831,861,558	\$393,675,879	\$438,185,679	\$11,761	-1892.2	\$6,204,340	\$8,351,131	-\$2,146,791	\$392
KIOWA	EADS	186	\$3,586,982	\$2,862,091	\$724,890	\$19,285	180	\$3,695,616	\$2,991,258	\$704,358	\$20,497	-5.7	\$108,634	\$129,167	-\$20,532	\$1,212
KIOWA	PLAINVIEW	60	\$2,835,204	\$2,243,383	\$591,821	\$47,253	60	\$2,835,204	\$2,257,658	\$577,546	\$47,253	0.0	\$0	\$14,275	-\$14,275	\$0
KIT CARSON	ARRIBA-FLAGLER	155	\$3,155,540	\$1,585,665	\$1,569,875	\$20,385	154	\$3,267,477	\$1,704,793	\$1,562,685	\$21,217	-0.8	\$111,938	\$119,128	-\$7,190	\$833
KIT CARSON	HI PLAINS	100	\$2,467,533	\$1,356,341	\$1,111,192	\$24,799	81	\$2,467,533	\$1,340,287	\$1,127,247	\$30,351	-18.2	\$0	-\$16,055	\$16,055	\$5,552
KIT CARSON	STRATTON	222	\$3,936,273	\$2,981,116	\$955,157	\$17,771	223	\$4,115,445	\$3,166,315	\$949,129	\$18,496	1.0	\$179,172	\$185,199	-\$6,028	\$725
KIT CARSON	BETHUNE	97	\$2,304,004	\$1,693,796	\$610,208	\$23,802	100	\$2,428,062	\$1,820,566	\$607,496	\$24,403	2.7	\$124,058	\$126,770	-\$2,712	\$601
KIT CARSON	BURLINGTON	680	\$8,668,958	\$4,736,671	\$3,932,287	\$12,756	651	\$8,958,546	\$5,078,802	\$3,879,744	\$13,755	-28.3	\$289,587	\$342,131	-\$52,544	\$999
LAKE	LAKE	860	\$11,527,091	\$1,283,561	\$10,243,530	\$13,407	823	\$11,743,615	\$1,569,955	\$10,173,660	\$14,264	-36.5	\$216,523	\$286,393	-\$69,870	\$857

Appendix A
FY 2026-27 School Finance Act Funding Under SB26-023
Compared to FY 2025-26

County	District	FY 2025-26					FY 2026-27 Under SB26-023					Year Over Year Change				
		Pupil Count	Total Program	State Share	Local Share	PPR	Pupil Count	Total Program	State Share	Local Share	PPR	Pupil Count	Total Program	State Share	Local Share	PPR
LA PLATA	DURANGO	4,840	\$57,255,704	\$33,630,756	\$23,624,948	\$11,829	4,704	\$57,877,391	\$32,220,286	\$25,657,105	\$12,305	-136.4	\$621,687	-\$1,410,470	\$2,032,157	\$475
LA PLATA	BAYFIELD	1,200	\$15,298,177	\$11,305,773	\$3,992,403	\$12,753	1,113	\$15,289,822	\$10,898,787	\$4,391,036	\$13,741	-86.9	-\$8,354	-\$406,987	\$398,633	\$988
LA PLATA	IGNACIO	669	\$9,460,360	\$7,717,449	\$1,742,911	\$14,143	627	\$9,553,230	\$7,617,252	\$1,935,978	\$15,232	-41.7	\$92,870	-\$100,197	\$193,067	\$1,088
LARIMER	POUDRE	31,366	\$356,274,943	\$192,922,447	\$163,352,496	\$11,359	30,531	\$356,274,943	\$194,979,039	\$161,295,904	\$11,669	-834.9	\$0	\$2,056,592	-\$2,056,592	\$311
LARIMER	THOMPSON	14,185	\$158,351,703	\$53,601,773	\$104,749,931	\$11,163	13,665	\$159,152,246	\$55,604,057	\$103,548,189	\$11,647	-519.8	\$800,543	\$2,002,285	-\$1,201,742	\$483
LARIMER	ESTES PARK	916	\$12,228,888	\$128	\$12,228,760	\$13,349	861	\$12,228,888	\$0	\$12,228,888	\$14,211	-55.6	\$0	-\$128	\$128	\$863
LAS ANIMAS	TRINIDAD	766	\$10,518,559	\$6,898,221	\$3,620,338	\$13,741	761	\$10,808,148	\$7,020,679	\$3,787,469	\$14,203	-4.5	\$289,590	\$122,458	\$167,132	\$462
LAS ANIMAS	PRIMERO	216	\$3,997,172	\$3,486,091	\$511,081	\$18,548	195	\$4,048,064	\$3,552,381	\$495,683	\$20,781	-20.7	\$50,892	\$66,290	-\$15,398	\$2,232
LAS ANIMAS	HOEHNE	284	\$4,573,178	\$2,770,015	\$1,803,163	\$16,114	267	\$4,574,829	\$2,755,433	\$1,819,395	\$17,134	-16.8	\$1,651	-\$14,581	\$16,233	\$1,020
LAS ANIMAS	AGUILAR	102	\$2,542,775	\$1,711,582	\$831,194	\$24,832	95	\$2,542,775	\$1,649,106	\$893,669	\$26,766	-7.4	\$0	-\$62,475	\$62,475	\$1,934
LAS ANIMAS	BRANSON	449	\$5,343,288	\$4,832,602	\$510,686	\$11,914	443	\$5,491,310	\$4,949,493	\$541,817	\$12,387	-5.2	\$148,023	\$116,891	\$31,131	\$474
LAS ANIMAS	KIM	60	\$1,219,289	\$612,493	\$606,796	\$20,321	60	\$1,303,505	\$650,669	\$652,837	\$21,725	0.0	\$84,217	\$38,176	\$46,041	\$1,404
LINCOLN	GENOA-HUGO	206	\$3,954,429	\$2,563,784	\$1,390,645	\$19,196	209	\$4,152,522	\$2,788,639	\$1,363,883	\$19,869	3.0	\$198,093	\$224,855	-\$26,762	\$672
LINCOLN	LIMON	460	\$6,261,004	\$3,597,647	\$2,663,357	\$13,599	451	\$6,546,458	\$3,847,712	\$2,698,746	\$14,532	-9.9	\$285,454	\$250,065	\$35,389	\$932
LINCOLN	KARVAL	60	\$1,268,806	\$1,048,212	\$220,594	\$21,147	60	\$1,349,134	\$1,142,030	\$207,104	\$22,486	0.0	\$80,328	\$93,818	-\$13,490	\$1,339
LOGAN	VALLEY	1,791	\$21,395,015	\$13,210,687	\$8,184,327	\$11,944	1,810	\$22,344,669	\$14,240,696	\$8,103,974	\$12,345	18.7	\$949,655	\$1,030,008	-\$80,354	\$401
LOGAN	FRENCHMAN	200	\$3,738,540	\$2,221,908	\$1,516,633	\$18,683	197	\$3,860,996	\$2,323,971	\$1,537,025	\$19,649	-3.6	\$122,456	\$102,063	\$20,393	\$965
LOGAN	BUFFALO	315	\$4,931,426	\$3,542,751	\$1,388,675	\$15,675	308	\$5,073,358	\$3,656,565	\$1,416,793	\$16,451	-6.2	\$141,932	\$113,814	\$28,118	\$775
LOGAN	PLATEAU	180	\$3,533,344	\$2,054,124	\$1,479,220	\$19,597	179	\$3,658,124	\$2,078,147	\$1,579,977	\$20,402	-1.0	\$124,781	\$24,024	\$100,757	\$805
MESA	DEBEQUE	185	\$3,766,483	\$2,966,510	\$799,973	\$20,359	188	\$3,921,231	\$3,041,241	\$879,989	\$20,858	3.0	\$154,748	\$74,731	\$80,016	\$498
MESA	PLATEAU VALLEY	279	\$4,625,129	\$2,782,097	\$1,843,032	\$16,601	262	\$4,642,434	\$2,697,049	\$1,945,385	\$17,712	-16.5	\$17,305	-\$85,048	\$102,353	\$1,111
MESA	MESA VALLEY	20,516	\$229,390,897	\$139,935,031	\$89,455,865	\$11,181	19,783	\$227,766,786	\$138,546,337	\$89,220,450	\$11,513	-732.9	-\$1,624,110	-\$1,388,695	-\$235,416	\$332
MINERAL	CREEDE	93	\$2,221,460	\$232,101	\$1,989,359	\$23,810	93	\$2,276,773	\$196,126	\$2,080,647	\$24,481	-0.3	\$55,313	-\$35,975	\$91,288	\$672
MOFFAT	MOFFAT	1,752	\$20,723,436	\$8,450,279	\$12,273,158	\$11,830	1,613	\$20,691,068	\$7,361,891	\$13,329,177	\$12,825	-138.5	-\$32,368	-\$1,088,388	\$1,056,020	\$996
MONTEZUMA	MONTEZUMA	2,468	\$29,063,531	\$14,123,502	\$14,940,029	\$11,776	2,333	\$28,794,428	\$14,772,483	\$14,021,946	\$12,342	-135.0	-\$269,103	\$648,981	-\$918,083	\$566
MONTEZUMA	DOLORES	612	\$8,337,674	\$6,026,206	\$2,311,468	\$13,626	593	\$8,445,845	\$6,052,517	\$2,393,327	\$14,243	-18.9	\$108,171	\$26,312	\$81,859	\$617
MONTEZUMA	MANCOS	473	\$6,432,241	\$4,778,388	\$1,653,853	\$13,596	457	\$6,606,088	\$4,876,412	\$1,729,677	\$14,452	-16.0	\$173,848	\$98,024	\$75,824	\$856
MONTROSE	MONTROSE	5,675	\$68,103,153	\$38,450,357	\$29,652,796	\$12,001	5,610	\$69,765,884	\$40,376,796	\$29,389,087	\$12,437	-65.1	\$1,662,730	\$1,926,439	-\$263,708	\$436
MONTROSE	WEST END	230	\$4,418,593	\$3,550,390	\$868,202	\$19,211	228	\$4,534,654	\$3,639,852	\$894,802	\$19,915	-2.3	\$116,061	\$89,462	\$26,599	\$704
MORGAN	BRUSH	1,261	\$15,705,239	\$7,744,753	\$7,960,487	\$12,451	1,224	\$15,911,731	\$7,790,108	\$8,121,624	\$13,005	-37.9	\$206,492	\$45,355	\$161,137	\$554
MORGAN	FT. MORGAN	3,201	\$38,441,869	\$27,366,970	\$11,074,899	\$12,009	3,140	\$39,554,202	\$28,556,251	\$10,997,950	\$12,598	-61.3	\$1,112,333	\$1,189,282	-\$76,948	\$589
MORGAN	WELDON	199	\$3,906,222	\$2,885,356	\$1,020,866	\$19,619	201	\$4,040,151	\$3,037,944	\$1,002,207	\$20,100	1.9	\$133,928	\$152,588	-\$18,660	\$481
MORGAN	WIGGINS	854	\$11,137,034	\$2,941,114	\$8,195,920	\$13,049	870	\$11,943,492	\$3,714,045	\$8,229,447	\$13,736	16.0	\$806,458	\$772,931	\$33,527	\$687
OTERO	EAST OTERO	1,286	\$16,138,368	\$13,214,481	\$2,923,887	\$12,548	1,211	\$16,138,368	\$13,202,223	\$2,936,145	\$13,329	-75.3	\$0	-\$12,258	\$12,258	\$780
OTERO	ROCKY FORD	580	\$8,410,095	\$6,999,248	\$1,410,847	\$14,505	546	\$8,410,095	\$7,007,683	\$1,402,412	\$15,403	-33.8	\$0	\$8,435	-\$8,435	\$898
OTERO	MANZANOLA	180	\$3,818,975	\$3,437,806	\$381,169	\$21,276	177	\$3,920,320	\$3,533,503	\$386,817	\$22,149	-2.5	\$101,345	\$95,697	\$5,648	\$873
OTERO	FOWLER	341	\$5,307,562	\$4,355,500	\$952,063	\$15,546	330	\$5,433,825	\$4,481,232	\$952,593	\$16,451	-11.1	\$126,263	\$125,733	\$530	\$905
OTERO	CHERAW	206	\$3,854,399	\$3,528,009	\$326,390	\$18,711	202	\$3,938,313	\$3,611,596	\$326,717	\$19,497	-4.0	\$83,914	\$83,587	\$327	\$786
OTERO	SWINK	301	\$4,823,086	\$4,134,078	\$689,008	\$16,050	300	\$4,948,131	\$4,264,416	\$683,715	\$16,494	-0.5	\$125,045	\$130,338	-\$5,293	\$444
OURAY	OURAY	170	\$3,814,998	\$918,582	\$2,896,416	\$22,507	167	\$3,863,793	\$900,820	\$2,962,973	\$23,109	-2.3	\$48,795	-\$17,762	\$66,556	\$601
OURAY	RIDGWAY	291	\$5,096,387	\$900,287	\$4,196,099	\$17,507	274	\$5,104,845	\$755,692	\$4,349,153	\$18,638	-17.2	\$8,458	-\$144,595	\$153,053	\$1,130
PARK	PLATTE CANYON	665	\$9,260,586	\$3,006,185	\$6,254,401	\$13,926	621	\$9,229,261	\$2,775,112	\$6,454,149	\$14,855	-43.7	-\$31,325	-\$231,073	\$199,748	\$929
PARK	PARK	562	\$7,884,882	\$85	\$7,884,797	\$14,043	574	\$8,449,913	\$107	\$8,449,806	\$14,734	12.0	\$565,030	\$21	\$565,009	\$691

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Compared to FY 2025-26

County	District	FY 2025-26					FY 2026-27 Under SB26-023					Year Over Year Change				
		Pupil Count	Total Program	State Share	Local Share	PPR	Pupil Count	Total Program	State Share	Local Share	PPR	Pupil Count	Total Program	State Share	Local Share	PPR
PHILLIPS	HOLYOKE	525	\$7,153,348	\$4,518,354	\$2,634,994	\$13,623	508	\$7,304,479	\$4,749,919	\$2,554,559	\$14,370	-16.8	\$151,131	\$231,566	-\$80,435	\$748
PHILLIPS	HAXTUN	279	\$4,387,641	\$3,213,247	\$1,174,393	\$15,749	256	\$4,433,039	\$3,288,529	\$1,144,511	\$17,350	-23.1	\$45,399	\$75,281	-\$29,883	\$1,602
PITKIN	ASPEN	1,538	\$23,605,261	\$0	\$23,605,261	\$15,353	1,534	\$23,259,673	\$1,202	\$23,258,472	\$15,168	-4.0	-\$345,587	\$1,202	-\$346,789	-\$185
PROWERS	GRANADA	190	\$3,690,186	\$3,133,797	\$556,389	\$19,473	182	\$3,785,023	\$3,241,916	\$543,107	\$20,797	-7.5	\$94,837	\$108,119	-\$13,282	\$1,324
PROWERS	LAMAR	1,326	\$16,509,596	\$13,571,055	\$2,938,541	\$12,455	1,267	\$16,689,616	\$13,640,930	\$3,048,686	\$13,176	-58.8	\$180,021	\$69,875	\$110,146	\$720
PROWERS	HOLLY	259	\$4,326,720	\$3,396,889	\$929,831	\$16,738	262	\$4,572,776	\$3,667,269	\$905,507	\$17,453	3.5	\$246,056	\$270,380	-\$24,324	\$716
PROWERS	WILEY	258	\$4,278,891	\$3,814,874	\$464,017	\$16,585	256	\$4,427,427	\$3,975,727	\$451,700	\$17,328	-2.5	\$148,536	\$160,853	-\$12,317	\$744
PUEBLO	PUEBLO CITY	13,599	\$163,687,034	\$120,626,356	\$43,060,679	\$12,036	12,822	\$163,687,034	\$121,074,179	\$42,612,855	\$12,766	-777.3	\$0	\$447,823	-\$447,823	\$730
PUEBLO	PUEBLO RURAL	10,098	\$112,532,619	\$78,560,370	\$33,972,249	\$11,144	9,820	\$113,420,855	\$79,402,479	\$34,018,375	\$11,550	-278.4	\$888,236	\$842,110	\$46,126	\$406
RIO BLANCO	MEEKER	656	\$8,469,085	\$5,786,429	\$2,682,655	\$12,910	633	\$8,704,895	\$5,840,159	\$2,864,737	\$13,761	-23.4	\$235,811	\$53,729	\$182,081	\$850
RIO BLANCO	RANGELY	451	\$6,000,227	\$4,207,054	\$1,793,173	\$13,310	431	\$6,188,002	\$4,065,129	\$2,122,872	\$14,347	-19.5	\$187,775	-\$141,925	\$329,699	\$1,037
RIO GRANDE	DEL NORTE	364	\$5,502,766	\$2,179,012	\$3,323,754	\$15,122	348	\$5,656,943	\$2,173,511	\$3,483,432	\$16,265	-16.1	\$154,177	-\$5,501	\$159,678	\$1,143
RIO GRANDE	MONTE VISTA	933	\$12,005,916	\$9,343,910	\$2,662,006	\$12,864	917	\$12,451,149	\$9,819,124	\$2,632,025	\$13,575	-16.1	\$445,233	\$475,214	-\$29,981	\$711
RIO GRANDE	SARGENT	295	\$4,763,054	\$3,354,160	\$1,408,894	\$16,151	275	\$4,781,885	\$3,408,853	\$1,373,032	\$17,370	-19.6	\$18,831	\$54,693	-\$35,862	\$1,218
ROUTT	HAYDEN	415	\$6,253,465	\$1,568,521	\$4,684,944	\$15,061	410	\$6,517,752	\$1,587,909	\$4,929,843	\$15,905	-5.4	\$264,287	\$19,387	\$244,899	\$843
ROUTT	STEAMBOAT SPRING	2,622	\$31,421,093	\$19,726,377	\$11,694,716	\$11,984	2,516	\$31,727,969	\$20,183,092	\$11,544,877	\$12,611	-106.1	\$306,876	\$456,715	-\$149,839	\$627
ROUTT	SOUTH ROUTT	301	\$5,163,028	\$1,467,773	\$3,695,255	\$17,181	275	\$5,181,253	\$1,490,693	\$3,690,560	\$18,814	-25.1	\$18,225	\$22,920	-\$4,696	\$1,632
SAGUACHE	MOUNTAIN VALLEY	160	\$3,349,824	\$1,973,789	\$1,376,035	\$20,936	145	\$3,373,634	\$2,005,502	\$1,368,132	\$23,347	-15.5	\$23,810	\$31,713	-\$7,903	\$2,411
SAGUACHE	MOFFAT	198	\$4,400,235	\$2,768,045	\$1,632,190	\$22,212	198	\$4,518,808	\$2,916,313	\$1,602,495	\$22,822	-0.1	\$118,573	\$148,268	-\$29,695	\$610
SAGUACHE	CENTER	567	\$8,077,824	\$6,584,643	\$1,493,181	\$14,237	558	\$8,437,938	\$6,988,584	\$1,449,355	\$15,133	-9.8	\$360,114	\$403,941	-\$43,827	\$896
SAN JUAN	SILVERTON	74	\$1,911,112	\$478,404	\$1,432,708	\$26,002	70	\$1,922,747	\$523,031	\$1,399,716	\$27,468	-3.5	\$11,635	\$44,626	-\$32,991	\$1,466
SAN MIGUEL	TELLURIDE	806	\$13,370,072	\$1,127,192	\$12,242,879	\$16,592	758	\$13,370,072	\$1,273,133	\$12,096,939	\$17,629	-47.4	\$0	\$145,941	-\$145,941	\$1,037
SAN MIGUEL	NORWOOD	173	\$3,778,645	\$3,160,230	\$618,415	\$21,905	170	\$3,864,046	\$3,208,100	\$655,946	\$22,690	-2.2	\$85,401	\$47,869	\$37,531	\$784
SEDGWICK	JULESBURG	840	\$10,237,453	\$9,111,315	\$1,126,138	\$12,182	835	\$10,792,785	\$9,648,732	\$1,144,052	\$12,925	-5.4	\$555,332	\$537,417	\$17,915	\$744
SEDGWICK	PLATTE VALLEY	128	\$2,816,782	\$1,875,384	\$941,398	\$22,006	125	\$2,882,653	\$1,913,836	\$968,817	\$23,061	-3.0	\$65,871	\$38,452	\$27,419	\$1,055
SUMMIT	SUMMIT	3,356	\$42,407,902	\$270	\$42,407,632	\$12,637	3,205	\$42,864,834	\$0	\$42,864,834	\$13,373	-150.4	\$456,932	-\$270	\$457,202	\$735
TELLER	CRIPPLE CREEK	271	\$4,826,385	\$329,896	\$4,496,490	\$17,836	261	\$4,924,669	\$70,637	\$4,854,031	\$18,890	-9.9	\$98,283	-\$259,258	\$357,542	\$1,054
TELLER	WOODLAND PARK	1,785	\$21,970,506	\$8,149,298	\$13,821,207	\$12,310	1,688	\$21,970,506	\$8,162,776	\$13,807,730	\$13,014	-96.6	\$0	\$13,477	-\$13,477	\$704
WASHINGTON	AKRON	400	\$5,813,194	\$4,095,294	\$1,717,900	\$14,540	391	\$6,070,788	\$4,359,148	\$1,711,640	\$15,526	-8.8	\$257,594	\$263,854	-\$6,260	\$986
WASHINGTON	ARICKAREE	76	\$1,991,377	\$1,286,252	\$705,125	\$26,376	66	\$1,991,377	\$1,274,811	\$716,566	\$30,310	-9.8	\$0	-\$11,442	\$11,442	\$3,934
WASHINGTON	OTIS	177	\$3,689,780	\$2,951,387	\$738,393	\$20,811	165	\$3,689,780	\$2,957,388	\$732,391	\$22,322	-12.0	\$0	\$6,002	-\$6,002	\$1,511
WASHINGTON	LONE STAR	120	\$2,767,544	\$1,815,976	\$951,568	\$23,005	116	\$2,771,669	\$1,791,961	\$979,708	\$23,956	-4.6	\$4,125	-\$24,015	\$28,140	\$950
WASHINGTON	WOODLIN	68	\$1,710,188	\$637,234	\$1,072,954	\$25,039	66	\$1,720,351	\$620,415	\$1,099,936	\$26,185	-2.6	\$10,163	-\$16,819	\$26,982	\$1,146
WELD	GILCREST	1,653	\$20,785,164	\$3,625,197	\$17,159,967	\$12,575	1,545	\$20,887,486	\$3,805,404	\$17,082,082	\$13,521	-108.1	\$102,322	\$180,207	-\$77,885	\$946
WELD	EATON	2,012	\$22,963,451	\$0	\$22,963,451	\$11,415	2,006	\$23,768,012	\$176,616	\$23,591,396	\$11,848	-5.7	\$804,561	\$176,616	\$627,945	\$434
WELD	KEENESBURG	2,509	\$29,801,133	\$4,137,291	\$25,663,841	\$11,878	2,418	\$30,880,669	\$5,149,509	\$25,731,161	\$12,773	-91.2	\$1,079,537	\$1,012,217	\$67,320	\$895
WELD	WINDSOR	8,603	\$95,089,261	\$34,111,866	\$60,977,395	\$11,053	8,653	\$98,202,481	\$36,589,709	\$61,612,772	\$11,349	50.0	\$3,113,220	\$2,477,842	\$635,378	\$296
WELD	JOHNSTOWN	4,017	\$45,463,337	\$14,585,841	\$30,877,497	\$11,319	4,068	\$47,466,644	\$15,083,483	\$32,383,161	\$11,670	51.0	\$2,003,306	\$497,642	\$1,505,664	\$351
WELD	GREELEY	22,181	\$260,803,713	\$186,419,299	\$74,384,414	\$11,758	22,044	\$266,929,400	\$193,148,160	\$73,781,240	\$12,109	-136.5	\$6,125,687	\$6,728,861	-\$603,175	\$351
WELD	PLATTE VALLEY	1,126	\$13,784,431	\$0	\$13,784,431	\$12,246	1,122	\$14,330,748	\$672	\$14,330,075	\$12,771	-3.5	\$546,316	\$672	\$545,644	\$525
WELD	FT. LUPTON	2,276	\$27,020,372	\$10,994,179	\$16,026,192	\$11,870	2,255	\$27,829,154	\$11,706,932	\$16,122,222	\$12,342	-21.5	\$808,782	\$712,753	\$96,029	\$472
WELD	AULT-HIGHLAND	966	\$12,285,446	\$34	\$12,285,412	\$12,713	950	\$12,715,091	\$0	\$12,715,091	\$13,391	-16.9	\$429,645	-\$34	\$429,679	\$679
WELD	BRIGGS DALE	164	\$3,421,894	\$92	\$3,421,803	\$20,827	160	\$3,452,314	\$145	\$3,452,168	\$21,604	-4.5	\$30,419	\$54	\$30,366	\$777

Appendix A
FY 2026-27 School Finance Act Funding Under SB26-023
Compared to FY 2025-26

County	District	FY 2025-26					FY 2026-27 Under SB26-023					Year Over Year Change				
		Pupil Count	Total Program	State Share	Local Share	PPR	Pupil Count	Total Program	State Share	Local Share	PPR	Pupil Count	Total Program	State Share	Local Share	PPR
WELD	PRAIRIE	163	\$3,425,421	\$977,038	\$2,448,384	\$21,015	150	\$3,425,421	\$970,495	\$2,454,926	\$22,836	-13.0	\$0	-\$6,542	\$6,542	\$1,821
WELD	PAWNEE	60	\$1,514,547	\$172	\$1,514,374	\$25,242	60	\$1,587,651	\$113	\$1,587,537	\$26,461	0.0	\$73,104	-\$59	\$73,163	\$1,218
YUMA	YUMA 1	781	\$10,706,968	\$6,607,236	\$4,099,732	\$13,709	752	\$10,960,068	\$6,684,581	\$4,275,487	\$14,571	-28.8	\$253,100	\$77,345	\$175,755	\$861
YUMA	WRAY RD-2	699	\$9,419,138	\$6,485,077	\$2,934,060	\$13,475	698	\$9,827,404	\$6,690,429	\$3,136,975	\$14,089	-1.5	\$408,266	\$205,351	\$202,915	\$614
YUMA	IDALIA RJ-3	143	\$3,290,842	\$2,768,210	\$522,632	\$22,965	134	\$3,290,842	\$2,766,989	\$523,853	\$24,559	-9.3	\$0	-\$1,222	\$1,222	\$1,594
YUMA	LIBERTY J-4	68	\$1,776,147	\$1,299,822	\$476,325	\$26,120	71	\$1,874,100	\$1,393,477	\$480,623	\$26,396	3.0	\$97,953	\$93,655	\$4,298	\$276
STATE	TOTAL	841,862	\$9,998,058,063	\$5,364,774,372	\$4,633,283,691	\$ 11,876	827,527	\$10,189,918,642	\$5,578,925,361	\$4,610,993,281	\$12,314	-14,335.3	\$191,860,579	\$214,150,989	-\$22,290,410	\$438