



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 26-023: SCHOOL FINANCE ACT

Prime Sponsors:

Sen. Kolker; Kirkmeyer
Rep. Sirota; Lukens

Fiscal Analyst:

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

Summary Information

Overview. The bill sets FY 2026-27 funding levels for Colorado’s 178 school districts, and makes changes related to state funding and programs for K-12 education.

Types of impacts. The bill is projected to affect the following areas beginning in FY 2025-26:

- State Expenditures
- Statutory Public Entity
- School District

Appropriations. The bill requires and includes appropriations of \$3.8 million in the current FY 2025-26 and \$5.4 million in FY 2026-27 to the Colorado Department of Education.

Table 1
State Fiscal Impacts

Type of Impact	Current Year FY 2025-26	Budget Year FY 2026-27	Out Year FY 2027-28
State Revenue	\$0	\$0	\$0
State Expenditures (State Education Fund)	\$3,755,558	\$5,375,404	\$3,984,271
Transferred Funds	\$0	\$0	\$0
Change in TABOR Refunds	\$0	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Total Program

The bill sets school finance funding levels for FY 2026-27, based on current law (see Assumptions and Technical Note Sections below) and the changes discussed 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.

Hold Harmless Clarification

Under current law, a school district's FY 2026-27 total program is the greater of their FY 2024-25 total program funding, or the total program calculated by the old school finance formula plus 30 percent of the difference between the old school finance formula and new school finance formula. The bill clarifies this hold harmless provision by specifying that for FY 2026-27, if a district's total program under the new formula is less than under the old formula, a district receives the greater of the old formula total program or their FY 2024-25 total program.

Sustain Funding

The bill makes technical changes to the sustain funding mechanism adopted in [Senate Bill 25-315](#) and clarifies the rules that must be adopted by the State Board of Education. It also reduces the portion of sustain funding that the Colorado Department of Education (CDE) may use for administrative costs from 5 percent to 3 percent.

Contingency Reserve

Under current law, rural or small rural school districts experiencing a financial burden caused by the withholding of property taxes due to an unforeseen delay in filing their audit report qualified for funding from the Contingency Reserve Fund in FY 2021-22, FY 2022-23, and FY 2023-24. The bill extends this eligibility criteria indefinitely.

Special Education Funding Distribution

The bill increases the portion of categorical special education funding that is used to reimburse administrative units for the cost of enrolling eligible students in out-of-home placements from \$500,000 to \$1.0 million. It also modifies the definition of eligible students to include those who have an individualized education plan, do not have a parent or guardian authorized to make educational decisions, and are placed by a public agency in an out-of-state residential child care or treatment facility, or in an approved facility school.

The State Board of Education must adopt rules related to the reimbursement process and distribution of funds, as well as to determining a child's district of residence for a circumstance not contemplated by the eligibility requirements in the bill.

PERA After Service Employment

Under current law, all Public Employees' Retirement Association (PERA) retirees may work up to 110 calendar days without experiencing a reduction in retirement benefits. Under the critical shortage retiree program, retired teachers, school bus drivers, cooks, school nurses, superintendents, principals, and paraprofessionals employed by rural school districts, charter schools within those districts, and Boards of Cooperative Educational Services, may work after retirement for more than 110 days without a reduction in their retirement benefits.

The bill adds assistant superintendents, vice principals, and assistant principals to the list.

Other Changes

Current law includes three lists of allowable activities for the School Transformation Grant Program. The bill aligns these lists.

Under current law, the State Education Fund is used to fund CDE's financial transparency reporting. The bill continues indefinitely the authorization for the SEF to be used for this purpose.

The bill clarifies the ability of charter schools to access local school food purchasing and employee wage grants through the Healthy School Meals for All (HSMA) program.

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 two Long Bill orbital bills that impact school finance will become law. [House Bill 26-1357](#) lowers the per pupil rate for the TREP program in FY 2026-27, and eliminates the program 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.

Data Correction

CDE identified an error in the specific ownership tax data that was used for the FY 2025-26 school finance midyear adjustment bill. Correction of this error requires additional state share funding for three districts—Brighton (District 27J), Fowler, and Brush—in FY 2025-26 and impacts state and local share projections for FY 2026-27 and FY 2027-28. This fiscal note reflects the correction of that error for three districts as an impact of the bill, because it is a change from the current law baseline and requires a state appropriation to align with the estimated total program set by the bill.

State Expenditures

The bill increases state expenditures for the state share of school finance by \$3.8 million in FY 2025-26, \$5.4 million in FY 2026-27, and \$4.0 million in FY 2027-28, paid from the State Education Fund.

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 2025-26

For FY 2025-26, the bill increases the state share of total program by \$3.8 million. This increase corrects an error in specific ownership tax data that was used in the midyear adjustment bill. Correcting the error provides accurate funding for three districts: Brighton (District 27J \$3.7 million), Brush (\$30,389), and Fowler (\$11,246). For other districts impacted by the data error, correction of their state share will be addressed through CDE's audit process.

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.

This amount includes two changes from the current law baseline. The clarification to the hold harmless provision increases total program by about \$2.1 million, of which \$1.5 million is state share and the remaining \$605,000 is local share. This change impacts total program for four districts: Mesa (\$1.5 million), Aspen (\$605,000, primarily locally funded), Liberty (\$10,500), and Hinsdale (\$1,402),

In addition, the updated projections due to the specific ownership tax correction discussed above do not change total program for FY 2026-27, but increase the estimated state share by about \$3.9 million.

Compared to FY 2025-26

Compared to FY 2025-26 funding, the bill increases total program by \$194.8 million. State share expenditures increase by \$216.6 million and the local share decreases by \$21.8 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	\$5,368,529,930	\$4,629,528,133
FY 2026-27 Estimated	827,582	\$12,316	\$10,192,838,501	\$5,585,097,063	\$4,607,741,439
Change	-14,280	\$440	\$194,780,439	\$216,567,133	-\$21,786,694
Percent Change	-1.7%	3.7%	1.9%	4.0%	-0.5%

Actual FY 2025-26 estimates include the correction to specific ownership tax amounts discussed above.

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 \$147.3 million over FY 2026-27 funding, including increases of \$103.5 million in state share and \$43.8 million in local share. The state share represents a \$4.0 million increase over current law.

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 update projections for specific ownership tax revenue based on the correction, 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.

Sustain Funding

By reducing the portion of sustain funding that CDE may use for administrative costs from five percent to three percent, the bill shifts \$267,000 from administrative costs to work-based learning distributions to local education providers. CDE will determine how to allocate the reduced administrative funding, which may impact spending on program evaluation and monitoring, the online system for districts to track student academic plans, or staff costs.

Special Education Funding

The bill does not change total state funding for special education; however, it shifts \$500,000 from Tier B distributions to out-of-home placements (currently referred to as educational orphans). Tier B per pupil distributions are estimated to be \$17.60 lower under the bill, compared to current law.

Other Changes

Continuing authorization for the State Education Fund to be used for financial transparency costs, aligning the allowable uses of the School Transformation Grant Program, clarifying charter school eligibility for HSMA programs, and continuing eligible use for the Contingency Reserve Fund do not change overall state expenditures.

School District

School Finance

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 \$440 per pupil and funds 14,280 fewer pupils statewide relative to FY 2025-26. Total program funding increases by \$194.8 million, from \$10.0 billion to \$10.2 billion. Of this amount, the state share increases by \$216.6 million, from \$5.4 billion to \$5.6 billion, and the local share decreases by \$21.8 million, from \$4.63 billion to \$4.61 billion. In addition, clarification of the hold harmless increases the local share property tax revenue for Aspen by \$605,643 in FY 2026-27.

For FY 2027-28, total program is preliminarily estimated to be about \$10.3 billion under current law. This represents an increase of \$147.3 million compared to FY 2026-27, including an increase of \$103.5 million in state share and \$43.8 million in local share.

Special Education

By shifting \$500,000 in special education categorical funding from Tier B to educational orphans, the bill may change special education allocations to administrative units. Tier B per pupil amounts are estimated to be \$17.60 lower under the bill, compared to current law; however, districts with students in out-of-home placements may see increased state funding. Actual changes to district distributions will depend on the number of students in each category and the methodology set in rule by the State Board to distribute funding for out-of-home placements.

Other Changes

School districts will have additional flexibility to address administrator shortages under the bill. As a result, employer contributions to PERA may increase depending on the number of retirees that school districts hire.

In addition, the bill makes an additional \$267,000 available to be distributed to local education providers for work-based learning, and changes to eligibility criteria for the Contingency Reserve Fund may make emergency cash flow funding available to more districts, if needed.

Statutory Public Entity

The overall impact to PERA will vary based on member behavior. Any currently retired administrators who are hired by school districts under the bill's provisions will generate additional employer and employee contributions to PERA, increasing PERA's revenues. Administrators currently employed by school districts may retire sooner as a result of the bill, which would reduce revenue, and increase payable benefits, for PERA.

Effective Date

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

State Appropriations

The bill requires and includes the following appropriations to the Colorado Department of Education for the state share of school finance, paid from the State Education Fund:

- \$3,755,558 for FY 2025-26; and
- \$5,375,404 for FY 2026-27.

The bill also includes appropriation changes for CDE that shift \$267,000 in the FY 2026-27 Long Bill from the postsecondary workforce readiness administration line item to the student pathways line item.

State and Local Government Contacts

Education

Legislative Council Staff

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	\$83,559,024	\$44,896,620	\$38,662,404	\$12,879	-3.8	\$3,415,713	\$3,911,974	-\$496,262	\$534
ADAMS	ADAMS 12 FIVE STA	38,145	\$448,104,672	\$320,864,371	\$127,240,301	\$11,748	36,728	\$449,792,418	\$322,396,216	\$127,396,202	\$12,247	-1416.8	\$1,687,746	\$1,531,846	\$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	\$185,480,892	\$94,813,034	\$11,527	24,548	\$292,781,263	\$196,575,943	\$96,205,320	\$11,927	231.7	\$12,487,337	\$11,095,051	\$1,392,286	\$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	7,725	\$101,328,669	\$65,758,079	\$35,570,590	\$13,117	-172.4	\$1,027,002	\$837,281	\$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	49,171	\$599,615,992	\$412,416,398	\$187,199,593	\$12,195	-1012.9	\$6,885,813	\$8,998,501	-\$2,112,687	\$383
ARAPAHOE	LITTLETON	12,809	\$144,151,287	\$64,106,484	\$80,044,804	\$11,254	12,453	\$144,984,282	\$65,045,002	\$79,939,280	\$11,642	-355.2	\$832,995	\$938,518	-\$105,524	\$388
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	38,617	\$514,511,203	\$344,497,645	\$170,013,558	\$13,323	-707.2	\$10,372,942	\$15,044,221	-\$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	30,525	\$360,778,796	\$197,038,635	\$163,740,161	\$11,819	-354.4	\$7,880,161	\$8,634,790	-\$754,629	\$391
BOULDER	BOULDER	27,078	\$312,522,339	\$22,024,961	\$290,497,377	\$11,542	26,598	\$317,026,537	\$28,930,572	\$288,095,965	\$11,919	-480.5	\$4,504,198	\$6,905,611	-\$2,401,413	\$378
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	83,717	\$1,054,280,088	\$306,308,815	\$747,971,273	\$12,593	-791.7	\$23,542,867	\$41,526,872	-\$17,984,005	\$397
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	\$706,173,542	\$377,873,236	\$328,300,306	\$11,579	-792.6	\$13,164,121	\$13,722,788	-\$558,667	\$362
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
ELBERT	ELIZABETH	2,341	\$27,741,004	\$14,102,232	\$13,638,772	\$11,853	2,334	\$29,068,560	\$15,325,921	\$13,742,639	\$12,453	-6.3	\$1,327,557	\$1,223,690	\$103,867	\$601

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	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	WIDFIELD	9,075	\$101,322,612	\$73,139,999	\$28,182,614	\$11,165	8,987	\$103,574,095	\$75,419,464	\$28,154,631	\$11,525	-88.1	\$2,251,483	\$2,279,465	-\$27,983	\$360
EL PASO	FOUNTAIN	7,423	\$84,240,259	\$76,587,686	\$7,652,573	\$11,349	7,246	\$84,683,356	\$76,748,637	\$7,934,719	\$11,687	-177.3	\$443,097	\$160,951	\$282,146	\$339
EL PASO	COLORADO SPRING	24,197	\$280,369,696	\$169,603,182	\$110,766,514	\$11,587	24,053	\$286,525,971	\$178,105,090	\$108,420,881	\$11,913	-144.7	\$6,156,275	\$8,501,908	-\$2,345,633	\$326
EL PASO	CHEYENNE MOUNT	3,623	\$40,213,474	\$22,105,802	\$18,107,672	\$11,101	3,628	\$41,293,493	\$23,326,351	\$17,967,142	\$11,383	5.0	\$1,080,019	\$1,220,549	-\$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	25,386	\$287,793,612	\$195,826,084	\$91,967,528	\$11,337	-179.6	\$5,329,093	\$6,405,283	-\$1,076,190	\$288
EL PASO	ELLCOTT	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	6,060	\$69,701,655	\$38,460,425	\$31,241,229	\$11,502	-138.1	\$761,269	\$767,094	-\$5,825	\$379
EL PASO	FALCON	34,951	\$393,438,401	\$335,725,542	\$57,712,859	\$11,257	36,317	\$420,255,593	\$362,245,943	\$58,009,650	\$11,572	1366.2	\$26,817,192	\$26,520,401	\$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	2,962	\$35,630,222	\$23,284,299	\$12,345,923	\$12,028	-126.1	\$206,750	\$322,705	-\$115,955	\$558
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	\$1,961,081	\$518,941	\$1,442,140	\$27,582	1.1	\$69,060	\$114,007	-\$44,947	\$553
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	70,731	\$831,898,167	\$393,712,488	\$438,185,679	\$11,762	-1890.2	\$6,240,950	\$8,387,741	-\$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
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

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	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	30,533	\$356,274,943	\$194,979,039	\$161,295,904	\$11,668	-832.9	\$0	\$2,056,592	-\$2,056,592	\$310
LARIMER	THOMPSON	14,185	\$158,351,703	\$53,601,773	\$104,749,931	\$11,163	13,665	\$159,156,190	\$55,608,001	\$103,548,189	\$11,647	-519.8	\$804,487	\$2,006,228	-\$1,201,742	\$484
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	19,785	\$229,285,855	\$140,065,405	\$89,220,450	\$11,589	-730.9	-\$105,042	\$130,373	-\$235,416	\$408
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	\$7,775,142	\$7,930,098	\$12,451	1,224	\$15,915,283	\$7,824,960	\$8,090,323	\$13,008	-37.9	\$210,044	\$49,818	\$160,225	\$557
MORGAN	FT. MORGAN	3,201	\$38,441,869	\$27,366,970	\$11,074,899	\$12,009	3,140	\$39,557,754	\$28,559,803	\$10,997,950	\$12,599	-61.3	\$1,115,885	\$1,192,834	-\$76,948	\$590
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	\$4,366,736	\$940,827	\$15,546	330	\$5,433,825	\$4,492,806	\$941,020	\$16,451	-11.1	\$126,263	\$126,070	\$193	\$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
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	\$23,864,115	\$0	\$23,864,115	\$15,562	-4.0	\$258,854	\$0	\$258,854	\$209

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
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	\$113,424,682	\$79,406,306	\$34,018,375	\$11,550	-278.4	\$892,063	\$845,937	\$46,126	\$407
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	\$98,202,723	\$36,589,951	\$61,612,772	\$11,349	50.0	\$3,113,462	\$2,478,085	\$635,378	\$296
WELD	JOHNSTOWN	4,017	\$45,463,337	\$14,585,841	\$30,877,497	\$11,319	4,068	\$47,466,758	\$15,083,597	\$32,383,161	\$11,670	51.0	\$2,003,420	\$497,756	\$1,505,664	\$351
WELD	GREELEY	22,181	\$260,803,713	\$186,419,299	\$74,384,414	\$11,758	22,044	\$266,932,952	\$193,151,712	\$73,781,240	\$12,109	-136.5	\$6,129,239	\$6,732,413	-\$603,175	\$351
WELD	PLATTE VALLEY	1,126	\$13,784,431	\$0	\$13,784,431	\$12,246	1,123	\$14,341,036	\$221	\$14,340,815	\$12,769	-2.5	\$556,604	\$221	\$556,383	\$523
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	BRIGGSDALE	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
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

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
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	\$1,884,625	\$1,404,002	\$480,623	\$26,544	3.0	\$108,478	\$104,180	\$4,298	\$424
STATE	TOTAL	841,862	\$9,998,058,063	\$5,368,529,930	\$4,629,528,133	\$ 11,876	827,582	\$10,192,838,501	\$5,585,097,063	\$4,607,741,439	\$12,316	-14,279.8	\$194,780,439	\$216,567,133	-\$21,786,694	\$440