

The following file contains two documents:

- A memorandum to the Joint Budget Committee members dated January 24, 2014, providing information on school districts experiencing mid-year total program reductions in FY 2013-14 as a result of local revenues that are below the estimates in the original FY 2013-14 appropriation.
- A document dated January 24, 2014, titled “Supplemental Requests for FY 2013-14: Department of Education”. This document includes staff recommendations on the Department of Education’s FY 2013-14 supplemental requests.

MEMORANDUM

TO: Joint Budget Committee

FROM: Craig Harper, Joint Budget Committee Staff

SUBJECT: Declining Assessed Value Districts and Mid-year Total Program Reductions

DATE: January 24, 2014

Staff has heard of concerns from specific school districts experiencing mid-year reductions in total program funding as a result of declines in assessed value (relative to the assumptions in the original appropriation) in FY 2013-14. Staff wanted to bring the issue to the Committee's attention and provide a brief explanation of the situation. The Department is not requesting a supplemental adjustment related to this issue.

Staff Recommendation

Staff recommends that the Committee consider providing one-time funding to avoid at least a portion of the most severe mid-year reductions. Staff recommends that the Committee work with the Department and the Education Committees to develop a one-time mechanism (requiring separate legislation) that would assist the most affected districts. Staff recommends focusing any potential assistance on the most impacted districts and ensuring that any assistance is one-time in nature. Because of concerns about equity with other districts, staff does not recommend backfilling the entire reduction or continuing the assistance beyond FY 2013-14.

Discussion

This issue pertains specifically to school districts that receive little or no state aid under current law and are largely (or completely) funded with local revenues, primarily from local property taxes.¹ Such "low state aid" districts present a unique set of complications in the context of the negative factor.

First, because the negative factor only reduces state funding, such districts are largely protected from the negative factor. In FY 2013-14, the negative factor is reducing the budgets of most school districts by 15.4 percent. However, districts receiving less than 15.4 percent of their total program funding from the State take a lesser reduction; districts fully funding their total program from local sources do not take a negative factor reduction at all (although some do absorb a reduction through the "categorical buyout"). The following table shows total program funding for nine "low state aid" districts before and after application of the negative factor, assuming adoption of the requested supplemental funding. As shown in the table, the actual impact of the negative factor varies widely among this set of districts in FY 2013-14.

¹ Current (January 2014) data from the Department of Education indicates that five districts will support their entire total program with local revenues in FY 2013-14. The original appropriation (2013 Session) assumed eight districts would be supported solely with local funds.

| Table 1: FY 2013-14 Total Program Funding (Assuming Adoption of Supplemental) | | | | | | |
|--|-----------------|---|------------------------|---------------------------|---|---|
| County | District | Total Program Before Negative Factor | Negative Factor | Categorical Buyout | Total Program After Negative Factor and Buyout | Negative Factor Percent of Total Program |
| Clear Creek | Clear Creek | \$7,313,623 | (\$2,700) | \$0 | \$7,310,922 | 0.04% |
| Grand | West Grand | 4,101,767 | (632,538) | 0 | 3,469,229 | 15.42% |
| Larimer | Estes Park | 8,977,122 | (1,384,372) | 0 | 7,592,750 | 15.42% |
| Mesa | DeBeque | 1,884,038 | (290,540) | 0 | 1,593,499 | 15.42% |
| Park | Park | 4,759,274 | (733,933) | 0 | 4,025,341 | 15.42% |
| Rio Blanco | Meeker | 5,284,514 | (591,280) | (220,724) | 4,472,511 | 11.19% |
| Teller | Teller | 3,616,436 | (67,533) | (25,343) | 3,523,561 | 1.87% |
| Weld | Platte Valley | 8,723,251 | (359,103) | (411,673) | 7,952,475 | 4.12% |
| Weld | Pawnee | 1,314,696 | (140,832) | (61,909) | 1,111,955 | 10.71% |

Second, districts that are fully locally funded are susceptible to changes in local revenues. As discussed in the attached document, the Department’s FY 2013-14 supplemental request for total program includes an increase of \$36.9 million General Fund to adjust for a decrease in local revenues relative to the assumptions in the original appropriation. However, under current law with the negative factor in place, the State only “backfills” local revenue declines once a district has fully absorbed the negative factor reduction. Therefore, districts that have not taken the full negative factor reduction will see total program funding decline if local revenues decrease.

Fluctuations in local funding are particularly challenging mid-year. The original appropriation is based on Legislative Council Staff’s forecast of local property tax revenues. The mid-year supplemental adjustment accounts for *actual* local property tax revenues. When actual revenues are lower than anticipated, districts with low state aid have to absorb those reductions mid-year. In FY 2013-14, staff has identified five districts that are experiencing mid-year reductions in their total program funding as a result of reduced local revenues *after accounting for changes in revenues, the negative factor, and categorical buyout requirements*. According to Legislative Council Staff, the most severe reductions in local revenues among these districts (Meeker and Pawnee) appear to be associated with oil and gas.

Table 2 shows the original (2013 Session) total program funding for the nine districts shown above (after the negative factor and categorical buyout), the current appropriation (after application of the negative factor and categorical buyout), and the mid-year change in total program funding. The five highlighted districts are all facing mid-year reductions in total program funding (below the original FY 2013-14 appropriation), ranging from roughly 1.0 percent in Estes Park (which is partly driven by pupil count as discussed below) to 13.9 percent in Pawnee.

| County | District | Original Total Program | Total Program with Supplemental | Mid-Year Change | Percent Change |
|-------------|---------------|------------------------|---------------------------------|-----------------|----------------|
| Clear Creek | Clear Creek | \$7,395,625 | \$7,310,922 | (\$84,702) | -1.15% |
| Grand | West Grand | 3,467,667 | 3,469,229 | 1,561 | 0.05% |
| Larimer | Estes Park | 7,671,897 | 7,592,750 | (79,148) | -1.03% |
| Mesa | DeBeque | 1,623,982 | 1,593,499 | (30,483) | -1.88% |
| Park | Park | 3,928,508 | 4,025,341 | 96,834 | 2.46% |
| Rio Blanco | Meeker | 5,000,733 | 4,472,511 | (528,223) | -10.56% |
| Teller | Teller | 3,313,098 | 3,523,561 | 210,463 | 6.35% |
| Weld | Platte Valley | 7,727,564 | 7,952,475 | 224,911 | 2.91% |
| Weld | Pawnee | 1,291,937 | 1,111,955 | (179,982) | -13.93% |

Changes in pupil count relative to the forecast for the original appropriation also drive changes in total program. Table 3 compares the same districts original and current appropriations on a per pupil basis. The four highlighted districts are facing mid-year reductions in per pupil funding (from the estimates in the original appropriation), including reductions of more than \$2,100 per pupil in DeBeque and Pawnee. Please note that the per pupil decline in DeBeque is driven by a relatively small decrease in total program funding (1.88 percent in the table above) caused by lower property tax revenues, combined with an *increased pupil count* relative to the original forecast. In contrast, Estes Park is experiencing a reduction in total program funding (see table above and discussion of flood-related impacts in the attached document) but an increase in per pupil funding because the district's pupil count is lower than anticipated.

| County | District | Original Pupil Count (Forecast) | Original Per Pupil Funding | Actual Pupil Count | Current Per Pupil Funding | Mid-year Change |
|-------------|-------------|---------------------------------|----------------------------|--------------------|---------------------------|-----------------|
| Clear Creek | Clear Creek | 894.4 | \$8,268.81 | 878.7 | \$8,320.16 | \$51.35 |
| Grand | West Grand | 436.9 | 7,936.98 | 441.2 | 7,863.17 | (73.82) |
| Larimer | Estes Park | 1107.7 | 6,925.97 | 1,088.6 | 6,974.78 | 48.81 |
| Mesa | DeBeque | 114.7 | 14,158.52 | 132.5 | 12,026.41 | (2,132.11) |
| Park | Park | 520.3 | 7,550.47 | 529.8 | 7,597.85 | 47.38 |
| Rio Blanco | Meeker | 655.8 | 7,625.39 | 649.0 | 6,891.39 | (734.01) |
| Teller | Teller | 367.7 | 9,010.33 | 369.3 | 9,541.19 | 530.86 |

| Table 3: Mid-Year Change in Per Pupil Funding (After the Negative Factor and Categorical Buyout) | | | | | | |
|---|-----------------|--|---------------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| County | District | Original Pupil Count (Forecast) | Original Per Pupil Funding | Actual Pupil Count | Current Per Pupil Funding | Mid-year Change |
| Weld | Platte Valley | 1161.2 | 6,654.81 | 1,097.4 | 7,246.65 | 591.84 |
| Weld | Pawnee | 83.5 | 15,472.31 | 83.6 | 13,300.90 | (2,171.40) |

Points to Consider

Staff raises the following points for the Committee to consider.

- First, staff agrees that absorbing major reductions mid-year is particularly problematic for staff-intensive entities such as school districts. Absorbing a 13.9 percent reduction in an annual budget over the last six months of the fiscal year equates to a roughly 28.0 percent cut for second half of the year. **Because of the depth of the cuts, and a potential inability to absorb the cuts mid-year without severely impacting students, staff recommends that the Committee consider providing one-time funding to backfill at least a portion of the most severe mid-year reductions. If the Committee elects to provide funding, staff recommends that the Committee work with the Department and the Education Committees to develop a one-time mechanism that would assist the most affected districts.** For example, the Committee could consider a one-time statutory change to allow the affected districts to apply for funding from the Contingency Reserve Fund in FY 2013-14.
- Staff also recognizes that even with the mid-year reductions, the affected districts' percentage reduction in total program funding is still less than the 15.4 percent negative factor that most school districts in the State have absorbed in FY 2013-14. Thus, staff recommends that the Committee make any potential assistance one-time in nature and require the affected districts to plan for the likelihood of reductions in FY 2014-15. Staff recommends that concerns beyond FY 2013-14 be addressed on a statewide basis to maintain equitable treatment of districts.
- Staff is concerned that some school districts appear to have been “blindsided” by the declines in local revenues. Relying solely on the statewide forecast of property taxes presents particular risks to school districts that are locally funded. Staff is concerned that some districts appear to have planned based on the statewide forecast/appropriation without considering local dynamics (such as fluctuations in oil and gas development).

**COLORADO GENERAL ASSEMBLY
JOINT BUDGET COMMITTEE**



**SUPPLEMENTAL REQUESTS FOR FY 2013-14
DEPARTMENT OF EDUCATION**

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

**Prepared By:
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January 24, 2014**

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DEPARTMENT OF EDUCATION

Department Overview

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

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

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

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

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

Summary: FY 2013-14 Appropriation and Recommendation

| Department of Education: Recommended Changes for FY 2013-14 | | | | | | |
|--|------------------------|-------------------------|-----------------------|---------------------------------|--------------------------|------------|
| | Total Funds | General Fund | Cash Funds | Reappropriated Funds | Federal Funds | FTE |
| FY 2013-14 Appropriation | | | | | | |
| SB 13-230 (Long Bill) | \$4,562,558,440 | \$3,100,348,494 | \$808,055,536 | \$28,629,576 | \$625,524,834 | 561.6 |
| SB 13-260 (School Finance) | 85,524,410 | 0 | 85,524,410 | 0 | 0 | 0.0 |

JBC Staff Supplemental Recommendations: FY 2013-14
Staff Working Document – Does Not Represent Committee Decision

| Department of Education: Recommended Changes for FY 2013-14 | | | | | | |
|--|------------------------|------------------------|----------------------|-------------------------|----------------------|--------------|
| | Total Funds | General Fund | Cash Funds | Reappropriated Funds | Federal Funds | FTE |
| Other legislation | <u>287,766</u> | <u>167,673</u> | <u>120,093</u> | <u>0</u> | <u>0</u> | <u>2.2</u> |
| Current FY 2013-14 Appropriation | \$4,648,370,616 | \$3,100,516,167 | \$893,700,039 | \$28,629,576 | \$625,524,834 | 563.8 |
| Recommended Changes | | | | | | |
| Current FY 2013-14 Appropriation | \$4,648,370,616 | 3,100,516,167 | \$893,700,039 | \$28,629,576 | \$625,524,834 | 563.8 |
| S1 Total program and flood relief | 55,814,133 | 55,814,133 | 0 | 0 | 0 | 0.0 |
| S2 Start smart reimbursement | 170,505 | 100,000 | (29,495) | 100,000 | 0 | 0.0 |
| S3 Colorado student assessment program | (1,476,374) | 0 | (1,476,374) | 0 | 0 | 0.0 |
| S4 Capitol Complex leased space funding revisions | 0 | 23,736 | (78,242) | (4,253) | 58,759 | 0.0 |
| S5 CSDB salary survey correction | (119,259) | (119,259) | 0 | 0 | 0 | 0.0 |
| JBC Staff - Grants management system | (50,000) | (50,000) | 0 | 0 | 0 | 0.0 |
| NP1 Statewide vehicle lease payment true-up | <u>(1,697)</u> | <u>(1,697)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0</u> |
| Recommended FY 2013-14 Appropriation | \$4,702,707,924 | \$3,156,283,080 | \$892,115,928 | \$28,725,323 | \$625,583,593 | 563.8 |
| Recommended Increase/(Decrease) | \$54,337,308 | \$55,766,913 | (\$1,584,111) | \$95,747 | \$58,759 | 0.0 |
| Percentage Change | 1.2% | 1.8% | (0.2%) | 0.3% | 0.0% | 0.0% |
| FY 2013-14 Executive Request | \$4,704,690,044 | \$3,156,788,826 | \$893,592,302 | \$28,725,323 | \$625,583,593 | 563.8 |
| Request Above/(Below) Recommendation | \$1,982,120 | \$505,746 | \$1,476,374 | \$0 | \$0 | (0.0) |

Request/Recommendation Descriptions

S1 Total program and flood relief: The request includes an increase of \$56.3 million General Fund, including: (1) \$55.4 million for the state share of districts’ total program funding to account for higher pupil counts and lower local revenues than were assumed in the original appropriation; and (2) 0.8 million in one-time funding for school district costs directly related to the September 2013 floods. The recommendation includes \$55.8 million General Fund, including: (1) fully funding the \$55.4 million General Fund request to account for increased pupil counts and decreased local revenues; and (2) \$376,638 General Fund, to be appropriated to the Contingency Reserve Fund, for flood related costs (a reduction of \$455,746 below the request).

S2 Start smart reimbursement: The request includes an increase of \$70,505 (including an increase of \$100,000 General Fund and a decrease of \$29,495 cash funds) for the Start Smart Nutrition Program to account for increased participation in the program. Because of the structure of the Start Smart appropriation, the request reappropriates the requested General Fund, increasing the total appropriation to the Department by \$170,505. Staff recommends approving the request.

S3 Colorado student assessment program: The Department is requesting the addition of a footnote in the FY 2013-14 Long Bill to provide “rollover” spending authority for \$1.6 million cash funds from the State Education Fund appropriated for the development and field testing of mathematics and English language arts assessment items that are unique to the Colorado standards and thus not included in the PARCC assessments. The FY 2013-14 appropriation includes \$2.0 million for this purpose, and the request seeks flexibility to spend \$1.6 million of that in FY 2014-15. Staff recommends approving the requested rollover authority. Staff further recommends a reduction of \$1.5 million cash funds from the State Education Fund to eliminate funding provided for the development of a new Spanish literacy assessment in FY 2013-14 because the Department is not using the appropriation in the current year.

S4 Capitol Complex leased space funding revisions: The request includes a net-zero fund source adjustment to align the Department’s FY 2013-14 Capital Complex leased space appropriation with the fund sources supporting staff in the Department’s Capital Complex facility at 201 E. Colfax Avenue. Staff recommends approving the request.

S5 CSDB salary survey correction: The request includes a technical correction to eliminate \$119,259 General Fund from the Department’s FY 2013-14 salary survey and merit pay appropriations. The original appropriation mistakenly included salary increase funds for teachers at the Colorado School for the Deaf and the Blind, and the request eliminates those funds. Staff recommends approving the request.

JBC Staff - Grants management system: The recommendation includes a reduction of \$50,000 General Fund that was appropriated for the expansion of a grants management system from the Department of Public Safety to the Department of Education and the Department of Public Health and Environment. The departments are not expanding the system in FY 2013-14 and the appropriation is no longer necessary. The Committee approved this recommendation during discussion of the Department of Public Health and Environment supplemental.

NP1 Statewide vehicle lease payment true-up: The request includes a reduction of \$1,697 General Fund as part of the statewide vehicle lease payment adjustment. The recommendation is pending Committee action on the Department of Personnel supplemental request.

Prioritized Supplemental Requests

SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #1 TOTAL PROGRAM AND FLOOD RELIEF

| | Request | Recommendation |
|--------------|----------------------------|----------------------------|
| Total | <u>\$56,269,879</u> | <u>\$55,814,133</u> |
| General Fund | 56,269,879 | 55,814,133 |

| | |
|---|------------|
| Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.] | YES |
| JBC staff and the Department agree that this request is the result of data that was not available when the original appropriation was made (student counts and local funds) and an unforeseen contingency (the September 2013 floods). | |

Department Request: The Department requests an increase of \$56.3 million General Fund in FY 2013-14 to account for increased pupil counts, decreased local revenues for K-12 education, and one-time flood related impacts to district pupil counts and transportation programs. The request seeks additional funding for the state share of districts' total program funding and for transportation expenses.

Annual Total Program Adjustment

The request includes an increase of \$55.4 million associated with increased pupil counts and changes in the local share of funding available relative to the assumptions in the original FY 2013-14 appropriation. Specifically, the request includes:

- \$18.5 million increase in total program spending to account for increases in the funded pupil count and a decrease in the at-risk pupil count. The increased pupil count results in a higher than anticipated total program funding calculation prior to the application of the negative factor.
- \$36.9 million in additional state funding to adjust for a \$36.9 million decrease in available local revenues (relative to the assumptions in the original appropriation).

By adjusting for the increased total program calculation and the decrease in local revenues, the request holds statewide average per pupil funding constant at \$6,652.28. The request decreases the negative factor by \$1.6 million in FY 2013-14 (from \$1,005,854,377 to \$1,004,302,068).

The request also includes an adjustment to the FY 2013-14 Long Bill footnote regarding the Accelerating Students through Concurrent Enrollment (ASCENT) Program. The request: (1) reduces the number of student FTE from 450 to 390.5 to reflect actual participation; (2) increases the ASCENT per pupil amount by \$11 to reflect the requested increase in total program spending; and (3) makes the associated reduction in funding dedicated to ASCENT. Adjusting the footnote will allow the relevant funds to be distributed to school districts through the school finance act formula.

Flood Relief

The request also includes a total of \$832,384 in one-time funding for district impacts directly related to the September 2013 floods, including:

- \$651,005 for school districts that experienced a reduction in pupil enrollment as a direct result of the floods (the request identifies six districts and a total of 96.0 student FTE). The request officially asks for these funds as part of the state share of districts' total program

funding line item, although the Department anticipates that the funding would be provided through separate legislation (such as the School Finance Bill) or a separate line item.

- \$181,379 for school districts that experienced increased transportation costs (the request identifies seven districts whose relevant costs would not be reimbursed by available state funding in the categorical program). The Department requests an additional appropriation to the transportation categorical program for this purpose.

Staff Recommendation: Staff recommends that the Committee approve an increase of \$55,814,133 General Fund associated with Supplemental Request #1. The recommendation includes:

- An increase of \$55,437,495 General Fund (as requested) for the State Share of Districts' Total Program line item to account for the increased funded pupil count and the reduced local share (as requested). The recommendation maintains statewide average per pupil funding at \$6,652.28. Because the request and recommendation require statutory change, staff recommends that the Committee make the associated changes through a companion bill that would make the funding changes for FY 2013-14 (as the Committee has done in previous years).
- A reduction of \$356,394 to the funding dedicated to the ASCENT Program to recognize a 59.5 FTE decrease in the number of participants in the program (the funds will remain in the state share of districts' total program funding line item). As requested, the recommendation reduces participation by 59.5 FTE and increases per pupil funding for ASCENT to reflect the recommended increase in total program (and recommended reduction in the negative factor). This recommendation requires an adjustment to the footnote detailing funding for ASCENT in FY 2013-14 (as that footnote was adjusted in S.B. 13-260). Staff recommends making this change through the companion bill as part of the total program adjustments.
- An increase of \$376,638 General Fund (appropriated through the Contingency Reserve Fund line item) for flood-related impacts. The recommendation differs from the request in two major ways. First, staff's recommendation is \$455,746 below the request because the recommendation only includes funding for Estes Park based on the relative severity of the financial impact for that district. Second, staff recommends that the Committee make a one-time appropriation of General Fund to the Contingency Reserve Fund to allow the Department to distribute the funds *rather than adding the funds to total program (pupil count) and the transportation categorical program (transportation impacts)*. Staff recommends making this adjustment through the Department's standard supplemental bill, and adding the following footnote.

DEPARTMENT OF EDUCATION, ASSISTANCE TO PUBLIC SCHOOLS, GRANT PROGRAMS,
DISTRIBUTIONS, AND OTHER ASSISTANCE, OTHER ASSISTANCE, CONTINGENCY RESERVE FUND.
IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT \$376,638 OF THIS APPROPRIATION BE USED
TO PROVIDE SUPPLEMENTAL ASSISTANCE TO THE ESTES PARK R-3 SCHOOL DISTRICT FOR THE
PURPOSE OF MITIGATING THE FINANCIAL IMPACT OF REDUCTIONS IN PUPIL COUNTS DIRECTLY
RELATED TO FLOODING EVENTS IN SEPTEMBER 2013.

Staff Analysis – Total Program Adjustments:

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

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

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

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

Total Program Funding Summary

The Department is requesting legislative action to increase total program funding to account for higher than anticipated funded pupil counts and lower than anticipated local revenues. The Department is also requesting a reduction in total program funding specifically dedicated to ASCENT Program participants because participation in FY 2013-14 is lower than anticipated in the Long Bill.

First, the Department proposes that the General Assembly make statutory changes to increase total program funding (including the state and local shares) available to school districts by \$18.5 million to account for the increased funded pupil count and maintain statewide average per pupil funding. Second, the request increases the *state share* of total program funding by \$55.4 million to: (1) support the \$18.5 million increase in total program required to maintain statewide average per pupil funding at a constant dollar amount; and (2) offset a \$36.9 million shortfall in local funding relative to the amount assumed in the original appropriation. The Department's request for the annual total program adjustment is based on changes to four basic assumptions in the original appropriation:

1. The *funded pupil count* is higher (by 2,788 pupils or 0.3 percent) than anticipated in the original appropriation, which would require additional funding to maintain the anticipated statewide average per pupil funding.
2. The *at-risk pupil count* is lower (1,109 pupils or 0.4 percent) than anticipated. Under the School Finance Act absent the negative factor a decreased at-risk count would decrease statewide average per pupil funding.
3. The amount of *local revenue* available to districts is lower (\$36.9 million or 1.9 percent) than anticipated, requiring an increased state share to maintain total program spending.
4. Participation in the *ASCENT Program* is lower (59.5 pupils or 13.2 percent) than the General Assembly approved in the original appropriation. Current law provides a fixed amount per ASCENT FTE (currently \$6,062 in FY 2013-14). The FY 2013-14 Long Bill authorized up to 450 ASCENT participant FTE statewide but the program has only 390.5 FTE. The request: (1) reduces the funding dedicated to ASCENT by adjusting a FY 2013-14 Long Bill footnote to reflect the reduced participation; and (2) increases the ASCENT per pupil amount to \$6,073 based on the requested reduction to the negative factor. The associated funding would remain in the state share of districts' total program funding line item to be distributed to schools under the school finance formula.

Without any additional state funding, total program funding would decline by \$36.9 million because of the shortfall in local revenues. The Department would have to increase the negative factor by \$53 million (from 15.44 percent of total program funding assumed in the original appropriation to 16.23 percent). Statewide average per pupil funding would decrease by \$67, from \$6,652 (targeted in the original FY 2013-14 appropriation) to \$6,585 as the lower total program amount would be spread over a larger number of students.

Table A summarizes the changes in the Department's total program supplemental request for FY 2013-14 (not including the flood related requests discussed later in this document). Table B then compares the Department's total supplemental request to the mid-year adjustments in recent years. The sections following the summary tables describe each major change in greater detail. In addition, **Appendix B** (prepared by staff at the Department of Education) **details the district-level impact of the Department's proposed mid-year adjustment for FY 2013-14.**

JBC Staff Supplemental Recommendations: FY 2013-14
Staff Working Document – Does Not Represent Committee Decision

| TABLE A: Changes to School Finance Based on Actual Enrollment and Local Revenues | | | | |
|---|------------------------|---|------------------------------------|-----------------------|
| Fiscal Year | FY 2012-13 Actual | FY 2013-14 | | |
| | | Data Used for Initial Appropriation | Data Related to Revised Request | Mid-year Change |
| Funded Pupil Count | 817,644.7 | 828,045.1 | 830,833.0 | 2,787.9 |
| <i>Annual Percent Change</i> | | <i>1.3%</i> | <i>1.6%</i> | |
| Statewide <u>Base</u> Per Pupil Funding | \$5,843 | \$5,954 | \$5,954 | \$0 |
| <i>Annual Percent Change</i> | <i>1.9%</i> | <i>3.7%</i> | <i>3.7%</i> | |
| Total Program Funding PRIOR TO Negative Factor | \$6,309,364,346 | \$6,514,240,501 | \$6,531,235,817 | \$16,995,316 |
| Less: Negative Factor Reduction | (1,011,401,171) | (1,005,854,377) | (1,004,302,068) | 1,552,309 |
| <i>Negative Factor as % of Total program</i> | <i>16.03%</i> | <i>15.44%</i> | <i>15.38%</i> | |
| EQUALS: Adjusted Total Program Funding | \$5,297,963,176 | \$5,508,386,124 | \$5,526,933,749 | \$18,547,625 |
| <i>Annual Percent Change</i> | <i>1.3%</i> | <i>4.0%</i> | <i>4.3%</i> | |
| Statewide Average Per Pupil Funding (for adjusted total program funding) | \$6,479.54 | \$6,652.28 | \$6,652.28 | \$0.00 |
| <i>Annual Percent Change</i> | <i>0.1%</i> | <i>2.7%</i> | <i>2.7%</i> | |
| <u>Local Share</u> of Districts' Total Program Funding | <u>\$1,918,248,885</u> | <u>\$1,975,723,359</u> | <u>\$1,938,833,489</u> | <u>(\$36,889,870)</u> |
| Property Tax Revenue | 1,790,680,597 | 1,844,328,022 | 1,807,968,947 | (36,359,075) |
| Specific Ownership Tax Revenue | 127,568,288 | 131,395,337 | 130,864,542 | (530,795) |
| <i>Annual Percent Change on Total</i> | <i>0.9%</i> | <i>3.0%</i> | <i>1.1%</i> | |
| <u>State Share</u> of Districts' Total Program Funding | \$3,379,714,291 | \$3,532,662,765 | \$3,588,100,260 | \$55,437,495 |
| <i>Annual Percent Change</i> | <i>1.4%</i> | <i>4.5%</i> | <i>6.2%</i> | |
| <i>State Share as Percent of Districts' Total Program</i> | <i>63.8%</i> | <i>64.1%</i> | <i>64.9%</i> | |

| TABLE B: History of Mid-Year Appropriation Adjustments for School Finance /a | | | | |
|---|--|----------------------|-------------|---------------------|
| Fiscal Year | Total State Share Appropriation Made in Session Preceding Fiscal Year | Mid-year Adjustments | | Final Appropriation |
| | | Dollars | % Change | |
| FY 2002-03 | \$2,455,147,022 | \$29,395,541 | 1.2% | \$2,484,542,563 |
| FY 2003-04 | 2,604,731,215 | 22,342,837 | 0.9% | 2,627,074,052 |
| FY 2004-05 | 2,732,460,144 | 11,444,662 | 0.4% | 2,743,904,806 |

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| TABLE B: History of Mid-Year Appropriation Adjustments for School Finance /a | | | | |
|---|--|-----------------------------|-----------------|----------------------------|
| Fiscal Year | Total State Share Appropriation Made in Session Preceding Fiscal Year | Mid-year Adjustments | | Final Appropriation |
| | | Dollars | % Change | |
| FY 2005-06 | 2,838,429,178 | 32,800,098 | 1.2% | 2,871,229,276 |
| FY 2006-07 | 3,040,302,744 | 20,866,091 | 0.7% | 3,061,168,835 |
| FY 2007-08 | 3,266,328,775 | (113,617,998) | -3.5% | 3,152,710,777 |
| FY 2008-09 b/ | 3,393,363,222 | (418,016) | 0.0% | 3,392,945,206 |
| FY 2009-10 c/ | 3,696,288,785 | (177,332,868) | -4.8% | 3,518,955,917 |
| FY 2010-11 d/ | 3,399,817,396 | (193,428,514) | -5.7% | 3,206,388,882 |
| FY 2011-12 | 3,336,347,674 | (4,425,519) | -0.1% | 3,331,922,155 |
| FY 2012-13 | 3,336,460,619 | 13,253,672 | 0.4% | 3,349,714,291 |
| FY 2013-14 (requested adjustment) | 3,532,662,765 | 55,437,495 | 1.6% | 3,588,100,260 |

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

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

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

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

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

Funded Pupil Count

The actual funded pupil count is higher than anticipated in the original FY 2013-14 appropriation. The original appropriation assumed a total statewide funded pupil count of 828,045.1; the actual count is 830,833.0, an increase of 2,787.9 (0.3 percent) above the anticipated count. As shown in Table C, this is a fairly typical mid-year adjustment.

| TABLE C: Comparison of Estimated and Final Funded Pupil Counts | | | | |
|---|------------------------------------|----------------------|----------|----------------------------------|
| Fiscal Year | Estimate for Initial Appropriation | Mid-year Adjustments | | Estimate for Final Appropriation |
| | | Funded Pupils | % Change | |
| FY 2002-03 | 715,793.4 | 1,955.3 | 0.3% | 717,748.7 |
| FY 2003-04 | 725,360.6 | (2,130.6) | -0.3% | 723,230.0 |
| FY 2004-05 | 728,575.3 | 841.2 | 0.1% | 729,416.5 |
| FY 2005-06 | 738,014.1 | 3,389.2 | 0.5% | 741,403.3 |
| FY 2006-07 | 750,306.8 | 3,031.2 | 0.4% | 753,338.0 |
| FY 2007-08 | 768,416.3 | 7,499.0 | 1.0% | 775,915.3 |
| FY 2008-09 | 776,017.0 | 2,118.9 | 0.3% | 778,135.9 |
| FY 2009-10 | 788,648.3 | 862.8 | 0.1% | 789,511.1 |
| FY 2010-11 | 797,438.5 | 1,238.1 | 0.2% | 798,676.6 |
| FY 2011-12 | 805,890.6 | 2,303.9 | 0.3% | 808,194.5 |
| FY 2012-13 | 817,221.0 | 438.7 | 0.1% | 817,659.7 |
| FY 2013-14 (requested adjustment) | 828,045.1 | 2,787.9 | 0.3% | 830,833.0 |

Prior to the implementation of the negative factor, an increase in the funded pupil count would generally increase districts’ total program funding pursuant to the School Finance Act. For example, the original FY 2013-14 appropriation assumes \$6,652.28 in *statewide average per pupil* funding. With 2,788 additional students in the actual count, maintaining a statewide average of \$6,652.28 (as requested and recommended) requires \$18.5 million in additional total program funding. With the negative factor in place, absent an increase from the General Assembly the Department will have to increase the magnitude of the negative factor to offset the costs associated with the increased number of students.

Per Pupil Funding

The number of at-risk students¹ is lower than anticipated. The original appropriation assumed a total of 306,370 at-risk pupils. However, the Department’s actual count is 305,261, a decrease of 1,109 (0.4 percent) below the anticipated count. Based on the actual October 2013 student count, at-risk students now comprise 36.7 percent of students statewide, the same percentage as in FY 2012-13.

The School Finance Act provides additional funding for at-risk students. Thus, an increased number of at-risk students would typically increase a district’s total program funding and statewide average per pupil funding, while a decreased number of at-risk students would typically decrease total program funding and statewide average per pupil funding. The Department’s request (and staff’s recommendation) would maintain statewide average per pupil funding at current levels and allow the Department to *reduce* the negative factor by \$1.6 million below the original dollar amount for FY 2013-14. Table D compares the request to maintain per pupil funding to mid-year adjustments in recent years.

| TABLE D: Comparison of Estimated and Final Statewide Average Per Pupil Funding | | | | | |
|---|---|-----------------------------|--|-----------------|---|
| Fiscal Year | Estimate for Initial Appropriation | Mid-year Adjustments | | % Change | Estimate for Final Appropriation |
| | | Per Pupil Funding | | | |
| FY 2002-03 | \$5,782.95 | \$11.26 | | 0.2% | \$5,794.21 |
| FY 2003-04 | 5,930.26 | 12.90 | | 0.2% | 5,943.16 |
| FY 2004-05 | 6,066.50 | 7.31 | | 0.1% | 6,073.81 |
| FY 2005-06 | 6,163.99 | 3.44 | | 0.1% | 6,167.43 |
| FY 2006-07 | 6,375.68 | (16.76) | | -0.3% | 6,358.92 |
| FY 2007-08 | 6,658.37 | 2.66 | | 0.0% | 6,661.03 |
| FY 2008-09 | 6,904.49 | (22.58) | | -0.3% | 6,881.91 |
| FY 2009-10 (prior to mid-year rescission) | 7,225.40 | 16.28 | | 0.2% | 7,241.68 |
| FY 2010-11 (mid-year adjustment) a/ | 6,823.57 | (280.80) | | -4.1% | 6,542.77 |
| FY 2011-12 | 6,468.24 | 6.00 | | 0.1% | 6,474.24 |
| FY 2012-13 | 6,474.24 | 5.18 | | 0.1% | 6,479.42 |

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

| TABLE D: Comparison of Estimated and Final Statewide Average Per Pupil Funding | | | | |
|---|------------------------------------|----------------------|----------|----------------------------------|
| Fiscal Year | Estimate for Initial Appropriation | Mid-year Adjustments | | Estimate for Final Appropriation |
| | | Per Pupil Funding | % Change | |
| FY 2013-14 (requested adjustment) | 6,652.28 | 0.00 | 0.0% | 6,652.28 |

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

State vs. Local Funding for FY 2013-14

If the amount of available local tax revenues matched the estimates assumed in the initial FY 2013-14 appropriation, the *state* share of funding would need to increase by \$18.5 million to maintain statewide average per pupil funding. However, **actual local tax revenues are \$36.9 million lower than anticipated in the initial appropriation.** Specifically, property tax revenues are \$36.4 million (2.0 percent) lower than projected last spring, and specific ownership taxes² are \$0.5 million (0.4 percent) lower than projected. As shown in Table E, the net change is similar to mid-year changes in recent years.

| TABLE E: Comparison of Estimated and Final Local Share of Funding | | | | |
|--|------------------------------------|----------------------|----------|----------------------------------|
| Fiscal Year | Estimate for Initial Appropriation | Mid-year Adjustments | | Estimate for Final Appropriation |
| | | Local Funding | % Change | |
| FY 2002-03 | \$1,686,085,389 | (\$10,006,172) | -0.6% | \$1,676,079,217 |
| FY 2003-04 | 1,699,224,722 | (25,647,702) | -1.5% | 1,673,577,020 |
| FY 2004-05 | 1,689,777,616 | (1,149,886) | -0.1% | 1,688,627,730 |
| FY 2005-06 | 1,711,822,927 | (9,357,746) | -0.5% | 1,702,465,181 |
| FY 2006-07 | 1,744,552,387 | (14,398,874) | -0.8% | 1,730,153,513 |
| FY 2007-08 | 1,850,072,036 | 65,707,519 | 3.6% | 1,915,779,555 |

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

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

Thus, simply maintaining the original FY 2013-14 total program amount would require \$36.9 million in additional state funds to make up for the shortfall in local revenues. The Department’s proposal (and staff’s recommendation) to increase the *state* share of total program funding by \$55.4 million includes the \$36.9 million necessary to make up for the shortfall in local revenues.

ASCENT Participation

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

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

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

Although the General Assembly created the program through legislation in 2009, FY 2010-11 was the first year of ASCENT operations. The program has grown significantly since that time, from 98 students representing three school districts in FY 2010-11 to 390.5 student FTE (actually 423 students) representing 28 districts in FY 2013-14. As shown in Table F, Aurora

and Denver have been the primary users of the program although use has grown significantly in other districts.

| TABLE F: Actual ASCENT Program Participation by Fiscal Year | | | | |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| School District | FY 2010-11 ASCENT | FY 2011-12 ASCENT | FY 2012-13 ASCENT | FY 2013-14 ASCENT |
| Arapahoe - Aurora | 80.0 | 90.0 | 134.0 | 131.5 |
| Denver - Denver | 16.0 | 41.0 | 46.0 | 72.5 |
| Jefferson - Jefferson | 2.0 | 0.0 | 9.0 | 37.0 |
| Larimer - Poudre | 0.0 | 9.0 | 12.5 | 16.0 |
| Larimer - Thompson | 0.0 | 0.0 | 7.5 | 14.5 |
| Mesa - Mesa Valley | 0.0 | 8.0 | 7.0 | 14.5 |
| El Paso - Falcon | 0.0 | 0.0 | 0.0 | 13.5 |
| El Paso - Colorado Springs | 0.0 | 1.5 | 4.5 | 12.0 |
| Arapahoe - Cherry Creek | 0.0 | 3.0 | 0.0 | 11.0 |
| El Paso - Edison | 0.0 | 10.0 | 10.5 | 9.0 |
| Eagle - Eagle | 0.0 | 0.0 | 5.0 | 7.0 |
| Elbert - Elizabeth | 0.0 | 4.0 | 0.0 | 7.0 |
| Adams - Mapleton | 0.0 | 0.0 | 1.0 | 6.0 |
| Delta - Delta | 0.0 | 0.0 | 12.0 | 4.0 |
| Prowers - Lamar | 0.0 | 5.0 | 7.0 | 4.0 |
| Adams - Strasburg | 0.0 | 0.0 | 5.0 | 4.0 |
| Park - Platte Canyon | 0.0 | 0.0 | 3.0 | 4.0 |
| Prowers - Granada | 0.0 | 0.0 | 0.0 | 4.0 |
| Chaffee - Buena Vista | 0.0 | 4.0 | 2.0 | 3.0 |
| Prowers - Wiley | 0.0 | 0.0 | 0.0 | 3.0 |
| Boulder - Boulder | 0.0 | 0.0 | 0.0 | 3.0 |
| El Paso - Harrison | 0.0 | 0.0 | 0.0 | 2.5 |
| Weld - Greeley | 0.0 | 15.0 | 7.0 | 2.0 |
| Las Animas - Branson | 0.0 | 0.0 | 0.0 | 2.0 |
| Weld - Gilcrest | 0.0 | 0.0 | 0.0 | 1.0 |
| Adams - Westminster | 0.0 | 0.0 | 0.0 | 1.0 |
| Dolores - Dolores | 0.0 | 0.0 | 0.0 | 1.0 |
| El Paso - Weld | 0.0 | 3.0 | 3.5 | 0.5 |
| Bent - McClave | 0.0 | 2.0 | 1.0 | 0.0 |
| Las Animas - Trinidad | 0.0 | 0.0 | 1.0 | 0.0 |
| Montezuma - Montezuma | 0.0 | 3.0 | 1.0 | 0.0 |
| Park - Park | 0.0 | 0.0 | 1.0 | 0.0 |
| San Miguel - Norwood | 0.0 | 1.0 | 1.0 | 0.0 |
| Summit - Summit | <u>0.0</u> | <u>1.5</u> | <u>0.0</u> | <u>0.0</u> |
| Total Participation | 98.0 | 201.0 | 281.5 | 390.5 |

ASCENT Supplemental Request

The Department is requesting a \$356,487 reduction to the amount of total program funding dedicated to the ASCENT Program because of reduced participation. The request includes the following adjustments to the FY 2013-14 Long Bill footnote associated with ASCENT (as the footnote was adjusted by S.B. 13-260):

- A reduction of 59.5 participant FTE (a reduction of \$360,689 based on current ASCENT funding level of \$6,062 FTE). The original FY 2013-14 appropriation assumes 450.0 participants but actual enrollment is 390.5. 3
- An increase of \$11 per ASCENT pupil to reflect the reduction to the negative factor associated with the total program request. With 390.5 participating FTE, the \$11 per pupil increase requires \$4,296.

Staff recommends approving the request to adjust ASCENT funding to reflect actual participation in the program in FY 2013-14 and to increase funding per FTE by \$11. The staff recommendation is slightly above the request because of rounding differences in the per pupil amount. Table G shows the impact of the recommendation.

| TABLE G: ASCENT Supplemental Adjustment | | | |
|--|--------------|-----------------------------|---|
| | Participants | ASCENT Per Pupil Funding | Cost Estimate for Long Bill Footnote |
| FY 2013-14 Long Bill | 450 | \$6,062 | \$2,727,900 |
| Supplemental Adjustment | (59.5) | 11 | |
| FY 2013-14 Supplemental Recommendation | 390.5 | \$6,073 | \$2,371,507 |

Summary of Options and Staff Recommendation Associated with FY 2013-14 Request

Staff offers four basic options for the Committee’s consideration regarding the Department’s FY 2013-14 total program supplemental request. Staff summarizes the options below and in Table H. **Regardless of the option selected, staff recommends funding any potential increases from the General Fund as requested by the Governor, if possible after the Committee’s other actions.**

1. *Constant State Share:* Maintaining the *state share* assumed in the original appropriation would reduce total program funding by \$36.9 million because of the shortfall in local revenues and require the Department to increase the negative factor by \$53.8 million to account for the reduced funding available and the increase funding called for under the School Finance Act formula. This option would reduce total program funding below the statutory floor for FY 2013-14 set in Section 22-54-104 (5) (g) (I) (D), C.R.S., and would require a statutory change to reduce the minimum funding amount.
2. *Constant Total Program:* Maintaining total program (including state and local funding) would require an additional \$36.9 million in state funding to make up for the shortfall in local revenues. This option would require the Department to increase the negative factor by \$17.0 million to account for unfunded increases in the School Finance Act formula calculation but would not require a statutory change to adjust the total program amount.
3. ***Request and Recommendation - Constant Per Pupil Funding:*** Maintaining statewide average per pupil funding of \$6,652.28 requires the state share to increase by \$55.4 million

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(including \$36.9 million to make up for the shortfall in local revenues and \$18.5 million to account for the higher than anticipated funded pupil count). This option would allow the Department to decrease the negative factor by \$1.6 million relative to the current appropriation. Staff recommends a statutory change to adjust the FY 2013-14 total program amount, as requested by the Department.

TABLE H: FY 2013-14 Total Program Supplemental Appropriation Options

| | Original Appropriation | Constant State Share | Constant Total Program | Request and Staff Rec: Constant Per Pupil Funding |
|--|---------------------------|-------------------------|---------------------------|---|
| Total Program | \$6,514,240,501 | \$6,531,235,817 | \$6,531,235,817 | \$6,531,235,817 |
| Negative Factor | 1,005,854,377 | 1,059,739,563 | 1,022,849,693 | 1,004,302,068 |
| <i>Negative Factor as Percentage</i> | <i>15.44%</i> | <i>16.23%</i> | <i>15.66%</i> | <i>15.38%</i> |
| Adjusted Total Program | \$5,508,386,124 | \$5,471,496,254 | \$5,508,386,124 | \$5,526,933,749 |
| Pupil Count | 828,045.1 | 830,833.0 | 830,833.0 | 830,833.0 |
| Statewide Average Per Pupil | \$6,652.28 | \$6,585.55 | \$6,629.96 | \$6,652.28 |
| Change from Original Appropriation in Statewide Average Per Pupil Funding | N/A | (\$66.72) | (\$22.32) | \$0.00 |
| Local Share | \$1,975,723,359 | \$1,938,833,489 | \$1,938,833,489 | \$1,938,833,489 |
| State Share | 3,532,662,765 | 3,532,662,765 | 3,569,552,635 | 3,588,100,260 |
| Change in State Share from Original Appropriation (Supplemental Amount) | N/A | \$0 | \$36,889,870 | \$55,437,495 |
| Statutory Change Required/Recommended to Adjust Total Program Amount | N/A | Yes | No | Yes |

Recommended Companion Bill

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

- *A non-statutory legislative declaration* to explain the current situation and the General Assembly’s intent to increase total program funding. Specifically, the declaration would state that: (a) Based on the actual funded pupil count and the actual at-risk student counts for FY 2013-14, total program funding is \$16,995,316 higher than anticipated when appropriations were established in the 2013 Session; (b) Based on actual local property tax and specific ownership taxes available to school districts for FY 2013-14, the local share of total program funding is \$36,889,870 lower than anticipated when appropriations were established in the 2013 Session; and (c) It is the intent of the General Assembly that FY 2013-14 total program funding, after application of the negative factor, be adjusted to provide additional funding associated with the higher than anticipated funded pupil count.

- A provision to modify current law to establish a new (higher) total program floor for FY 2013-14 to provide clear direction to the Department of Education and Legislative Council Staff in recalculating the FY 2013-14 negative factor.

Staff Analysis – Flood Impacts:

The Department requests a total of \$832,384 General Fund for one-time costs directly related to the September 2013 floods. According to the Department, while school districts experienced a variety of costs associated with the floods, many of those costs will be covered by other sources such as insurance, the Federal Emergency Management Agency (FEMA), and other grant funds. However, these other sources will not cover two types of costs: (1) reduced pupil counts (for students that left the school district as a result of the floods); and (2) transportation expenses.

Reduced Pupil Counts

Working with the affected school districts, the Department reports that six districts experienced a reduction in pupil enrollment directly related to the floods. These students were enrolled prior to the floods and the impacted districts were planning based on that level of enrollment. According to the Department, some students moved to other districts, some may have left the State, and some may have changed to a home-school program. Table I (below) shows the affected school districts, the relevant number of pupils for each district, and the financial impact of those students not being counted in the district.

| Table I: Department Request for Flood Impacts - Pupil Counts | | | | | |
|---|-----------------|--|---|------------------|--|
| County | School District | Reported Flood Impact on Pupil Count | FY 2013-14 District Per Pupil Revenue | Financial Impact | |
| Arapahoe | Cherry Creek 5 | 2.0 | \$6,581.03 | \$13,162 | |
| Boulder | St. Vrain RE-IJ | 21.0 | 6,533.45 | 137,202 | |
| Boulder | Boulder RE-2 | 2.0 | 6,558.85 | 13,118 | |
| Larimer | Thompson R-2J | 2.0 | 6,310.24 | 12,620 | |
| Larimer | Estes Park R-3 | 54.0 | 6,974.78 | 376,638 | |
| Weld | Greeley 6 | <u>15.0</u> | 6,551.03 | <u>98,265</u> | |
| Total | | 96.0 | | \$651,005 | |

Without legislative action, these districts will have to absorb the revenue losses and/or additional costs within their total program funding. Thus, to put the reductions in perspective, staff recommends that the Committee consider the relative impact of the changes as a share of each district’s total enrollment (and therefore total program funding). Table J shows the flood-related enrollment changes as a percentage of actual enrollment in each district based on the October 2013 count date. As shown in the table, only Estes Park (at 4.9 percent) experienced a reduction in enrollment of more than 0.073 percent as a result of the floods.

| Table J: Analysis of Flood Impacts - Pupil Counts | | | | |
|--|-----------------|-----------------------|--------------------------------------|--|
| County | School District | Oct. 2013 Pupil Count | Reported Flood Impact on Pupil Count | Flood Impact as Percent of Pupil Count |
| Arapahoe | Cherry Creek 5 | 54,226 | (2.0) | 0.004% |
| Boulder | St. Vrain RE-IJ | 30,195 | (21.0) | 0.070% |
| Boulder | Boulder RE-2 | 30,546 | (2.0) | 0.007% |
| Larimer | Thompson R-2J | 16,210 | (2.0) | 0.012% |
| Larimer | Estes Park R-3 | 1,096 | (54.0) | 4.927% |
| Weld | Greeley 6 | 20,450 | (15.0) | 0.073% |

Transportation Costs

According to the Department, fourteen school districts experienced additional transportation costs as a direct result of the floods. Of those fourteen, a total of seven districts had costs that will not be reimbursed through the existing categorical program for transportation. Table K shows the transportation costs for each district identified by the Department. The request seeks to reimburse districts for the “net projected cost,” or those costs that will not be reimbursed through the existing categorical program.

| Table K: Department Request for Flood Impact - Transportation Costs | | | | |
|--|--------------------|--|--------------------------------|----------------------------------|
| County | School District | Total Projected Flood-Related Transportation Costs | Total Potential Reimbursements | Net Projected Cost from Flooding |
| Boulder | St. Vrain RE -IJ | \$41,123 | \$41,123 | \$0 |
| Boulder | Boulder RE-2 | 83,176 | 2,593 | 80,583 |
| Jefferson | Jefferson R-1 | 49,058 | 49,058 | 0 |
| Larimer | Poudre R-1 | 20,922 | 0 | 20,922 |
| Larimer | Thompson R-2J | 23,219 | 23,219 | 0 |
| Larimer | Estes Park R-3 | 1,897 | 1,897 | 0 |
| Logan | Valley RE-1 | 459 | 0 | 459 |
| Morgan | Brush RE-2J | 3,810 | 0 | 3,810 |
| Morgan | Weldon Re-20J | 697 | 697 | 0 |
| Morgan | Wiggins RE-50J | 820 | 0 | 820 |
| Weld | Gilcrest RE-1 | 948 | 948 | 0 |
| Weld | Johnstown RE-5J | 32,057 | 0 | 32,057 |
| Weld | Greeley 6 | 42,728 | 0 | 42,728 |
| Weld | Platte Valley RE-7 | <u>7,644</u> | <u>7,644</u> | <u>0</u> |
| Total | | \$308,558 | \$127,179 | \$181,379 |

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Total Costs

As discussed above, without legislative action the affected school districts will have to absorb these impacts within their existing (total program) funding, and staff recommends that the Committee consider the relative magnitude of the impacts on that basis. Table L shows the total cost for each district in relation to the district’s total program funding.

| Table L: Flood Costs as Percent of Total Program | | | | | | |
|---|------------------|--|---|---------------------|---|--|
| County | School District | Financial Impact of Change in Pupil Count | Net Projected Transportation Cost | Total Flood Cost | FY 2013-14 Total Program Funding* | Total Flood Cost Percent of Total Program |
| Arapahoe | Cherry Creek 5 | \$13,162 | \$0 | \$13,162 | \$336,932,445 | 0.004% |
| Boulder | St. Vrain RE -1J | 137,202 | 0 | 137,202 | 183,013,582 | 0.075% |
| Boulder | Boulder RE-2 | 13,118 | 80,583 | 93,701 | 189,939,073 | 0.049% |
| Larimer | Poudre R-1 | 0 | 20,922 | 20,922 | 176,894,804 | 0.012% |
| Larimer | Thompson R-2J | 12,620 | 0 | 12,620 | 95,382,994 | 0.013% |
| Larimer | Estes Park R-3 | 376,638 | 0 | 376,638 | 7,592,750 | 4.960% |
| Logan | Valley RE-1 | 0 | 459 | 459 | 14,167,489 | 0.003% |
| Morgan | Brush RE-2J | 0 | 3,810 | 3,810 | 9,967,239 | 0.038% |
| Morgan | Wiggins RE-50J | 0 | 820 | 820 | 3,704,246 | 0.022% |
| Weld | Johnstown RE-5J | 0 | 32,057 | 32,057 | 20,969,007 | 0.153% |
| Weld | Greeley 6 | <u>98,265</u> | <u>42,728</u> | <u>140,993</u> | 130,128,958 | 0.108% |
| Total | | \$651,005 | \$181,379 | \$832,384 | | |

*Amounts are after the application of the negative factor and assume approval of the total program supplemental adjustments.

As an alternative, Table M shows the total cost for each district on a per pupil basis. As shown in the table, the costs vary significantly (from a low of \$0.21 per pupil to a high of \$345.98 is Estes Park). Thus, Estes Park would have roughly \$346 less per pupil in FY 2013-14 than they planned for at the beginning of the year.

| Table M: Total Flood Costs Per Pupil | | | | |
|---|------------------|---------------------|-----------------------------|----------------------------------|
| County | School District | Total Flood Cost | October 2013 Pupil Count | Total Flood Cost Per Pupil |
| Arapahoe | Cherry Creek 5 | \$13,162 | 51,197.5 | \$0.26 |
| Boulder | St. Vrain RE -1J | 137,202 | 28,011.8 | \$4.90 |
| Boulder | Boulder RE-2 | 93,701 | 28,959.2 | \$3.24 |
| Larimer | Poudre R-1 | 20,922 | 28,052.8 | \$0.75 |
| Larimer | Thompson R-2J | 12,620 | 15,115.6 | \$0.83 |
| Larimer | Estes Park R-3 | 376,638 | 1,088.6 | \$345.98 |
| Logan | Valley RE-1 | 459 | 2,226.4 | \$0.21 |
| Morgan | Brush RE-2J | 3,810 | 1,477.9 | \$2.58 |
| Morgan | Wiggins RE-50J | 820 | 501.4 | \$1.64 |
| Weld | Johnstown RE-5J | 32,057 | 3,322.4 | \$9.65 |

| Table M: Total Flood Costs Per Pupil | | | | |
|---|-----------------|------------------|--------------------------|----------------------------|
| County | School District | Total Flood Cost | October 2013 Pupil Count | Total Flood Cost Per Pupil |
| Weld | Greeley 6 | <u>140,993</u> | 19,863.9 | \$7.10 |
| Total | | \$832,384 | | |

Staff Recommendation and Options for JBC Consideration

The Department did not set a threshold for the minimum financial impact to be included in the flood impact request. In contrast, staff recommends that the Committee focus on the relative impact on each district. As shown in the tables above, the impacts vary significantly by district. However, Estes Park is an outlier in every metric – with a reduction equal to roughly 5.0 percent of the district’s FY 2013-14 total program funding (assuming adoption of the total program adjustments discussed above). Similarly, on a per pupil basis, the impact in Estes Park equates to roughly \$346 per pupil, with next highest impact in Johnstown at \$9.65 per pupil.

Staff recommends that the Committee appropriate \$376,638 General Fund to hold Estes Park harmless for the flood impact. Staff is not currently recommending funding for the other affected districts. However, staff offers four options for the Committee’s consideration.

1. *No Action:* Not taking action would most likely require the districts to absorb the impacts within existing resources. However, the affected districts could still apply to the Department and State Board of Education for reimbursement from the existing appropriation from the Contingency Reserve Fund. Under that scenario, awarding the funding would be entirely at the discretion of the State Board of Education, within the resources available in the Contingency Reserve.
2. *Staff Recommendation:* Provide funding only for Estes Park based on the severity of the impact in that district. The remaining districts would have to absorb the impact within existing resources or apply to the Department and State Board of Education for potential reimbursement from the existing appropriation to the Contingency Reserve Fund.
3. *Impact Threshold:* The Committee could set a specific threshold to provide additional funding (e.g., setting a threshold of \$2.50 per pupil would add funding for five additional districts). The data above would provide several potential thresholds depending on the Committee’s preferences.
4. *Department Request:* Fully fund the request and provide \$832,384 General Fund to compensate all of the affected districts in the Department’s request.

Funding Mechanism

The Department officially requested the pupil count funds as part of the state share of districts’ total program line item and the transportation costs as part of the transportation categorical program but has indicated that they anticipated either providing the funds through additional legislation (such as the School Finance Bill) or through a separate line item. **If the Committee chooses to provide any funding for flood impacts, staff recommends appropriating General**

Fund to the Contingency Reserve Fund to allow the Department to distribute the funds. Staff recommends doing so through the Department’s standard supplemental bill.

Please note that providing the funds through the Contingency Reserve Fund as recommended by staff raises two potential concerns:

- Districts will have to apply for reimbursement through the Department and the State Board and will give the State Board discretion to actually award the funds to applying districts. The Department has expressed some concern about adding that workload to the affected districts. However, staff sees this request as an appropriate use of the Contingency Reserve Fund under current law.
- Section 22-54-117 (1) (a), C.R.S., gives the State Board of Education discretion over the approval of applications for funding from the Contingency Reserve Fund. In order to clarify the General Assembly’s intent with any approved funds, staff recommends the addition of a footnote to the FY 2013-14 Long Bill clearly stating the intent of the General Assembly.

While staff is recommending use of the Contingency Reserve Fund, the Committee may wish to consider establishing a one-time distribution of funds through the companion bill.

**SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #2
START SMART NUTRITION PROGRAM REIMBURSEMENT**

| | Request | Recommendation |
|----------------------|-------------------------|-------------------------|
| Total | <u>\$170,505</u> | <u>\$170,505</u> |
| General Fund | 100,000 | 100,000 |
| Cash Funds | (29,495) | (29,495) |
| Reappropriated Funds | 100,000 | 100,000 |

| | |
|---|------------|
| Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.] | YES |
| JBC staff and the Department agree that this request is the result of data that was not available when the original appropriation was made (FY 2012-13 and FY 2013-14 participation in Start Smart). | |

Department Request: The Department requests an increase of \$70,505 (including an increase of \$100,000 General Fund and a decrease of \$29,495 cash funds) to support increased participation in the Start Smart Nutrition Program (Start Smart). Because of the structure of the Start Smart appropriation, the request appropriates the General Fund into the Start Smart Nutrition Program Fund and then reappropriates those funds out of the cash fund, increasing the total appropriation to the Department by \$170,505.

Staff Recommendation: Staff recommends approving the request. Without the adjustment, the Department’s projections indicate that the Department will be unable to support anticipated participation in Start Smart in FY 2013-14, forcing participating schools to either absorb the additional costs or pass the additional costs through to participating students.

Staff Analysis:

Background – National School Lunch Program

The National School Lunch Program provides low cost or free meals (breakfast, lunch, and after school snacks) to children. Public or non-profit private schools and residential child care institutions that participate in the program receive federal cash subsidies and donated commodities from the U.S. Department of Agriculture for each meal served. In return, participating schools must serve meals that meet federal nutrition requirements, and they must offer free or reduced price meals to eligible children based on the following criteria:

- *Free* meals: Families with incomes below 130 percent of the federal poverty level (e.g., \$30,615 for a family of four in FY 2013-14); or
- *Reduced price* meals: Families with incomes between 130 percent and 185 percent of the federal poverty level (e.g., between \$30,616 and \$43,568 for a family of four in FY 2013-14).

Federal reimbursements per meal differ depending on whether the meal was served to a child who was eligible for free, reduced, or “full” price meals. For example, most schools currently receive \$1.58 for each free breakfast served, \$1.28 for each reduced price breakfast served, and \$.28 for each full price breakfast served.

Start Smart Program

The Start Smart Program, created in S.B. 07-059 (Section 22-82.7-103, C.R.S.), reimburses schools \$0.30 per meal for breakfasts served to students eligible for reduced price meals. Thus, the program covers the difference between the free and reduced price reimbursement and allows students eligible for reduced price meals to receive breakfast for free. Without the program, schools generally charge students the \$0.30 difference between the reimbursements for free and reduced price meals.

Section 22-82.7-105, C.R.S., creates the Start Smart Nutrition Program Fund (Start Smart Fund) to support the program. Section 22-82.7-104 (1), C.R.S., requires the General Assembly to appropriate between \$700,000 and \$1.5 million into the fund each fiscal year, which is then reappropriated out of the fund to support the actual program. The General Assembly has appropriated \$700,000 General Fund into the Start Smart Fund each year since the fund’s inception in FY 2007-08. Thus, the FY 2013-14 Long Bill appropriated \$700,000 General Fund into the Start Smart Fund and reappropriated those funds out of the fund to support the program (shown as reappropriated funds in the Long Bill). The current FY 2013-14 appropriation also includes \$143,495 cash funds spending authority to allow the Department to utilize the existing fund balance.

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Prior to FY 2011-12, the program spent less than \$700,000 per year and therefore accumulated a balance in the Start Smart Fund. However, participation in the program (as measured by the number of meals reimbursed) has increased each year. As shown in the following table, expenditures since FY 2011-12 have exceeded the annual General Fund appropriation, depleting the balance of the of the cash fund.

| Start Smart Nutrition Program Fund History | | | | |
|---|--------------------|--------------------|--------------------|--------------------|
| | FY 09-10 Actual | FY 10-11 Actual | FY 11-12 Actual | FY 12-13 Actual |
| <i>Meals Reimbursed</i> | 2,233,459 | 2,264,611 | 2,542,715 | 2,727,002 |
| Beginning Fund Balance | \$236,826 | \$253,547 | \$284,907 | \$226,764 |
| General Fund Appropriation to the Cash Fund | 700,000 | 700,000 | 700,000 | 700,000 |
| Interest Earnings | 12,739 | 11,356 | 6,962 | 6,259 |
| Program Expenditures | <u>(696,018)</u> | <u>(679,996)</u> | <u>(765,105)</u> | <u>(818,589)</u> |
| Ending Fund Balance | \$253,547 | \$284,907 | \$226,764 | \$114,434 |
| Spending Authority Provided From Fund (Annual Appropriation from the Cash Fund) | \$670,000 | \$794,229 | \$843,495 | \$843,495 |
| Appropriation Exceeds/(Falls Short of) Expenditures | (\$26,018) | \$114,233 | \$78,390 | \$24,906 |

FY 2013-14 supplemental request

The supplemental budget request seeks to increase funding for the Start Smart Program to allow the program to continue to provide reimbursements for all eligible breakfasts. The FY 2013-14 appropriation used the Department’s estimates of program participation (and resulting expenditures) in FY 2012-13 and FY 2013-14. However, use of the program in FY 2012-13 and FY 2013-14 has exceeded those estimates, threatening the program’s ability to continue to reimburse schools in FY 2013-14. The following table compares the assumptions used for the FY 2013-14 appropriation with actual expenditures in FY 2012-13 and updated estimates for FY 2013-14.

| Start Smart Nutrition Program Comparison Without Supplemental | | | | |
|---|------------------------|------------------------|----------------------|------------------------|
| | 2013 Session Estimates | | Current Estimates | |
| | FY 2012-13 Estimate | FY 2013-14 Estimate | FY 2012-13 Actual | FY 2013-14 Estimate |
| <i>Number of Reduced Priced Breakfasts Served and Reimbursed by State</i> | 2,631,667 | 2,353,333 | 2,727,002 | 2,924,645 |
| Beginning Fund Balance | \$226,764 | \$143,264 | \$226,764 | \$114,434 |
| General Fund Appropriation to the Cash Fund | 700,000 | 700,000 | 700,000 | 700,000 |
| Interest Earnings | 6,000 | 6,000 | 6,259 | 0 |
| Program Expenditures | <u>(789,500)</u> | <u>(706,000)</u> | <u>(818,589)</u> | <u>(877,394)</u> |
| Ending Fund Balance | \$143,264 | \$143,264 | \$114,434 | (\$62,960) |

As shown in the table, without additional funding the Department expects to exhaust the funds available in the Start Smart Nutrition Program Fund in FY 2013-14, which would require schools to either absorb the additional costs or charge eligible students the remaining \$0.30 per breakfast.

Based on the estimated shortfall of \$62,960, the Department would be unable to reimburse schools for approximately 210,000 eligible breakfasts in FY 2013-14 (roughly 7.2 percent of the estimated reduced price breakfasts served).

Given the legislative direction to appropriate between \$700,000 and \$1.5 million per year for Start Smart, staff assumes the legislative intent is to fully reimburse schools for breakfasts served up that amount. Staff recommends approving the request.

SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #3
COLORADO STUDENT ASSESSMENT PROGRAM

| | Request | Recommendation |
|--------------|------------|----------------------|
| Total | \$0 | (\$1,476,734) |
| Cash Funds | 0 | (1,476,374) |

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

Department Request: The Department requests the addition of a footnote to the FY 2013-14 Long Bill to provide roll-forward spending authority for \$1.6 million cash funds from the State Education Fund appropriated in FY 2013-14 for the development of mathematics and English language arts assessment items that are unique to the Colorado standards. The Department is requesting the flexibility to spend those funds in FY 2013-14 and FY 2014-15 to relieve pressure on school district staff and to allow for increased input and assistance from school district staff with the development of assessment items.

Staff Recommendation: Staff recommends that the Committee approve the requested footnote and allow the Department to spend the relevant funds over two years.

Staff also recommends that the Committee reduce the Department’s FY 2013-14 appropriation to the Colorado Student Assessment Program line item by \$1,476,734 cash funds from the State Education Fund to eliminate funds appropriated for the development of a new Spanish language arts (Spanish literacy) assessment in FY 2013-14. Staff recommends that the Committee eliminate the funding for the new Spanish literacy assessment and direct the Department to submit a plan for the development of the assessment if funding is required in FY 2014-15.

Staff Analysis: As requested by the Department, the original FY 2013-14 appropriation for the Colorado Student Assessment Program line item provides \$3.5 million cash funds from the State Education Fund to support the development of new assessments or assessment items. The appropriation includes: (1) \$2,000,000 for the development of mathematics and English language

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arts assessment items that are unique to the Colorado standards (and therefore not covered in the consortium-based assessments that Colorado will administer beginning in FY 2014-15); and (2) \$1,476,734 for the development of a new Spanish literacy assessment aligned with the Colorado standards. Each component is discussed separately below.

Items Unique to Colorado Standards

The FY 2013-14 appropriation includes \$2.0 million cash funds from the State Education Fund to support the development of assessment items that are unique to Colorado’s standards and therefore not covered by the PARCC (consortium) assessments that cover the Common Core State Standards. The Department requested the funds for FY 2013-14 in order to develop (including field testing) the items for statewide administration in FY 2014-15 when Colorado transitions to the PARCC assessments.

With the supplemental request, the Department is asking for flexibility to spend the \$2.0 million over two years (through FY 2014-15) to delay much of the development and field testing until FY 2014-15 to lessen the burden on school district personnel because of the busy assessment calendar in FY 2013-14. The Department now expects to spend \$375,000 on item development in FY 2013-14 and is asking for flexibility to delay field review and testing (costing \$1,625,000) until FY 2014-5.

The table below shows the testing windows affecting Colorado school districts in FY 2013-14 and FY 2014-15. As shown in the table, the transition to a new system of assessments (including new assessments in science and social studies, the PARCC assessments for mathematics and English language arts, a new English language proficiency assessment for English Language Learners, and new alternate assessments for students with cognitive disabilities) has created a busy assessment calendar in FY 2013-14. By FY 2014-15, districts will no longer be field testing science and social studies and should not be field testing the PARCC assessments. In addition, districts should not be administering the TCAP at all in FY 2014-15 because of the transition to the PARCC assessments that year.

| FY 2013-14 and FY 2014-15 Statewide Assessment Calendars | | | |
|--|-------------------------------|---|---------------------------------|
| FY 2013-14 Testing Windows | | FY 2014-15 Testing Windows | |
| Assessment | Regular Testing Window | Assessment | Tentative Testing Window |
| Science and social studies field (pilot) test (elementary and middle school) | Sept. 16-30, 2013 | Unique to Colorado English language arts and mathematics; Spanish language arts | TBD |
| Alternate science and social studies field test (high school) | Oct. 21 - Nov. 22, 2013 | Alternate science and social studies (high school) | Nov. 3-21, 2014 |
| Science and social studies field (pilot) test (high school) | Oct. 28 - Nov. 22, 2013 | Science and social studies (high school) | Nov. 3-21, 2014 |
| English language proficiency (ELLs) | Jan. 6 - Feb. 7, 2014 | English language proficiency (ELLs) | Jan. 12 - Feb. 13, 2015 |
| Alternate reading, writing, math | Feb. 5 - Mar. 14, 2014 | Alternate reading, writing, math | TBD |
| TCAP 3rd grade reading /a | Feb. 24 - Mar. 7, 2014 | | |
| TCAP /b | Mar. 10 - Apr. 11, 2014 | | |

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| | | | |
|---|-------------------------|---|-------------------------|
| PARCC performance based assessment field testing | Mar. 24 - Apr. 11, 2014 | PARCC performance based assessment | Mar. 9 - Apr. 3, 2015 |
| Science and social studies (elementary and middle school) | Apr. 14 - May 2, 2014 | Science and social studies (elementary and middle school) | Apr. 13 - May 1, 2015 |
| Alternate science and social studies (elementary and middle school) | Apr. 14 - May 2, 2014 | Alternate science and social studies (elementary and middle school) | Apr. 13 - May 1, 2015 |
| ACT | Apr. 23 or May 7, 2014 | ACT | Apr. 28 or May 12, 2015 |
| PARCC end of year assessment field test | May 5 - June 6, 2014 | PARCC end of year assessment | Apr. 27 - May 22, 2015 |

/a An early testing window is available from Feb. 10 through Feb. 21, 2014.

/b An early testing window is available from Mar. 3 through Apr. 11, 2014.

The Department has contracted with Pearson to develop the items unique to Colorado standards and had planned to develop and field test the items in the current year. However, in light of the complicated calendar shown above, the Department is seeking flexibility to delay the field testing and related development activities until FY 2014-15. The following table shows the Department’s proposed timeline for development and field testing.

| Proposed Schedule for Development | |
|---|-----------------------|
| Proposed Activity | Timeline |
| Pearson will work with CDE to determine standards to be targeted | Feb. 2014 |
| Pearson will develop items and necessary stimuli | Feb. - July 2014 |
| Pearson will conduct item content review | Feb. - July 2014 |
| Content and bias review committee | Sept. - Oct. 2014 |
| Pearson will apply committee edits - CDE approval | Oct. 2014 |
| Field test administration. Pearson will coordinate with CDE to select participating schools | Early Dec. 2014 |
| Pearson scoring of field tests | Dec. 2014 - Jan. 2015 |
| Pearson analyzes results, Pearson and CDE review statistics | Feb. 2015 |
| Final delivery to CDE for administration in Spring 2015 | Mar. 2015 |

Given the density of the assessment calendar in FY 2013-14, staff recommends that the Committee approve the Department’s request for flexibility to conduct the development activities over two years (through FY 2014-15). Staff offers two options to allow the Department to proceed on the revised timeline.

1. **Staff Recommendation:** Approve the Department’s request for a footnote in the FY 2013-14 Long Bill allowing the Department to spend \$1.625 million of the State Education Fund appropriation over two years. This option allows the Department flexibility to proceed more rapidly if possible.

2. Reduce the Department's FY 2013-14 appropriation by \$1,625,000 cash funds from the State Education Fund and instead appropriate those funds in FY 2014-15. Doing so would provide the \$375,000 the Department expects to spend in FY 2013-14 without providing rollover spending authority. However, this option would limit the Department's ability proceed faster with development.

Spanish Literacy

The FY 2013-14 appropriation also includes \$1,476,734 cash funds from the State Education Fund for the development of a new Spanish literacy assessment aligned to the Colorado standards. Section 22-7-409 (3.5), C.R.S., requires the Department to administer Spanish literacy (reading and writing) assessments to relevant students in grades 3 and 4. The Department requested the funds in FY 2013-14 to develop the new assessments aligned to the State's current standards for statewide administration in FY 2014-15.

The FY 2013-14 request and appropriation assumed the Department would contract for the development and field testing of a Colorado-specific assessment in FY 2013-14. At the time, the Department argued that the funds were necessary in FY 2013-14. However, the Department is rethinking the development and administration of the assessment and does not appear to have plans for development activities that would require costs in FY 2013-14. The Department is considering three basic options:

1. Work with other states to issue an RFP for development in Spring 2014. Development would occur in FY 2014-15, with an operational assessment available in FY 2015-16. The Department would most likely administer the current assessment again in FY 2014-15.
2. Move forward with a Colorado-specific reading and writing assessment for grades 3 and 4 with Pearson. Development would need to be highly accelerated, which would pose risk for the assessment.
3. Augment an off-the-shelf assessment for grades 3 and 4. Doing so would present less risk than option 2 but would also give Colorado less control over the assessment.

Staff notes that the same basic options were under consideration at the time of the last (FY 2013-14) request but that the Department has not moved forward. Given the uncertainty surrounding the Department's plans for this assessment and the fact that the Department does not indicate an intention to proceed with development in FY 2013-14, staff does not believe the FY 2013-14 appropriation is necessary. **Staff recommends that the Committee reduce the Department's FY 2013-14 appropriation by \$1,476,734 cash funds from the State Education Fund and direct the Department to submit a revised request for the development of this assessment in FY 2014-15 (or later) after finalizing a plan for the assessment.**

**SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #4
CAPITOL COMPLEX LEASED SPACE FUNDING REVISIONS**

| | Request | Recommendation |
|----------------------|------------|----------------|
| Total | \$0 | \$0 |
| General Fund | 23,736 | 23,736 |
| Cash Funds | (78,242) | (78,242) |
| Reappropriated Funds | (4,253) | (4,253) |
| Federal Funds | 58,759 | 58,759 |

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

Department Request: The Department requests a net-zero fund source adjustment to the FY 2013-14 appropriation for Capital Complex leased space to reflect the fund sources supporting staff working in the Capital Complex facility. The distribution of staff (by fund source) changed after the General Assembly made the original FY 2013-14 appropriation and the request seeks to align funding with the actual distribution.

Staff Recommendation: Staff recommends that the Committee approve the request. The request is a technical adjustment to align with updated data regarding the Department’s usage of Capital Complex leased space.

Staff Analysis: The supplemental budget request seeks to align the FY 2013-14 appropriation for Capitol Complex leased space with the fund sources supporting Department staff occupying the building at 201 East Colfax Ave. Two major changes are driving the Department’s request:

- The Department received an influx of new FTE in FY 2012-13 and FY 2013-14, including: (1) 13.5 FTE associated with a federal Race to the Top grant for early childhood education (the grant was awarded to the Department of Human Services, and the two departments are collaborating to implement the program); and (2) 8.0 FTE through H.B. 12-1238 (Early Literacy). The Department did not know the number of FTE driven by the federal grant until May 2013, after the original appropriation was made.
- With the influx of additional FTE, the Department moved the Office of Professional Services and Educator Licensure (approximately 25.0 FTE) out of the 201 East Colfax building and into private leased space at 6000 East Evans Ave. in June 2013.

The FY 2013-14 appropriation for Capitol Complex leased space includes \$78,242 cash funds from the Educator Licensure Cash Fund. Those funds are no longer available because of the

relocation of the licensure program, creating a shortfall in the appropriation. The Department’s request replaces the licensure funds and better aligns the line item’s funding with the fund sources supporting the FTE in the building.

Staff recommends approving the request.

**SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #5
CSDB SALARY SURVEY CORRECTION**

| | Request | Recommendation |
|--------------|---------------------------|---------------------------|
| Total | <u>(\$119,259)</u> | <u>(\$119,259)</u> |
| General Fund | (119,259) | (119,259) |

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

Department Request: The Department requests a reduction of \$119,259 General Fund to make a technical correction to the salary survey and merit pay appropriations for FY 2013-14. The appropriation mistakenly included salary survey and merit pay funds for teachers at the Colorado School for the Deaf and the Blind (CSDB), which are not eligible for the standard salary survey and merit pay funding, and the request eliminates the funding associated with those positions.

Staff Recommendation: Staff recommends that the Committee approve the request. The inclusion of this funding in the FY 2013-14 appropriation was a technical error. As requested by members of the Committee at the Department’s hearing, staff is working with CSDB staff to consider changes to the statutory salary system for CSDB teachers and intends to discuss potential changes during the FY 2014-15 figure setting process.

Staff Analysis: The supplemental budget request seeks to correct a technical error because CSDB teachers should not be included in the statewide common policy appropriation of salary survey and merit pay funding.

- Section 22-80-106.5, C.R.S., aligns CSDB teacher compensation with the salary schedule and salary policy of Colorado Springs District 11 (the school district in which CSDB is geographically located). Specifically, the statute requires the State to compensate CSDB teachers “in accordance with the provisions of the salary schedule, salary policy, or combination salary schedule and salary policy adopted pursuant to section 22-63-401, as of January 1 of the previous fiscal year, by resolution of the board of education of the school district within the boundaries of which the main campus of the school is located.” Colorado

Springs District 11 did not provide salary increases for teachers in FY 2012-13, so the statute does not provide increases for CSDB teachers in FY 2013-14.

- The statute also states that funding for salary increases for CSDB teachers shall be included in the line item appropriation to the school (CSDB). Thus, the funding is not appropriate for the centralized salary survey and merit pay appropriations.

Staff recommends approving the request. As discussed in the Joint Budget Committee Staff Budget Briefing and at the Department’s hearing, the Department is requesting an increase of \$126,671 General Fund in *FY 2014-15* to align with the Colorado Springs District 11 salary policies for FY 2013-14.

Non-prioritized Supplemental Requests

JBC STAFF-INITIATED SUPPLEMENTAL GRANTS MANAGEMENT SYSTEM REDUCTION

| | Request | Recommendation |
|--------------|-------------------|--------------------------|
| Total | <u>\$0</u> | <u>(\$50,000)</u> |
| General Fund | 0 | (\$50,000) |

Summary: In a separate presentation, Megan Davisson presented a JBC Staff-Initiated supplemental recommendation to eliminate funding appropriated to the Departments of Education, Public Safety, and Public Health and Environment in FY 2013-14 to expand a grants management system currently used by the Department of Public Safety. The recommendation included a reduction of \$50,000 General Fund in the Department of Education, and the Committee approved the recommendation on January 13, 2014. Staff requests permission to include the corresponding reduction of \$50,000 General Fund in the Department of Education’s supplemental bill.

Statewide Common Policy Supplemental Requests

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

JBC Staff Supplemental Recommendations: FY 2013-14
Staff Working Document – Does Not Represent Committee Decision

| Department's Portion of Statewide Supplemental Request | Total | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
|---|------------------|---------------------|-------------------|------------------------|----------------------|------------|
| NPI Statewide vehicle lease payment true-up | <u>(1,697)</u> | <u>(1,697)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0</u> |
| Department's Total Statewide Supplemental Requests | (\$1,697) | (\$1,697) | \$0 | \$0 | \$0 | 0.0 |

Staff Recommendation: The staff recommendation for this request is pending Committee approval of common policy supplementals. Staff asks permission to include the corresponding appropriations in the Department's supplemental bill if the Committee approves this common policy supplemental. If staff believes there is reason to deviate from the common policy, staff will appear before the Committee later to present the relevant analysis.

JBC Staff Supplemental Recommendations - FY 2013-14
Staff Working Document - Does Not Represent Committee Decision

Appendix A: Number Pages

| | FY 2012-13 Actual | FY 2013-14 Appropriation | FY 2013-14 Requested Change | FY 2013-14 Rec'd Change | FY 2013-14 Total W/ Rec'd Change |
|--|----------------------|-----------------------------|--------------------------------|----------------------------|-------------------------------------|
|--|----------------------|-----------------------------|--------------------------------|----------------------------|-------------------------------------|

DEPARTMENT OF EDUCATION
Robert Hammond, Commissioner

S1 Total program annual funding adjustments

(2) ASSISTANCE TO PUBLIC SCHOOLS

(A) Public School Finance

| | | | | | |
|---|----------------------|----------------------|-------------------|-------------------|----------------------|
| State Share of Districts' Total Program Funding | <u>3,379,714,291</u> | <u>3,532,662,765</u> | <u>56,088,500</u> | <u>55,437,495</u> | <u>3,588,100,260</u> |
| General Fund | 2,540,099,253 | 2,463,831,706 | 56,088,500 | 55,437,495 | 2,519,269,201 |
| General Fund Exempt | 312,202,624 | 469,842,084 | 0 | 0 | 469,842,084 |
| Cash Funds | 527,412,414 | 598,988,975 | 0 | 0 | 598,988,975 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 |

(2) ASSISTANCE TO PUBLIC SCHOOLS

(B) Categorical Programs

(II) Other Categorical Programs

| | | | | | |
|------------------------------|-------------------|-------------------|----------------|----------|-------------------|
| Public School Transportation | <u>54,028,635</u> | <u>53,261,338</u> | <u>181,379</u> | <u>0</u> | <u>53,261,338</u> |
| FTE | 2.0 | 2.0 | 0.0 | 0.0 | 2.0 |
| General Fund | 36,922,227 | 36,922,227 | 181,379 | 0 | 36,922,227 |
| Cash Funds | 17,106,408 | 16,339,111 | 0 | 0 | 16,339,111 |

(2) ASSISTANCE TO PUBLIC SCHOOLS

(C) Grant Programs, Distributions, and Other Assistance

JBC Staff Supplemental Recommendations - FY 2013-14
Staff Working Document - Does Not Represent Committee Decision

| | FY 2012-13 Actual | FY 2013-14 Appropriation | FY 2013-14 Requested Change | FY 2013-14 Rec'd Change | FY 2013-14 Total W/ Rec'd Change |
|--|----------------------|-----------------------------|--------------------------------|----------------------------|-------------------------------------|
| (VI) Other Assistance | | | | | |
| Contingency Reserve Fund | <u>0</u> | <u>1,000,000</u> | <u>0</u> | <u>376,638</u> | <u>1,376,638</u> |
| General Fund | 0 | 0 | 0 | 376,638 | 376,638 |
| Cash Funds | 0 | 1,000,000 | 0 | 0 | 1,000,000 |
| Total for S1 Total program annual funding | | | | | |
| adjustments | 3,433,742,926 | 3,586,924,103 | 56,269,879 | 55,814,133 | 3,642,738,236 |
| <i>FTE</i> | <u>2.0</u> | <u>2.0</u> | <u>0.0</u> | <u>0.0</u> | <u>2.0</u> |
| General Fund | 2,577,021,480 | 2,500,753,933 | 56,269,879 | 55,814,133 | 2,556,568,066 |
| General Fund Exempt | 312,202,624 | 469,842,084 | 0 | 0 | 469,842,084 |
| Cash Funds | 544,518,822 | 616,328,086 | 0 | 0 | 616,328,086 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 |

JBC Staff Supplemental Recommendations - FY 2013-14
Staff Working Document - Does Not Represent Committee Decision

| | FY 2012-13 Actual | FY 2013-14 Appropriation | FY 2013-14 Requested Change | FY 2013-14 Rec'd Change | FY 2013-14 Total W/ Rec'd Change |
|---|----------------------|-----------------------------|--------------------------------|----------------------------|-------------------------------------|
| S2 Start Smart Nutrition Program Reimbursement | | | | | |
| (2) ASSISTANCE TO PUBLIC SCHOOLS | | | | | |
| (C) Grant Programs, Distributions, and Other Assistance | | | | | |
| (I) Health and Nutrition | | | | | |
| Start Smart Nutrition Program Fund | <u>700,000</u> | <u>700,000</u> | <u>100,000</u> | <u>100,000</u> | <u>800,000</u> |
| General Fund | 700,000 | 700,000 | 100,000 | 100,000 | 800,000 |
| Start Smart Nutrition Program | <u>815,877</u> | <u>843,495</u> | <u>70,505</u> | <u>70,505</u> | <u>914,000</u> |
| Cash Funds | 115,877 | 143,495 | (29,495) | (29,495) | 114,000 |
| Reappropriated Funds | 700,000 | 700,000 | 100,000 | 100,000 | 800,000 |
| Total for S2 Start Smart Nutrition Program | | | | | |
| Reimbursement | 1,515,877 | 1,543,495 | 170,505 | 170,505 | 1,714,000 |
| <i>FTE</i> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| General Fund | 700,000 | 700,000 | 100,000 | 100,000 | 800,000 |
| Cash Funds | 115,877 | 143,495 | (29,495) | (29,495) | 114,000 |
| Reappropriated Funds | 700,000 | 700,000 | 100,000 | 100,000 | 800,000 |

JBC Staff Supplemental Recommendations - FY 2013-14
Staff Working Document - Does Not Represent Committee Decision

| | FY 2012-13 Actual | FY 2013-14 Appropriation | FY 2013-14 Requested Change | FY 2013-14 Rec'd Change | FY 2013-14 Total W/ Rec'd Change |
|--|----------------------|-----------------------------|--------------------------------|----------------------------|-------------------------------------|
|--|----------------------|-----------------------------|--------------------------------|----------------------------|-------------------------------------|

S3 Colorado Student Assessment Program

(1) MANAGEMENT AND ADMINISTRATION

(C) Assessments and Data Analyses

| | | | | | |
|-------------------------------------|-------------------|-------------------|----------|--------------------|-------------------|
| Colorado Student Assessment Program | <u>26,587,994</u> | <u>34,044,390</u> | <u>0</u> | <u>(1,476,374)</u> | <u>32,568,016</u> |
| FTE | 16.5 | 11.8 | 0.0 | 0.0 | 11.8 |
| Cash Funds | 22,243,106 | 26,448,378 | 0 | (1,476,374) | 24,972,004 |
| Reappropriated Funds | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 4,344,888 | 7,596,012 | 0 | 0 | 7,596,012 |

| | | | | | |
|---|-------------|-------------|------------|-------------|-------------|
| Total for S3 Colorado Student Assessment Program | 26,587,994 | 34,044,390 | 0 | (1,476,374) | 32,568,016 |
| <i>FTE</i> | <u>16.5</u> | <u>11.8</u> | <u>0.0</u> | <u>0.0</u> | <u>11.8</u> |
| Cash Funds | 22,243,106 | 26,448,378 | 0 | (1,476,374) | 24,972,004 |
| Reappropriated Funds | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 4,344,888 | 7,596,012 | 0 | 0 | 7,596,012 |

JBC Staff Supplemental Recommendations - FY 2013-14
Staff Working Document - Does Not Represent Committee Decision

| | FY 2012-13 Actual | FY 2013-14 Appropriation | FY 2013-14 Requested Change | FY 2013-14 Rec'd Change | FY 2013-14 Total W/ Rec'd Change |
|--|----------------------|-----------------------------|--------------------------------|----------------------------|-------------------------------------|
|--|----------------------|-----------------------------|--------------------------------|----------------------------|-------------------------------------|

S4 Funding Revisions for Capitol Complex Leased Space

(1) MANAGEMENT AND ADMINISTRATION

(A) Administration and Centrally-Appropriated Line Items

| | | | | | |
|------------------------------|----------------|----------------|----------|----------|----------------|
| Capitol Complex Leased Space | <u>536,071</u> | <u>677,530</u> | <u>0</u> | <u>0</u> | <u>677,530</u> |
| General Fund | 80,400 | 93,431 | 23,736 | 23,736 | 117,167 |
| Cash Funds | 110,601 | 152,444 | (78,242) | (78,242) | 74,202 |
| Reappropriated Funds | 87,067 | 117,890 | (4,253) | (4,253) | 113,637 |
| Federal Funds | 258,003 | 313,765 | 58,759 | 58,759 | 372,524 |

| | | | | | |
|--|------------|------------|------------|------------|------------|
| Total for S4 Funding Revisions for Capitol Complex Leased Space | 536,071 | 677,530 | 0 | 0 | 677,530 |
| <i>FTE</i> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| General Fund | 80,400 | 93,431 | 23,736 | 23,736 | 117,167 |
| Cash Funds | 110,601 | 152,444 | (78,242) | (78,242) | 74,202 |
| Reappropriated Funds | 87,067 | 117,890 | (4,253) | (4,253) | 113,637 |
| Federal Funds | 258,003 | 313,765 | 58,759 | 58,759 | 372,524 |

JBC Staff Supplemental Recommendations - FY 2013-14
Staff Working Document - Does Not Represent Committee Decision

| | FY 2012-13 Actual | FY 2013-14 Appropriation | FY 2013-14 Requested Change | FY 2013-14 Rec'd Change | FY 2013-14 Total W/ Rec'd Change |
|---|----------------------|-----------------------------|--------------------------------|----------------------------|-------------------------------------|
| S5 CSDB Teacher Salaries | | | | | |
| (1) MANAGEMENT AND ADMINISTRATION | | | | | |
| (A) Administration and Centrally-Appropriated Line Items | | | | | |
| Salary Survey | 0 | 965,670 | (68,151) | (68,151) | 897,519 |
| General Fund | 0 | 288,386 | (68,151) | (68,151) | 220,235 |
| Cash Funds | 0 | 124,558 | 0 | 0 | 124,558 |
| Reappropriated Funds | 0 | 107,909 | 0 | 0 | 107,909 |
| Federal Funds | 0 | 444,817 | 0 | 0 | 444,817 |
| Merit Pay | 0 | 594,843 | (51,108) | (51,108) | 543,735 |
| General Fund | 0 | 190,422 | (51,108) | (51,108) | 139,314 |
| Cash Funds | 0 | 71,084 | 0 | 0 | 71,084 |
| Reappropriated Funds | 0 | 66,915 | 0 | 0 | 66,915 |
| Federal Funds | 0 | 266,422 | 0 | 0 | 266,422 |
| Total for S5 CSDB Teacher Salaries | 0 | 1,560,513 | (119,259) | (119,259) | 1,441,254 |
| <i>FTE</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| General Fund | 0 | 478,808 | (119,259) | (119,259) | 359,549 |
| Cash Funds | 0 | 195,642 | 0 | 0 | 195,642 |
| Reappropriated Funds | 0 | 174,824 | 0 | 0 | 174,824 |
| Federal Funds | 0 | 711,239 | 0 | 0 | 711,239 |

JBC Staff Supplemental Recommendations - FY 2013-14
Staff Working Document - Does Not Represent Committee Decision

| | FY 2012-13 Actual | FY 2013-14 Appropriation | FY 2013-14 Requested Change | FY 2013-14 Rec'd Change | FY 2013-14 Total W/ Rec'd Change |
|---|------------------------------|-------------------------------------|--|------------------------------------|---|
| Totals Excluding Pending Items | | | | | |
| EDUCATION | | | | | |
| TOTALS for ALL Departmental line items | 4,381,369,667 | 4,648,370,616 | 56,321,125 | 54,389,005 | 4,702,759,621 |
| <i>FTE</i> | <u>521.1</u> | <u>563.8</u> | <u>0.0</u> | <u>0.0</u> | <u>563.8</u> |
| General Fund | 2,702,320,767 | 2,630,674,083 | 56,274,356 | 55,818,610 | 2,686,492,693 |
| General Fund Exempt | 312,202,624 | 469,842,084 | 0 | 0 | 469,842,084 |
| Cash Funds | 740,668,201 | 893,700,039 | (107,737) | (1,584,111) | 892,115,928 |
| Reappropriated Funds | 19,830,312 | 28,629,576 | 95,747 | 95,747 | 28,725,323 |
| Federal Funds | 606,347,763 | 625,524,834 | 58,759 | 58,759 | 625,583,593 |

| | A | B | C | D | E | F | G | H | I | N | O |
|----|-------------|--------------------|--|------------------------------------|---|---|-----------------------------|---|---|---|---|
| 1 | | | 2013-14 - with Supplemental Appropriation (subject to legislative approval) | | | | | | | | |
| 2 | COUNTY | DISTRICT | 2013-14 ACTUAL FUNDED PUPIL COUNTS | 2013-14 FULLY FUNDED TOTAL PROGRAM | 2013-14 NEGATIVE FACTOR NO SUPPLEMENTAL | 2013-14 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL | SUPPLEMENTAL BUDGET REQUEST | REVISED TOTAL PROGRAM WITH SUPPLEMENTAL | 2013-14 NEGATIVE FACTOR WITH SUPPLEMENTAL | 2013-14 PER PUPIL FUNDING NO SUPPLEMENTAL | 2013-14 PER PUPIL FUNDING WITH SUPPLEMENTAL |
| 3 | | | | | | D + E | | F + H | | | |
| 4 | ADAMS | MAPLETON | 8,245.2 | 65,213,811 | (10,612,466) | 54,601,345 | 555,772 | 55,157,118 | (10,056,693) | 6,622.20 | 6,689.60 |
| 5 | ADAMS | ADAMS 12 FIVE STAR | 42,344.3 | 324,390,661 | (52,789,199) | 271,601,463 | 2,764,558 | 274,366,021 | (50,024,640) | 6,414.12 | 6,479.41 |
| 6 | ADAMS | COMMERCE CITY | 7,736.8 | 64,263,919 | (10,457,887) | 53,806,032 | 547,677 | 54,353,709 | (9,910,209) | 6,954.56 | 7,025.35 |
| 7 | ADAMS | BRIGHTON | 16,626.9 | 126,050,625 | (20,512,648) | 105,537,977 | 1,074,243 | 106,612,219 | (19,438,405) | 6,347.42 | 6,412.03 |
| 8 | ADAMS | BENNETT | 1,004.5 | 8,215,005 | (1,336,856) | 6,878,149 | 70,011 | 6,948,160 | (1,266,845) | 6,847.34 | 6,917.03 |
| 9 | ADAMS | STRASBURG | 992.3 | 7,994,242 | (1,300,930) | 6,693,312 | 68,129 | 6,761,441 | (1,232,801) | 6,745.25 | 6,813.91 |
| 10 | ADAMS | WESTMINSTER | 10,263.6 | 83,871,621 | (13,648,715) | 70,222,906 | 714,780 | 70,937,686 | (12,933,935) | 6,841.94 | 6,911.58 |
| 11 | ALAMOSA | ALAMOSA | 2,081.8 | 16,046,083 | (2,611,234) | 13,434,849 | 136,750 | 13,571,599 | (2,474,484) | 6,453.48 | 6,519.17 |
| 12 | ALAMOSA | SANGRE DE CRISTO | 308.5 | 3,160,881 | (514,381) | 2,646,500 | 26,938 | 2,673,438 | (487,443) | 8,578.61 | 8,665.93 |
| 13 | ARAPAHOE | ENGLEWOOD | 2,747.5 | 22,222,754 | (3,616,384) | 18,606,369 | 189,389 | 18,795,758 | (3,426,995) | 6,772.11 | 6,841.04 |
| 14 | ARAPAHOE | SHERIDAN | 1,468.9 | 13,486,546 | (2,194,712) | 11,291,834 | 114,937 | 11,406,771 | (2,079,775) | 7,687.27 | 7,765.52 |
| 15 | ARAPAHOE | CHERRY CREEK | 51,197.5 | 398,364,716 | (64,827,249) | 333,537,467 | 3,394,988 | 336,932,455 | (61,432,260) | 6,514.72 | 6,581.03 |
| 16 | ARAPAHOE | LITTLETON | 14,857.6 | 112,465,258 | (18,301,855) | 94,163,403 | 958,464 | 95,121,867 | (17,343,391) | 6,337.73 | 6,402.24 |
| 17 | ARAPAHOE | DEER TRAIL | 158.9 | 2,335,217 | (380,018) | 1,955,199 | 19,901 | 1,975,100 | (360,116) | 12,304.59 | 12,429.83 |
| 18 | ARAPAHOE | AURORA | 38,176.7 | 312,638,192 | (50,876,679) | 261,761,513 | 2,664,400 | 264,425,913 | (48,212,279) | 6,856.58 | 6,926.37 |
| 19 | ARAPAHOE | BYERS | 578.8 | 4,961,926 | (807,471) | 4,154,455 | 42,287 | 4,196,742 | (765,184) | 7,177.70 | 7,250.76 |
| 20 | ARCHULETA | ARCHULETA | 1,411.5 | 11,201,557 | (1,822,868) | 9,378,690 | 95,463 | 9,474,153 | (1,727,404) | 6,644.48 | 6,712.12 |
| 21 | BACA | WALSH | 141.6 | 1,913,910 | (311,457) | 1,602,453 | 16,311 | 1,618,764 | (295,146) | 11,316.76 | 11,431.95 |
| 22 | BACA | PRITCHETT | 56.6 | 885,238 | (144,058) | 741,180 | 7,544 | 748,725 | (136,514) | 13,095.06 | 13,228.35 |
| 23 | BACA | SPRINGFIELD | 267.2 | 2,838,147 | (461,861) | 2,376,285 | 24,188 | 2,400,473 | (437,674) | 8,893.28 | 8,983.81 |
| 24 | BACA | VILAS | 127.8 | 1,371,156 | (223,133) | 1,148,023 | 11,685 | 1,159,708 | (211,447) | 8,982.96 | 9,074.40 |
| 25 | BACA | CAMPO | 50.0 | 787,510 | (128,154) | 659,356 | 6,711 | 666,068 | (121,443) | 13,187.12 | 13,321.35 |
| 26 | BENT | LAS ANIMAS | 503.3 | 4,228,220 | (688,073) | 3,540,147 | 36,034 | 3,576,182 | (652,038) | 7,033.87 | 7,105.47 |
| 27 | BENT | MCCLAVE | 259.7 | 2,751,875 | (447,822) | 2,304,053 | 23,452 | 2,327,505 | (424,370) | 8,871.98 | 8,962.28 |
| 28 | BOULDER | ST VRAIN | 28,011.8 | 216,382,104 | (35,212,598) | 181,169,507 | 1,844,076 | 183,013,582 | (33,368,522) | 6,467.61 | 6,533.45 |
| 29 | BOULDER | BOULDER | 28,959.2 | 224,570,307 | (36,545,092) | 188,025,215 | 1,913,858 | 189,939,073 | (34,631,234) | 6,492.76 | 6,558.85 |
| 30 | CHAFFEE | BUENA VISTA | 912.9 | 7,395,047 | (1,203,421) | 6,191,626 | 63,023 | 6,254,648 | (1,140,398) | 6,782.37 | 6,851.41 |
| 31 | CHAFFEE | SALIDA | 1,100.9 | 8,590,748 | (1,398,002) | 7,192,746 | 73,213 | 7,265,959 | (1,324,789) | 6,533.51 | 6,600.02 |
| 32 | CHEYENNE | KIT CARSON | 110.6 | 1,556,847 | (253,351) | 1,303,496 | 13,268 | 1,316,764 | (240,083) | 11,785.68 | 11,905.64 |
| 33 | CHEYENNE | CHEYENNE | 169.9 | 2,256,564 | (367,218) | 1,889,345 | 19,231 | 1,908,576 | (347,987) | 11,120.34 | 11,233.53 |
| 34 | CLEAR CREEK | CLEAR CREEK | 878.7 | 7,313,623 | (2,700) | 7,310,922 | 0 | 7,310,922 | (2,700) | 8,320.16 | 8,320.16 |
| 35 | CONEJOS | NORTH CONEJOS | 1,022.8 | 7,923,035 | (1,289,342) | 6,633,692 | 67,523 | 6,701,215 | (1,221,820) | 6,485.82 | 6,551.83 |
| 36 | CONEJOS | SANFORD | 372.9 | 3,477,303 | (565,873) | 2,911,429 | 29,635 | 2,941,064 | (536,239) | 7,807.53 | 7,887.00 |
| 37 | CONEJOS | SOUTH CONEJOS | 228.7 | 2,737,623 | (445,503) | 2,292,120 | 23,331 | 2,315,451 | (422,172) | 10,022.39 | 10,124.40 |
| 38 | COSTILLA | CENTENNIAL | 212.3 | 2,626,853 | (427,477) | 2,199,376 | 22,387 | 2,221,763 | (405,090) | 10,359.76 | 10,465.20 |

| | A | B | C | D | E | F | G | H | I | N | O |
|----|---------------|-------------------|--|---|--|--|------------------------------------|--|--|--|--|
| 1 | | | 2013-14 - with Supplemental Appropriation (subject to legislative approval) | | | | | | | | |
| 2 | COUNTY | DISTRICT | 2013-14 ACTUAL FUNDED PUPIL COUNTS | 2013-14 FULLY FUNDED TOTAL PROGRAM | 2013-14 NEGATIVE FACTOR NO SUPPLEMENTAL | 2013-14 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL | SUPPLEMENTAL BUDGET REQUEST | REVISED TOTAL PROGRAM WITH SUPPLEMENTAL | 2013-14 NEGATIVE FACTOR WITH SUPPLEMENTAL | 2013-14 PER PUPIL FUNDING NO SUPPLEMENTAL | 2013-14 PER PUPIL FUNDING WITH SUPPLEMENTAL |
| 3 | | | | | | D + E | | F + H | | | |
| 39 | COSTILLA | SIERRA GRANDE | 265.6 | 2,936,205 | (477,819) | 2,458,386 | 25,023 | 2,483,410 | (452,795) | 9,255.97 | 9,350.19 |
| 40 | CROWLEY | CROWLEY | 470.1 | 4,038,140 | (657,140) | 3,381,000 | 34,414 | 3,415,414 | (622,726) | 7,192.09 | 7,265.29 |
| 41 | CUSTER | WESTCLIFFE | 406.6 | 3,736,938 | (608,125) | 3,128,813 | 31,847 | 3,160,660 | (576,277) | 7,695.06 | 7,773.39 |
| 42 | DELTA | DELTA | 4,958.0 | 37,190,898 | (6,052,202) | 31,138,696 | 316,952 | 31,455,648 | (5,735,249) | 6,280.50 | 6,344.42 |
| 43 | DENVER | DENVER | 80,526.1 | 667,742,577 | (108,664,027) | 559,078,550 | 5,690,710 | 564,769,260 | (102,973,316) | 6,942.82 | 7,013.49 |
| 44 | DOLORES | DOLORES | 268.1 | 2,950,065 | (480,074) | 2,469,991 | 25,141 | 2,495,132 | (454,933) | 9,212.95 | 9,306.72 |
| 45 | DOUGLAS | DOUGLAS | 62,610.2 | 473,461,791 | (77,048,052) | 396,413,739 | 4,034,989 | 400,448,728 | (73,013,063) | 6,331.46 | 6,395.90 |
| 46 | EAGLE | EAGLE | 6,460.4 | 52,722,372 | (8,579,691) | 44,142,681 | 449,316 | 44,591,997 | (8,130,375) | 6,832.81 | 6,902.36 |
| 47 | ELBERT | ELIZABETH | 2,492.4 | 19,231,799 | (3,129,656) | 16,102,143 | 163,899 | 16,266,042 | (2,965,757) | 6,460.50 | 6,526.26 |
| 48 | ELBERT | KIOWA | 339.8 | 3,540,535 | (576,163) | 2,964,372 | 30,174 | 2,994,545 | (545,990) | 8,723.87 | 8,812.67 |
| 49 | ELBERT | BIG SANDY | 297.9 | 3,242,282 | (527,628) | 2,714,655 | 27,632 | 2,742,286 | (499,996) | 9,112.64 | 9,205.39 |
| 50 | ELBERT | ELBERT | 200.4 | 2,587,955 | (421,147) | 2,166,808 | 22,055 | 2,188,864 | (399,091) | 10,812.42 | 10,922.47 |
| 51 | ELBERT | AGATE | 50.0 | 832,531 | (135,481) | 697,050 | 7,095 | 704,145 | (128,385) | 13,941.00 | 14,082.90 |
| 52 | EL PASO | CALHAN | 550.5 | 4,872,937 | (792,990) | 4,079,947 | 41,529 | 4,121,476 | (751,461) | 7,411.35 | 7,486.79 |
| 53 | EL PASO | HARRISON | 10,850.9 | 86,474,257 | (14,072,251) | 72,402,006 | 736,961 | 73,138,967 | (13,335,290) | 6,672.44 | 6,740.36 |
| 54 | EL PASO | WIDEFIELD | 8,696.9 | 64,897,431 | (10,560,980) | 54,336,451 | 553,076 | 54,889,527 | (10,007,904) | 6,247.80 | 6,311.39 |
| 55 | EL PASO | FOUNTAIN | 7,569.1 | 56,481,760 | (9,191,469) | 47,290,290 | 481,355 | 47,771,645 | (8,710,114) | 6,247.81 | 6,311.40 |
| 56 | EL PASO | COLORADO SPRINGS | 30,320.2 | 234,144,454 | (38,103,126) | 196,041,329 | 1,995,452 | 198,036,781 | (36,107,674) | 6,465.70 | 6,531.51 |
| 57 | EL PASO | CHEYENNE MOUNTAIN | 4,840.7 | 36,122,030 | (5,878,261) | 30,243,768 | 307,843 | 30,551,612 | (5,570,418) | 6,247.81 | 6,311.40 |
| 58 | EL PASO | MANITOU SPRINGS | 1,422.3 | 11,316,761 | (1,841,615) | 9,475,146 | 96,445 | 9,571,591 | (1,745,170) | 6,661.85 | 6,729.66 |
| 59 | EL PASO | ACADEMY | 23,227.4 | 173,243,532 | (28,192,511) | 145,051,021 | 1,476,435 | 146,527,457 | (26,716,075) | 6,244.82 | 6,308.39 |
| 60 | EL PASO | ELLCOTT | 929.0 | 7,849,368 | (1,277,354) | 6,572,014 | 66,895 | 6,638,908 | (1,210,460) | 7,074.29 | 7,146.30 |
| 61 | EL PASO | PEYTON | 630.9 | 5,426,320 | (883,044) | 4,543,277 | 46,245 | 4,589,521 | (836,799) | 7,201.26 | 7,274.56 |
| 62 | EL PASO | HANOVER | 226.4 | 2,851,026 | (463,957) | 2,387,069 | 24,297 | 2,411,366 | (439,660) | 10,543.59 | 10,650.91 |
| 63 | EL PASO | LEWIS-PALMER | 5,876.3 | 43,849,832 | (7,135,833) | 36,713,999 | 373,702 | 37,087,701 | (6,762,131) | 6,247.81 | 6,311.40 |
| 64 | EL PASO | FALCON | 18,279.3 | 136,230,588 | (22,169,268) | 114,061,320 | 1,161,000 | 115,222,319 | (21,008,269) | 6,239.92 | 6,303.43 |
| 65 | EL PASO | EDISON | 180.2 | 2,374,130 | (386,350) | 1,987,780 | 20,233 | 2,008,013 | (366,117) | 11,030.96 | 11,143.24 |
| 66 | EL PASO | MIAMI-YODER | 285.5 | 3,147,079 | (512,135) | 2,634,944 | 26,820 | 2,661,764 | (485,314) | 9,229.22 | 9,323.17 |
| 67 | FREMONT | CANON CITY | 3,709.8 | 27,683,084 | (4,504,963) | 23,178,121 | 235,924 | 23,414,045 | (4,269,039) | 6,247.81 | 6,311.40 |
| 68 | FREMONT | FLORENCE | 1,560.2 | 11,909,844 | (1,938,129) | 9,971,714 | 101,499 | 10,073,214 | (1,836,630) | 6,391.31 | 6,456.36 |
| 69 | FREMONT | COTOPAXI | 205.8 | 2,562,144 | (416,946) | 2,145,198 | 21,835 | 2,167,033 | (395,111) | 10,423.70 | 10,529.80 |
| 70 | GARFIELD | ROARING FORK | 5,604.2 | 45,468,075 | (7,399,175) | 38,068,900 | 387,493 | 38,456,393 | (7,011,682) | 6,792.92 | 6,862.07 |
| 71 | GARFIELD | RIFLE | 4,632.1 | 35,204,314 | (5,728,918) | 29,475,396 | 300,022 | 29,775,418 | (5,428,896) | 6,363.29 | 6,428.06 |
| 72 | GARFIELD | PARACHUTE | 1,055.1 | 8,668,010 | (1,410,575) | 7,257,435 | 73,871 | 7,331,307 | (1,336,703) | 6,878.43 | 6,948.45 |
| 73 | GILPIN | GILPIN | 373.0 | 3,762,121 | (612,223) | 3,149,898 | 32,062 | 3,181,960 | (580,161) | 8,444.77 | 8,530.72 |

| | A | B | C | D | E | F | G | H | I | N | O |
|-----|---------------|-----------------|--|---|--|--|------------------------------------|--|--|--|--|
| 1 | | | 2013-14 - with Supplemental Appropriation (subject to legislative approval) | | | | | | | | |
| 2 | COUNTY | DISTRICT | 2013-14 ACTUAL FUNDED PUPIL COUNTS | 2013-14 FULLY FUNDED TOTAL PROGRAM | 2013-14 NEGATIVE FACTOR NO SUPPLEMENTAL | 2013-14 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL | SUPPLEMENTAL BUDGET REQUEST | REVISED TOTAL PROGRAM WITH SUPPLEMENTAL | 2013-14 NEGATIVE FACTOR WITH SUPPLEMENTAL | 2013-14 PER PUPIL FUNDING NO SUPPLEMENTAL | 2013-14 PER PUPIL FUNDING WITH SUPPLEMENTAL |
| 3 | | | | | | D + E | | F + H | | | |
| 74 | GRAND | WEST GRAND | 441.2 | 4,101,767 | (667,494) | 3,434,272 | 34,957 | 3,469,229 | (632,538) | 7,783.94 | 7,863.17 |
| 75 | GRAND | EAST GRAND | 1,232.7 | 9,751,755 | (1,586,936) | 8,164,819 | 83,107 | 8,247,926 | (1,503,829) | 6,623.52 | 6,690.94 |
| 76 | GUNNISON | GUNNISON | 1,814.3 | 14,205,243 | (2,311,668) | 11,893,575 | 121,062 | 12,014,637 | (2,190,606) | 6,555.46 | 6,622.19 |
| 77 | HINSDALE | HINSDALE | 76.4 | 1,250,934 | (203,569) | 1,047,366 | 10,661 | 1,058,026 | (192,908) | 13,708.97 | 13,848.51 |
| 78 | HUERFANO | HUERFANO | 526.5 | 4,513,956 | (734,571) | 3,779,385 | 38,469 | 3,817,854 | (696,102) | 7,178.32 | 7,251.38 |
| 79 | HUERFANO | LA VETA | 212.1 | 2,496,618 | (406,283) | 2,090,335 | 21,277 | 2,111,612 | (385,006) | 9,855.42 | 9,955.74 |
| 80 | JACKSON | NORTH PARK | 192.7 | 2,537,709 | (412,970) | 2,124,739 | 21,627 | 2,146,366 | (391,343) | 11,026.15 | 11,138.38 |
| 81 | JEFFERSON | JEFFERSON | 80,900.0 | 620,018,948 | (100,897,798) | 519,121,150 | 5,283,995 | 524,405,145 | (95,613,803) | 6,416.83 | 6,482.14 |
| 82 | KIOWA | EADS | 166.7 | 2,122,938 | (345,473) | 1,777,465 | 18,092 | 1,795,558 | (327,381) | 10,662.66 | 10,771.19 |
| 83 | KIOWA | PLAINVIEW | 74.7 | 1,098,033 | (178,687) | 919,346 | 9,358 | 928,704 | (169,329) | 12,307.18 | 12,432.45 |
| 84 | KIT CARSON | ARRIBA-FLAGLER | 164.5 | 2,128,787 | (346,425) | 1,782,362 | 18,142 | 1,800,504 | (328,283) | 10,835.03 | 10,945.31 |
| 85 | KIT CARSON | HI PLAINS | 116.1 | 1,583,022 | (257,611) | 1,325,412 | 13,491 | 1,338,903 | (244,120) | 11,416.12 | 11,532.32 |
| 86 | KIT CARSON | STRATTON | 164.8 | 2,115,401 | (344,246) | 1,771,154 | 18,028 | 1,789,182 | (326,218) | 10,747.29 | 10,856.69 |
| 87 | KIT CARSON | BETHUNE | 125.1 | 1,785,239 | (290,518) | 1,494,721 | 15,214 | 1,509,935 | (275,304) | 11,948.21 | 12,069.82 |
| 88 | KIT CARSON | BURLINGTON | 730.2 | 5,717,958 | (930,503) | 4,787,455 | 48,730 | 4,836,186 | (881,773) | 6,556.36 | 6,623.10 |
| 89 | LAKE | LAKE | 1,054.3 | 8,844,723 | (1,439,332) | 7,405,391 | 75,377 | 7,480,768 | (1,363,954) | 7,023.99 | 7,095.48 |
| 90 | LA PLATA | DURANGO | 4,795.1 | 37,045,553 | (6,028,549) | 31,017,004 | 315,714 | 31,332,718 | (5,712,835) | 6,468.48 | 6,534.32 |
| 91 | LA PLATA | BAYFIELD | 1,315.3 | 10,630,560 | (1,729,947) | 8,900,613 | 90,597 | 8,991,209 | (1,639,350) | 6,766.98 | 6,835.86 |
| 92 | LA PLATA | IGNACIO | 748.3 | 6,511,412 | (1,059,624) | 5,451,788 | 55,492 | 5,507,280 | (1,004,132) | 7,285.56 | 7,359.72 |
| 93 | LARIMER | POUDRE | 28,052.8 | 209,147,700 | (34,035,318) | 175,112,382 | 1,782,422 | 176,894,804 | (32,252,897) | 6,242.24 | 6,305.78 |
| 94 | LARIMER | THOMPSON | 15,115.6 | 112,773,995 | (18,352,097) | 94,421,899 | 961,095 | 95,382,994 | (17,391,002) | 6,246.65 | 6,310.24 |
| 95 | LARIMER | ESTES PARK | 1,088.6 | 8,977,122 | (1,460,878) | 7,516,244 | 76,506 | 7,592,750 | (1,384,372) | 6,904.50 | 6,974.78 |
| 96 | LAS ANIMAS | TRINIDAD | 1,282.7 | 10,263,391 | (1,670,197) | 8,593,194 | 87,468 | 8,680,662 | (1,582,729) | 6,699.30 | 6,767.49 |
| 97 | LAS ANIMAS | PRIMERO | 188.3 | 2,393,321 | (389,473) | 2,003,848 | 20,397 | 2,024,244 | (369,077) | 10,641.78 | 10,750.10 |
| 98 | LAS ANIMAS | HOEHNE | 359.5 | 3,426,450 | (557,598) | 2,868,852 | 29,201 | 2,898,054 | (528,397) | 7,980.12 | 8,061.35 |
| 99 | LAS ANIMAS | AGUILAR | 95.0 | 1,371,681 | (223,218) | 1,148,463 | 11,690 | 1,160,153 | (211,528) | 12,089.08 | 12,212.14 |
| 100 | LAS ANIMAS | BRANSON | 466.3 | 3,424,717 | (557,316) | 2,867,401 | 29,187 | 2,896,588 | (528,129) | 6,149.26 | 6,211.85 |
| 101 | LAS ANIMAS | KIM | 51.2 | 766,445 | (124,726) | 641,719 | 6,532 | 648,251 | (118,194) | 12,533.57 | 12,661.14 |
| 102 | LINCOLN | GENOA-HUGO | 159.9 | 2,147,065 | (349,399) | 1,797,665 | 18,298 | 1,815,963 | (331,101) | 11,242.44 | 11,356.87 |
| 103 | LINCOLN | LIMON | 462.7 | 3,972,879 | (646,520) | 3,326,359 | 33,858 | 3,360,217 | (612,662) | 7,189.02 | 7,262.19 |
| 104 | LINCOLN | KARVAL | 106.2 | 1,074,948 | (174,930) | 900,018 | 9,161 | 909,179 | (165,769) | 8,474.74 | 8,561.00 |
| 105 | LOGAN | VALLEY | 2,226.4 | 16,750,620 | (2,725,886) | 14,024,735 | 142,754 | 14,167,489 | (2,583,132) | 6,299.29 | 6,363.41 |
| 106 | LOGAN | FRENCHMAN | 190.2 | 2,390,743 | (389,054) | 2,001,689 | 20,375 | 2,022,064 | (368,679) | 10,524.13 | 10,631.25 |
| 107 | LOGAN | BUFFALO | 314.2 | 3,180,059 | (517,502) | 2,662,557 | 27,101 | 2,689,658 | (490,400) | 8,474.08 | 8,560.34 |
| 108 | LOGAN | PLATEAU | 182.1 | 2,333,589 | (379,753) | 1,953,836 | 19,888 | 1,973,724 | (359,865) | 10,729.47 | 10,838.68 |

| | A | B | C | D | E | F | G | H | I | N | O |
|-----|------------|----------------|--|------------------------------------|---|---|-----------------------------|---|---|---|---|
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| 2 | COUNTY | DISTRICT | 2013-14 ACTUAL FUNDED PUPIL COUNTS | 2013-14 FULLY FUNDED TOTAL PROGRAM | 2013-14 NEGATIVE FACTOR NO SUPPLEMENTAL | 2013-14 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL | SUPPLEMENTAL BUDGET REQUEST | REVISED TOTAL PROGRAM WITH SUPPLEMENTAL | 2013-14 NEGATIVE FACTOR WITH SUPPLEMENTAL | 2013-14 PER PUPIL FUNDING NO SUPPLEMENTAL | 2013-14 PER PUPIL FUNDING WITH SUPPLEMENTAL |
| 3 | | | | | | D + E | | F + H | | | |
| 109 | MESA | DEBEQUE | 132.5 | 1,884,038 | (306,596) | 1,577,442 | 16,056 | 1,593,499 | (290,540) | 11,905.23 | 12,026.41 |
| 110 | MESA | PLATEAU VALLEY | 449.7 | 3,872,052 | (630,112) | 3,241,940 | 32,999 | 3,274,939 | (597,113) | 7,209.12 | 7,282.50 |
| 111 | MESA | MESA VALLEY | 21,611.8 | 161,266,402 | (26,243,432) | 135,022,971 | 1,374,363 | 136,397,333 | (24,869,069) | 6,247.65 | 6,311.24 |
| 112 | MINERAL | CREEDE | 85.3 | 1,347,505 | (219,284) | 1,128,221 | 11,484 | 1,139,705 | (207,800) | 13,226.51 | 13,361.14 |
| 113 | MOFFAT | MOFFAT | 2,168.4 | 16,180,926 | (2,633,177) | 13,547,749 | 137,899 | 13,685,648 | (2,495,278) | 6,247.81 | 6,311.40 |
| 114 | MONTEZUMA | MONTEZUMA | 2,735.5 | 20,611,174 | (3,354,127) | 17,257,048 | 175,655 | 17,432,703 | (3,178,472) | 6,308.55 | 6,372.77 |
| 115 | MONTEZUMA | DOLORES | 712.0 | 5,907,480 | (961,344) | 4,946,136 | 50,345 | 4,996,481 | (910,999) | 6,946.82 | 7,017.53 |
| 116 | MONTEZUMA | MANCOS | 383.8 | 3,655,891 | (594,936) | 3,060,956 | 31,157 | 3,092,112 | (563,779) | 7,975.39 | 8,056.57 |
| 117 | MONTROSE | MONTROSE | 5,946.6 | 46,332,589 | (7,539,860) | 38,792,729 | 394,861 | 39,187,589 | (7,144,999) | 6,523.51 | 6,589.92 |
| 118 | MONTROSE | WEST END | 287.8 | 3,288,696 | (535,181) | 2,753,515 | 28,027 | 2,781,542 | (507,153) | 9,567.46 | 9,664.84 |
| 119 | MORGAN | BRUSH | 1,477.9 | 11,784,547 | (1,917,740) | 9,866,808 | 100,432 | 9,967,239 | (1,817,308) | 6,676.24 | 6,744.19 |
| 120 | MORGAN | FT. MORGAN | 2,980.8 | 23,521,241 | (3,827,692) | 19,693,550 | 200,455 | 19,894,005 | (3,627,236) | 6,606.80 | 6,674.05 |
| 121 | MORGAN | WELDON | 199.0 | 2,557,372 | (416,170) | 2,141,202 | 21,795 | 2,162,997 | (394,375) | 10,759.81 | 10,869.33 |
| 122 | MORGAN | WIGGINS | 501.4 | 4,379,634 | (712,713) | 3,666,921 | 37,325 | 3,704,246 | (675,388) | 7,313.37 | 7,387.81 |
| 123 | OTERO | EAST OTERO | 1,314.7 | 10,786,196 | (1,755,274) | 9,030,922 | 91,923 | 9,122,845 | (1,663,351) | 6,869.19 | 6,939.11 |
| 124 | OTERO | ROCKY FORD | 807.6 | 6,923,198 | (1,126,636) | 5,796,562 | 59,002 | 5,855,564 | (1,067,634) | 7,177.52 | 7,250.57 |
| 125 | OTERO | MANZANOLA | 151.3 | 2,135,975 | (347,594) | 1,788,380 | 18,203 | 1,806,584 | (329,391) | 11,820.09 | 11,940.41 |
| 126 | OTERO | FOWLER | 409.3 | 3,696,095 | (601,478) | 3,094,617 | 31,499 | 3,126,116 | (569,979) | 7,560.75 | 7,637.71 |
| 127 | OTERO | CHERAW | 212.8 | 2,599,219 | (422,980) | 2,176,239 | 22,151 | 2,198,391 | (400,828) | 10,226.69 | 10,330.78 |
| 128 | OTERO | SWINK | 349.1 | 3,412,502 | (555,328) | 2,857,174 | 29,082 | 2,886,256 | (526,246) | 8,184.40 | 8,267.71 |
| 129 | OURAY | OURAY | 189.0 | 2,696,701 | (438,843) | 2,257,858 | 22,982 | 2,280,840 | (415,861) | 11,946.34 | 12,067.94 |
| 130 | OURAY | RIDGWAY | 324.7 | 3,579,110 | (582,441) | 2,996,669 | 30,502 | 3,027,172 | (551,939) | 9,229.04 | 9,322.98 |
| 131 | PARK | PLATTE CANYON | 1,034.0 | 8,513,234 | (1,385,388) | 7,127,847 | 72,552 | 7,200,399 | (1,312,835) | 6,893.47 | 6,963.64 |
| 132 | PARK | PARK | 529.8 | 4,759,274 | (774,493) | 3,984,781 | 40,560 | 4,025,341 | (733,933) | 7,521.29 | 7,597.85 |
| 133 | PHILLIPS | HOLYOKE | 581.2 | 4,790,717 | (779,610) | 4,011,108 | 40,828 | 4,051,936 | (738,782) | 6,901.42 | 6,971.67 |
| 134 | PHILLIPS | HAXTUN | 293.7 | 2,912,629 | (473,982) | 2,438,647 | 24,822 | 2,463,469 | (449,160) | 8,303.19 | 8,387.71 |
| 135 | PITKIN | ASPEN | 1,646.5 | 16,744,273 | (2,724,853) | 14,019,420 | 142,700 | 14,162,120 | (2,582,153) | 8,514.68 | 8,601.35 |
| 136 | PROWERS | GRANADA | 214.3 | 2,523,846 | (410,714) | 2,113,132 | 21,509 | 2,134,641 | (389,205) | 9,860.63 | 9,960.99 |
| 137 | PROWERS | LAMAR | 1,566.5 | 12,255,243 | (1,994,338) | 10,260,906 | 104,443 | 10,365,349 | (1,889,895) | 6,550.21 | 6,616.88 |
| 138 | PROWERS | HOLLY | 274.8 | 2,793,880 | (454,658) | 2,339,223 | 23,810 | 2,363,033 | (430,847) | 8,512.46 | 8,599.10 |
| 139 | PROWERS | WILEY | 216.5 | 2,509,110 | (408,316) | 2,100,794 | 21,383 | 2,122,177 | (386,933) | 9,703.43 | 9,802.20 |
| 140 | PUEBLO | PUEBLO CITY | 17,060.3 | 132,643,159 | (21,585,474) | 111,057,685 | 1,130,426 | 112,188,111 | (20,455,047) | 6,509.71 | 6,575.98 |
| 141 | PUEBLO | PUEBLO RURAL | 8,819.9 | 65,815,417 | (10,710,367) | 55,105,050 | 560,899 | 55,665,949 | (10,149,468) | 6,247.81 | 6,311.40 |
| 142 | RIO BLANCO | MEEKER | 649.0 | 5,284,514 | (591,280) | 4,693,234 | 0 | 4,693,234 | (591,280) | 6,891.39 | 6,891.39 |
| 143 | RIO BLANCO | RANGELY | 485.3 | 3,987,814 | (648,951) | 3,338,863 | 33,985 | 3,372,849 | (614,965) | 6,880.00 | 6,950.03 |

| | A | B | C | D | E | F | G | H | I | N | O |
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| 3 | | | | | | D + E | | F + H | | | |
| 144 | RIO GRANDE | DEL NORTE | 525.9 | 4,501,255 | (732,505) | 3,768,751 | 38,361 | 3,807,112 | (694,144) | 7,166.29 | 7,239.23 |
| 145 | RIO GRANDE | MONTE VISTA | 1,094.3 | 8,747,084 | (1,423,443) | 7,323,641 | 74,545 | 7,398,187 | (1,348,897) | 6,692.54 | 6,760.66 |
| 146 | RIO GRANDE | SARGENT | 461.2 | 3,828,309 | (622,994) | 3,205,315 | 32,626 | 3,237,941 | (590,368) | 6,949.95 | 7,020.69 |
| 147 | ROUTT | HAYDEN | 372.7 | 3,818,108 | (621,334) | 3,196,774 | 32,539 | 3,229,313 | (588,795) | 8,577.34 | 8,664.65 |
| 148 | ROUTT | STEAMBOAT SPRINGS | 2,342.9 | 18,380,570 | (2,991,133) | 15,389,437 | 156,645 | 15,546,082 | (2,834,488) | 6,568.54 | 6,635.40 |
| 149 | ROUTT | SOUTH ROUTT | 377.4 | 3,842,299 | (625,270) | 3,217,029 | 32,745 | 3,249,774 | (592,525) | 8,524.19 | 8,610.95 |
| 150 | SAGUACHE | MOUNTAIN VALLEY | 123.9 | 1,794,849 | (292,082) | 1,502,767 | 15,296 | 1,518,063 | (276,786) | 12,128.87 | 12,252.33 |
| 151 | SAGUACHE | MOFFAT | 193.6 | 2,735,236 | (445,114) | 2,290,121 | 23,311 | 2,313,432 | (421,804) | 11,829.14 | 11,949.54 |
| 152 | SAGUACHE | CENTER | 624.8 | 5,620,472 | (914,639) | 4,705,834 | 47,899 | 4,753,733 | (866,739) | 7,531.74 | 7,608.41 |
| 153 | SAN JUAN | SILVERTON | 65.8 | 1,091,147 | (177,566) | 913,581 | 9,299 | 922,880 | (168,267) | 13,884.20 | 14,025.53 |
| 154 | SAN MIGUEL | TELLURIDE | 803.5 | 8,555,525 | (1,392,270) | 7,163,255 | 72,913 | 7,236,168 | (1,319,357) | 8,915.07 | 9,005.81 |
| 155 | SAN MIGUEL | NORWOOD | 255.8 | 3,090,387 | (502,909) | 2,587,478 | 26,337 | 2,613,815 | (476,572) | 10,115.24 | 10,218.20 |
| 156 | SEDGWICK | JULESBURG | 910.4 | 6,967,636 | (1,133,867) | 5,833,769 | 59,380 | 5,893,149 | (1,074,487) | 6,407.92 | 6,473.14 |
| 157 | SEDGWICK | PLATTE VALLEY | 121.3 | 1,736,862 | (282,646) | 1,454,217 | 14,802 | 1,469,019 | (267,843) | 11,988.60 | 12,110.63 |
| 158 | SUMMIT | SUMMIT | 3,049.0 | 24,998,806 | (4,068,141) | 20,930,665 | 213,048 | 21,143,713 | (3,855,093) | 6,864.76 | 6,934.64 |
| 159 | TELLER | CRIPPLE CREEK | 369.3 | 3,616,436 | (67,533) | 3,548,904 | 0 | 3,548,904 | (67,533) | 9,541.19 | 9,541.19 |
| 160 | TELLER | WOODLAND PARK | 2,539.0 | 19,158,404 | (3,117,712) | 16,040,692 | 163,274 | 16,203,966 | (2,954,439) | 6,317.72 | 6,382.03 |
| 161 | WASHINGTON | AKRON | 350.7 | 3,430,561 | (558,267) | 2,872,294 | 29,236 | 2,901,531 | (529,031) | 8,190.17 | 8,273.54 |
| 162 | WASHINGTON | ARICKAREE | 109.6 | 1,615,639 | (262,918) | 1,352,720 | 13,769 | 1,366,489 | (249,149) | 12,342.34 | 12,467.97 |
| 163 | WASHINGTON | OTIS | 192.8 | 2,443,829 | (397,693) | 2,046,136 | 20,827 | 2,066,964 | (376,866) | 10,612.74 | 10,720.77 |
| 164 | WASHINGTON | LONE STAR | 116.8 | 1,724,351 | (280,610) | 1,443,742 | 14,695 | 1,458,437 | (265,914) | 12,360.80 | 12,486.62 |
| 165 | WASHINGTON | WOODLIN | 88.9 | 1,329,086 | (216,287) | 1,112,799 | 11,327 | 1,124,126 | (204,960) | 12,517.43 | 12,644.84 |
| 166 | WELD | GILCREST | 1,801.4 | 14,063,297 | (2,288,568) | 11,774,729 | 119,852 | 11,894,580 | (2,168,716) | 6,536.43 | 6,602.96 |
| 167 | WELD | EATON | 1,823.0 | 13,809,144 | (2,247,209) | 11,561,935 | 117,686 | 11,679,621 | (2,129,523) | 6,342.26 | 6,406.81 |
| 168 | WELD | KEENESBURG | 2,169.9 | 16,633,348 | (2,706,801) | 13,926,546 | 141,755 | 14,068,301 | (2,565,047) | 6,418.06 | 6,483.39 |
| 169 | WELD | WINDSOR | 4,568.8 | 34,093,071 | (5,548,082) | 28,544,989 | 290,552 | 28,835,541 | (5,257,530) | 6,247.81 | 6,311.40 |
| 170 | WELD | JOHNSTOWN | 3,322.4 | 24,792,247 | (4,034,527) | 20,757,720 | 211,287 | 20,969,007 | (3,823,240) | 6,247.81 | 6,311.40 |
| 171 | WELD | GREELEY | 19,863.9 | 153,855,126 | (25,037,369) | 128,817,757 | 1,311,201 | 130,128,958 | (23,726,168) | 6,485.02 | 6,551.03 |
| 172 | WELD | PLATTE VALLEY | 1,097.4 | 8,723,251 | (359,103) | 8,364,148 | 0 | 8,364,148 | (359,103) | 7,246.65 | 7,246.65 |
| 173 | WELD | FT. LUPTON | 2,246.6 | 17,985,942 | (2,926,914) | 15,059,028 | 153,282 | 15,212,310 | (2,773,632) | 6,703.03 | 6,771.26 |
| 174 | WELD | AULT-HIGHLAND | 797.8 | 6,652,338 | (1,082,558) | 5,569,780 | 56,693 | 5,626,474 | (1,025,864) | 6,981.42 | 7,052.49 |
| 175 | WELD | BRIGGSDALE | 152.5 | 2,100,946 | (341,894) | 1,759,052 | 17,905 | 1,776,957 | (323,989) | 11,534.77 | 11,652.18 |
| 176 | WELD | PRAIRIE | 184.6 | 2,346,699 | (381,886) | 1,964,812 | 19,999 | 1,984,812 | (361,887) | 10,643.62 | 10,751.96 |
| 177 | WELD | PAWNEE | 83.6 | 1,314,696 | (140,832) | 1,173,864 | 0 | 1,173,864 | (140,832) | 13,224.25 | 13,300.90 |
| 178 | YUMA | YUMA 1 | 772.2 | 6,774,824 | (1,102,490) | 5,672,334 | 57,737 | 5,730,071 | (1,044,753) | 7,345.68 | 7,420.45 |

| | A | B | C | D | E | F | G | H | I | N | O |
|-----|---------------|--------------------------|--|---|--|--|------------------------------------|--|--|--|--|
| 1 | | | 2013-14 - with Supplemental Appropriation (subject to legislative approval) | | | | | | | | |
| 2 | COUNTY | DISTRICT | 2013-14 ACTUAL FUNDED PUPIL COUNTS | 2013-14 FULLY FUNDED TOTAL PROGRAM | 2013-14 NEGATIVE FACTOR NO SUPPLEMENTAL | 2013-14 TOTAL PROGRAM AFTER NEGATIVE FACTOR NO SUPPLEMENTAL | SUPPLEMENTAL BUDGET REQUEST | REVISED TOTAL PROGRAM WITH SUPPLEMENTAL | 2013-14 NEGATIVE FACTOR WITH SUPPLEMENTAL | 2013-14 PER PUPIL FUNDING NO SUPPLEMENTAL | 2013-14 PER PUPIL FUNDING WITH SUPPLEMENTAL |
| 3 | | | | | | D + E | | F + H | | | |
| 179 | YUMA | WRAY RD-2 | 675.5 | 5,672,333 | (923,078) | 4,749,255 | 48,341 | 4,797,596 | (874,737) | 7,030.73 | 7,102.29 |
| 180 | YUMA | IDALIA RJ-3 | 155.4 | 2,161,970 | (351,825) | 1,810,145 | 18,425 | 1,828,570 | (333,400) | 11,648.29 | 11,766.86 |
| 181 | YUMA | LIBERTY J-4 | 73.3 | 1,180,493 | (192,106) | 988,387 | 10,061 | 998,448 | (182,045) | 13,484.13 | 13,621.39 |
| 182 | | Charter School Institute | | | | | | | | | |
| 183 | | TOTALS | 830,833.0 | \$ 6,531,235,817 | \$ (1,059,739,562) | \$ 5,471,496,255 | \$ 55,437,494 | \$ 5,526,933,749 | \$ (1,004,302,068) | \$ 6,585.55 | \$ 6,652.28 |