

Joint Budget Committee



Staff Budget Briefing FY 2025-26

Department of Education

(Programs other than School Finance and Categorical Programs)

JBC Working Document - Subject to Change

Staff Recommendation Does Not Represent Committee Decision

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ADDITIONAL RESOURCES

Brief summaries of all bills that passed during the 2024 legislative session that had a fiscal impact on this department are available in Appendix A of the annual Appropriations Report: <https://leg.colorado.gov/sites/default/files/fy24-25apprept.pdf>

The online version of the briefing document may be found by searching the budget documents on the General Assembly’s website by visiting leg.colorado.gov/content/budget/budget-documents. Once on the budget documents page, select the name of this department's *Department/Topic*, "Briefing" under *Type*, and ensure that *Start date* and *End date* encompass the date a document was presented to the JBC.

Overview of Education Programs

Department Overview

The Commissioner of Education, who is appointed by the State Board of Education, is the chief state school officer and executive officer of the Department of Education. The Commissioner and department staff, under the direction of the elected members of the State Board of Education, have the following responsibilities, among others:

- Supporting the State Board in its duty to exercise general supervision over public schools and K-12 educational programs operated by state agencies, including appraising and accrediting public schools, school districts, and the State Charter School Institute (Institute).
- Developing and maintaining state academic standards, and administering the associated statewide assessment program.
- Annually accrediting school districts and the Institute and making education accountability data available to the public.
- Administering the public school finance act and distributing federal and state moneys appropriated or granted to the Department for public schools.
- Administering educator licensure and professional development programs.
- Administering education-related programs, including services for children with special needs, services for English language learners, public school transportation, adult basic education programs, and various state and federal grant programs.
- Supporting the State Board in reviewing requests from school districts for waivers of state laws and regulations and in serving as the appellate body for charter schools.
- 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 and/or physically disabled.
- Maintaining the Colorado virtual library and the state publications library.

The Department also includes three “type 1”¹ agencies:

- A seven-member Board of Trustees that is responsible for managing the Colorado School for the Deaf and the Blind, located in Colorado Springs.
- A nine-member State Charter School Institute Board that is responsible for authorizing and monitoring the operations of “institute charter schools” located within certain school districts.
- A nine-member Public School Capital Construction Assistance Board that is responsible for assessing public school capital construction needs statewide and making recommendations

¹ Pursuant to Section 24-1-105 (1), C.R.S., a type 1 agency exercises its prescribed powers and duties independently of the head of the department.

concerning the prioritization and allocation of state financial assistance for school construction projects.

Budget Overview – Programs Other than School Finance and Categorical Programs

Approximately \$1.5 billion is appropriated to the Department for FY 2024-25 for purposes other than school finance (state share of districts’ total program funding) and categorical programs. Of this amount, \$701.6 million (45.6 percent) is from federal funds, \$122.8 million (8.0 percent) is from the General Fund, \$161.4 million (10.5 percent) is from the State Education Fund and the remainder is from various cash funds and transfers, including a variety of transfers from the State Education Fund to other cash funds. The following table provides an abbreviated list of programs and activities supported by state and federal moneys appropriated to the Department that are addressed in this briefing packet.

FY 2024-25 Appropriations for Programs Other than School Finance and Categorical Programs	
Program Group	Appropriation
Federal and Other Direct Support	\$503,659,517
Capital Construction	326,401,525
Nutrition	299,785,123
State Charter School Institute	95,164,058
Management and Administration	46,975,581
Early Literacy	42,626,939
Career Readiness	38,913,977
Facility Schools	33,354,626
Statewide Assessment Program	32,239,823
Colorado School for the Deaf and the Blind	19,895,960
Educator Talent	19,697,954
Health and Wellness	17,954,538
Learning Supports, Intervention, and Planning	13,473,990
Schools of Choice	12,448,476
School Accountability and Transformation	12,417,209
Library Programs	10,473,521
Dropout Prevention and Student Reengagement	8,553,126
Other	3,848,077
Total	\$1,537,884,020

Recent Appropriations

Education: Recent Appropriations				
Funding Source	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 ¹
General Fund ²	\$4,500,428,610	\$4,710,633,330	\$4,527,377,621	\$4,641,790,979
Cash Funds	1,517,239,273	1,719,689,563	2,352,189,332	1,990,029,843
Reappropriated Funds	72,285,315	82,257,878	55,432,193	55,131,843
Federal Funds	1,048,449,871	1,049,944,421	870,229,410	871,138,259
Total Funds	\$7,138,403,069	\$7,562,525,192	\$7,805,228,556	\$7,558,090,924

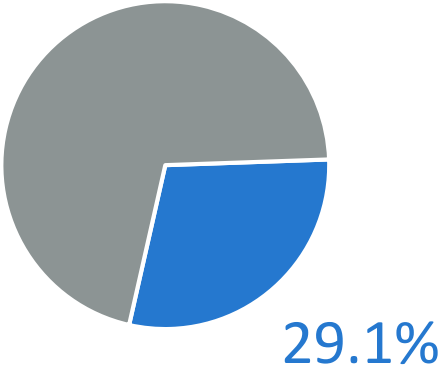
Full Time Equivalent Staff	638.3	661.9	742.1	749.4
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¹Requested appropriation

²Includes General Fund exempt

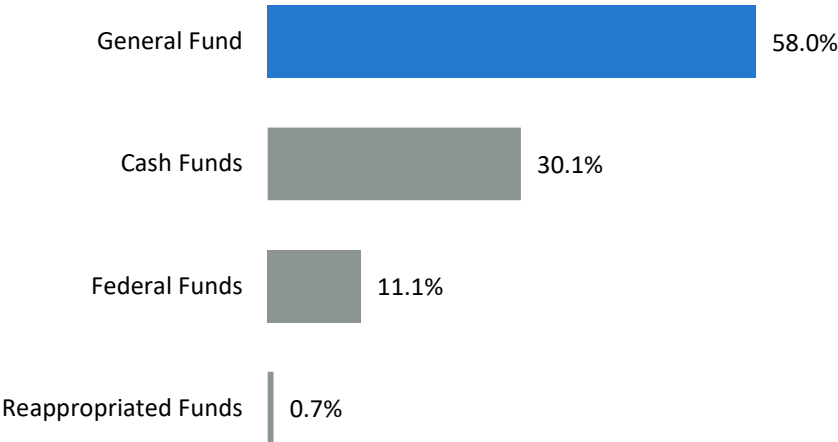
Graphic Overview

Department's Share of Statewide General Fund



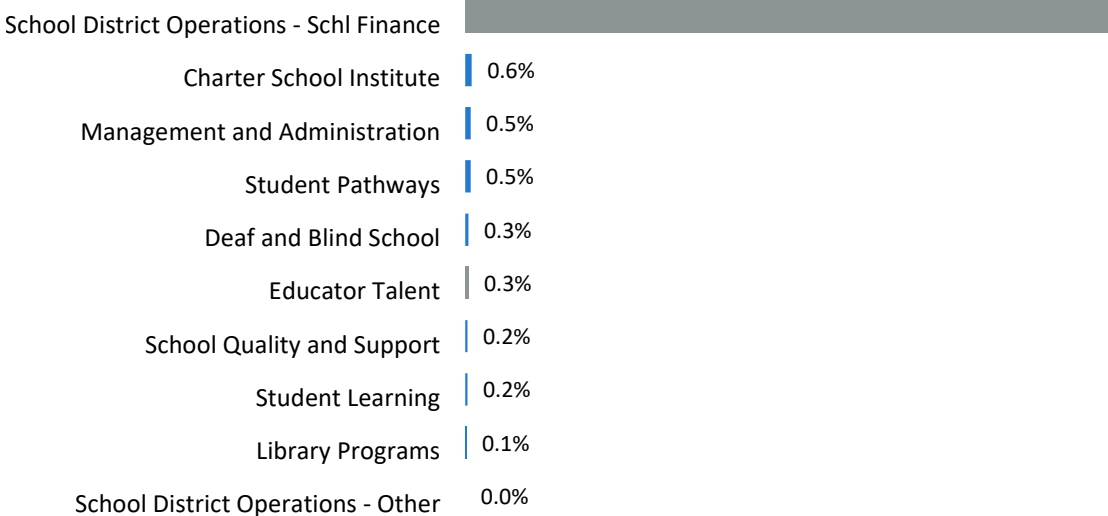
Based on the FY 2024-25 appropriation.

Department Funding Sources



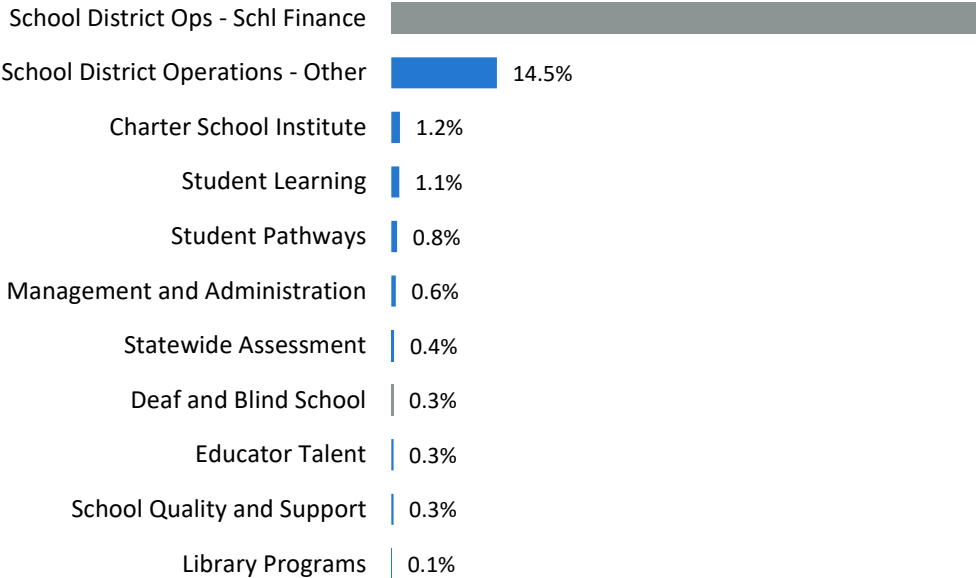
Based on the FY 2024-25 appropriation.

Distribution of General Fund by Division



Based on the FY 2024-25 appropriation.

Distribution of Total Funds by Division



Based on the FY 2024-25 Appropriation

Cash Funds Detail

Department of Education except School Finance & Categoricals				
Cash Funds Detail				
Fund Name	FY 2024-25 Approp.	Note	Primary Revenue Sources	Primary Uses in Dept.
Public School Capital Construction Assistance Fund	\$282,764,995	¹	State Land Board Revenue, Marijuana Excise Taxes, Lottery Proceeds. See additional detail below	Grants to school districts and charter schools for school construction and renovations. See additional detail below
State Education Fund	161,422,347	¹	Income tax of 0.3%, pursuant to Amendment 23 of 2000	Used throughout Department for eligible activities under Amendment 23
Healthy School Meals for All CF	116,200,000	¹	Cap on income tax deductions for households with income over \$300,000 (Prop FF of 2022)	Free breakfasts and lunches for public school students and related administration
Early Literacy Fund	40,203,989	¹	Annual transfer from the State Education Fund of \$34.0 million	Early literacy activities including grants, formula distributions to school districts, teacher and administrator training, administration and evaluation
Marijuana TAX Cash Fund	22,209,095	²	See Marijuana Tax Policy briefing	Behavioral Healthcare Professional Matching Grant Program and other programs, primarily focused on student wellness
Charter School Facilities Assistance Account	20,355,662	¹	Marijuana Excise Taxes. See additional detail below	Formula distributions to eligible charter schools based on enrollment. See additional detail below
Educator Licensure Cash Fund	4,697,434		Fees assessed on applicants for educator licenses	Office of Professional Services in Educator Talent section and related line items in Management and Administration
State Public School Fund	3,728,124	²	A portion of federal mineral lease (FML) and a portion of interest and income on the Permanent Fund, other transfers (22-54-114, C.R.S.)	Specific uses required by statute: state match for federal school lunches, supplemental on-line education services, reprinting laws concerning education
Gifts, grants, and donations	2,001,376	¹	Various	Appropriated Sponsored Programs line item and Library Programs
Institute Charter School Assistance Fund	1,800,000	¹	Spill-over from amounts retained by CSI for central administration that are not required for this purpose and are transferred to the Fund.	Appropriated to line item in CSI Section. Enables distribution of funds not needed for central administration or held in reserve (historically \$750,000) to CSI schools
Fees- various	2,120,036		Fees for workshops and programs offered by CDE and fees to the Colorado School for the Deaf and the Blind from school districts, out of state tuition; other programs.	Appropriated Sponsored Programs line item under School District Operations section and Colorado School for the Deaf and the Blind
Start Smart Nutrition Program Fund	300,000	¹	Appropriation from the General Fund	Start Smart Nutrition Program [22-82.7-105 (1), C.R.S.]
Various CF	218,341		Various	Appropriated Sponsored Programs line item and Library Programs
Statewide Longitudinal Data	202,992	¹	Transfer from the General Fund	IT Services - development of statewide longitudinal data system
Total	\$658,224,391			

¹ TABOR exempt. This includes fund sources that TABOR exempts such as federal revenue and gifts, sources the voters have exempted such as the State Education Fund, and funds that originate from transfers from other funds that are TABOR exempt such as federal

Department of Education except School Finance & Categoricals
Cash Funds Detail

Fund Name	FY 2024-25 Approp.	Note	Primary Revenue Sources	Primary Uses in Dept.
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mineral lease revenue, the State Education Fund, marijuana excise revenue, and lottery proceeds, and funds that originate from a source subject to TABOR (such as the General Fund) but that is not counted a second time when transferred to another fund.

² Some of the revenue to these funds is TABOR exempt

Additional Detail for Select Funds

Public School Capital Construction Assistance Fund

The Public School Capital Construction Assistance Fund, which supports the Building Excellent Schools Today (BEST) program, receives funding from multiple sources. The scale of funding from these sources varies substantially from year to year, since the Fund receives percentages of revenue from income streams that are themselves highly variable. Fund sources include:

- 50 percent of the gross amount of revenues from income and mineral royalties derived from state public school lands, with a guarantee of \$40.0 million per year (even if that is more than 50.0 percent of revenues);
- all recreational marijuana excise tax funds based on current law, with a guarantee of the first \$40.0 million raised from the recreational marijuana excise tax, pursuant to Section 16(5)(d) of Article VIII of the state constitution;
- lottery “spillover” proceeds that would otherwise be transferred to the General Fund;
- interest and investment income earned on the Public School Capital Construction Fund;
- interest earnings on the Permanent Fund (added in H.B. 24-1448)
- other one-time transfers and investments from the General Assembly. This has included transfers from the Marijuana Tax Cash Fund and the State Education Fund, among other sources.

For additional information, see the briefing issue on the Public School Capital Construction Fund and Request R1.

General Factors Driving the Budget

The FY 2024-25 budget for the Department of Education totals \$7.8 billion including \$4.5 billion from the General Fund and \$1.8 billion from the State Education Fund.² Most of this funding is distributed on a formula basis for school finance and categorical programs and is augmented by local funds which are not reflected in the state budget. Administration, grants, and other special programs--the balance of K-12 education programs--are addressed in this briefing and total \$1,537,884,020 in FY 2024-25 of which \$284,241,625 is from the General Fund or State Education Fund and \$116,200,000 is from the Healthy School Meals for All Program Cash Fund. A significant share of this section of the budget also originates from Marijuana-related taxes.

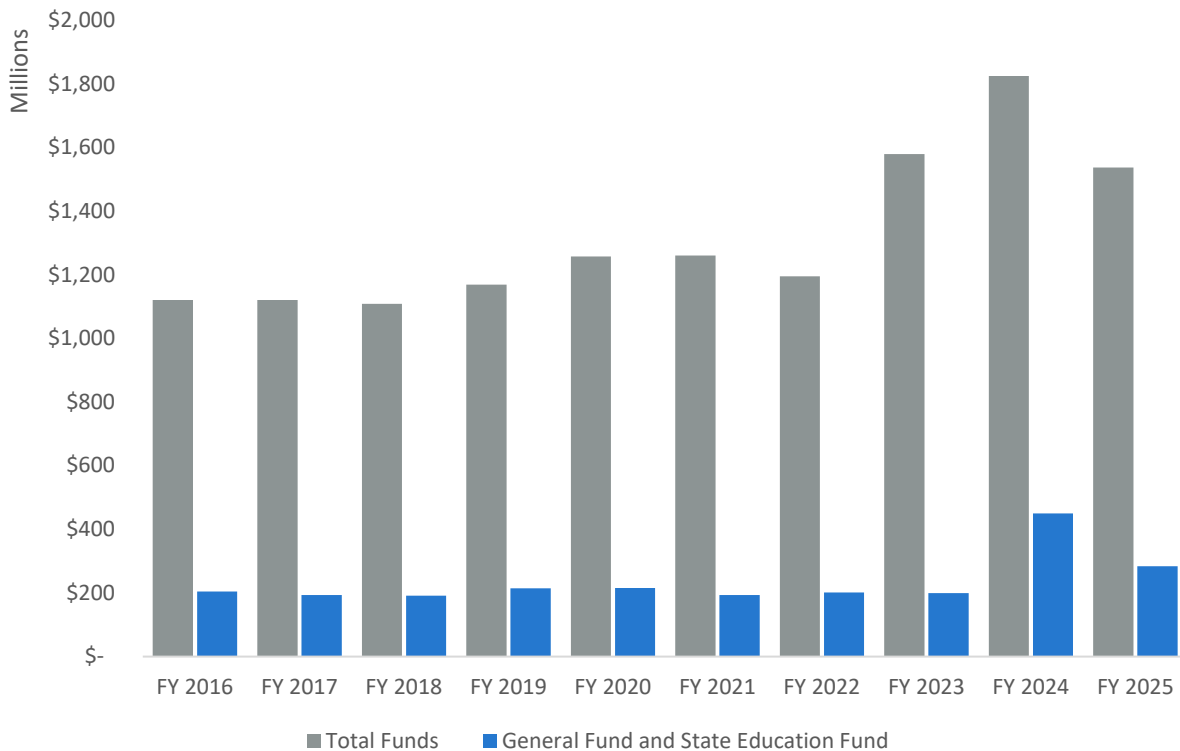
Four factors have driven the funding shown in this section of the budget in recent years

- Demand for the programs in this section of the budget that change based on caseload, as well as local funding decisions. Most notable of these are the Healthy School Meals for All Program and Charter School Institute Mill Levy Equalization
- Revenue available from dedicated funding sources for public school capital construction (Marijuana Funds and State Land Board revenue) and related legislative decisions
- Other discretionary decisions by the General Assembly
- Informational funds and technical changes to how funding is *shown* in the budget

The chart shows the amounts that are appropriated or reflected for informational purposes in the Long Bill and other legislation in the sections of the budget covered in this packet. As shown, both total funding and General Fund/State Education Fund support have grown since FY 2015-16, even after adjusting for inflation, but growth has not been consistent from year to year. Some of the adjustments in recent years are based on the *manner* in which certain funds are shown and may not actually affect program operations or revenue. The discussion below the chart addresses some of the most significant changes that have occurred in the last three years.

² The State Education Fund, like the General Fund, derives from general tax revenue. Under the provisions of Amendment 23, adopted in November 2000, the State Education Fund is derived from a tax of one-third of one-percent on taxable income.

K-12 Administration, Grants, Special Programs Constant Dollars (Millions)



Healthy School Meals for All Program

Based on voter approval of a referred measure (Proposition FF of 2022) to add free meals for all public school students, the General Assembly added an appropriation of \$115.3 million General Fund Exempt for FY 2023-24 for this program, which was subsequently increased by \$56.1 million, including \$40.6 million General Fund Exempt and \$15.4 million from the State Education Fund, based on higher-than-anticipated program utilization.

For FY 2024-25, funding was reduced \$34.4 million from the FY 2023-24 adjusted appropriation based on changes in projections *and* program modifications to suspend the grant and stipend programs created in the 2022 measure, leaving a total appropriation of \$138.3 million (\$116.1 from the Healthy School Meals for All Program Cash Fund and \$22.1 million from the State Education Fund). For additional information on this program, see the related briefing issue on the Healthy School Meals for All Program.

Charter School Institute Mill Levy Equalization

The General Assembly added \$8.0 million General Fund for Charter School Institute (CSI) mill levy equalization in FY 2022-23, an additional \$7.5 million General Fund in FY 2023-24, and an additional \$22.2 million, primarily from the State Education Fund, in FY 2024-25 to “fully fund”

CSI mill levy equalization. The FY 2024-25 appropriation totals \$49.2 million, including \$27.2 million from the General Fund and \$22.0 million from the State Education Fund. This figure will be subject to ongoing adjustment in FY 2024-25 and future years based on current law. For additional information, see the briefing issue on budget balancing options.

Revenue for Public School Capital Construction and State Aid for Charter School Facilities

Revenue for Public School Capital Construction and State Aid for Charter School Facilities is driven by decisions of the General Assembly (and votes of Colorado citizens) to direct particular revenue streams to programs that support public school capital construction and facility maintenance--particularly Marijuana Excise Tax and State Land Board Revenue--as well as variation in these revenue streams. Funding for the Capital Construction section of the Department of Education budget, which includes these programs, was \$278.6 million cash funds in FY 2022-23 and increased to \$330.7 million cash funds in FY 2023-24, and \$326.4 million cash funds in FY 2024-25. Further increases are anticipated based on provisions added in H.B. 24-1448. See the briefing issue on Public School Capital Construction Assistance for additional information.

Other Discretionary Decisions of the General Assembly

Most programs funded in this section of the budget reflect decisions of past and current legislatures to add, expand, and sometimes phase-out, a wide array of discretionary programs. These programs range from small discretionary grants (e.g., for menstrual products for students) to larger programs that distribute money to schools based on formula or cost-reimbursement models (such as for early literacy programs or facility schools for students with severe needs).

Some recent-year funding decisions are highlighted below.

FY 2022-23

- Added \$2.2 million General Fund (ongoing) for two new grant programs related to student transitions to postsecondary education and careers, and \$2.0 million General Fund (ongoing) for the School Transformation Grant Program, among other increases;
- Added \$7.0 million from one-time federal ARPA funds for the Behavioral Health Care Professional Matching Grant Program.

FY 2023-24

- Added \$26.7 million for programs to support math education (almost all one-time funding).

- Added \$18.6 million State Education Fund, ongoing, for rate increases and program expansion for facility schools that support students with exceptionally severe or specialized needs. This funding will increase over time based on caseload.
- Added \$5.0 million General Fund (ongoing) for the Career Development Success Program, \$5.0 million General Fund (one-time) for adult high school, and \$2.0 million General Fund (ongoing) for adult literacy programs.

FY 2024-25

- Added \$4.2 million State-Education Fund for one-time funding for student educator stipends (H.B. 24-1290).
- Added \$3.5 million General Fund (per year for three years) for the Out-of-School time grant program (H.B. 24-1331).
- Added \$3.0 million General Fund (one-time) for professional development for science teachers (H.B. 24-1446).
- Added \$1.2 million ongoing for the ninth grade success program (H.B. 24-1282); and
- Added \$1.0 million, primarily from the General Fund, for a study of workforce readiness programs (H.B. 24-1364), with some ongoing costs related to development of a statewide longitudinal data system.

Informational funds and technical changes to how funding is *shown* in the budget

FY 2022-23

- Reflected \$451.7 million additional funds shown for informational purposes, comprised primarily of federal Elementary and Secondary School Emergency Relief (ESSER) funds. School districts are expected to spend from ESSER funds at approximately this level through FY 2023-24.

FY 2023-24

- Added funding for the Healthy School Meals for All Program as “General Fund Exempt”, a decision that was modified in FY 2024-25.

FY 2024-25

- Removed \$181.2 million federal funds shown for informational purposes, comprised primarily of federal Elementary and Secondary School Emergency Relief (ESSER) funds, to reflect the roll-off of these funds. (The balance of the FY 2022-23 increase will be removed in FY 2025-26.)
- Removed \$50.0 million in reappropriated “double count” money from the budget for the Charter School Institute.
- Modified the treatment of revenue supporting the Healthy School Meals for All Program, so that \$156.0 million that was classified as General Fund Exempt in FY 2023-24 was reclassified as cash fund revenue.

Summary of Request

Department of Education

Item	Total Funds	General Fund ¹	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2024-25 Appropriation						
FY 2024-25 Long Bill	\$7,440,463,982	\$4,701,504,172	\$1,764,077,511	\$104,652,889	\$870,229,410	732.8
SB 24-188 School Finance	48,593,794	0	48,593,794	0	0	1.0
SB 24-233 Property tax	378,861,731	0	378,861,731	0	0	0.0
Other legislation	-62,690,951	-174,126,551	160,656,296	-49,220,696	0	8.3
Total	\$7,805,228,556	\$4,527,377,621	\$2,352,189,332	\$55,432,193	\$870,229,410	742.1
FY 2025-26 Requested Appropriation						
FY 2024-25 Appropriation	\$7,805,228,556	\$4,527,377,621	\$2,352,189,332	\$55,432,193	\$870,229,410	742.1
R1 State share of total program	-264,012,260	115,000,000	-379,012,260	0	0	0.0
R2 Categorical program increase	13,536,016	0	13,536,016	0	0	0.0
R3 CSI Mill levy equalization	1,738,755	0	1,738,755	0	0	0.0
R4 Supporting instructional coherence	150,000	0	150,000	0	0	0.0
R5 Student engagement	354,261	354,261	0	0	0	2.0
R6 READ Act training support	3,361,590	0	3,361,590	0	0	2.0
R7 CO Talking Book Library security	72,333	72,333	0	0	0	0.0
R8 National Student Clearinghouse	67,870	67,870	0	0	0	0.0
R9 Statewide Student Information System	200,000	200,000	0	0	0	0.0
R10 CSDB inflationary increase	377,809	377,809	0	0	0	2.3
R11 Career training and basic skills reduction	-550,000	-500,000	-50,000	0	0	0.0
R12 Inactive cash funds sweep	0	0	0	0	0	0.0
NP3 Retain MTCF refinance	0	0	0	0	0	0.0
Other non-prioritized requests	-851,494	-247,972	6,478	-610,000	0	0.0
Centrally appropriated line items	2,643,100	809,728	614,873	309,650	908,849	0.0
Annualize prior year legislation	-3,567,610	-1,062,669	-2,504,941	0	0	0.8
Annualize prior year budget actions	-658,002	-658,002	0	0	0	0.2
Technical adjustments	0	0	0	0	0	0.0
Total	\$7,558,090,924	\$4,641,790,979	\$1,990,029,843	\$55,131,843	\$871,138,259	749.4
Increase/-Decrease	-\$247,137,632	\$114,413,358	-\$362,159,489	-\$300,350	\$908,849	7.3
Percentage Change	-3.2%	2.5%	-15.4%	-0.5%	0.1%	0.0

¹Includes General Fund Exempt

R1 State share of total program: Most of the request for this item will be addressed in the School Finance briefing packet. However, the request includes a component that is relevant to public school capital construction assistance funding. Request R1 includes a proposal to cap BEST cash grants at \$129 million (the average of grants for the past five years) and direct any revenue greater than that to the State Public School Fund for school finance. The request estimates that this will provide \$58 million to the State Public School Fund for school finance in FY 2025-26.

R3 CSI Mill levy equalization: The request includes an increase of \$1,738,755 cash funds from the State Education Fund increase for mill levy equalization for Charter School Institute (CSI) charter schools. This brings support for equalization to \$50,959,451, including \$27,220,696 from the General Fund and \$23,738,755 from the State Education Fund. Statute requires that “beginning in the 2024-25 budget year and each budget year thereafter, the general assembly shall appropriate from the general fund the amount necessary each budget year to fund full mill levy equalization for all institute charter schools for the applicable budget year.” This is intended to ensure that students enrolled at CSI schools receive per pupil funding equal to the district per pupil funding in each district where a CSI school is located.

The cost of “full equalization” is not a fixed number and will continue to evolve over the course of the year. *The Charter School Institute currently estimates that an additional \$2.0 million above the FY 2024-25 appropriation will be required as a supplemental adjustment for FY 2024-25 and that funding required for FY 2025-26 will be \$58.7 million, which is \$7.7 million more than the \$1.7 million increase requested in R3 and an increase of over nineteen percent above the current appropriation. However, this may be an over-estimate.*

R4 Supporting instructional coherence [legislation required if adopt proposed funding mechanism]: The request includes an increase of \$150,000 cash funds for FY 2025-26, annualizing to \$100,000 in FY 2026-27 and ongoing, appropriated to the School Transformation Grant Program. The increase includes two components. First, it would enable the Department to contract with an external partner (EdReports) to develop an optional list of high quality instructional materials for English Language Arts in grades 4-12, filling out its existing lists of high quality instructional materials and ensuring better access to a list of materials across grades K-12 in both English language arts and math. Second, it would support 3-6 districts a year to join a cohort to engage in professional learning on instructional coherence, with an emphasis on high quality learning materials.

The request highlights evidence about the benefits of “instructional coherence”, in which the content of materials taught across different subject areas is related. This includes, for example, providing social studies instruction on the Great Depression while students are reading the *Grapes of Wrath* in their literature course and receiving related vocabulary support in their English Language Development course.

The request also highlights the needs of the 18 districts and 164 schools that have received a “turnaround” or “priority improvement” ranking for 2023 and the additional 47 districts and 390 schools that have received an “improvement plan” classification.

The initiative would enhance support for districts that are classified for “improvement” or “priority improvement” through a cohort model. The group of districts would receive support over four years. The interventions would facilitate district efforts to implement high quality, coherent instructional materials as part of school turnaround efforts. Among other supports, the initiative would offer staff at participating districts the opportunity to learn through visits to other districts that are implementing high quality instructional materials.

The request indicates that the funds would be from money in the Early Literacy Cash Fund (which originates as State Education Fund) which would be transferred to the State Public

School Fund over the next four years. JBC Staff notes that any transfer of this type would require a bill and that the Early Literacy Fund is over-subscribed (insolvent) under the various proposals included in the Executive Request unless the General Assembly transfers additional State Education Fund money into the Fund (an option referenced in the statewide Marijuana Tax Cash Fund request). JBC Staff notes that a direct appropriation from the State Education Fund for this initiative would be less complex, if the General Assembly chooses to support it. This is already a funding source for the School Transformation Grant Program.

R5 Student engagement: The Department requests \$354,261 General Fund and 2.0 FTE in FY 2025-26, annualizing to \$267,384 General Fund in FY 2026-27 and ongoing, to address chronic absenteeism in Colorado schools. The request includes the addition of 2.0 FTE (principal consultants) and \$75,000 in first-year materials costs. The request notes that chronic absenteeism, defined as a K-12 student missing 10.0 percent or more of school days for any reason, spiked during the pandemic and remained at 31.1 percent in FY 2022-23. Chronic absenteeism is significant across all grade levels, and the issue is particularly severe among certain groups such as multilingual learners (40.0 percent), students with individualized education plans (39.0 percent), and students qualifying for free/reduced priced lunch (43.0 percent). Student attendance has a significant relationship to student performance.

The Department's draft Strategic Plan includes a goal to reduce chronic absenteeism among Colorado students by 50.0 percent from the peak, to 17.8 percent by FY 2026-27. Currently, the Department does not have a funded position to support student attendance and engagement efforts. The Department's Dropout Prevention and Student Reengagement Office takes the lead on attendance-related work and administers three grant programs related to chronic absenteeism among high school students (Expelled and At-risk Student Services, Ninth Grade Success, and Student Re-engagement), but the focus of activities is not on attendance alone. The request indicates that the new staff would facilitate district learning cohorts and provide technical support for districts that are working on this problem; provide trainings and prepare training materials (e.g., video series and webinars) for districts; help expand other CDE units' training activities to address this issue; develop a best-practice database; develop a statewide communications plan; enhance supports for districts that have won related competitive grants; and explore options for enhancing student voices in districts, which is also expected to reduce absenteeism.

R6 READ Act training support: The Department requests one-time spending authority of \$3,361,590 from the Early Literacy Cash Fund, with roll-forward through FY 2026-27, and 2.0 FTE (term-limited), to train regional cohorts of K-3rd grade teachers in evidence-based intensive reading interventions and add funding for early literacy grants. The request notes that the external evaluation of READ Act services and internal department analysis indicates that *"while some positive outcomes are being achieved [from READ Act programs], students in the lowest score range on approved reading interim assessments, largely consisting of students with [individualized education plans/IEPs], student with or at-risk for dyslexia, and multilingual learners, have persistent reading deficits. While not unique to Colorado, these gaps are stubborn and disturbing."*

The most recent external evaluation of the program (October 2024) identifies bright spots, including that districts are providing evidence-based reading instruction focused on the skills emphasized in the READ Act; the number of students being *newly* identified with an SRD has been decreasing since the pandemic (now at 4.7 percent); and proficiency rates on the Colorado Measures of Academic Success (CMAS) reached an all-time high in FY 2022-23 overall. The training provided by the State for teachers and district leaders on evidence-based reading instruction has received strong reviews from district teachers and administrators. However, CMAS data indicate that the number of students scoring proficient remains extraordinarily low for any student who has been identified with an SRD at any point between kindergarten and third grade (5.1 percent), and rates are even lower for students with an SRD who were also English language learners or had an IEP. The Department has been engaged specifically on related supports for students with dyslexia since passage of H.B. 19-1134 (Dyslexia Working Group).

To address the reading needs of key student subgroups, CDE proposes to develop and deliver training for elementary educators in intensive reading interventions for students who are multilingual, have IEPs, or are at-risk for/identified with dyslexia. Once developed, the content will be made available in a hybrid, online, and in-person format. The request also proposes to add funding for early literacy grants. Cost components are shown in the table below.

	FY 2025-26 Request; roll-forward to FY 2026-27
Training Program content development for units for multilingual learners, students with IEPs, and students with dyslexia	\$801,000
Training Program content hosting	305,000
Program training materials	6,000
Term-limited FTE (2.0 FTE)	249,590
Early literacy grant program funds	2,000,000
Total	\$3,361,590

R7 CO Talking Book Library security: The Department requests an increase of \$72,333 General Fund for FY 2025-26 and ongoing to provide a contract guard at the Colorado Talking Book Library and State Publications Library at 180 Sheridan. There has been an increase in unhoused people, drug use, and vandalism at the location that has put people and property at risk. The request would expand the Department’s current security provider contract to add a position at this location during business hours on Monday through Friday.

R8 National Student Clearinghouse: The Department requests an increase of \$67,870 General Fund for subscription fees to the National Student Clearinghouse that are paid from the line item for Longitudinal Analysis of Student Assessment Results. This funding is required to enable the Department to comply with Section 22-11-204 (4)(IV), C.R.S., which specifies that one of the state’s school performance measures is the percentage of students graduating from a public high school who, in the school year immediately following graduation, enroll in a career and technical education program, community college, or four-year institution of higher education.

The National Student Clearinghouse connects data between education providers across the country, making it possible for both secondary and higher education providers to exchange and verify transcript and enrollment information across institutions throughout the country.

Clearinghouse data enables the State, as well as individual secondary and post-secondary institutions, to understand and analyze the pathways students take from graduating from a particular high school to enrolling in postsecondary education. The Department historically purchased a tier of data for \$30,730 that is no longer available; *the minimum cost is now \$98,600.*

Historically, the contract with the Clearinghouse was housed in the Department of Higher Education but paid for by the Department of Education. In February 2024, the two departments learned about the increased cost for the contract. For FY 2024-25, the two departments are splitting the cost, but neither agency has the budget to continue to cover costs in future years.

R9 Statewide Student Information System: The Department requests \$200,000 one-time General Fund in FY 2025-26 to fund consulting services to provide an updated analysis of the benefits and feasibility of implementing a statewide Student Information System (SIS). Student Information Systems are systems PowerSchool and Infinite Campus that are typically used by individual schools and districts to house information like grades, attendance, and schedules, and—in this instance—could be used as a way for districts to report local education provider data to the Department. An in-depth analysis from 2019 considered if purchasing such a system on a statewide basis would be beneficial. The results of this earlier analysis were mixed, as districts supported a statewide SIS that they could use on an optional basis, but they were skeptical of the price. In light of this, as well as more pressing needs related to the pandemic, work in this area stopped.

Due to the development of new technologies and available resources, as well as ever-increasing demands on districts for data-reporting, the Department believes a statewide SIS should be reconsidered. It proposes engaging department staff and consulting services to: review the conclusions of the 2019 study; evaluate whether a statewide SIS would ease the burden of required statewide data collections; evaluate the ability of a statewide SIS to save districts money by increasing economies of scale; engage in broad-based stakeholder engagement; and use this process to better understand the specific requirements that would be needed by districts to eliminate the need for other systems.

The request notes that there is currently a great deal of variance in how individual local education providers manage data they submit to the State, which drives significant workload to correct errors. A statewide SIS could improve statewide data collection that is currently submitted through the “Data Pipeline”, facilitate Department assistance in quality management, and greatly ease transcript/transfer process for students among districts.

R10 CSDB inflationary increase [legislation requested]: The request includes \$377,809 General Fund based on a 2.5 percent inflation rate estimate for FY 2024-25. The Colorado School for the Deaf and the Blind is requesting a statutory change to provide ongoing funding for the school at the higher rate of either inflation (Denver-Aurora-Lakewood CPI) for a given fiscal year or the statutorily required teacher salary increase from the surrounding D11 district. The goal of this new funding mechanism is to enhance budget autonomy for the school while minimizing the administrative burden across all involved offices. The request includes both funding for a teacher salary increase and additional operating costs and 2.26 FTE, for total increase of \$377,809 General Fund.

The request emphasizes that the school has historically submitted decision items to address needs from increased caseloads or operational inefficiencies. The CSDB's General Fund growth shows significant variability, creating management challenges, and the process of submitting budget requests is demanding. The request notes that if CSDB had received increases based on inflation since FY 2018-19, its appropriation would be \$106.1 million, compared to \$102.8 million now.

R11 Career training and basic skills reduction [legislation required for one component]: The request identifies two programs that the Department indicates can be reduced without affecting services provided to districts: reducing the Colorado Career Advisor Training appropriation by \$500,000 General Fund and eliminating the \$50,000 State Education Fund appropriation for Basic Skills Placement.

Career Advisor Training: In 2022, the legislature created the Colorado Career Advisor Training Program in S.B. 22-165 to support training for career advisors, including school counselors as well as workforce center, higher education, adult education, and nonprofit career advisors. The bill required an appropriation of \$1.0 million for FY 2022-23, and the fiscal note indicated that this amount was required ongoing. The funding was used to develop an online self-paced "Meaningful Career Conversation" course, and several other short on-line tools for career advisors and advisees. Since then, thousands of career advisors have been trained. The Department indicates that with natural attrition in the field and the development of new advising tools, some ongoing funding is required to maintain the system. However, the cost to maintain these supports is less than what was necessary for the initial creation of the training and tools. The Department anticipates that only \$500,000 is necessary to meet statutory requirements moving forward, allowing for a reduction of \$500,000.

Basic Skills Placement: Funding was initially authorized in the 2012 School Finance Act (HB12-1345) and was later revised in 2019. The appropriation is intended to offset the costs of administering the basic skills placement or assessment test students in grades nine through twelve. The funding has not been utilized in over seven years, so the request would eliminate a \$50,000 appropriation that has reverted each year. Eliminating this appropriation requires a statutory change.

R12 Inactive cash funds sweep [legislation required]: The Department's budget team analyzed cash fund balances and line items with reversions from the prior year and identified funds that appear not to be in use but have residual balances. Approximately \$160,000 can be swept from the Rural Schools Cash Fund, as funding for rural schools is being addressed through a different mechanism. An additional approximate \$100,000 total can be swept from four other inactive funds: the High-cost Special Education Fund, Teacher Residency Expansion Program, Financial Reporting Fund, and Public Education Fund. Money remains available in these funds for various reasons including residual interest earnings and repealed statutes.

NP3 Retain MTCF refinance: The Statewide R7 request for Marijuana Tax balancing includes a request to continue, for a third year, the refinance of a \$5,378,678 appropriation from the Marijuana Tax Cash Fund for the Early Literacy Competitive Grant Program using money from the Early Literacy Cash Fund. The request acknowledges that because two Department of Education requests also propose to draw on the fund balance of the Early Literacy Fund, "this

refinance proposal may require an additional one-time transfer of State Education Fund dollars of \$4.5 million above the ongoing \$34 million transfer the Early Literacy Fund receives from the State Education Fund.” Staff believes a direct appropriation from the State Education Fund to substitute for a portion of the Marijuana Tax Cash Fund money would also be an option, rather than the proposed transfer, if the General Assembly wishes to implement the Department of Education requests but also needs to balance the Marijuana Tax Cash Fund appropriations with revenue.

Other non-prioritized requests: The request includes adjustments that originate in the Governor’s Office of Information Technology (OIT) and the Department of Personnel that are summarized in the table below.

Other non-prioritized requests					
Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	FTE
NP2 OAC staffing	\$6,478	\$0	\$6,478	\$0	0.0
NP1 Vehicle lease payments	2,028	2,028	\$0	0	0.0
NP4 Communication services for persons with disabilities	-860,000	-250,000	0	-610,000	0.0
Total	-\$851,494	-\$247,972	\$6,478	-\$610,000	0.0

Centrally appropriated line items: The request includes adjustments to centrally appropriated line items that are summarized in the table below.

Centrally appropriated line items						
Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Salary survey	\$1,659,158	\$649,333	\$251,468	\$182,709	\$575,648	0.0
Health, life, and dental	770,261	344,978	201,765	64,856	158,662	0.0
Step Plan	377,596	144,466	57,000	37,338	138,792	0.0
Statewide indirect cost policy	200,427	0	80,544	37,965	81,918	0.0
Capitol Complex leased space	161,454	46,014	29,385	14,692	71,363	0.0
CORE adjustment	125,677	62,832	48,688	14,157	0	0.0
Risk management & property	97,147	97,147	0	0	0	0.0
ALJ services	35,540	0	35,540	0	0	0.0
DPA Paid family leave	15,884	16,408	3,337	439	-4,300	0.0
Payments to OIT	-603,726	-445,641	-121,664	-36,421	0	0.0
Legal services	-129,406	-79,973	-43,351	-6,082	0	0.0
Workers’ compensation	-45,685	-21,950	-5,961	-1,544	-16,230	0.0
PERA direct distribution	-11,182	-5,671	2,860	-8,371	0	0.0
AED and SAED adjustment	-8,534	3,121	74,150	9,766	-95,571	0.0
Shift differential	-1,382	-1,382	0	0	0	0.0
Short-term disability	-129	46	1,112	146	-1,433	0.0
Total	\$2,643,100	\$809,728	\$614,873	\$309,650	\$908,849	0.0

Annualize prior year legislation: The appropriation includes adjustments for the FY 2025-26 impact of prior year legislation.

Annualize prior year legislation					
Item	Total Funds	General Fund	Cash Funds	Federal Funds	FTE
SB23-219 Supports to students and facility schools	\$4,771,421	\$0	\$4,771,421	\$0	1.0
HB24-1448 New public schl finance formula	486,660	-13,340	500,000	0	0.0
HB20-1032 Timing K-12 ed standards review	118,246	118,246	0	0	0.0
HB08-1384 Survey teaching & learning conditions	50,000	50,000	0	0	0.0
HB24-1331 Out-of-school time grant program	45,530	45,530	0	0	0.1
HB24-1216 Supports in juv justice system	25,729	25,729	0	0	0.7
SB24-069 Clarify IEP info	16,419	16,419	0	0	0.1
SB24-070 Remote testing and online ed prgrm	13,200	0	13,200	0	0.0
HB21-1087 Teaching & learning conditions survey	8,500	8,500	0	0	0.0
HB24-140 Higher Ed support homeless youth	577	577	0	0	0.0
HB24-1282 Ninth-grade success grant & performance reporting	0	0	0	0	0.0
HB24-1063 Addressing abbreviated school days	0	0	0	0	-0.2
HB22-1374 Foster care success	0	0	0	0	0.2
HB24-1290 Student educator stipend	-4,197,000	0	-4,197,000	0	0.0
HB24-1446 Prof dev science teachers	-3,000,000	0	-3,000,000	0	0.0
HB24-1364 Education-based workforce readiness	-779,836	-800,005	20,169	0	-0.7
SB23-221 Healthy Schl Meals Program Fund	-400,000	0	-400,000	0	0.0
HB24-1063 Addressing abbreviated schl days	-134,394	-134,394	0	0	0.0
SB24-048 Substance use disorder recovery	-115,805	-115,805	0	0	-0.1
SB24-162 Best practices prevent discrimination in schls	-111,111	0	-111,111	0	0.0
SB 24-188 School finance	-101,620	0	-101,620	0	0.0
HB24-1164 Free menstrual products	-100,000	-100,000	0	0	0.0
SB23-296 Prevent harassment and discrimination schls	-64,500	-64,500	0	0	0.0
HB24-1393 ASCENT program modifications	-45,600	-45,600	0	0	0.0
HB24-1331 Out-of-school time grant program	-45,530	-45,530	0	0	-0.2
HB24-1136 Healthier social media use	-4,596	-4,596	0	0	-0.1
HB23-1231 Math in pre-k through 12th grade	-3,900	-3,900	0	0	0.0
Total	-\$3,567,610	-\$1,062,669	-\$2,504,941	\$0	0.8

Annualize prior year budget actions: The request includes adjustments for the FY 2025-26 impact of prior year budget actions.

Annualize prior year budget actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY24-25 R14 Payroll office support	\$12,147	\$12,147	0	0	0	0.1
FY24-25 R15 CDE facility needs	2,781	2,781	0	0	0	0.0
FY24-25 R4 Human resources capacity	2,229	2,229	0	0	0	0.1
FY 24-25 R17 Colfax security	404	404	0	0	0	0.0
Prior year salary survey	0	0	\$0	\$0	\$0	0.0
Prior year step pay	0	0	0	0	0	0.0
Annualize MTCF refinance	0	0	0	0	0	0.0
FY24-25 R6 ESSER staff closeout	-571,416	-571,416	0	0	0	0.0
FY24-25 R18 CSDB teacher salary	-104,147	-104,147	0	0	0	0.0
Total	-\$658,002	-\$658,002	\$0	\$0	\$0	0.2

Technical adjustments: The request includes technical adjustments with a net \$0 fiscal impact.

Budget Reduction Options

The Executive Budget Request includes proposals for General Fund savings totaling \$932,217 for the Department of Education budget sections other school finance and categorical programs. This represents 0.8 percent of the General Fund appropriations in these sections of the budget. This issue brief reviews these proposals and additional options identified by staff.

Summary

- The Department of Education budget sections *other than* school finance and categorical programs represent 0.8 percent of total state General Fund appropriations in FY 2024-25. The Executive budget request includes proposals for General Fund relief totaling \$932,217, representing 0.8 percent of the General Fund appropriations. Excluding revenue enhancements, the total General Fund for these sections is requested to decrease by 0.6 percent.
- The request also includes a proposal to redirect \$58.0 million cash funds that would go to the Building Excellent Schools Today (BEST) program under current law and instead use this funding in the School Finance sections of the budget.
- Staff has provided a variety of large and small options for balancing the General Fund and reducing demand on the State Education Fund, focused primarily on reductions to the large number of grant programs in the Department.

Recommendation

- Staff recommends that the Department and representatives of independent boards discuss the Department proposals and staff options for budget cuts in the Department's budget hearing, focusing particularly on the items with the largest budget impact (BEST reduction, CSI Mill Levy Equalization), and the larger short-term grant programs (Out-of-School Time & High Impact Tutoring).
- Staff also recommends that the Department discuss with the JBC how proposed cuts may interact with proposals for increasing the coherence of grant programs, particularly for Postsecondary Workforce Readiness programs.

Discussion

Funding History FY 2018-19 to FY 2024-25

The Department of Education, for sections of the budget other than school finance and categorical programs, represents 0.8 percent of total state General Fund appropriations in FY 2024-25. As reflected in the table below, General Fund in this section of the budget has

increased by 86.8 percent since FY 2018-19 after adjustments for inflation.³ This is more than the statewide increase in General Fund appropriations of 11.3 percent over the same period after adjustments. Total funding in this section of the budget has increased by 31.5 percent over the same period after adjusting for inflation.

FY 2018-19 to FY 2024-25 Appropriations Comparison - Adjusted for Inflation					
Fund	FY 2018-19		FY 2024-25	Increase/ -Decrease after inflation adjustment	
	Nominal	FY 24-25 Dollars		Amount	Percent
General Fund	\$51,909,026	\$65,744,693	\$122,819,278	\$57,074,585	86.8%
Total Funds	\$923,249,209	\$1,169,329,126	\$1,537,884,020	\$368,554,894	31.5%

*Denver-Aurora-Lakewood Consumer Price Index - FY 2024-25 is based on the LCS Sept 2024 forecast

As reflected in the table above, the increase in General Fund in this section of the budget (\$57.1 million or 86.8 percent after inflation) is significant and warrants consideration as the JBC determines how to balance. Increases in *total* funds, while greater than in other parts of the budget, are less dramatic, and the fund source details are important.

- Much of the total funds increase reflects federal funds, which increased by \$131.3 million (23.0 percent), after adjusting for inflation, to reflect the temporary influx of federal stimulus funds (primarily ESSER funds allocated to school districts and the State Board of Education).
- The creation of the Healthy School Meals for All Program (Prop FF of 2022) added \$116.2 million in new cash fund revenue that did not exist in FY 2018-19.
- Public School Capital Construction Fund appropriations increased by \$46.1 million after adjusting for inflation (19.5 percent).
- State Education Fund appropriations increased by \$12.4 million (8.3 percent) after adjusting for inflation.
- Marijuana Tax Cash Fund appropriations remained almost flat and declined after adjusting for inflation, reflecting the broad decline in available money from this source.

FY 2018-19 to FY 2024-25 Appropriations Comparison - Adjusted for Inflation					
Fund	FY 2018-19		FY 2024-25	Increase/ -Decrease after inflation adjustment	
	Nominal	FY 24-25 Dollars		Amount	Percent
General Fund	\$51,909,026	\$65,744,693	\$122,819,278	\$57,074,585	86.8%
Cash Funds					
State Ed Fund	117,695,069	149,065,139	161,422,347	12,357,208	8.3%
Public School Capital	186,840,205	236,640,001	282,764,995	46,124,994	19.5%
Healthy Schl Meals	0	0	116,200,000	116,200,000	n/a

³ Fiscal year 2018-19 appropriations are adjusted for inflation, calculated based on the Legislative Council Staff September forecast, which reflects an increase in the Denver-Aurora-Lakewood consumer price index of 26.7 percent between FY 2018-19 and FY 2024-25. The statewide increase that is provided for comparison also adds back FY 2024-25 appropriation reductions included in H.B. 24-1466 (Refinance Federal Coronavirus Recovery Funds).

FY 2018-19 to FY 2024-25 Appropriations Comparison - Adjusted for Inflation

Fund	FY 2018-19		FY 2024-25	Increase/ -Decrease after inflation adjustment	
	Nominal	FY 24-25 Dollars		Amount	Percent
Marijuana Tax CF	21,398,827	27,102,402	22,209,095	-4,893,307	-18.1%
Other	57,564,154	72,907,121	75,627,954	2,720,833	3.7%
Reappropriated Funds	37,524,562	47,526,240	55,202,938	7,676,698	16.2%
Federal Funds	450,317,366	570,343,529	701,637,413	131,293,884	23.0%
Total	\$923,249,209	\$1,169,329,126	\$1,472,139,327	\$368,554,894	31.5%

Budget Requests for General Fund Relief

For this section of the budget, the budget request includes proposals for General Fund relief totaling \$932,217, representing 0.8 percent of the General Fund appropriations. Excluding revenue enhancements, the total General Fund for these sections is requested to decrease by 0.6 percent. Some of the “Other Funds” savings described in this section of the budget will provide General Fund relief in other parts of the Department, and because of the interaction between the State Education Fund, the State Public School Fund, and the General Fund in school finance, staff has included adjustments related to any of these funding sources in the table below. Some of the proposals require statutory change.

Budget Requests for General Fund Relief				
Option	General Fund	Other Funds	Bill? Y/N	Description
Revenue Enhancements				
R11 Sweep cash funds	260,000		Y	Sweep funding from defunct cash funds
Subtotal - Revenue	\$260,000	\$0		
Expenditure Reductions				
R1 Cap BEST program	0	-58,000,000	Y	Cap BEST cash grants and place balance in the State Public School Fund to offset General Fund/State Education Fund costs. For BEST, this will have the effect of reducing cash grants by \$58.0 million below what they would be under current law
R11 Colorado Career Advising Training	-500,000	0	N	Reduce funding for online tools for career advisors
R11 Basic Skills	0	-50,000	Y	Eliminate unused appropriation from the State Education Fund
Statewide R4 - 1% Cut for Program line items	-147,020	0	N	Department share of proposal to consolidate personal services and operating line items and reduce by 1.0 percent. In this Department affects School for the Deaf & the Blind
Statewide R6 - Round down	-25,197	-19,304	N	Department share of Executive proposal to round appropriations to the nearest \$1,000
Subtotal - Expenditures	-\$672,217	-\$58,069,304		
Net General Fund/Other Relief	\$932,217	\$58,069,304		

Additional Options for JBC Consideration

The table below summarizes options identified by the JBC staff that the Committee could consider in addition to or instead of the options presented in the budget request. A General Fund reduction of 5.0 percent to the sections of the budget covered in this briefing would require a reduction of \$6.1 million. A reduction of 5.0 percent to both General Fund and State Education Fund amounts would require a total reduction of \$14.2 million.

General Orientation – Thinking About Grant Programs

Many of the programs addressed in this section of the budget are discretionary grant programs. *There are many other options to reduce grant funding; staff has only highlighted a selection of them at this time due to the volume of options.* Staff has also included additional information about a recent Department project on grant funding, and related legislation, as this may inform how the JBC wishes to tackle this issue.

How significant are grants from a school funding perspective?

The Department recently completed a comprehensive inventory of the competitive state grants it administered in FY 2022-23. Data from this process, provided to JBC Staff and combined by staff with other data indicates:

- **In FY 2022-23, funding allocated for grants from the state that were included in the Department’s grant study (which excluded Public School Capital Construction) totaled \$77.0 million distributed among 25 different grants⁴. This represented about 1.3 percent of state funds distributed to districts** from the sum of school finance, categorical programs, and grants, and less than one percent of total funding for schools from school finance including local share, categorical programs, mill-levy overrides, and grants.
- In FY 2022-23, 30 districts each received five or more grant awards, including an eclectic group of large and small districts. In contrast, **53 districts received no grants at all**, including 13 that also had no corresponding BOCES grant award. Most of these were rural and remote, but one urban/suburban district and ten outlying cities and towns also failed to garner grant awards. In many if not most cases, these entities may simply have chosen not to apply.
- For the vast majority of districts that received state grant funding, funding from grants represented 1.0 to 3.0 percent of the funding they received from the State. However, in one notable exception (Center District in Saguache), grants comprised 24.3 percent of their state funding in FY 2022-23.

The number of grants—often small grants—has exploded in this department in recent decades. There are doubtless many reasons for this, but *the combination of relatively low overall state funding for schools (budget stabilization factor) and legislators’ interest in achieving policy goals*

⁴ Total funds appropriated for “grants” varies depending upon the definition used, and some components of the Department’s study incorporated additional programs and funding.

with very limited funding available are clearly both drivers. The result is a vast collection of programs each of which may have value on its own but which, in total, present administrative challenges and may not always provide the results legislators seek.

Results from Department's Review of 2022-23 Grants

The Department recently completed a comprehensive inventory of the competitive state grants it administered in FY 2022-23, with the goal of ensuring the Department's large suite of grant programs effectively support the state's goals for student education and are administered efficiently. This effort aligns closely with the Department's work on a new Strategic Plan⁵, the results of the H.B. 23-1241 Accountability Task Force⁶, and the results of the H.B. 24-1364 review of Postsecondary Workforce Readiness Programs, which is discussed further below.

Results of the grants project work were presented to the State Board of Education on November 13, 2024.⁷ The top two recommendations (of ten):

- 1 The State Board of Education should develop a "Theory of Action" for state grants that is focused on developing and strengthening coherence and leveraging grant funds to meet the strategic priorities of those that need it most.
- 2 The State Board should develop a multi-year, phased-in **plan to consolidate grants** and align them to the Theory of Action.

The recommendations propose that the State Board think about new grant proposals and evaluate older grant proposals as falling into one of three buckets:

- Innovation/proof of concept
- Needs based (district/student)
- Core services

Department staff recommend that the Board consider the *coherence* of new grant proposals (often coming from the General Assembly) with other existing programs. Over the longer term, Department staff recommend "**possible consolidation (of grants)-intentional, incremental and builds coherence**" and working with the General Assembly on "periodic reflection and

⁵ Slides presented to the State Board of Education on Strategic Plan, November 13, 2024 (full draft report also available on SBE website)
[https://go.boarddocs.com/co/cde/Board.nsf/files/DAQQ7B67E51F/\\$file/1.%20Strat%20Plan%20Board%20Deck.pdf](https://go.boarddocs.com/co/cde/Board.nsf/files/DAQQ7B67E51F/$file/1.%20Strat%20Plan%20Board%20Deck.pdf)

⁶ Slides presented to the State Board of Education on H.B. 1241 Accountability Task Force, November 13, 2024 (full report also available on SBE website)
[https://go.boarddocs.com/co/cde/Board.nsf/files/DARQAN68630C/\\$file/1241%20Task%20Force%20November%20State%20Board%20Presentation.pptx%20\(3\).pdf](https://go.boarddocs.com/co/cde/Board.nsf/files/DARQAN68630C/$file/1241%20Task%20Force%20November%20State%20Board%20Presentation.pptx%20(3).pdf)

⁷ Slides presented to State Board of Education on Grants Project, November 13, 2024.
[https://go.boarddocs.com/co/cde/Board.nsf/files/DAQJ5U4B8601/\\$file/2.%20Nov%202024%20Grants%20Report%20SBE%20Presentation.pdf](https://go.boarddocs.com/co/cde/Board.nsf/files/DAQJ5U4B8601/$file/2.%20Nov%202024%20Grants%20Report%20SBE%20Presentation.pdf)

evaluation of state education grants in totality”. The recommendations also address reducing a range of administrative burdens on districts through more centralized data structures and through a more coherent system of technical assistance, some of which is currently funded via grants.

H.B. 24-1364 Review of Postsecondary Workforce Readiness Programs and H.B. 24-1393 ASCENT Program Study

House Bill 24-1364 (Education-based Workforce Readiness) required the Department of Education to complete a financial study on postsecondary and workforce readiness programs by December 1, 2024.⁸ H.B. 24-1393 (Accelerating Concurrent Enrollment Program Modifications), a JBC bill, built on this requirement and requested a more specific financial evaluation for the ASCENT program. This report was not sufficiently complete at the time this document went to print for staff to provide a useful summary. However, staff understands that the Department expects this report to serve as a template for its drive toward “coherence” through an initial focus on the Department’s multiple grants and funding streams that support student pathways to secondary education and careers. **Staff anticipates that the recommendations will include, among others, consolidating the Department’s many current funding streams that support work-based learning, college credits, and industry certification into two categories:**

- A needs-based Start-up Expansion, and Innovation Fund; and
- An outcome-based Sustainability Fund

Specifically with respect to the ASCENT program, which is currently one of the largest components of postsecondary workforce readiness funding, staff anticipates that the report will include an option of eliminating the program and joining the related funding into the structure outlined above, but could also include maintaining the program with other changes.

Given the work above, when deciding upon potential reductions to programs in this part of the Department of Education budget, **the Committee will need to think about whether it makes more sense to reduce individual, existing postsecondary workforce readiness programs or whether an overall reduction might be built into a larger strategy to combine and consolidate funding for these programs.** For now, the staff options presented in the table include **both** potential approaches.

⁸ The bill also authorizes the development of a Statewide Longitudinal Data System to capture student outcomes over time as they progress from the K-12 system through postsecondary education and career pathways.

Additional Options for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
Expenditure Reductions				
Social Studies Assessment	\$0	-\$830,000	Y	Eliminate the social studies assessment. Reduces State Education Fund appropriations (ongoing)
Out-of-school Time Grant Reduce or Eliminate	-3,500,000	0	Y	Eliminate entirely or reduce a new three-year grant program added in FY 2024-25 with funding of \$3.5 million per year. Funding could be largely eliminated for FY 2024-25 and entirely eliminated for FY 2025-26, which would increase savings to \$6.8 million across the two years. Reducing or eliminating the program would also provide FY 2026-27 savings.
High Impact Tutoring	-4,988,859	0	N	End the High Impact Tutoring Program one year early. Funding includes 1.2 FTE.
Restore rate cap on ASCENT	0	-500,000	Y	Changes incorporated in H.B. 24-1448 removed the cap on PPOR rates for ASCENT students which had been included in HB24-1393 (a JBC bill). Enrollment remains capped for FY 2025-26, but PPOR must increase by inflation that is estimated at between 2.5 and 2.7 percent (approximately \$500,000 from the State Education Fund). FY 2024-25 ASCENT enrollment has grown much more rapidly than projected. Note: related savings in school finance section.
Accelerated College Opportunity Exam Fee Grant	-562,252	0	N	Eliminate (or reduce) support for a program that helps to offset AP/IB exam fees for low income students at participating schools.
Computer Science Education Grants	0	-100,000	N	Reduce (or eliminate) this grant program (\$559,403), which is small and has been underutilized. Funding is from the State Education Fund.
Colorado Student Leaders Institute	-227,753	0	Y	Eliminate or reduce/restructure support for a selective summer high school program.
Apply an overall reduction to postsecondary workforce readiness programs, in conjunction with steps to consolidate funding	-2,000,000	0	Y	Reduce funding for postsecondary workforce readiness programs as a group, if move to combine funding into a new structure. ASCENT and other extended HS programs are currently estimated to cost substantially more than originally estimated for FY 2024-25. This reduction would bring overall costs down to closer to the original FY 2024-25 estimates.
Changes to CSI Mill Levy Equalization	-2,000,000	0	Y	Re-cap and/or make other changes to funding for CSI Mill Levy Equalization to limit anticipated increases in program expenses.
Subtotal - Expenditures	-\$13,278,864	-\$1,430,000		
Net Relief	\$13,278,864	\$1,430,000		

Expenditure Reductions

Social Studies Assessment

Description: This proposal would eliminate the Social Studies Assessment from the list of performance assessments required and funded by the state, providing ongoing savings of \$830,000 from the State Education Fund.

Key Considerations: The State Board of Education voted in favor of eliminating the Social Studies Assessment requirement in its review of budget proposals in August 2024, but the Governor's Office did not include this item in the request. The presentation to the State Board of Education emphasized that because the social studies test is administered on a sample basis only, it offers little insight into school performance.

Additional background: Section 22-7-1006.3, C.R.S., requires the Department administer a state assessment in social studies to students enrolled in public elementary and middle schools throughout the State. It specifies that the Department shall administer the social studies assessment in a representative sample of public schools each year, ensuring that it administers the assessment in each school at least once every three years. The social studies assessment was briefly paused during the pandemic and is set to begin again during the 2024 - 2025 school year. The assessment is not federally required nor used in the state performance framework calculations. House Bill 20-1135 eliminated the requirement for a school social studies assessment in high school but retained the elementary/middle school sample requirement.

Out-of-school Time Grant Program – Reduce or Eliminate

Description: This option would eliminate or reduce a new grant program authorized in H.B. 24-1331 before it launches, saving up to \$3.3 million General Fund in FY 2024-25 and \$3.5 million General Fund per year in FY 2025-26 and FY 2026-27.

Key Considerations: This is a 3-year grant program that was created to award funds to non-profit organizations. The request for applications is live, with applications due December 5, 2024. Grants are anticipated to be awarded and active in May 2025. Thus, *the General Assembly has an opportunity to redirect most of these funds before any awards are made, providing savings for FY 2024-25, FY 2025-26, and FY 2026-27.*

Additional Background: H.B. 24-1331 created the Out-of-School Time program Grant Program, which awards grants to non-profit organizations that provide enrichment activities outside of school hours to students in primary and secondary schools. The bill requires the General Assembly to appropriate \$3.5 million annually between FY 2024-25 and FY 2026-27 to fund the grant program.

Non-profit organizations that wish to receive a grant must submit an application to the CDE. Organizations must provide evidence of their ability to provide education services in their application and the CDE must prioritize grant awards to organizations that are able to serve students who are English language learners and students who qualify for free and reduced lunch. Organizations that are awarded a grant must submit program outcomes data to the CDE, including student identifiers and total hours of participation for students, no later than

December 31, 2025 and each year thereafter. The CDE must annually submit a report to the legislature on program outcomes beginning in January 31, 2026. CDE must also conduct an evaluation of the grant program based on data that is received from grantees.

High Impact Tutoring

Description: This option would end the High Impact Tutoring program one year early, providing \$5.0 million one-time General Fund savings to be directed elsewhere.

Key Considerations: This is a competitive grant program that is only able to support a limited number of districts, schools, and students. It is already scheduled to end after FY 2025-26, and no applications have been requested or accepted yet for the final year of funding. No change to statute is required.

Additional Background: House Bill 21-1234 (Supplemental Education High-impact Tutoring Programs) created the Colorado High-impact Tutoring Program to provide grant funding to local education providers to create high-impact tutoring programs to address learning loss and unfinished learning related to the COVID-19 pandemic (Sections 22-104-101 through 107, C.R.S.) The bill authorized local education providers to apply for grants and specified required components of applicants' program plans as well as criteria that the Department must use in awarding grants. In any year in which grants are provided, the bill requires participating local education providers to report certain information to the Department and requires the Department to report to the education committees of the General Assembly. The FY 2024-25 appropriation includes \$5.0 million General Fund and 1.2 FTE. The program repeals July 1, 2026.

The first two grant rounds were two years each. The last one (FY 2025-26) will be for one year. In the first years of the program, the Department added federal ESSER funding to amounts allocated by the State.

An evaluation of the program for FY 2023-24 indicates that there were 43 grantees that provided tutoring to over 11,215 students in 183 schools. The performance data indicates that students participating in the program had, on average, better performance and growth on standardized tests by a few percentage points.

The tutoring provided has offered benefits for participating students, and CMAS performance for most grades is not back to pre-pandemic levels. However, this program is only able to support a small share of the student population whose districts/schools apply for and receive the grant funding.

In response to staff questions, the Department notes that the grants for the FY 2025-26 final year of grants have not yet been opened; *the request for application will open in January or February 2025. Thus, if the JBC wishes to end the program early, it should inform the Department/take related legislative action as early as possible.*

Restore rate cap on ASCENT Program

Description: This option would restore an cap on the amount the state pays per student in the ASCENT program that was included in H.B. 24-1393 (ASCENT modifications) but removed in H.B. 24-1448 (New School Finance Formula).

Key Considerations: The JBC sponsored H.B. 24-1393 based on data indicating that enrollment in the ASCENT program had increased dramatically since the program was uncapped and that costs were projected to increase by \$13.3 million between FY 2021-22 and FY 2024-25. While H.B. 24-1448 retained the enrollment cap in H.B. 24-1393 it removed a provision that limited the per-student reimbursement rate to the FY 2023-24 level. Under now current law, funding is expected to increase at the rate of CY 2024 inflation (2.5 to 2.7 percent) in FY 2025-26. Restoring the rate cap is projected to save approximately \$500,000 in FY 2025-26 and more in future years if the program is not further modified.

Additional Background: Students participating in the ASCENT program remain in high school for a fifth year, even if they have met their high school's graduation requirements. Their local education provider receives a payment from the State at the extended high school rate. This payment is used by the local education provider to pay a participating student's postsecondary tuition and may also be used for other student-related costs, although data on these other expenditures has not been collected in the past.

In FY 2021-22 and prior years, ASCENT was capped at 500 slots, a figure set in the Long Bill. Program growth was uncapped in H.B. 22-1390 (School Finance), resulting in a rapid increase in costs from \$3.8 million for FY 2021-22 to \$17.1 million budgeted for FY 2024-25. In response, the JBC sponsored H.B. 24-1393, which capped program enrollment at the FY 2024-25 level and capped program rates at the FY 2023-24 level.

Preliminary data indicates that program enrollment for FY 2024-25 has increased far above the 1,666 included in the FY 2024-25 school finance act to 1,988. At the current funding rate of \$9,588 per student (the same rate as FY 2023-24), the program will cost \$19.1 million, instead of the \$17.1 million anticipated. Even if enrollment does not change for FY 2025-26, uncapping rates will increase costs by approximately \$500,000 in FY 2025-26.

As previously outlined to the JBC:

- The extended high school rate paid by the State typically exceeds community college student tuition and fees. For example, the ASCENT rate was \$9,588 per student FTE in FY 2023-24, but even at a community college with high fees, such as the Community College of Denver, the cost for a full-time student to attend full time (30 credit hours) in FY 2023-24 was \$6,062 for mandatory tuition and fees.
- ASCENT does not have income-eligibility requirements. Among students participating in the ASCENT program, most do not qualify for free or reduced-price lunch.
- A student who does qualify for free and reduced-price lunch may be eligible for a federal Pell grant *if* the student graduates from high school rather than participating in the ASCENT program. The maximum federal Pell grant for FY 2023-24 was \$7,395, which was sufficient to cover community college tuition and fees and some other costs. A student who has not graduated high school (such as those participating in ASCENT) cannot qualify for the Pell grant. State funding for the ASCENT program may therefore be substituting for federal and other sources of financial aid for some students.

ASCENT funding could be included a broader restructuring of postsecondary workforce readiness programs. However, barring more dramatic changes, staff recommends restoring cost-containment measures previously adopted by the General Assembly.

Accelerated College Opportunity Exam Fee Grant

Description: This item would eliminate (or reduce) an appropriation of \$564,549 General Fund and 0.4 FTE for a program that subsidizes a portion of advanced placement (AP) exam fees on behalf of eligible low income students.

Key Considerations: The program is clearly offering benefits to participating students and schools. However, as with many of the Department's grant programs, it is not clear whether this is a type of benefit that should be distributed to particular schools and districts on a competitive basis or, conversely, whether offering such a benefit statewide is something the State can afford. The demand for the program is now such that the amount provided per student is quite small (less than \$30 in FY 2023-24).

Additional background: The General Assembly added this line item to the FY 2019-20 Long Bill to support the Advanced Placement Exam Fee Grant Program created in H.B. 18-1396 (Advanced Placement Exam Fee Grant Program). The program subsidizes a portion of advanced placement (AP) exam fees on behalf of eligible low income students. Schools must use the entire amount awarded through a competitive grant process to pay AP or IB exam fees. The General Assembly reduced the program by \$280,730 (50.0 percent) as a budget balancing measure for FY 2020-21 but restored it through S.B. 21-268 (Public School Finance).

For the 2022-23 school year, 13 districts and 37 schools participated in the program. Eligible low-income students took 8,040 AP exams and 1,267 IB exams.

A total of \$526,295 was awarded for the 2023-24 AP/IB program. For the 2023-24 school year, 33 districts and 41 schools participated in the Accelerated College Opportunity Exam Fee Program. Eligible students took 15,961 AP exams and 1,717 IB exams. A total of \$525,495 was awarded for the 2023-24 AP/IB program.

Students can earn college credit at Colorado public institutions with an AP exam score of 3 or above, but the credit is not guaranteed to apply to degree requirements.

Computer Science Education Grant

Description: This option would reduce \$100,000 from the \$559,403 State Education Fund appropriation that supports the Computer Science Education Grants for Teachers Program.

Key Considerations: This is a competitive grant program that appears to have been under-utilized for the last two actual years: \$103,366 reverted or was rolled forward in FY 2022-23 and \$68,389 was reverted in FY 2023-24. Although the program is supposed to prioritize rural, high free-and-reduced (FRL) lunch percentage, and high minority percentage districts, not all districts funded have met that prioritization, based on the FY 2022-23 grant report (e.g., FY

2022-23 grantees included Douglas County and Cherry Creek, in addition to small rural districts and BOCES).⁹

Additional Background: The General Assembly added the Computer Science Education Grants for Teachers line item to the FY 2018-19 Long Bill to support a grant program created in S.B. 17-296 (School Finance; Section 22-97-101 to 103, C.R.S.). The program supports teacher professional development either by providers selected by districts or by covering teacher university tuition. The goal is to provide training for teachers in order to them to provide computer science education to K-12 students.

Originally funded with \$500,000 cash funds from the State Education Fund and 0.4 FTE, the General Assembly increased funds to \$1.0 million in FY 2019-20, but funding was then reduced to the current level in FY 2020-21. Funding is subject to available appropriation and has been retained at that level since that time.

According to the FY 2022-23 program report, out of 17 grantees in that year, nine were rural districts, six had a large FRL population and 6 had a large minority population. Because of COVID-19 disruptions, all districts in that year were awarded extensions to use the funds through FY 2023-24. Grantees receive \$30,000 or less each.

Colorado Student Leaders Institute

Description: This item would eliminate an appropriation of \$227,753 General Fund and 0.1 FTE along with related statutory provisions, or, alternatively, could reduce or restructure funding, e.g., to provide financial support for participants based on need.

Key Considerations: The program offers benefits to a small number of talented students, but only half must be students who are first in their families to attend college or low income. New students participate each year, with acceptances distributed in March or April. Thus, funding could be reduced or eliminated without affecting students currently enrolled. Further, the Department's agreement with the University of Colorado Denver expired September 30, 2024, so there are no grantees at this time. A new Request for Applications has not been drafted nor released yet.

Additional background: The Colorado Student Leaders Institute (Section 22-106-101 through 105, C.R.S.) is a competitive residential summer academic program for students who are entering tenth or eleventh grade in the coming fall semester. The institute has thus far operated at the University of Colorado at Denver for four weeks each summer during which time participating students attend college level classes and enrichment activities. Statute requires that at least 50 percent of students selected must be eligible for free or reduced priced lunch or would be first in their immediate families to attend college; but all participants are required to pay or find other sponsorship of \$400.

The program was created as a pilot in the Lieutenant Governor's Office in 2015 and moved to the Department of Higher Education in FY 2017-18. It was reauthorized during the 2019 session

⁹ <https://www.cde.state.co.us/cdedepcom/computerscienceteachereducationgrantprogramreport>

through S.B. 19-137. Senate Bill 23-086 moved the program from the Department of Higher Education to the Department of Education, effective FY 2023-24.

Changes to CSI Mill Levy Equalization

Description: Charter School Institute (CSI) Mill Levy Equalization provides additional state support to ensure that students enrolled at CSI schools receive per pupil funding equal to the district per pupil funding in each district where a CSI school is located.

The reduction shown could include one or more options to help contain costs associated with CSI Mill Levy Equalization: (1) re-cap CSI Mill Levy Equalization at the current funding level of \$49.2 million (or a lower number), avoiding future increases (currently requested at \$1.7 million from the State Education Fund but potentially substantially more); (2) explore further an option to which CSI has indicated it is open: specifying that mill levy equalization funding does not have to be distributed to a multi-district on line school. CSI has indicated that such a change could allow for a reduction of approximately \$1.7 million.

Key Considerations: State funding for Charter School Institute Mill Levy Equalization has been one of the largest drivers in the is part of the budget in recent years. Funding has increased from \$5.5 million General Fund in FY 2018-19 to \$49.2 million (\$27.2 million General Fund and \$22.0 million from the State Education Fund) in FY 2024-25, after the General Assembly passed legislation indicating its intent to “fully fund” this program.

As staff has noted in the past:

- Current statutory provisions that provide for “full” equalization for CSI schools drive General Fund increases based on local voter decisions to increase mill levy overrides for their local school district, as well student and school decisions to join CSI . This creates significant risk for the state budget. CSI enrollment has grown substantially more quickly than enrollment in districts, where enrollment is often declining.
- CSI's position is that its schools should not receive less funding per student than students at neighboring public schools. This is compelling. CSI charter schools fill important niches in the array of school offerings. CSI charters clearly face more financial obstacles than most district schools.
- Nonetheless, staff remains concerned about the *source* for equalizing funding (state General Fund/State Education Fund) and the resulting impact on the state budget. Among other considerations, staff is concerned about building incentives for charter schools, and their local school districts, to encourage charter schools to pursue CSI authorization instead of local district authorization. While there are clearly many factors that charter schools and districts take into account when deciding upon an authorizer, “full equalization” provides incentives in favor of CSI authorization. This is directly contrary to the State's financial interest in ensuring that school districts contribute local tax funding in support of students attending local public charter schools.

Additional Background: The State Charter School Institute (CSI), is as an independent agency in the Department of Education. The CSI is allowed to authorize charter schools located within a school district's boundaries if the school district has not retained exclusive authority to

authorize charter schools or if the school district allows the charter school applicant to seek CSI authorization.

CSI schools have access to per pupil operating revenue (PPOR) equal to the PPOR for the district in which they are geographically located. However, they do not generally have access to mill levy override funding approved by voters to support the operations of their local school district, which can add 30.0 percent or more to district PPOR, depending upon the district. This is because CSI is not legally connected to local school districts, and neither the State nor CSI appear to have authority to require school districts to transfer funds to CSI or to request that voters authorize mill levy or bond funding for CSI schools. This differs from the situation for district-authorized charter schools. District-authorized charter schools historically had uneven access to local mill levy override revenues, based on decisions at the district level. However, H.B. 17-1375 required all districts to share override revenues with *district-authorized* charter schools on an equal per pupil basis beginning in FY 2019-20.

Since CSI-authorized schools do not have access to local override revenues, H.B. 17-1375 created the Mill Levy Equalization Fund to support state payments to CSI schools to equalize the local override revenues available in CSI schools' geographic districts. The General Assembly appropriated General Fund to the Mill Levy Equalization Fund over multiple years, keeping the total capped and authorizing CSI to distribute mill levy equalization funding to schools to the extent feasible based on the appropriation. During the 2023 legislative session, the General Assembly included a provision in the School Finance Act reflecting its intent to fully fund mill levy equalization beginning in FY 2024-25. The FY 2024-25 appropriation and future appropriations will reflect that change unless statute is again modified. For FY 2024-25 this will include a mid-year adjustment to true-up differences between the FY 2024-25 Long Bill and actual CSI enrollment in FY 2024-25.

The FY 2024-25 Long Bill appropriation for CSI Mill Levy Equalization is based on providing mill levy equalization for 40 CSI charter schools enrolling a total of 19,510.8 student FTE. CSI has provided staff with its analysis that it may require an FY 2025-26 appropriation as high as \$58.7 million—an increase of \$9.5 million over the current FY 2024-25 appropriation. However, Legislative Council Staff believe that this is an over-estimate that does not take into account the impact of last year's property tax bills. Staff will have better information on costs for both the mid-year adjustment and the FY 2025-26 funding required under current law in January. However, staff anticipates that current law will drive significant increases for CSI Mill Levy Equalization, even if increases are not as great as CSI currently estimates.

Additional Item: Reprinting and Distributing Laws Concerning Education [not in table]

Description: Statute currently requires the Department of Education to reprint and distribute laws concerning education using money from the State Public School Fund. Due to changes in H.B. 24-1448 which divert money that previously went to the State Public School Fund to benefit the BEST program, the statutory funding source for printing laws must be modified, e.g, to the State Education Fund. Alternatively, this statutory requirement could be eliminated, saving \$35,480.

Key Considerations: Public laws concerning education are now easily accessible on-line.

Healthy School Meals for All

Demand for the Healthy School Meals for All Program, which offers free meals for all public school students, has outstripped projections, and expenditures are likely to exceed revenue in future years. This issue explores the recommendations of the Technical Advisory Group charged with examining possible solutions.

Summary

- Proposition FF, adopted by voters in 2022, created the Healthy School Meals for All Program to provide reimbursement to participating school food authorities for offering meals without charge to all public school students, beginning in FY 2023-24. The measure provided for new revenue to support the benefit based on an “add back” of deductions to taxable income for taxpayers with incomes over \$300,000. The measure also included provisions that were expected to add local food purchasing and technical assistance grants, as well as additional funding for food service worker wages/stipends, effective FY 2024-25.
- Demand for the program has been far greater than originally projected, requiring large supplemental funding adjustments for FY 2023-24 and leading the JBC to sponsor H.B. 24-1390 (School Food Programs) to delay implementation of grant and stipend provisions, implement other cost-containment measures, and create a Technical Advisory Group to provide options to ensure the program’s financial sustainability.
- The Technical Advisory Group report, as well as an OSPB report on program revenue received in tax year 2023, are both due December 1, 2024. Based on draft versions of those reports, expenses may come in below the current FY 2024-25 appropriation but are likely to exceed revenues for FY 2025-26 and future years, even without the addition of grant and stipend programs. There is substantial uncertainty about both program revenue and expenses because of their ties to federal law and policy. Public and stakeholder input collected for the Technical Advisory Groups supported revenue solutions to sustain the program, rather than program cuts.

Recommendation

Staff recommends that the JBC:

- Authorize staff to draft a referred measure for the 2025 ballot asking voters to allow the State to keep Healthy School Meals for All revenue that exceeds 2022 blue book estimates.
- Authorize staff to draft legislation to reduce revenue sensitivity to federal tax changes.
- Authorize staff to draft legislation allowing the use of State Education Fund revenue for the program at least through FY 2025-26.
- Consider and discuss with colleagues whether the JBC or other legislators wish to take the lead on a measure asking the citizens to approve *additional* revenue for the program, e.g., through modifications to the existing Healthy School Meals tax structure or a new tax.

Discussion

Background – H.B. 22-1414, Proposition FF (2022), S.B. 23-221, and H.B. 24-1390

During the 2022 legislative session, the General Assembly adopted H.B. 22-1414, which referred a measure to the voters to authorize and fund free meals for students on an ongoing basis.

Voters adopted the referred measure, Proposition FF, in November 2022. Provisions included:

- Creating the Healthy School Meals for All (HSMA) Program to provide reimbursement to participating school food authorities (SFAs) for offering meals without charge to all students, beginning in FY 2023-24, with funding based on the federal free meal reimbursement rate for each meal served, net of federal and other reimbursements;
- Requiring the Department to apply for a demonstration project for direct certification of children receiving Medicaid benefits for participation in school food programs; and requiring SFAs to maximize federal reimbursement by participating in the federal community eligibility provision (CEP), if eligible
- Adding three other programs in FY 2024-25, conditional upon federal approval for the demonstration project: a local food purchasing grant program to distribute funds to participating SFAs on a formula basis;¹⁰ funding for SFAs for additional food service employee wages or stipends distributed on a formula basis;¹¹ and a local food purchasing technical assistance program¹²; and
- Providing a funding mechanism for the program through a change in income tax deductions. Requires taxpayers with adjusted gross incomes of \$300,000 or more to add back a portion of their federal itemized or standard deductions when calculating their Colorado taxable income. Taxpayers filing singly are required to add back itemized or standard deductions that exceed \$12,000 in total, and taxpayers filing jointly are required to add back itemized or standard deductions that exceed \$16,000 in total.

During the 2023 legislative session, the JBC sponsored S.B. 23-221 (Health School Meals for All Program Fund) to create a fiscal framework to implement the Healthy School Meals for All Program and provide an appropriation for the new program; however, these changes were structured to implement Prop FF as adopted by the voters. Provisions included:

- Authorizing the Department of Education to over-expend appropriations for meal reimbursements and use General Fund for this purpose if money in the Healthy School Meals Program Account is insufficient. (Modeled on the structure for Medicaid.)

¹⁰ The formula is a grant of \$5,000, or \$0.25 for each lunch provided in the prior school year, whichever is greater.

¹¹ The formula specifies SFA's may receive the greater of \$3,000 or \$0.12 per school lunch, to be used to increase wages or provide stipends for employees who prepare and serve school meals.

¹² The law required an appropriation of at least \$5.0 million.

- Requiring the Department of Revenue to deposit money in the Healthy School Meals Program Account on a monthly basis, based on an OSPB estimate of the money received each month from the income tax addition and requiring OSPB to make adjustments to address any errors.
- Beginning December 1, 2024 and each year thereafter, requiring OSPB to report the amount of program revenue received by the Department of Revenue in the previous tax year based on income tax return data and other factors for the General Assembly's consideration when estimating the amount of money to appropriate for the program.

S.B. 23-221 relied on the fiscal note for Proposition FF to set program appropriations for FY 2023-24 since no better estimates were available during the 2023 session. However, as the 2024 legislative session progressed and additional information became available about revenue and expenditures, it became clear that expenditures for meals were far greater than had originally been anticipated.

In light of the resulting financial challenges, the JBC sponsored H.B. 24-1390 (School Food Programs), which included the following provisions:

- Delayed implementation of the local food purchasing grant, the wage increase or stipend program for food service employees, and the local school food purchasing technical assistance and education grant program until FY 2025-26 and made changes so that all three programs are subject to available appropriation, resulting in savings of \$18.5 million for FY 2024-25.
- Extended a previous local school food purchasing and technical assistance program through FY 2024-25 and provided an appropriation of \$675,729 General Fund.
- In lieu of provisions that required SFAs to participate in the federal community eligibility provision if eligible, the bill requires the Department to annually determine the method for maximizing federal funding for each district and requires districts to follow the option selected by the State to receive reimbursement from the Healthy School Meals for All Program.
- Authorized use of the State Education Fund to subsidize the program in FY 2023-24 and FY 2024-25 and appropriated \$15.5 million in FY 2023-24 and \$22.1 million in FY 2024-25 from the State Education Fund. Also, beginning in FY 2024-25, reclassified HSMA revenue as cash funds, rather than General Fund Exempt.
- Created the technical advisory group (TAG), in collaboration with school districts, the Governor's Office of State Planning and Budgeting, and the Department of Agriculture to:
 - Identify ways to maximize federal reimbursements;
 - Reduce costs of the program;
 - Review cost-savings options, including minimizing food waste;
 - Strengthen the long-term resiliency of the HSMA cash fund;
 - Create model revenue scenarios;

- Provide options and recommendations to balance program revenues and expenditures in the manner most equitable for students and school food authorities; and
- By December 1, 2024, draft a report with legislative and administrative recommendations.

JBC Staff and LCS Staff were required to provide technical assistance to the Technical Advisory Group. Funding was also provided, both in H.B. 24-1390 and the Long Bill to enable the Department to hire consultants to support the TAG.

Final FY 2023-24 expenditures for the program came in at \$162.4 million. This compares to \$115.3 million estimated in the Proposition FF blue book. The expenditure growth was driven by much higher student participation than anticipated among students who were not eligible for federal meal reimbursement.

Preliminary Estimates of HSMA Revenue and Expenditures

The General Assembly appropriated \$138.3 million for the Healthy School Meals for All Program for FY 2024-25 in the FY 2024-25 Long Bill and H.B. 24-1390. The total includes \$116.2 million from the Healthy School Meals for All Program Cash Fund and \$22.1 million from the State Education Fund. The appropriation from the HSMA Cash Fund was based on OSPB's March 2024 revenue projection, while the expense estimate for meals was from the Department of Education.

Staff anticipates that the FY 2024-25 appropriation will be adjusted as better information comes in about expenses and revenue this year. Two important statutory reports are being submitted December 1, 2024.

- The report of the Technical Advisory Group created in H.B. 24-1390, which includes forecasted program expenditure information; and
- The first report from OSPB on the amount of program revenue received by the Department of Revenue in the previous tax year (2023) based on income tax return data (report required by S.B. 23-221).

Staff has used draft information from these reports to provide the following rough estimates of the program's financial position. Preliminary data indicate:

- Expenses may come in below the current FY 2024-25 appropriation of \$138.3 million. Staff will recommend a supplemental adjustment once better data is available in January.
- 1.5 years of program revenue was ultimately sufficient to cover FY 2023-24 expenses for the Healthy School Meals for All Program, and FY 2024-25 program revenue *might* be sufficient to cover FY 2024-25 expenses.
- Expenses are likely to exceed revenues for FY 2025-26 and future years, even without the addition of grant and stipend programs that were delayed in FY 2024-25.

The table below was constructed by JBC Staff and reflects preliminary information from the Technical Advisory Group Report (for expenditures) and the Department of Revenue/OSP (for tax year 2023 revenue). This picture will become more clear with: (1) the December revenue forecast, which will take the tax year 2023 data into account; and (2) additional expenditure data from the Department, which will be available mid-January 2025.

Healthy School Meals for All - JBC Staff Preliminary Comparison				
(Million \$s)				
	FY 2022-23	FY 2023-24	FY 2024-25 Forecast	FY 2025-26 Forecast
Original Prop FF Estimates				
Revenue	\$50.4	\$100.7	\$104.2	n/a
Expenditures		Up to \$115.5	\$71-\$101.5	n/a
Preliminary Updated Estimates				
Revenue				
Accruals/Sept 2024 Forecast	\$42.7	\$127.0	\$127.2	\$119.8
TY 2023 Actual (assume same for 4 years)	54.6	109.2	109.2	109.2
Expenditures - Meals + admin only				
		\$162.4M	\$112.9-\$127.9M	\$122.5-\$139.5M
Difference – Revenue v. Expenditures for Prelim. Updated Estimates				
Revenue above/-below expense using accrual/Sept forecast*		\$7.2	\$14.3 to -\$0.7	-\$2.7 to -\$19.7
Revenue above/-below expense using TY 2023 data*		\$1.4	-\$3.7 to -\$18.7	-\$13.3 to -\$30.3

*Difference for FY 2023-24 is based on FY 2022-23 + FY 2023-24 revenue less FY 2023-24 expense

Key Uncertainties

Looking forward, there remains significant uncertainty about program expenses and revenues for FY 2025-26 and beyond.

Revenue uncertainty includes:

- Normal economic uncertainties: recessions and similar; and
- Changes to federal tax policy. The novel funding approach used for Proposition FF, which depends on the “add back” of deductions taken to federal taxes means that the expiry or extension of provisions in the federal Tax Cuts and Jobs Act (TCJA) could have a large impact on this program. The FY 2025-26 OSPB revenue forecast above assumes that TCJA will roll-off January 1, 2026, based on current law. It seems likely that many TCJA provisions will be retained given the results of the 2024 election, but this is still an unknown.

Expenditure uncertainty includes:

- The rate at which program participation continues to grow, how quickly it levels off, and how much it changes in a recession;
- Changes to federal nutrition program policy in the near- and longer-term. Chief among these risks is the possibility that the federal government will again change the Community Eligibility Provision and only allow participation for schools and groups of schools where 40

percent of the student population qualifies based on factors like Medicaid enrollment. The current policy, which allows participation in the Community Eligibility Provision when 25 percent of the population qualifies, was adopted by federal rule in October 2023. The State has used this to maximize federal revenue for FY 2024-25, and about seventy-five percent of Colorado schools are included in the program for now. While this is unlikely to change for FY 2024-25, the new administration could choose to revert to the 40 percent threshold in federal law for FY 2025-26 or FY 2026-27. The fiscal impacts of such a change for the State are still unclear.

Technical Advisory Group Report Findings¹³

The Technical Advisory Group (TAG) created in H.B. 24-1390 was charged with addressing the HSMA program’s key challenge: demand for the program that has exceeded expectations. Although *current* revenue and cost information will be coming into focus in the next two months, out-year program costs and revenues are difficult to project because of the program’s ties to federal policy, as well as the impact of economic cycles.

Because of this uncertainty, the TAG developed three scenarios based on potential revenue and expenditure forecasts and modeled the potential expenditure and revenue adjustments associated with various revenue and cost-cutting options under the three scenarios. Although these scenarios were built around revenue uncertainty, the funding issues described—and potential solutions—may also inform the options available if expenditures change based on changes in federal nutrition policy.

The TAG’s consultants then worked with the TAG and stakeholder groups to obtain feedback on potential solutions under these scenarios:

- “Easy” Scenario – federal tax policy provisions under the TCJA are extended, so revenue at current levels continues. There is no immediate recession, but approximately \$10 million is needed per year to put in a reserve against future recessions.
- “Medium” Scenario –some TCJA elements are extended or there is a recession. A gap of \$20 million per year needs to be closed.
- “Hard” Scenario – no TCJA elements are extended and revenue is severely reduced. We need to close a gap of \$40 million per year.

The baseline figures used by the TAG for detailed calculations anticipated that the gaps between revenue and expenditure could be even greater by FY 2026-27, **from a positive balance between revenue and expenditure of \$23.8 million under the “easy” scenario to funding shortfall of \$102.1 million under the “hard” scenario.**

¹³ The Urban Institute and Bright Fox Analytics were contracted to support the work of the Technical Advisory Group. The TAG’s report is due December 1, 2024, after this document goes to print. Staff’s description of the recommendations therefore based on a late-November draft. The final report will be posted here:

<https://www.cde.state.co.us/cdedepcom/requiredreports>

The TAG explored 27 policy options identified by TAG members and other stakeholders, including options to stabilize or increase revenue and options to reduce costs. As described in the draft TAG report:

“TAG attendees employed a two-phase engagement strategy; both phases included key stakeholder focus groups and open, online public feedback. CDE and TAG attendees identified key stakeholders from various groups including school and school food administrators, families, students, and advocacy organizations. The first phase gathered themes most crucial for legislators to consider, elicited potential policy options to make HSMA more sustainable, and sought input on people’s experience with the program. The second phase presented all available policy options to stakeholders with information about the policy considerations aligned to the stakeholders’ suggested themes and estimated revenue/expenditure impact of each option (where available), presented a range of contextual factors about future sustainability, and asked stakeholders to prioritize the options.

Stakeholders resoundingly told us two things.

- HSMA’s universal meals should be maintained as originally legislated, often noting that it is too soon to cut a program that has just begun. In other words, stakeholders strongly oppose any policy options that cut or remove the universality of HSMA’s free meals.
- HSMA’s local food grant programs and staffing enhancements should be implemented in SY 2025-26, and the state should provide a guarantee for the local food grant program, so that farmers and local economies can plan and thrive...

Stakeholders, familiar with the constraints posed by TABOR, largely understood the pressure that the State Education Fund and State General Fund face in the coming years and understood legislators likely would not be able to use those funds to supplement the program....

In general, stakeholders favored the following options to make HSMA more sustainable:

- Alter the language of Proposition FF to decouple it from the federal standard deduction amounts...
- Alter HSMA legislation to allow the 1/3 of 1 percent currently diverted to the State Education Fund to be maintained in the HSMA Cash Fund.”

While stakeholders strongly supported revenue-based options, the TAG also explored a range of cost-cutting measures. Among the 27 options explored and covered in depth in the TAG report were options of the following types:

- *Stop providing breakfast for some or all students or only provide meals for elementary and middle school students* -- These options would both shift costs to school districts for schools enrolled in the Community Eligibility Provision (currently about 75 percent of schools) and might not provide sufficient savings (\$27.9 million savings estimated from removing high school students from the program).

- *Cap the inflationary increase (payment to districts per meal)* –This would directly shift up to \$12.1 million in costs to school districts
- *Move to a reduced-price rather than universally free model*– This would shift costs back to students and families and would substantially change the nature of the program. Potential savings range from \$16.2 million to \$55.5 million
- *Limit the program to districts that qualify for the federal Community Eligibility Provision or to districts with a high percentage of students eligible for free and reduced price lunch* – These options could provide savings ranging from \$52.7 million (limiting the program to CEP-eligible districts with no changes to federal CEP policies) to \$121.5 million (limiting the program to CEP-eligible districts but assuming federal changes to tighten CEP eligibility to schools at which 40 percent of students qualify based on Medicaid eligibility and similar factors). These types of restrictions would eliminate 25.0 percent to 60.0 percent of Colorado students from the program, depending upon the option chosen and related federal policies.

At the direction of the TAG, consultants pressed stakeholders for their preferences on options that would reduce costs if revenue is insufficient. There was substantial resistance to these options. However, the top cost reducing options selected by respondents were to remove breakfasts for some or all students (which provides limited savings) or limiting the program to districts with high enrollment in assistance programs (CEP eligible) or a large percentage of free and reduced-price lunch students.

Other Feedback

Staff believes that support for the program has grown, including from the school district administrator level, where there is a more nuanced understanding of the potential tradeoffs between directing revenue to this program versus other state education needs. For example, the Colorado Association of School Executives (CASE) sent a letter to the Commission, CDE staff and members of the TAG on October 31, 2024 that included the following feedback.

“Districts consistently report that the ability of students to receive free meals without any stigma attached has been a powerful incentive for them to eat school breakfast and/or lunch when they otherwise would not. This has been particularly noticeable at high schools where students who qualify for Free/Reduced lunch are eating at much higher rates than before the launch of the program.

Districts from across the state have also shared that the spike in the number of free school meals that they are serving each day has been very significant. Data indicates that on average last year, 35% more students received free breakfast, and over 31% more received free lunch. Additionally, many districts report a correlation between increased free meals and decreased student chronic absenteeism and truancy. Districts have invested in infrastructure and additional staff to meet the high demand. It’s clear that the program is meeting an important need for students, and districts do not want to see cuts that would

compromise or reduce this positive impact.....[However, districts] cannot absorb the additional costs of the HSMA Program that voters never intended for them to take on, and for which there is no district funding. Doing so would require districts to cut academics and/or student programming in order to maintain the HSMA Program. We have heard that districts are not interested in any approach that excludes certain students, reduces reimbursement rates, or implements a means-tested program.

CASE is advocating for a revenue solution to this issue...[emphasis added]. We are interested in exploring scenarios that would modify the deduction cap, and/or that would lower the income eligibility threshold. CASE recognizes that this would require a ballot measure..”

The letter from CASE also notes:

- CASE is supportive of directing State Education Fund money to the HSMA program to the extent that HSMA drives additional revenue to the State Education Fund (\$7.6 million per year, based on the 2022 blue book); and
- CASE believes that all applicable state funding should first be directed to meals, rather than things like grant opportunities.

Preliminary Staff Recommendations

Based on information currently available about revenues and expenditures, the work of the TAG, and other feedback, the **preliminary staff recommendation** includes:

- The JBC and General Assembly should initially pursue options to shore up revenue to the HSMA program, including options that will not require a vote of the people, as well as options that will require a vote of the people in November 2025.
- The General Assembly should plan to continue to provide additional support to the HSMA program, using the State Education Fund as needed through FY 2025-26 to maintain universal free meals, pending a popular vote.
- Given the tenuous balance between revenue and expenditures, staff also recommends continuing to delay implementation of grant and stipend programs pending a popular vote that could provide the program with additional financial stability, *including adequate reserves*. Funding for the existing local food grant program (\$676,000 General Fund) could be continued in the interim.
- If a popular vote is not successful in Fall 2025, the General Assembly will need to consider cuts to the program for FY 2026-27. Of the options explored by the TAG, limiting the program to districts that qualify based on CEP-eligibility or a related option, such as providing reduced reimbursements to districts that do not qualify, appears to be the most viable path.

Items for Which Staff Requests Drafting Authority

Staff recommends that the JBC authorizes staff to begin drafting and work with stakeholders on the following bills and referred measures.

- A measure referred to the voters to allow the State to *retain* revenue in the amount of the difference between the amount included in the blue book for proposition FF for the first full year of revenue and the revenue identified by the State as the amount accrued for FY 2023-24 on the state’s books (approximately \$26 million; see subsequent issue brief, which includes an additional bill recommendation).

Article X, Section 20 requires this amount be refunded to taxpayers, with a similar adjustment in future years if the measure is not approved.

- A measure to reduce the impact of changes to federal tax law on funding for the HSMA program.

Current law requires taxpayers to “add back” deductions taken on their federal tax returns. This makes funding for the program particularly vulnerable to changes in federal law regarding deductions from taxable income. Stakeholders have proposed that language could be amended to clarify that the combination of exemptions and itemized deductions that exceed the current amounts (\$12,000 or \$16,000 dependent on filer status) be dedicated to the HSMA program. The Office of Legislative Legal Services indicates that a change should not require a vote of the people if it does not change the total revenue anticipated for the HSMA program based on existing law. Staff will need further input from stakeholders and legal staff on the content of this measure, but staff believes that the drafting process will help clarify the proposed mechanism and how it would be implemented by the Department of Revenue.

- A measure to allow use of the State Education Fund for the program through at least FY 2025-26.

As reflected in the 2022 blue book, HSMA adds approximately \$7.5 million to the State Education Fund per year. The TAG and other stakeholders have supported directing this amount to support the HSMA program.

Items for Further Discussion

While staff believes the items above will help provide revenue stability for the program, staff does not believe they will be sufficient to ensure adequate revenue for the program over the long term, based on current information. Additional revenue, beyond what is currently generated by the provisions added in Proposition FF is likely needed. This will require a vote of the people, which staff would recommend be referred for the 2025 ballot. **The JBC has not historically sponsored revenue-raising measures. Does it have any interest in sponsoring such a measure or does it wish other colleagues to take the lead on this?** Staff’s primary concern is that any such measure incorporates sufficient revenue to provide a reserve buffer for the program before any grant/stipend components are added. Department staff have suggested that a 40 percent reserve would be prudent to insulate the program against recession.

Staff expects to have additional detail and recommendations as the year proceeds. Updated revenue forecasts that incorporate new actual revenue information are still pending, as is better data on the expenditure rate for FY 2024-25. Staff is also anticipating further work from Legislative Council Staff to explore the fiscal impact of changes that could occur to federal nutrition policy under a new administration.

Budget Estimates for Ballot Initiatives

TABOR (3)(c) requires the Ballot Information Book (Blue Book) to include revenue estimates for certain measures that change tax policy. When these forecasts are too low, a second popular vote is required.

Summary

- A provision in the State Constitution, Article X, Section 20 (TABOR) (3)(c), requires that certain changes in tax policy include estimates of “state fiscal year spending” (revenue from TABOR sources) as well as estimates of the additional revenue that will be generated by the change in tax policy.
- The General Assembly has had to refer measures to the voters on two recent occasions (for marijuana taxes and tobacco vaping taxes) to obtain permission from voters to keep additional revenue when one or the other of these two estimates was too low. Staff is recommending a similar measure to allow the State to retain revenue from 2022 Proposition FF that exceeds Blue Book estimates.
- Voters have thus far been willing to approve these types of “do-overs” when revenue estimates are too low, but popular votes are an expensive solution to forecast errors.

Recommendation

Staff recommends that the Committee consider sponsoring legislation that would require the use of “high reasonable” estimates be used in the Ballot Information Book (the Blue Book) for the revenue estimates included for statewide referred measures and citizen initiatives.¹⁴

Discussion

TABOR (3)(c)

Under Article X, Section 20 of the State Constitution (the Taxpayer's Bill of Rights or TABOR), tax policy proposals require approval by voters residing in the state or the affected local government jurisdiction. Specifically, elections are required to approve:

- new taxes;
- tax rate, mill levy, or property assessment ratio increases; and
- tax policy changes resulting in a net revenue increase.

¹⁴ The staff recommendation relates to statewide measures. However, the relevant constitutional provisions also apply to measures affecting local government. If desired, staff could explore whether a change that affects estimates for local measures would also be helpful.

TABOR requires the state or local government to provide **two estimates** to voters at these elections. For the first full fiscal year in which the tax policy change will apply, the state or local government must *estimate the maximum dollar amount of the tax increase*. The government must also *estimate its total fiscal year spending, or total revenue from TABOR sources excluding taxpayer refunds, absent the increase*. For state measures, these estimates are provided in the Ballot Information Booklet (Blue Book). If either estimate is exceeded:

- the state is required to refund the revenue that was collected over the estimate and reduce the tax rate based on how much revenue was collected over the estimate; or
- voters may approve a ballot measure allowing the state to keep all the revenue that was collected from the new tax and not reduce the tax rate.¹⁵

In recent years, legislators have referred measures to the voters that request permission to keep revenue because one or the other of these estimates was too low.¹⁶

Marijuana Tax Revenue: 2013 Proposition AA/2015 Proposition BB: In 2012, voters approved an amendment to the Colorado Constitution, Amendment 64, which legalized recreational marijuana and required the General Assembly to enact an excise tax to be levied upon wholesale sales of marijuana with the first \$40.0 million of excise tax revenue to be directed to public school capital construction. The measure and 2012 Blue Book recognized that, if adopted, a second vote of the people would be required pursuant to TABOR provisions.

After amendment 64 passed (with 55.3 percent of the vote), the General Assembly referred Proposition AA to voters in 2013:

Shall state taxes be increased by \$70,000,000 annually in the first full fiscal year and by such amounts as are raised annually thereafter by imposing an excise tax of 15% when unprocessed retail marijuana is first sold or transferred by a retail marijuana cultivation facility with the first \$40,000,000 of tax revenues being used for public school capital construction as required by the state constitution, and by imposing an additional sales tax of 10% on the sale of retail marijuana and retail marijuana products with the tax revenues being used to fund the enforcement of regulations on the retail marijuana industry and other costs related to the implementation of the use and regulation of retail marijuana as approved by the voters, with the rate of either or both taxes being allowed to be decreased or increased without further voter approval so long as the rate of either tax does not exceed 15%, and with the resulting tax revenue being allowed to be collected and spent notwithstanding any limitations provided by law?

¹⁵ Colorado Constitution Article X, Section 20, (3)(c): “Except by later voter approval, if a tax increase or fiscal year spending exceeds any estimate in (b)(iii) for the same fiscal year, the tax increase is thereafter reduced up to 100% in proportion to the combined dollar excess, and the combined excess revenue refunded in the next fiscal year.”

¹⁶ <https://www.leg.state.co.us/lcs/ballothistory.nsf/>

The Blue Book included the estimates required by TABOR (3)(c) and indicated that total state revenue subject to the spending limit (“state fiscal year spending” in TABOR parlance) without the new tax measure would be \$12.08 billion and revenue from the new excise tax would add \$67.0 million. This measure was adopted by voters with 65.3 percent of the vote.

When the first full year of tax revenue was calculated (revenue for FY 2014-15), the revenue from the new tax was deemed to be below the original Blue Book estimate but **base state fiscal year spending** (state revenue without the new tax) was deemed to be too high. As a result, legislators needed to bring an additional measure to the voters. Legislators referred Proposition BB to voters in 2015. The difference shown in the 2015 Blue Book is excerpted below.

	2013 Blue Book Estimates	FY 2014-15 Actual Figures	Difference from Estimate
Total Revenue Subject to Spending Limit	\$12.08 billion	\$12.35 billion	\$270.0 million above estimate
Revenue from Marijuana Taxes	\$67.0 million	\$66.1 million	\$0.9 million below estimate

Even though Proposition AA had estimated more revenue than FY 2014-15 actuals, the Blue Book indicated that \$66.1 million would be refunded if the measure failed due to the underestimate in base fiscal year spending. Voters allowed the General Assembly to keep the excess state revenue calculated, with 69.4 percent approving the measure.

Tobacco Revenue: 2020 Proposition EE/2023 Proposition II: In 2020, the General Assembly referred a measure to voters to extend existing taxes on tobacco products to vaping and e-cigarette products and increase other tobacco taxes.

Shall state taxes be increased by \$294,000,000 annually by imposing a tax on nicotine liquids used in e-cigarettes and other vaping products that is equal to the total state tax on tobacco products when fully phased in, incrementally increasing the tobacco products tax by up to 22% of the manufacturer's list price, incrementally increasing the cigarette tax by up to 9 cents per cigarette, expanding the existing cigarette and tobacco taxes to apply to sales to consumers from outside of the state, establishing a minimum tax for moist snuff tobacco products, creating an inventory tax that applies for future cigarette tax increases, and initially using the tax revenue primarily for public school funding to help offset revenue that has been lost as a result of the economic impacts related to covid-19 and then for programs that reduce the use of tobacco and nicotine products, enhance the voluntary Colorado preschool program and make it widely available for free, and maintain the funding for programs that currently receive revenue from tobacco taxes, with the state keeping and spending all of the new tax revenue as a voter-approved revenue change?

The Blue Book included the estimates required by TABOR (3)(c) and indicated that revenue from the new tax would add \$186.0 million. The Blue Book also included an estimate of \$16.46 billion for TABOR “state fiscal year spending”. This represented a relatively high estimate in comparison to actual recent year state revenue data, which was also provided in the Blue Book, for reasons described below. Proposition EE was adopted by voters with 67.6 percent of the vote.

When the first full year of tax revenue was calculated (revenue for FY 2022-23), total “state fiscal year spending” was below the Blue Book estimate but revenue from the new tax was above the Blue Book estimate. As a result, the General Assembly referred Proposition II to the voters in 2023. As outlined in the 2023 Blue Book:

Proposition EE estimated that the measure would increase tax revenue by \$186.5 million in the first year. Actual revenue collected from the new taxes in that year was \$208.0 million or \$21.5 million more than the estimate....The Colorado Constitution requires that this amount, plus \$2.15 million in interest, be refunded and that the tax rates be reduced.

Voters authorized the State to keep the \$23.65 million in excess state revenue calculated, with 67.5 percent approving the measure.

Proposition FF Healthy School Meals

As described in the previous briefing issue, Proposition FF created the Healthy School Meals for All Program (HSMA). Funding for Proposition FF was a novel mechanism for the State: the add-back of deductions allowed under federal law for taxpayers with incomes over \$300,000.

- The Blue Book for Proposition FF projected that revenue from this new source would be \$100.7 million
- The revenue recorded as the FY 2023-24 actual, based on OSPB’s estimate of the total that would be accrued for FY 2023-24, was \$126.9 million
- **In order to keep the difference between these two figures--\$26.2 million—a vote of the people will once again be required.**

Notably, more recent data indicates that *the amount recorded as FY 2023-24 revenue was probably an over-estimate*. OSPB is required to provide a report by December 1, 2024, based on data from the Department of Revenue, on the first year of actual tax data for HSMA. This data indicates that HSMA revenue received for *tax year 2023* was \$109,189,061. As OSPB has indicated in email communication:

In the OSPB June 2024 revenue forecast, which closed out FY 2023-24, HSMA revenue for Tax Year 2023 was expected at \$124,154,329. In other words, revenue was expected to come in \$14,965,268 higher than what was actually received for the tax year. This will result in a downward adjustment of \$14,965,268 in FY 2024-25 revenue to correct for the Tax Year 2023 overestimation. New expectations for FY 2024-25 and future years will be provided in the OSPB December forecast.

Even if it now appears that the FY 2023-24 accrued revenue of \$126.9 million may have been too high, \$26.2 million is the figure that the General Assembly must ask voters to retain, based on prior practice. Staff believes the General Assembly will need to refer a measure to voters to retain this revenue, regardless of any action it takes on staff's proposal for how to deal with this issue moving forward. While staff is hopeful that voters will allow the State to retain this revenue, it is important to note that ***the General Assembly will also need to decide how to reduce the current tax going forward if voters do not allow the State to retain the additional revenue. Given that the revenue-raising mechanism in Proposition FF is new and complex, this presents a particular challenge.***

Options for Avoiding (or Limiting) the Number of Multiple Popular Votes Required Under TABOR (3)(c)

JBC Staff reached out to Legislative Council Staff and the Office of Legislative Legal Services to discuss whether there are options for avoiding the types of voter “do-overs” exemplified by Propositions AA/BB, Propositions EE/II, and now, staff anticipates, Proposition FF and a new 2025 referred measure.¹⁷

One obvious option is to refer a measure to voters asking voters to change the Constitution so that a second vote of the people is no longer required if estimates for revenue impacts are too low.

A second proposal, which seems an easier path for the near term, is for the General Assembly to **adopt a bill that requires the use of a *high reasonable estimate* when Legislative Council Staff and the Title Board are determining the revenue estimates that will be included in the Blue Book for referred measures or citizen initiatives.**

- Staff recommends that the JBC sponsor legislation that would require the use of a high reasonable estimate in the Blue Book for revenue associated with new taxes and other changes in tax policy that require a popular vote under TABOR. Legislative Council Staff note that at present, the estimates that are used for the impact of a new tax or change in tax policy are based on the middle of a range between a high estimate and a low estimate. This means that there is 50/50 chance that any estimate provided is too low and thus a 50/50 chance that a second vote of the people is required.
- Staff understands that Legislative Council Staff has already adopted a practice, with the agreement of the Executive Committee of Legislative Council, that the figure included in the Blue Book as an estimate of “state fiscal year spending” will be a high reasonable estimate, rather than matching the revenue forecast figures that are included in quarterly revenue forecasts. This is to avoid a situation similar to what happened with Propositions AA/BB, where it was the estimate of state fiscal year spending—rather than the estimate

¹⁷ 2024 Proposition KK could also require a second vote regarding retaining revenue, but no actionable information on such revenue will be available for several years; a vote could be needed in 2027 depending upon updated revenue information.

of revenue associated with the new tax measure—that drove a popular vote. This practice could be formally codified in statute.

Given the significant effort and expense that is associated with running statewide elections, staff believes that the current situation represents a poor use of state resources. Making the proposed change would reduce—though not eliminate—the likelihood that the General Assembly will need to return to voters with requests to retain revenue for items that voters have already approved.¹⁸

¹⁸ A vote would still be required if revenue exceeded the “high reasonable” estimate. A vote would also be required in a situation like 2019 Proposition DD/2024 Proposition JJ concerning sports betting where the adopted measure included a cap on annual revenue. The first full year of revenue for 2019 Proposition DD came in below the Blue Book estimate, so a vote was not required under TABOR (3)(c). However, a vote was needed (2024 Proposition JJ) to access receipts above the capped \$29.0 million in the original measure.

Building Excellent Schools Today

The Executive Budget Request includes a proposal to cap revenue to the BEST program for cash grants at \$129.0 million, diverting \$58.0 million to support public school finance.

Summary

- The Building Excellent Schools Today (BEST) program supports public school capital construction through two avenues, certificates of participation and cash grants, using funding from marijuana excise taxes, state land board revenue, and other sources deposited to the Public School Capital Construction Assistance Fund (PSCCAF). A related program provides facilities assistance for charter schools, through per-pupil distributions, using a portion of money deposited to the PSCCAF and State Education Fund money.
- The Governor’s Office proposes in Department request R1 to cap BEST cash grants at \$129 million, with any excess (currently estimated at \$58 million) to be redirected back to the State Public School Fund to support school finance. The proposed cap is based on a five year average of appropriations for these grants. The request points to large increases in State Land Board revenue for BEST cash grants in recent years and the impact of H.B. 24-1448, which reduced funding for school finance in favor of funding for BEST and charter school capital construction. The Office also proposes to eliminate a transfer to the PSCCAF of Marijuana Tax Cash Fund revenue scheduled for June 1, 2026.
- H.B. 24-1448 made multiple changes to public school capital construction assistance: it directs \$21.0 million in interest earning on the Permanent Fund *away* from the State Public School Fund (where it supported school finance) and *to* the PSCCAF. Between \$11.5 and \$15.0 million of this total is directed to the Charter School Facilities Assistance through FY 2028-29. H.B. 24-1448 also expands the authority of the BEST program to issue certificates of participation by \$12.5 million, increasing the long-term annual obligations for the State to \$75.0 million for the BEST program.
- Although the State directs large amounts of revenue to BEST, the program makes little dent in statewide capital needs for schools districts, which finance most construction through local bonds.

Recommendation

Staff recommends that the Committee discuss the following issues with the Department and the Public School Capital Construction Assistance Board:

- What is the anticipated impact of the proposal in R1 over the longer term? Has there been any related forecasting?
- What do cash grants offer BEST recipients? What do the proceeds of COPs provide? What is a reasonable balance between the two? What constitutes “adequate” funding for public school capital construction?

- What is the BEST program's current plan for issuing new COPs as authorized under H.B. 24-1448? What is the expectation for supporting charter school facilities after FY 2028-29, when increases provided under H.B. 24-1448 end?

Discussion

BEST Program History and Structure

Prior to 1998, public school capital construction was largely funded from local rather than state sources. A class action lawsuit filed in 1998 (*Giardino v. Colorado State Board of Education*) alleged that the State had not fulfilled its constitutional responsibility to establish and maintain a through and uniform system of public schools because of the deteriorating condition of many public schools. The lawsuit was settled, and S.B. 00-181 implemented the terms of the settlement which required the General Assembly to appropriate \$190 million for public school capital construction over a period of 11 years. In 2008, the General Assembly enacted H.B. 08-1335 (the BEST act) which replaced the capital construction financial assistance programs that were established as part of the *Giardino* lawsuit settlement with the Building Excellent Schools Today (BEST) program. The BEST program was designed to increase the amount of state financial assistance and accelerate project completion.

The BEST program was initially supported primarily by money from the State Land Board Trust. With the passage of Proposition AA in November 2013, it began to receive revenue from taxes on recreational marijuana. This became an increasingly important part of funding, though State Land Board revenue has been even more important in recent years.

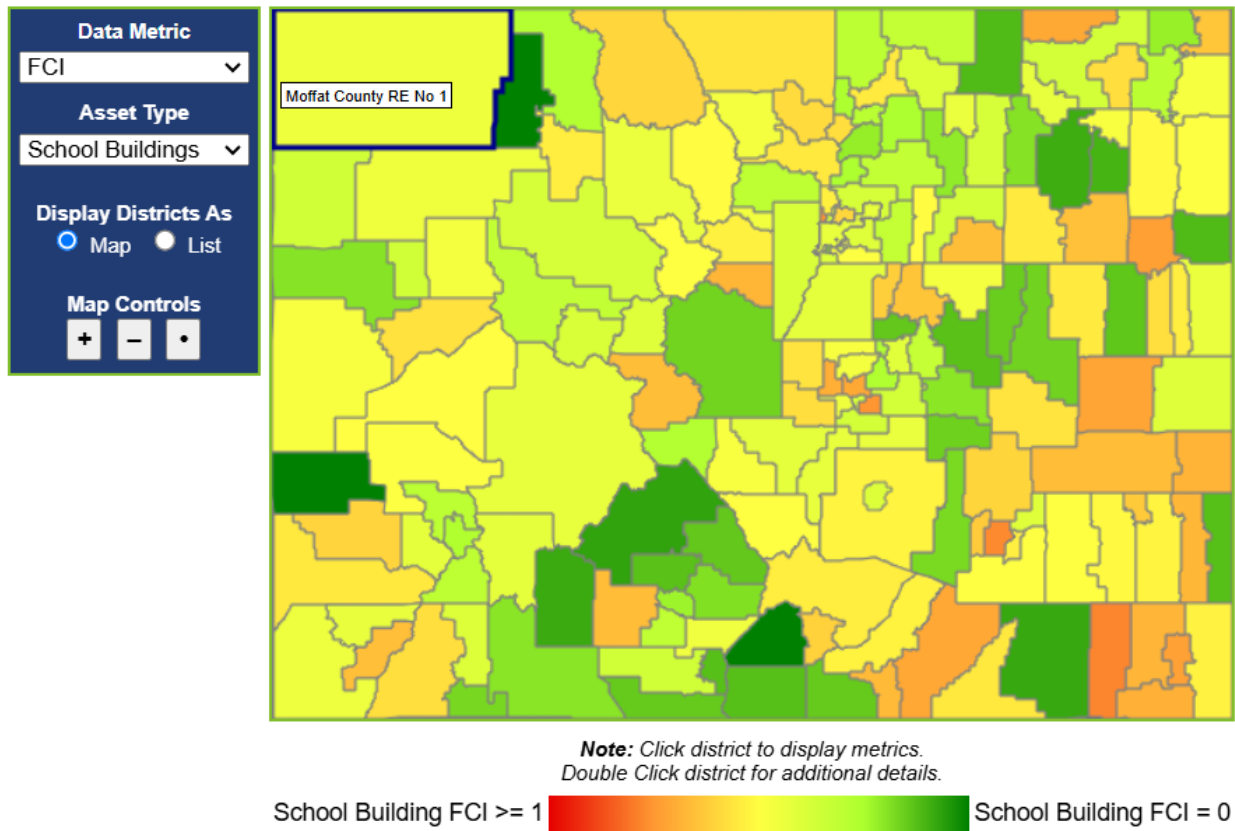
BEST is administered by a nine-member Public School Capital Construction Assistance Board, which includes experts in public school finance and facilities planning. The board is charged with annually submitting a prioritized list of projects recommended for funding to the State Board of Education. Pursuant to Section 22-43.7-109(5), C.R.S., the BEST Board is required to prioritize "projects that will address safety hazards or health concerns at existing public school facilities, including concerns related to public school facility security and projects that are designed to incorporate technology into the educational environment"; "projects that will relieve overcrowding..."; projects that will provide career and technical education capital construction in public school facilities"; and "projects that assist public schools to replace prohibited American Indian mascots..."

Statute at 22-43.7-109, C.R.S., requires that funding recipients provide matching funding determined by the board, based on an applicant's financial capacity, determined by the following: "the school district's assessed value per pupil relative to the state average; the school district's median household income relative to the state average; the school district's bond redemption fund mill levy relative to the state average; the percentage of pupils enrolled in the school district who are eligible for free or reduced-cost lunch, the district's current available bond capacity remaining; and the school district's unreserved fund balance as a percentage of its annual budget." The board also has authority to waive match requirements.

Since 2008, BEST has awarded over \$3.0 billion in grants to more than 600 schools. Most funding is used for either:

- Projects supported by Certificate of Participation payments issued by the State Treasurer (usually for larger projects); and
- Cash grants that are often used to fund smaller projects, including renovations, at public schools.

Based on an ongoing evaluation of the facility condition of public school buildings in the State, which is a statutory function of the Department related to public school capital construction, the facility requirement cost for school districts in the State is \$12.5 billion in 2024 and headed toward \$16.6 billion by 2029.¹⁹ Despite the substantial contributions of state government to public school capital construction, the State clearly does not have sufficient financial resources to fully address the capital needs of all local districts. Most local districts rely heavily on local bond measures to support the construction of school buildings.



¹⁹ <https://api.vfafacility.com/CDOEDashboard/stateLevel/state.jsp>

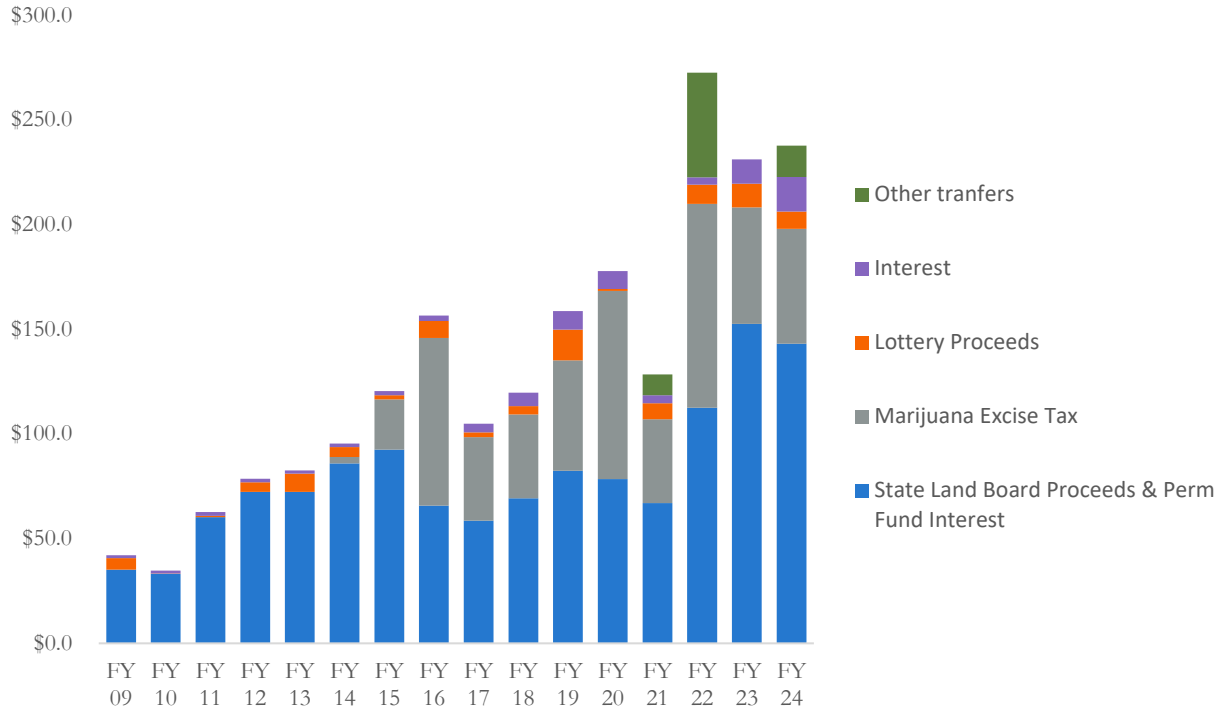
Public School Capital Construction Assistance Fund

The BEST program is supported through the Public School Capital Construction Assistance Fund, which receives funding from multiple sources. The scale of funding from these sources varies substantially from year to year, since the Fund receives percentages of revenue from income streams that are themselves highly variable. Fund sources include:

- 50 percent of the gross amount of revenues from income and mineral royalties derived from state public school lands, with a guarantee of \$40.0 million per year (even if that is more than 50.0 percent of revenues);
- all recreational marijuana excise tax funds based on current law, with a guarantee of the first \$40.0 million raised from the recreational marijuana excise tax, pursuant to Section 16(5)(d) of Article VIII of the state constitution;
- interest earnings on the Permanent Fund – until FY 2023-24, up to \$20.0 million of interest “spillover” after allocations to the State Public School Fund, but this is modified in H.B. 24-1448 so that by FY 2026-27 it includes the first \$41.0 million of interest earnings on the Permanent Fund;
- lottery “spillover” proceeds that would otherwise be transferred to the General Fund;
- interest and investment income earned on the Public School Capital Construction Fund; and
- other one-time transfers and investments from the General Assembly. This has included transfers from the Marijuana Tax Cash Fund and the State Education Fund, among other sources.

The chart below shows the history of revenue to the fund, which is dominated by State Land Board and marijuana excise tax revenue.

**Public School Capital Construction Assistance Fund Revenue:
Reliance on State Land Board Proceeds, Permanent Fund
Interest and Marijuana Excise Tax (Million \$s)**



Appropriations from the PSCCAF for FY 2024-25 total \$282.8 million, including \$155.2 million for cash grants and \$125.0 million for Certificate of Participation (COP) payments, with the balance for administrative expenses.

Annual appropriations for cash grants for the BEST program are calculated based on the unrestricted revenue projected to be available in the PSCCAF at the beginning of the year for which funds are appropriated.

A portion of money in the PSCCAF is diverted, by statute, to the Charter School Facilities Assistance Account. This money is distributed to most public charter schools in the State based on their enrollment. For additional information on this fund, please see the attachment on this topic. Charter schools may also apply directly to BEST for capital construction assistance.

Executive Request R1

Department of Education Request R1, submitted by the Governor’s Office, notes that over the past few years BEST funding has been elevated primarily due to strong collections in State Land Board revenue. Further, H.B. 24-1448 modified the diversion of Permanent Fund interest income, leading to more funding be available, while reducing money available for public school finance (a dynamic described further below).

The request proposes to redirect a portion of the revenue allocated to BEST to the State Public School Fund for school finance by capping new BEST cash grants at the previous five year average of \$129.0 million.

The Governor's Office estimates the BEST cash grants available for FY 2025-26 to be approximately \$187 million, which would be a new record high for these grants (and would be higher than all new proposed capital asset funding from the General Fund). The Governor's Office projects that with the requested cap, \$58 million would be available for state public school finance for FY 2025-26.

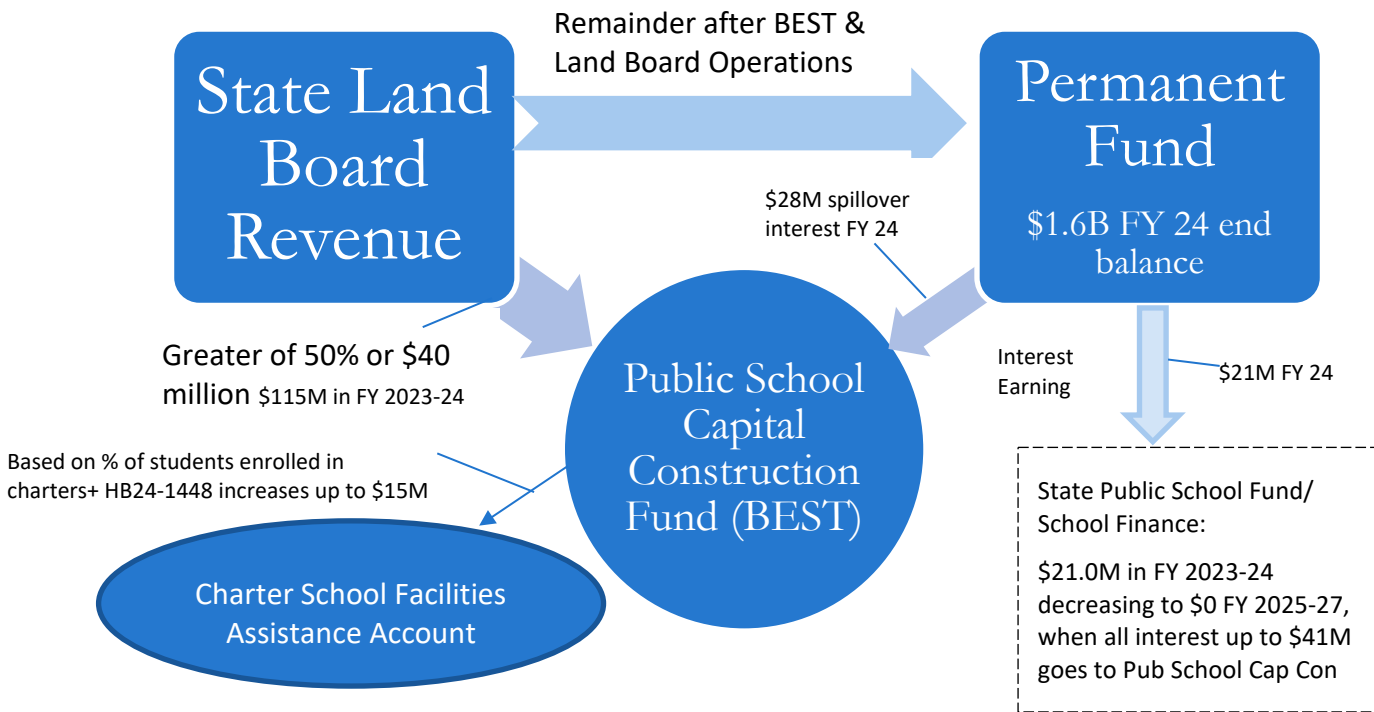
H.B. 24-1448 (New School Finance Formula) and Public School Capital Construction Funding from State Land Board Revenue

House Bill 24-1448 (New School Finance Formula) included three changes that affect BEST and charter school facilities assistance:

- Changed the flow of \$21.1 million of interest on the "Permanent Fund" to benefit BEST and charter school facilities assistance, driving a State Education Fund or General Fund backfill for the previous uses of those funds. The diversion is \$10.0 million in FY 2024-25, \$15.0 million in FY 2025-26, and \$21.0 million in FY 2026-27.
- Increased funding from the Public School Capital Construction Assistance Fund to the Charter School Facilities Assistance Account by \$11.5 million in FY 2024-25, increasing to \$15.0 million in FY 2028-29.
- Increased the cap on issuance of Certificates of Participation for the BEST program from \$125.0 million to \$150.0 million for FY 2024-25 and each fiscal year thereafter.

Diversion of Interest Earnings: The Permanent Fund is the cash funds portion of the State Lands Trust.²⁰ Statute previously directed \$21.0 million in interest earnings on the Trust, after expenses, to the State Public School Fund, with the next \$20.0 million available directed to the Public School Capital Construction Fund. The changes in H.B. 24-1448 gradually redirect **all** of the \$21.0 million that previously went to the State Public School Fund, as well as revenue above that, to the Public School Capital Construction Assistance Fund.

²⁰ There are both land and liquid components to public lands held in trust for public schools. The Constitution (Article IX, Section 3) creates the "inviolable" Public School Fund, which is usually called the "Permanent Fund". The Constitutional provisions derive from the federal government's granting of public lands to the state in 1876 (at statehood) to be used in trust for support of schools. The lands and money held in trust thus relate to federal, as well as state, requirements. The Permanent Fund (the cash portion of the state lands trust) is managed by Treasury.



Because the interest on the Permanent Fund previously supported school finance and other mandated appropriations, the net impact of this change is to drive an equal increase in State Education Fund or General Fund appropriations to backfill the appropriations that were previously supported by \$21.0 million of Permanent Fund interest. The fiscal note for H.B. 24-1448 shows the backfill that will be required.²¹

	FY 2024-25	FY 2025-26	FY 2026-27
State Share of School Finance	\$5,000,000	\$6,481,887	\$6,481,887
At-Risk Per Pupil Additional Funding	\$5,000,000	\$5,000,000	\$5,000,000
At-Risk Supplemental Aid	-	\$3,518,113	\$7,009,989
State Match for National School Lunch Program	-	-	\$2,472,644
Printing of Education Laws	-	-	\$35,480
Total Cost	\$10,000,000	\$15,000,000	\$21,000,000

Increase to Charter School Facilities Assistance Account: As noted above, H.B. 24-1448 directs a large share of the increased funding provided in the bill to the Charter School Facilities Assistance Account. The initial increase of \$11.5 million for FY 2024-25 is greater than the \$10.0

²¹ The H.B. 24-1448 fiscal note recognizes that funding for printing of education laws and up to \$3.8 million for at-risk supplemental aid must be paid from the State Public School Fund under current law. To change this, statutory changes are required to switch the funding sources for these line items in FY 2025-26.

million in additional revenue diverted to the Public School Capital Construction Assistance Fund. By FY 2028-29 funding for charter schools increases to \$15.0 million of the \$21.0 million available.

Allocation from Public School Capital Construction Assistance Fund to Charter School Facilities Assistance Account (million \$s)				
FY 2024-25	FY 2025-26	FY 26-27	FY 27-29	FY 28-29
\$11.5	\$12.5	\$13.0	\$14.0	\$15.0

The FY 2023-24 appropriation for Charter School Facilities Assistance was \$43.9 million, which included a one-time \$10.0 million increase to the appropriation. With the addition of the H.B. 24-1448 appropriation, the FY 2024-25 appropriation is \$44.3 million.

Staff’s understanding is that the diversion for charter school facilities was in large part to provide the required match for a federal grant, which the State has been awarded (\$37.3 million total, distributed over five years (FY 2024-25 through FY 2028-29). State funding for charter school facilities under H.B. 24-1448 will increase as federal funds decline through FY 2028-29. H.B. 24-1448 does not allocate funds to the Charter School Facilities Assistance Account after FY 2028-29. Staff is uncertain whether the General Assembly would choose to continue to direct funds for this or would allow the funds to remain with the “regular” BEST program. Please see the attachment on Charter School Facilities Assistance for more information.

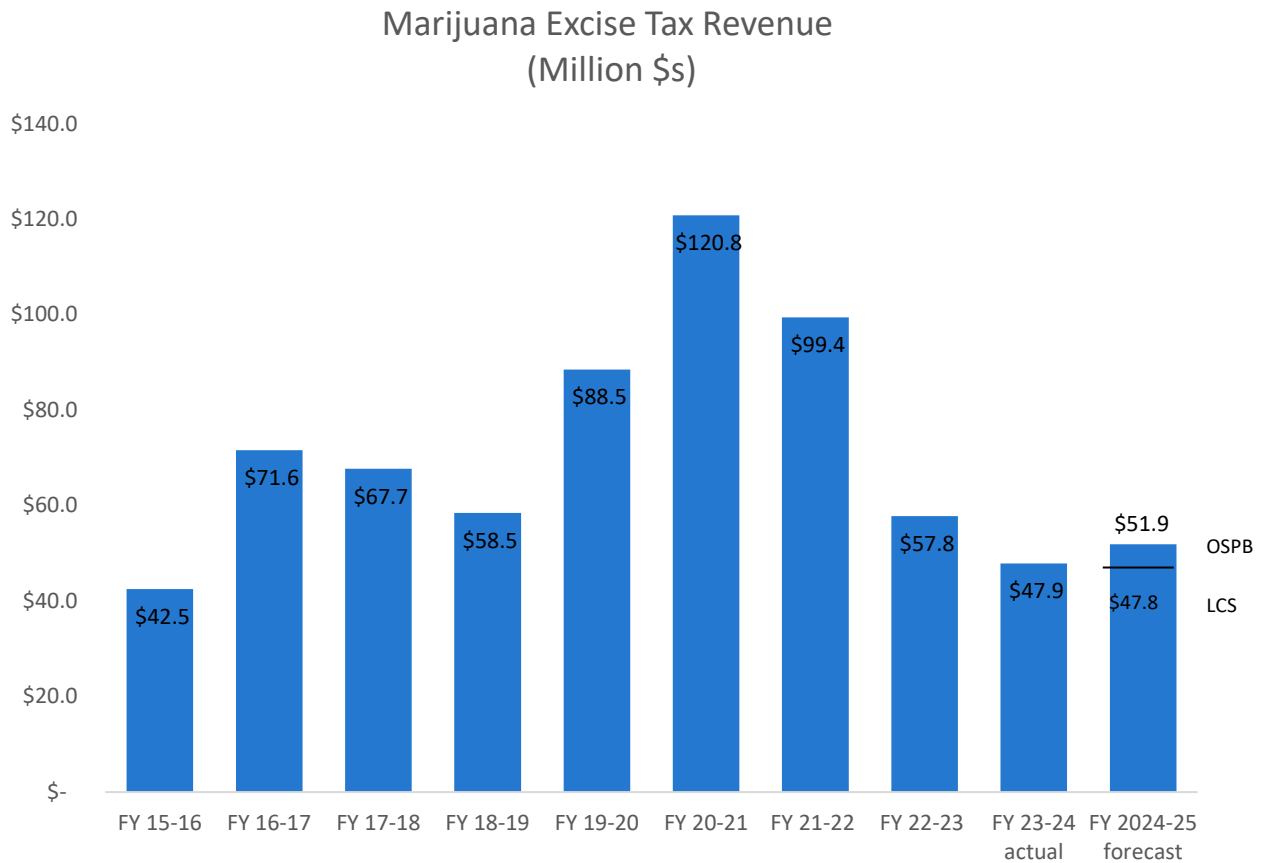
Increases the cap on issuance of Certificates of Participation for the BEST program from \$125.0 million to \$150.0 million: This change to law increases the ability of the BEST program to issue certificates of participation, i.e., to convert its revenue stream into up-front cash for projects and pay this off over time. Statute effectively limits the state share of the COP payments to no more than 50.0 percent of the statutory cap, based on the expectation of a local match. Thus, this statutory change increase the cap on the state payment from \$62.5 million to \$75.0 million (up to \$12.5 million more in annual state payment obligations).

Staff has previously expressed concern about risks associated with raising the cap on COPs. Under current law, it is reasonable to expect that the BEST program will have long-term access to at least \$80.0 million, including \$40.0 million in Marijuana Excise Tax and \$40.0 million in State Land Board Revenue. The changes in H.B. 24-1448 will ensure that almost all of this revenue is used for COPs. The additional \$21.0 million from Permanent Fund interest may not be used for COP payments under federal law, but could be used be used for cash grants. To what extent it will be available for cash grants depends, however, on whether it is directed to charter school capital assistance over the longer term.

Marijuana Excise Projections and Statewide Request R7 Impact on BEST

In addition to State Land Board revenue and interest on the Permanent Fund, marijuana tax revenues play a significant role in funding for BEST. Current law dedicates specific marijuana revenues specifically to education. This includes a requirement that *all* retail marijuana excise

tax revenues be directed to education. At present, all marijuana excise taxes are directed to the BEST program. As shown in the chart below, the forecast for excise taxes remains relatively low.



Forecast source: OSPB and LCS September 2024 forecasts

Revenue to the PSCCAF for the BEST program is also affected by the availability of revenue in the Marijuana *Tax* Cash Fund. This has been used in part to replace BEST program revenue that was transferred away from the program in the 2020 session.²² Pursuant to statute, \$50.0 million was transferred from the Marijuana Tax Cash Fund to the PSCCAF for BEST on June 1, 2022. However, because of a decline in Marijuana Tax Cash Fund revenue, Senate Bill 23-220 (Public School Capital Construction Assistance Grants; a JBC bill) eliminated a further \$30.0 million transfer from the Marijuana Tax Cash Fund and replaced it with other funding sources.

²² Action in the 2020 legislative session diverted \$100 million in Marijuana Excise Tax revenue away from the Public School Capital Construction Assistance Fund. Section 39-29.9-501 (4.8), C.R.S., as it appeared in 2023, indicated that this would be repaid through \$100 million to be transferred from the Marijuana Tax Cash Fund to the Public School Capital Construction Assistance Fund, including a transfer of \$50.0 million on June 1, 2022 (transfer occurred), \$30.0 million on June 1, 2023 (stricken in H.B. 23-220), and \$20.0 million on June 1, 2024.

Section 39-28.8-501(4.8), C.R.S., previously required a final \$20.0 million transfer from the Marijuana Tax Cash Fund to the PSCCAF on June 1, 2024. During the 2024 legislative session, the JBC and General Assembly delayed this transfer to June 1, 2026 (H.B. 24-1395). The FY 2025-26 Statewide Request R7 proposes to eliminate the transfer entirely to help balance the Marijuana Tax Cash Fund.

Attachment - Charter School Facilities Assistance

In 2001 (S.B. 01-129) the General Assembly created a new program to distribute State Education Fund moneys to charter schools for capital construction. The program has been modified several times. Money is provided annually from each of two fund sources based on statewide student enrollment in charter schools pursuant to Sections 22-54-124(3)(a)(IV)(C) and 22-43.7-104(2)(d), C.R.S.

- From the State Education Fund, statute requires funding be tied to the previous base of \$20.0 million per year and adjusts this figure annually for charter school enrollment. The calculation compares charter school enrollment as a percentage of statewide pupil enrollment in the preceding budget year to the percentage of students who were enrolled in charter schools in the 2017-18 school year.
- For marijuana excise tax revenues, statute requires that a portion of total marijuana excise tax revenues deposited to the Public School Capital Construction Assistance Fund be deposited into the Charter School Facilities Assistance Account. The transfer is based on the percentage of statewide student enrollment that was enrolled in charter schools in the previous school year compared to the overall population of students.

As described further below, H.B. 24-1448 significantly increases funding from the Public School Capital Construction Assistance Account for FY 2024-25 through FY 2028-29, beginning with an increase of \$11.5 million for FY 2024-25.

State Funding for Charter School Capital Construction Costs				
Fiscal Year	Total Appropriation	Total Funding per Pupil for Eligible Schools ^a	State Education Fund Approp.	Charter School Facilities Assistance Account ^b
2012-13	\$5,000,000	\$78.98	\$5,000,000	
2013-14	6,000,000	87.67	6,000,000	
2014-15	7,000,000	94.4	7,000,000	
2015-16	13,500,000	169.29	13,500,000	
2016-17	22,000,000	258.48	20,000,000	2,000,000
2017-18	25,000,000	263.18	20,000,000	5,000,000
2018-19	29,250,000	299.87	20,000,000	9,250,000
2019-20	28,607,917	278.85	20,656,559	7,951,358
2020-21	31,820,762	302.56	22,430,131	9,390,631
2021-22	31,526,047	291.85	22,829,962	8,696,085
2022-23	38,609,676	309.91	23,939,893	17,978,510
2023-24 ^c	43,865,416	396.20	34,379,016	9,486,400
2024-25	44,291,130		23,935,468	20,355,662

^a These figures represent the amount that most eligible schools receive.

State Funding for Charter School Capital Construction Costs

Fiscal Year	Total Appropriation	Total Funding per Pupil for Eligible Schools ^a	State Education Fund Approp.	Charter School Facilities Assistance Account ^b
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^b Based on estimate of 12.5 percent of marijuana excise tax revenues credited to the Public School Capital Construction Assistance Fund in the preceding fiscal year for FY 2016-17 through FY 2018-19. For FY 2019-20 and FY 2020-21, the percentage of marijuana excise tax collections (from the prior year) is based on the statewide charter school enrollment as a percentage of total student enrollment in the prior school year. For FY 2021-22 and FY 2022-23, based on percentage of charter school enrollment in the prior year, adjusted in FY 2020-21 to include spending from fund balance. FY 2022-23 appropriation exceeded excise tax funds available by \$3,308,727.

^c The FY 2023-24 State Education Fund appropriation included a one-time allocation of \$10,000,000 included in the School Finance Act (S.B. 23-287).

House Bill 24-1448 increases funding for charter schools as shown in the table below.

Allocation from Public School Capital Construction Assistance Fund to Charter School Facilities Assistance Account (million \$s)				
FY 2024-25	FY 2025-26	FY 26-27	FY 27-29	FY 28-29
\$11.5	\$12.5	\$13.0	\$14.0	\$15.0

Staff's understanding is that the diversion for charter school facilities was in large part to provide the required match for a federal grant, which the State has been awarded (\$37.3 million total, distributed over five years. The federal grant is shown below.

Federal Grant for Charter Construction	Project Year 1	Project Year 2	Project Year 3	Project Year 4	Project Year 5	Total
	2024-25	2025-26	2026-27	2027-28	2028-29	
Federal Funds Available for Awards	\$11,025,000	\$9,800,000	\$7,350,000	\$4,900,000	\$2,450,000	\$35,525,000
Federal funds for Admin	347,375	354,162	363,535	373,195	383,148	1,821,414
Total Federal Award	\$11,372,375	\$10,154,162	\$7,713,535	\$5,273,195	\$2,833,148	\$37,346,414

H.B. 24-1448 does not allocate funds to the Charter School Facilities Assistance Account after FY 2028-29.

Attachment – Marijuana Taxes for Public School Capital Construction

Pursuant to Amendment 64, the State Constitution directs the first \$40.0 million of annual marijuana excise tax revenues to the Public School Capital Construction Assistance Fund as well as a share of the formulaic distribution for charter school capital construction. However, the General Assembly has flexibility with the use of excise tax revenues above the first \$40.0 million and has made statutory changes over the years to modify the disposition and use of those revenues. Funding for several years was directed to the Public School Permanent Fund, but statute gradually shifted more of this revenue to the BEST program. To address pandemic revenue shortfalls for FY 2020-21 only, H.B. 20-1418 (School Finance) diverted all excise tax revenues above the first \$40.0 million to the State Public School Fund to support school finance. However, since FY 2021-22, all excise tax revenue has been directed to the public school capital construction.

Marijuana excise tax revenues have fluctuated since the inception of the tax in FY 2014-15, largely driven by changes in the “Average Market Rate” calculated by the Department of Revenue, as well as increases in use. Excise tax revenues grew significantly from the inception of the tax until peaking at \$120.8 million in FY 2020-21. Revenue fell in FY 2021-22, FY 2022-23, and FY 2023-24. OSPB and Legislative Council Staff projections include some differences, but both anticipate relatively limited funds available.²³

²³ See JBC Staff Marijuana Policy Overview Briefing, November 12, 2024, p. 10.

https://leg.colorado.gov/sites/default/files/fy2025-26_marbrf.pdf

Footnotes and Requests for Information

Update on Long Bill Footnotes

The General Assembly includes footnotes in the annual Long Bill to: (a) set forth purposes, conditions, or limitations on an item of appropriation; (b) explain assumptions used in determining a specific amount of an appropriation; or (c) express legislative intent relating to any appropriation. Footnotes to the 2024 Long Bill (H.B. 24-1430) can be found at the end of each departmental section of the bill at <https://leg.colorado.gov/bills/HB24-1430> The Long Bill footnotes relevant to this document are listed below.

[Footnote 17 was struck in H.B. 24-1390 (School Food Programs)]

18 Department of Education, School District Operations, Public School Capital Construction, Public School Capital Construction Assistance Board - Cash Grants-- This appropriation remains available until the completion of the project or the close of the 2026-27 fiscal year, whichever comes first.

Comment: This footnote has been included in the Long Bill for more than five years. This footnote makes funding appropriated to the Building Excellent Schools Today (BEST) Program for cash grants available for up to three years to allow for the completion of projects requiring funding for more than a single fiscal year.

19 Department of Education, Student Learning, Early Literacy, Early Literacy Program Administration and Technical Support; Early Literacy Competitive Grant Program; Early Literacy Program Evidence Based Training Provided to Teachers; Early Literacy Program Per Pupil Intervention Program -- In addition to the transfer authority provided in Section 24-75-108, C.R.S., the Department is authorized to transfer up to \$1,500,000 cash funds from the Early Literacy Fund created in Section 22-7-1210 (1), C.R.S., among the line items designated with this footnote, except that the amount for Early Literacy Program Administration and Technical Support may be increased by no more than ten percent based on an assumption that the Department may require an additional 2.0 FTE.

Comment: This footnote was added in FY 2022-23. It provides additional flexibility for the Department to move money from the Early Literacy Fund among several line items based on program needs. The Department plans to use this flexibility. The Department's budget schedules indicate that it used this flexibility in both FY 2022-23 and FY 2023-24 but nonetheless reverted considerable funds back to the Early Literacy Fund.

20 Department of Education, Student Pathways, Career Readiness, Career Development Success Program -- It is the General Assembly's intent that \$200,000 of this appropriation be used for activities other than direct grants to school districts.

Comment: This footnote was first included in the FY 2019-20 Long Bill. The General Assembly added this footnote to authorize the Department to hold back \$200,000 from the appropriation for the Career Development Success Program. It is staff's understanding that the Department has used these funds to support the TEACH Colorado program, a joint teacher recruiting effort between the Department and number of other partners, including school districts and the Department of Higher Education.

In response to JBC staff questions, the Department confirmed that it is in compliance with this footnote and believes that the funding for TEACH represents a good use of funds.

21 Department of Education, Library Programs, Reading Services for the Blind -- This appropriation is for the support of privately operated reading services for the blind, as authorized by section 24-90-105.5, C.R.S. It is the General Assembly's intent that \$540,000 of this appropriation be used to provide access to radio and television broadcasts of locally published and produced materials and \$120,000 of this appropriation be used to provide telephone access to digital transmissions of nationally published and produced materials.

Comment: This footnote has been included in the Long Bill for at least five years to express the General Assembly's intent concerning this appropriation. The Department annually contracts with Audio Information Network of Colorado (AINC) to provide an on-the-air volunteer reading service for the blind, visually impaired, and print-handicapped citizens of Colorado. Broadcasts are provided in Boulder, Louisville, and Lafayette and are available on local cable as a standard radio frequency at 98.9 KHzs. AINC is currently working through cable associations with the cities to expand local coverage. The services provided by AINC are also made available through the internet, telephone, and podcasts. In FY 2012-13, the General Assembly increased the allocation for the contract with AINC from \$200,000 per year to \$300,000. The General Assembly added \$10,000 in FY 2014-15, \$50,000 in FY 2015-16, and \$80,000 in 2018-19 for a total of \$440,000. The JBC initiated a further increase of \$100,000 for this program in FY 2022-23, bringing the total to \$540,000.

The remaining funding (currently \$120,000) is used to purchase services from the National Federation for the Blind (NFB) for its Newsline service, which provides eligible Coloradans access to newspapers nationwide and a few magazines via touch tone telephone, internet, and by email. Newsline services now include television listings (based on an individual's zip code); the NFB indicates that this additional service has increased use of their Newsline service nationwide significantly. Anyone who is a patron of the Colorado Talking Book Library (CTBL) is eligible to access Newsline services. The CTBL is able to sign patrons up for the Newsline service through their existing database.

In response to JBC staff questions, the Department confirmed that it is in compliance with this footnote and believes that these expenditures represent a good use of funds.

Update on Requests for Information

The Joint Budget Committee annually submits requests for information (RFIs) to executive departments and the judicial branch via letters to the Governor, other elected officials, and the Chief Justice. Each request is associated with one or more specific Long Bill line item(s), and the requests have been prioritized by the Joint Budget Committee as required by Section 2-3-203 (3), C.R.S. Copies of these letters are included as an Appendix in the annual Appropriations Report (Appendix H in the FY 2024-25 Report):

<https://leg.colorado.gov/sites/default/files/fy24-25apprept.pdf>

The RFIs relevant to this document are listed below.

Requests Affecting Multiple Departments

- 6 Department of Education, Management and Administration, Administration and Centrally-Appropriated Line Items; and Governor-Lieutenant Governor-Office of State Planning and Budgeting, Governor's Office of Information Technology – As part of its November 1, 2024 budget submission, the Department of Education is requested to include information on the start-up and ongoing costs for implementing a Human Resources Information System, funded in response to FY 2024-25 Department Request R4, based on the results of its procurement process. In addition, the Department of Education is requested to collaborate with the Governor's Office of Information Technology to explore whether the Human Resource Information System tool selected by the Department of Education could be scaled to meet the needs of other state departments.

Comment: The Department response was as follows:

“The Department of Education awarded the Request For Proposals to NeoGov for its Human Resource Information System in October 2024. While the RFP was awarded, the vendor and CDE purchasing have just begun negotiations and potential costs are thus not final. The pricing sheet in the RFP indicates that vendor specific start-up costs for the selected modules are \$57,582 with ongoing annual maintenance costs in the first year of \$104,556.

The system offered by NeoGov is broken up by module and has pricing in the RFP that is by employee count and thus would be scalable in a linear fashion for other departments if they chose to utilize this vendor. The costs for other departments would be based on the selected module and the number of employees within their agency. Because CDE ran an approved cooperative solicitation pursuant to CRS 24-110-201, if the NeoGov system meets their needs, the other departments could utilize the CDE award to avoid doing another RFP.”

Staff notes that FY 2023-24 Request R4 added \$208,000 for the new system, but there was uncertainty regarding the cost. Staff will work with the Department for FY 2025-26 figure setting on an adjustment to reflect the cost going forward. Based on information included thus far, staff would recommend reducing the \$208,000 appropriation by approximately \$100,000 for FY 2025-26 and future years.

Department of Education Requests

- 1 Department of Education; and Colorado School for the Deaf and the Blind -- The Department of Education and the Colorado School for the Deaf and the Blind are requested to provide to the Joint Budget Committee, by September 1, 2024, detailed information concerning each entity's implementation of the recommendations of the independent review panel for the Colorado School for the Deaf and Blind. The requested information should include both detail on the progress made to date and each entity's plans going forward.

Comment: The Department submitted its response in August 2024.

Background: The Colorado School for the Deaf and the Blind (CSDB) is a state-funded school that was established for the purpose of providing comprehensive educational services for children under the age of twenty-two who are blind and/or deaf. As a "Type 1" agency within the Department of Education, the CSDB is overseen by a seven-member board appointed by the Governor and confirmed by the Senate.

The CSDB operates a residential campus in Colorado Springs and in recent years has served 170 to 200 students on-campus. Colorado students from the ages of birth through twenty-one are eligible to receive services either at or through the CSDB. Students enrolled at CSDB must have a documented hearing and/or vision loss and meet the enrollment criteria established by the Board of Trustees. In addition, pursuant to Section 22-80-102 (2), C.R.S., the CSDB is to "be a resource to school districts, state institutions, and other approved education programs." In this capacity, it provides in-home services to children from birth to age 3 (and their families) through the early intervention (CO-Hears) program and the Early Literacy Development Initiative (ELDI). The school also provides outreach services to school-age students being served in local districts, supported in part by fees paid by the local school districts.

Six years ago, external stakeholders voiced a variety of concerns regarding CSDB operations and management to the Committee and to JBC Staff. Concerns included, among others:

- Low academic performance;
- Inadequate spoken language instruction for students suited to such instruction (particularly related to those using cochlear implants); and
- Inadequate statewide services for those functions the CSDB is expected to provide throughout the State, including outreach services to school districts and early intervention services.

Further work with the Department and CSDB ultimately resulted in an independent program review that was issued in August 2019. This report found that there had been multiple recommendations to improve the education for deaf/hard of hearing and blind/visually impaired students for almost 30 years that had not been acted upon. The report included recommendations for improving the various components of the program at the school, as well as services it provides for deaf/hard of hearing and blind/visually impaired students statewide.

Since that time, the CSDB has been submitting reports on its progress in implementing the Independent Program Review recommendations. The 2023 version is posted on-line at the following site. JBC Staff is requesting that the 2024 report also be made available on-line. <https://csdb.colorado.gov/media/10856>

Because of large number of recommendations and the scale of the report, staff has summarized the items in the Executive Summary – Immediate Improvement category and Executive Summary – Long-term Action and State-level Action and provided the total number of complete/in progress/not started recommendations in other categories. **In general, the report indicates steady effort and progress on the independent program review recommendations.**

	NUMBER COMPLETED	NUMBER IN PROGRESS	NUMBER NOT COMPLETED/NOT STARTED
Executive Summary- Immediate Improvement	8	4	0
<p>Completed: New evaluation process for superintendent. Board of Trustees trained annually in Board Best Practices and legal requirements. Number of principal positions reduced from five to three, while new coaches were added for math and literacy. CSDB has engaged in instructional improvement, addressed in its Strategic Plan. CSDB website and CDE website are now linked and a “who to contact” resource is added to both organizations’ websites. CSDB provides technical assistance and outreach to the new Department of Early Childhood and CSDB staff provide training for early childhood staff. Early intervention staff ensure that family trainings and support offerings are available outside the Pikes Peak Region. CSDB and the CDE have jointly conducted a statewide outreach needs assessment to develop a plan to meet identified needs</p>			
<p>In Progress:</p> <ul style="list-style-type: none"> CSDB should give additional attention to the operations and outcomes of the School for the Blind – in progress - Established a Blind Advisory Committee that has addressed a variety of issues. Most recently, CSDB put forth a budget request to meet the increasing needs in the School for the Blind to include additional FTE, as well as a funding request for a Capital Construction project to renovate West Hall to relocate the School for the Blind to meet increasing enrollment and programming and service needs. CSDB should provide all students and their families served by CSDB access to the full range of communication methodologies – in progress – CSDB revised its policy to reflect a bi-lingual (ASL & English) approach to educating students. New bilingual toddler program established & new bilingual preschool program piloted in SY 2022-23. CSDB continues to focus on all communication needs within the bilingual program model. CSDB Outreach staff and CDE specialists in deaf/blind education should meet to jointly clarify which services each agency is providing – in progress – There have been collaborative meetings focusing on development of a shared resource that outlines who to contact for various resources and services statewide; this is shared publicly on CDE and CSDB websites. High turnover has been a problem in collaborating between agencies. Early intervention staff should ensure that parents have access to a range of communication methodologies – in progress – Colorado Home Intervention Program will continue to support family choice and is working with Early Intervention Colorado to simplify the program for families. As of August 2023, all events have included both ASL and spoken English strategies. In partnership with Early Intervention Colorado, and Colorado Early Hearing Detection and Intervention team, CSDB has pulled together a workgroup of 22 members, that included professionals in the field parents, and Deaf adults, to make recommendations for statewide systems, programming and areas that need more focus. 			

	NUMBER COMPLETED	NUMBER IN PROGRESS	NUMBER NOT COMPLETED/ NOT STARTED
Executive Summary- Long-term Action and State-level Action	2	2	0
<p>Completed: CSDB should set an aspirational goal to become a collaborative partner with school districts, families and advocacy groups. CSDB continues to expand partnerships with more than 500 businesses and advocacy groups. CSDB Superintendent should form and develop separate deaf/hard of hearing and blind/visually impaired ongoing advisory councils comprised of a wide range of stakeholders</p>			
<p>In Progress:</p> <ul style="list-style-type: none"> CSDB should become nationally certified through the appropriate deaf and blind education national accreditation process – in progress – CSDB has started the self-study of the accreditation process to obtain dual accreditation from CEASD and AER. Based on the results of the statewide needs assessment, Outreach staff and CDE personnel in collaboration with school districts should explore different service models. CSDB, in coordination with CDE, should develop partnerships with higher education to enable local district staff to become licensed/certified in areas of critical staff shortage – in progress- CSDB is currently engaged in conversations with UCCS to determine if the addition of a Teacher of the Deaf and Teacher of the Visually Impaired program is an option at UCCS. 			

Department Annual Performance Report

Pursuant to Section 2-7-205 (1)(b), C.R.S., the Department of Education is required to publish an **Annual Performance Report** for the *previous state fiscal year* by November 1 of each year. This report is to include a summary of the Department's performance plan and most recent performance evaluation for the designated fiscal year. In addition, pursuant to Section 2-7-204 (3)(a)(I), C.R.S., the Department is required to develop a **Performance Plan** and submit the plan for the *current fiscal year* to the Joint Budget Committee and appropriate Joint Committee of Reference by July 1 of each year.

For consideration by the Joint Budget Committee in prioritizing the Department's FY 2025-26 budget request, the FY 2023-24 Annual Performance Report and the FY 2024-25 Performance Plan can be found at the following link:

<https://www.colorado.gov/pacific/performance/department-performance-plans>

Appendix A: Numbers Pages

Appendix A details actual expenditures for the last two state fiscal years, the appropriation for the current fiscal year, and the requested appropriation for next fiscal year. This information is listed by line item and fund source.

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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Department of Education
Susana Cordova, Commissioner

(1) Management and Administration

Funding for the State Board of Education, the Commissioner of Education, and general department administrative responsibilities.

(A) Administration and Centrally-Appropriated Line Items

State Board of Education	<u>390,810</u>	<u>418,474</u>	<u>575,805</u>	<u>591,597</u>
FTE	1.2	2.5	2.5	2.5
General Fund	390,810	418,474	575,805	591,597
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
General Department and Program Administration	<u>5,251,231</u>	<u>6,348,949</u>	<u>6,568,790</u>	<u>7,233,010</u> *
FTE	44.2	43.2	46.0	46.2
General Fund	1,993,654	2,968,442	3,240,580	3,501,673
Cash Funds	128,642	152,594	188,595	189,578
Reappropriated Funds	3,128,935	3,227,913	3,139,615	3,541,759
Federal Funds	0	0	0	0
Grants Administration	<u>0</u>	<u>0</u>	<u>659,376</u> 1.0	<u>624,861</u> 0.7
General Fund	0	0	484,437	449,922
Cash Funds	0	0	174,939	174,939

An asterisk () indicates that the FY 2025-26 request for a line item is affected by one or more decision items. This notation is used throughout this appendix.

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Schools of Choice	<u>327,598</u>	<u>0</u>	<u>0</u>	<u>0</u>	**
FTE	2.4	0.0	0.0	0.0	
General Fund	327,598	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Health, Life, and Dental	<u>3,975,123</u>	<u>5,197,910</u>	<u>9,686,767</u>	<u>10,457,028</u>	
General Fund	2,627,473	3,478,301	4,025,403	4,370,381	
General Fund Exempt	0	0	0	0	
Cash Funds	675,852	810,609	1,462,109	1,663,874	
Reappropriated Funds	671,798	909,000	968,342	1,033,198	
Federal Funds	0	0	3,230,913	3,389,575	
Short-term Disability	<u>33,522</u>	<u>31,514</u>	<u>93,966</u>	<u>93,837</u>	
General Fund	26,110	27,325	38,115	38,161	
General Fund Exempt	0	0	0	0	
Cash Funds	4,166	4,189	12,790	13,902	
Reappropriated Funds	3,246	0	9,834	9,980	
Federal Funds	0	0	33,227	31,794	
Paid Family Medical Leave Insurance	<u>0</u>	<u>0</u>	<u>265,629</u>	<u>281,513</u>	
General Fund	0	0	96,798	113,206	
General Fund Exempt	0	0	0	0	
Cash Funds	0	0	39,648	42,985	
Reappropriated Funds	0	0	29,501	29,940	
Federal Funds	0	0	99,682	95,382	

A double asterisk () indicates where a line item, division, or subdivision was reorganized in FY 2023-24. The FY 2023-24 actual, FY 2024-25 appropriation, and FY 2025-26 request is shown in a different location.

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
S.B. 04-257 Amortization Equalization Disbursement	<u>1,172,913</u>	<u>1,396,370</u>	0	0	
General Fund	829,320	968,753	0	0	
General Fund Exempt	0	0	0	0	
Cash Funds	131,301	114,724	0	0	
Reappropriated Funds	212,292	312,893	0	0	
Federal Funds	0	0	0	0	
S.B. 06-235 Supplemental Amortization Equalization Disbursement	<u>1,172,913</u>	<u>1,601,756</u>	0	0	
General Fund	829,320	1,144,139	0	0	
General Fund Exempt	0	0	0	0	
Cash Funds	131,301	144,724	0	0	
Reappropriated Funds	212,292	312,893	0	0	
Federal Funds	0	0	0	0	
Unfunded Liability Amortization Equalization Disbursement Payments	0	0	<u>6,264,374</u>	<u>6,255,840</u>	
General Fund	0	0	2,498,466	2,501,587	
General Fund Exempt	0	0	0	0	
Cash Funds	0	0	895,168	969,318	
Reappropriated Funds	0	0	655,574	665,340	
Federal Funds	0	0	2,215,166	2,119,595	
Salary Survey	<u>771,227</u>	<u>1,502,424</u>	<u>2,167,677</u>	<u>1,659,158</u>	
General Fund	556,834	1,046,240	778,984	649,333	
General Fund Exempt	0	0	0	0	
Cash Funds	81,358	118,079	331,959	251,468	
Reappropriated Funds	133,035	338,105	240,788	182,709	
Federal Funds	0	0	815,946	575,648	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Step Pay	<u>0</u>	<u>0</u>	<u>2,163,729</u>	<u>377,596</u>	
General Fund	0	0	908,997	144,466	
Cash Funds	0	0	312,360	57,000	
Reappropriated Funds	0	0	205,099	37,338	
Federal Funds	0	0	737,273	138,792	
PERA Direct Distribution	<u>534,604</u>	<u>192,678</u>	<u>1,304,359</u>	<u>1,293,177</u>	
General Fund	0	142,198	963,385	957,714	
General Fund Exempt	0	0	0	0	
Cash Funds	148,880	28,890	195,067	197,927	
Reappropriated Funds	385,724	21,590	145,907	137,536	
Federal Funds	0	0	0	0	
Temporary Employees Related to Authorized Leave	<u>29,961</u>	<u>0</u>	<u>29,961</u>	<u>29,961</u>	
General Fund	29,961	0	29,961	29,961	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Workers' Compensation	<u>78,796</u>	<u>63,738</u>	<u>334,121</u>	<u>288,436</u>	
General Fund	72,652	63,738	160,533	138,583	
General Fund Exempt	0	0	0	0	
Cash Funds	2,727	0	43,601	37,640	
Reappropriated Funds	3,417	0	11,291	9,747	
Federal Funds	0	0	118,696	102,466	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Legal Services	<u>1,039,485</u>	<u>1,550,421</u>	<u>1,324,188</u>	<u>1,194,782</u>	
General Fund	608,285	928,297	818,348	738,375	
General Fund Exempt	0	0	0	0	
Cash Funds	404,980	584,295	443,603	400,252	
Reappropriated Funds	26,220	37,829	62,237	56,155	
Federal Funds	0	0	0	0	
Administrative Law Judge Services	<u>140,578</u>	<u>187,253</u>	<u>209,603</u>	<u>251,621</u> *	
General Fund	0	0	0	0	
Cash Funds	140,578	187,253	209,603	251,621	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Payment to Risk Management and Property Funds	<u>996,352</u>	<u>1,504,490</u>	<u>821,832</u>	<u>918,979</u>	
General Fund	996,352	1,504,490	821,832	918,979	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Leased Space	<u>13,499</u>	<u>89,992</u>	<u>0</u>	<u>0</u>	
General Fund	7,386	75,133	0	0	
Cash Funds	2,397	14,859	0	0	
Reappropriated Funds	3,716	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Capitol Complex Leased Space	<u>266,107</u>	<u>321,888</u>	<u>1,053,714</u>	<u>1,215,168</u>	
General Fund	190,828	154,336	300,308	346,322	
Cash Funds	38,575	57,552	191,776	221,161	
Reappropriated Funds	36,704	110,000	95,888	110,580	
Federal Funds	0	0	465,742	537,105	
CORE Operations	<u>0</u>	<u>228,808</u>	<u>66,377</u>	<u>192,054</u>	
General Fund	0	114,393	33,185	96,017	
Cash Funds	0	88,642	25,715	74,403	
Reappropriated Funds	0	25,773	7,477	21,634	
Federal Funds	0	0	0	0	
Office of Professional Services	<u>2,676,839</u>	<u>0</u>	<u>0</u>	<u>0</u>	**
FTE	20.9	0.0	0.0	0.0	
General Fund	200,414	0	0	0	
Cash Funds	2,476,425	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Office of Online and Blended Learning and Innovation					
Schools	<u>355,473</u>	<u>0</u>	<u>0</u>	<u>0</u>	**
FTE	2.3	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	355,473	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Reprinting and Distributing Laws Concerning Education	<u>28,195</u>	<u>0</u>	<u>0</u>	<u>0</u>	**
General Fund	0	0	0	0	
Cash Funds	28,195	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (A) Administration and Centrally-Appropriated Line Items	19,255,226	20,636,665	33,590,268	32,958,618	(1.9%)
<i>FTE</i>	<u>71.0</u>	<u>45.7</u>	<u>49.5</u>	<u>49.4</u>	(0.2%)
General Fund	9,686,997	13,034,259	15,775,137	15,586,277	(1.2%)
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	4,750,850	2,306,410	4,526,933	4,546,068	0.4%
Reappropriated Funds	4,817,379	5,295,996	5,571,553	5,835,916	4.7%
Federal Funds	0	0	7,716,645	6,990,357	(9.4%)
(B) Information Technology					
Information Technology Services	<u>4,798,563</u>	<u>5,991,190</u>	<u>6,087,851</u>	<u>6,307,088</u>	
<i>FTE</i>	25.3	35.9	36.9	36.2	
General Fund	4,798,563	5,749,687	5,274,185	5,548,203	
Cash Funds	0	241,503	277,942	223,161	
Reappropriated Funds	0	0	535,724	535,724	
Federal Funds	0	0	0	0	
Payments to OIT	<u>584,911</u>	<u>1,209,781</u>	<u>1,699,178</u>	<u>1,095,452</u>	
General Fund	323,133	610,015	1,254,254	808,613	
Cash Funds	119,710	275,511	342,418	220,754	
Reappropriated Funds	142,068	324,255	102,506	66,085	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
IT Accessibility	<u>0</u>	<u>329,270</u>	<u>0</u>	<u>0</u>	
FTE	0.0	1.8	0.0	0.0	
General Fund	0	265,270	0	0	
Cash Funds	0	64,000	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Information Technology Asset Maintenance	<u>969,147</u>	<u>969,147</u>	<u>969,147</u>	<u>969,147</u>	
General Fund	969,147	969,147	969,147	969,147	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Disaster Recovery	<u>18,585</u>	<u>19,095</u>	<u>19,722</u>	<u>19,722</u>	
General Fund	18,585	19,095	19,722	19,722	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
CORE Operations	<u>245,466</u>	<u>0</u>	<u>0</u>	<u>0</u>	**
General Fund	122,722	0	0	0	
Cash Funds	95,096	0	0	0	
Reappropriated Funds	27,648	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
SUBTOTAL - (B) Information Technology	6,616,672	8,518,483	8,775,898	8,391,409	(4.4%)
<i>FTE</i>	<u>25.3</u>	<u>37.7</u>	<u>36.9</u>	<u>36.2</u>	(1.9%)
General Fund	6,232,150	7,613,214	7,517,308	7,345,685	(2.3%)
Cash Funds	214,806	581,014	620,360	443,915	(28.4%)
Reappropriated Funds	169,716	324,255	638,230	601,809	(5.7%)
Federal Funds	0	0	0	0	0.0%

(C) Special Purpose

BOCES Funding per Section 22-5-122, C.R.S.	<u>0</u>	<u>3,256,616</u>	<u>3,327,275</u>	<u>3,327,275</u>
<i>FTE</i>	0.0	1.0	1.0	1.0
General Fund	0	0	0	0
Cash Funds	0	3,256,616	3,327,275	3,327,275
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
Interstate Compact on Educational Opportunity for				
Military Children	<u>0</u>	<u>21,298</u>	<u>21,298</u>	<u>21,298</u>
General Fund	0	0	0	0
Cash Funds	0	21,298	21,298	21,298
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
Reprinting and Distributing Laws Concerning Education	<u>0</u>	<u>25,517</u>	<u>35,480</u>	<u>35,480</u>
General Fund	0	0	0	0
Cash Funds	0	25,517	35,480	35,480
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
S.B. 23-029 School Discipline Task Force	<u>0</u>	<u>87,424</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.5	0.0	0.0	
General Fund	0	87,424	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado Student Leaders Institute	<u>0</u>	<u>69,134</u>	<u>227,753</u>	<u>227,753</u>	
FTE	0.0	0.0	0.1	0.1	
General Fund	0	69,134	227,753	227,753	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
S.B. 24-162 Training for LEPs responding to harassment and discrimination	<u>0</u>	<u>0</u>	<u>111,111</u>	<u>0</u>	
Cash Funds	0	0	111,111	0	
SUBTOTAL - (C) Special Purpose	0	3,459,989	3,722,917	3,611,806	(3.0%)
FTE	<u>0.0</u>	<u>1.5</u>	<u>1.1</u>	<u>1.1</u>	<u>0.0%</u>
General Fund	0	156,558	227,753	227,753	0.0%
Cash Funds	0	3,303,431	3,495,164	3,384,053	(3.2%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(D) Indirect Cost Assessment

Indirect Cost Assessment	<u>0</u>	<u>0</u>	<u>886,498</u>	<u>967,042</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	510,979	591,523	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	375,519	375,519	
SUBTOTAL - (D) Indirect Cost Assessment	0	0	886,498	967,042	9.1%
<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	0	0	0	0	0.0%
Cash Funds	0	0	510,979	591,523	15.8%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	375,519	375,519	0.0%

(X) State Charter School Institute

**

Department Implementation of Section 22-30.5-501 et seq., C.R.S. - OLD	<u>173,524</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	1.0	0.0	0.0	0.0
General Fund	0	0	0	0
Cash Funds	0	0	0	0
Reappropriated Funds	173,524	0	0	0
Federal Funds	0	0	0	0
CSI Mill Levy Equalization - OLD	<u>34,209,918</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	17,000,000	0	0	0
Cash Funds	209,918	0	0	0
Reappropriated Funds	17,000,000	0	0	0
Federal Funds	0	0	0	0

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
State Charter School Institute Administration, Oversight, and Management - OLD	<u>6,564,419</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	24.8	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,564,419	0	0	0	
Reappropriated Funds	5,000,000	0	0	0	
Federal Funds	0	0	0	0	
Institute Charter School Assistance Fund - OLD	<u>2,528,720</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	2,528,720	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Other Transfers to Institute Charter Schools - OLD	<u>24,128,763</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	2.9	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	2,628,763	0	0	0	
Reappropriated Funds	21,500,000	0	0	0	
Federal Funds	0	0	0	0	
Transfer of Federal Moneys to Institute Charter Schools - OLD	<u>19,243,053</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	1.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	19,243,053	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Distribution to Institute Charter Schools pursuant to Section 22-30.5-513 (11), C.R.S. - OLD	<u>375,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	375,000	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (X) State Charter School Institute	87,223,397	0	0	0	0.0%
<i>FTE</i>	<u>29.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	17,375,000	0	0	0	0.0%
Cash Funds	6,931,820	0	0	0	0.0%
Reappropriated Funds	43,673,524	0	0	0	0.0%
Federal Funds	19,243,053	0	0	0	0.0%

(X) Assessments and Data Analyses

**

Longitudinal Analyses of Student Assessment Results - OLD	<u>793,516</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	4.0	0.0	0.0	0.0
General Fund	669,456	0	0	0
Cash Funds	124,060	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Preschool to Postsecondary Education Alignment - OLD	<u>659,388</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	3.9	0.0	0.0	0.0	
General Fund	18,833	0	0	0	
Cash Funds	640,555	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Educator Effectiveness Unit Administration - OLD	<u>3,197,983</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	15.5	0.0	0.0	0.0	
General Fund	3,068,616	0	0	0	
Cash Funds	129,367	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Accountability and Improvement Planning - OLD	<u>1,226,784</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	5.8	0.0	0.0	0.0	
General Fund	1,226,784	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Statewide Assessment Program - OLD	<u>29,762,511</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	17.9	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	18,952,413	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	10,810,098	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Basic Skills Placement or Assessment Tests - OLD	0	0	0	0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (X) Assessments and Data Analyses	35,640,182	0	0	0	0.0%
<i>FTE</i>	<u>47.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	4,983,689	0	0	0	0.0%
Cash Funds	19,846,395	0	0	0	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	10,810,098	0	0	0	0.0%
TOTAL - (1) Management and Administration	148,735,477	32,615,137	46,975,581	45,928,875	(2.2%)
<i>FTE</i>	<u>173.1</u>	<u>84.9</u>	<u>87.5</u>	<u>86.7</u>	<u>(0.9%)</u>
General Fund	38,277,836	20,804,031	23,520,198	23,159,715	(1.5%)
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	31,743,871	6,190,855	9,153,436	8,965,559	(2.1%)
Reappropriated Funds	48,660,619	5,620,251	6,209,783	6,437,725	3.7%
Federal Funds	30,053,151	0	8,092,164	7,365,876	(9.0%)

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(2) Statewide Assessment Program

Funding for the staff, operating expenses, and contract expenses associated with the State's standardized assessments.

Statewide Assessment Program	<u>0</u>	<u>29,610,515</u>	<u>32,239,823</u>	<u>32,470,078</u>	
FTE	0.0	16.5	19.9	19.9	
General Fund	0	0	0	0	
Cash Funds	0	20,633,589	24,737,797	24,856,670	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	8,976,926	7,502,026	7,613,408	
TOTAL - (2) Statewide Assessment Program	0	29,610,515	32,239,823	32,470,078	0.7%
FTE	<u>0.0</u>	<u>16.5</u>	<u>19.9</u>	<u>19.9</u>	(0.0%)
General Fund	0	0	0	0	0.0%
Cash Funds	0	20,633,589	24,737,797	24,856,670	0.5%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	8,976,926	7,502,026	7,613,408	1.5%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(3) School District Operations

This section provides funding that is distributed to public schools and school districts, as well as funding for Department staff who administer this funding or who provide direct support to schools and school districts.

(A) Public School Finance

Administration	<u>1,932,724</u>	<u>4,384,542</u>	<u>2,467,046</u>	<u>2,471,809</u>
FTE	15.1	15.5	17.5	17.5
General Fund	1,853,111	1,481,791	2,106,008	2,210,618
Cash Funds	79,613	2,902,751	361,038	261,191
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
Financial Transparency System Maintenance	<u>87,884</u>	<u>87,896</u>	<u>92,786</u>	<u>92,786</u>
FTE	0.8	1.0	1.0	1.0
General Fund	0	0	0	0
Cash Funds	87,884	87,896	92,786	92,786
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
State Share of Districts' Total Program Funding	<u>4,990,054,616</u>	<u>4,996,063,570</u>	<u>5,502,388,095</u>	<u>5,238,375,835</u> *
General Fund	4,238,686,861	4,238,686,861	2,991,406,528	3,106,406,528
General Fund Exempt	0	0	1,247,280,333	1,247,280,333
Cash Funds	751,367,755	757,376,709	1,263,701,234	884,688,974
Extended High School	<u>0</u>	<u>0</u>	<u>19,949,170</u>	<u>19,949,170</u>
Cash Funds	0	0	19,949,170	19,949,170

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
School Finance Audit Payments	<u>205,165</u>	<u>5,251,851</u>	<u>3,000,000</u>	<u>3,000,000</u>	
General Fund	0	0	0	0	
Cash Funds	205,165	5,251,851	3,000,000	3,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
At-risk Per Pupil Additional Funding	<u>5,000,000</u>	<u>4,999,997</u>	<u>5,000,000</u>	<u>5,000,000</u>	
Cash Funds	5,000,000	4,999,997	5,000,000	5,000,000	
At-risk Supplemental Aid	<u>4,077,711</u>	<u>7,009,989</u>	<u>7,009,989</u>	<u>7,009,989</u>	
Cash Funds	4,077,711	7,009,989	7,009,989	7,009,989	
District Per Pupil Reimbursements for Juveniles Held in Jail	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	
General Fund	0	0	0	0	
Cash Funds	0	10,000	10,000	10,000	
Additional Funding for Rural Districts and Institute Charter Schools	<u>34,999,962</u>	<u>30,000,000</u>	<u>0</u>	<u>0</u>	
Cash Funds	34,999,962	30,000,000	0	0	
Mill Levy Override Matching Pursuant to Sec. 22-54-107.9, C.R.S.	<u>9,999,981</u>	<u>32,511,319</u>	<u>15,715,539</u>	<u>15,715,539</u>	
Cash Funds	9,999,981	32,511,319	15,715,539	15,715,539	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Contingency Reserve Fund	<u>0</u>	<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	1,000,000	1,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
New Arrival Students Funding	<u>0</u>	<u>23,950,000</u>	<u>0</u>	<u>0</u>	
Cash Funds	0	23,950,000	0	0	
SUBTOTAL - (A) Public School Finance	5,046,358,043	5,104,269,164	5,556,632,625	5,292,625,128	(4.8%)
<i>FTE</i>	<u>15.9</u>	<u>16.5</u>	<u>18.5</u>	<u>18.5</u>	(0.0%)
General Fund	4,240,539,972	4,240,168,652	2,993,512,536	3,108,617,146	3.8%
General Fund Exempt	0	0	1,247,280,333	1,247,280,333	0.0%
Cash Funds	805,818,071	864,100,512	1,315,839,756	936,727,649	(28.8%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

(B) Categorical Programs

(1) District Programs Required by Statute

Special Education - Children with Disabilities	<u>492,949,408</u>	<u>561,542,608</u>	<u>533,048,139</u>	<u>543,039,085</u> *
FTE	90.8	63.0	100.0	100.0
General Fund	93,572,347	93,572,347	93,572,347	93,572,347
Cash Funds	206,582,286	247,285,957	281,992,829	291,381,958
Reappropriated Funds	0	0	191,090	191,090
Federal Funds	192,794,775	220,684,304	157,291,873	157,893,690

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
English Language Proficiency Program	<u>36,082,722</u>	<u>42,681,475</u>	<u>45,902,552</u>	<u>47,296,665</u> *	
FTE	3.7	4.6	4.6	4.6	
General Fund	3,101,191	3,101,598	3,101,598	3,101,598	
Cash Funds	22,156,144	28,192,293	31,500,830	32,874,565	
Reappropriated Funds	0	0	0	0	
Federal Funds	10,825,387	11,387,584	11,300,124	11,320,502	
SUBTOTAL -	529,032,130	604,224,083	578,950,691	590,335,750	2.0%
FTE	<u>94.5</u>	<u>67.6</u>	<u>104.6</u>	<u>104.6</u>	<u>(0.0%)</u>
General Fund	96,673,538	96,673,945	96,673,945	96,673,945	0.0%
Cash Funds	228,738,430	275,478,250	313,493,659	324,256,523	3.4%
Reappropriated Funds	0	0	191,090	191,090	0.0%
Federal Funds	203,620,162	232,071,888	168,591,997	169,214,192	0.4%
(2) Other Categorical Programs					
Public School Transportation	<u>64,949,882</u>	<u>68,839,945</u>	<u>71,845,006</u>	<u>73,613,705</u> *	
FTE	2.4	2.0	2.0	2.0	
General Fund	36,922,227	36,922,227	36,922,227	36,922,227	
Cash Funds	27,983,876	31,884,000	34,884,614	36,653,313	
Reappropriated Funds	43,779	33,718	38,165	38,165	
Federal Funds	0	0	0	0	
Transfer to the Department of Higher Education for Distribution of State Assistance for Career and Technical Education	<u>28,244,361</u> 2.7	<u>30,514,944</u>	<u>31,993,182</u>	<u>32,749,567</u> *	
General Fund	17,792,850	17,792,850	17,792,850	17,792,850	
Cash Funds	10,451,511	12,722,094	14,200,332	14,956,717	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Special Education Programs for Gifted and Talented Children	<u>12,983,116</u>	<u>14,669,280</u>	<u>15,735,647</u>	<u>15,990,281</u>	*
FTE	0.5	1.5	1.5	1.5	
General Fund	5,500,000	5,500,000	5,500,000	5,500,000	
Cash Funds	7,483,116	9,169,280	10,235,647	10,490,281	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Expelled and At-risk Student Services Grant Program	<u>9,464,367</u>	<u>9,471,511</u>	<u>9,470,254</u>	<u>9,493,058</u>	*
FTE	3.3	1.0	1.0	1.0	
General Fund	5,788,804	5,759,731	5,788,807	5,788,807	
Cash Funds	3,675,563	3,711,780	3,681,447	3,704,251	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Small Attendance Center Aid	<u>1,314,250</u>	<u>1,599,991</u>	<u>1,604,359</u>	<u>1,606,738</u>	*
General Fund	787,645	787,645	787,645	787,645	
Cash Funds	526,605	812,346	816,714	819,093	
Comprehensive Health Education	<u>1,010,222</u>	<u>1,009,575</u>	<u>1,112,772</u>	<u>1,130,423</u>	*
FTE	1.6	1.0	1.0	1.0	
General Fund	300,000	300,000	300,000	300,000	
Cash Funds	710,222	709,575	812,772	830,423	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
SUBTOTAL -	117,966,198	126,105,246	131,761,220	134,583,772	2.1%
<i>FTE</i>	<u>10.5</u>	<u>5.5</u>	<u>5.5</u>	<u>5.5</u>	<u>0.0%</u>
General Fund	67,091,526	67,062,453	67,091,529	67,091,529	0.0%
Cash Funds	50,830,893	59,009,075	64,631,526	67,454,078	4.4%
Reappropriated Funds	43,779	33,718	38,165	38,165	0.0%
Federal Funds	0	0	0	0	0.0%
SUBTOTAL - (B) Categorical Programs	646,998,328	730,329,329	710,711,911	724,919,522	2.0%
<i>FTE</i>	<u>105.0</u>	<u>73.1</u>	<u>110.1</u>	<u>110.1</u>	<u>(0.0%)</u>
General Fund	163,765,064	163,736,398	163,765,474	163,765,474	0.0%
Cash Funds	279,569,323	334,487,325	378,125,185	391,710,601	3.6%
Reappropriated Funds	43,779	33,718	229,255	229,255	0.0%
Federal Funds	203,620,162	232,071,888	168,591,997	169,214,192	0.4%
(C) Federal and Other Direct Support					
Appropriated Sponsored Programs	0	<u>770,548,842</u>	<u>503,659,517</u>	<u>503,672,831</u>	
<i>FTE</i>	0.0	56.1	59.8	59.8	
General Fund	0	0	571,416	0	
Cash Funds	0	959,995	2,501,087	2,503,302	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	769,588,847	500,587,014	501,169,529	
SUBTOTAL - (C) Federal and Other Direct Support	0	770,548,842	503,659,517	503,672,831	NaN
<i>FTE</i>	<u>0.0</u>	<u>56.1</u>	<u>59.8</u>	<u>59.8</u>	<u>(0.0%)</u>
General Fund	0	0	571,416	0	(100.0%)
Cash Funds	0	959,995	2,501,087	2,503,302	0.1%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	769,588,847	500,587,014	501,169,529	0.1%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
(D) Nutrition					
(I) Healthy School Meals for All					
Program Administration	<u>0</u>	<u>267,313</u>	<u>791,824</u>	<u>391,824</u>	
FTE	0.0	3.1	3.2	3.2	
General Fund	0	0	0	0	
General Fund Exempt	0	267,313	0	0	
Cash Funds	0	0	791,824	391,824	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
School Meal Reimbursements	<u>0</u>	<u>162,062,095</u>	<u>137,483,812</u>	<u>137,483,812</u>	
General Fund	0	0	0	0	
General Fund Exempt	0	155,578,645	0	0	
Cash Funds	0	6,483,450	137,483,812	137,483,812	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Local Food Purchasing Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Local Food Technical Assistance Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Wage Distributions	0	0	0	0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL -	0	162,329,408	138,275,636	137,875,636	(0.3%)
<i>FTE</i>	<u>0.0</u>	<u>3.1</u>	<u>3.2</u>	<u>3.2</u>	<u>0.0%</u>
General Fund	0	0	0	0	0.0%
General Fund Exempt	0	155,845,958	0	0	0.0%
Cash Funds	0	6,483,450	138,275,636	137,875,636	(0.3%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

(II) Other Nutrition Programs

Federal Nutrition Programs	0	<u>265,553,674</u>	<u>156,775,300</u>	<u>156,892,699</u>
FTE	0.0	9.0	17.0	17.0
General Fund	0	98,433	104,973	111,060
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	265,455,241	156,670,327	156,781,639
State Match for School Lunch Program	0	<u>2,472,644</u>	<u>2,472,644</u>	<u>2,472,644</u>
General Fund	0	0	0	0
Cash Funds	0	2,472,644	2,472,644	2,472,644
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Child Nutrition School Lunch Protection Program	<u>0</u>	<u>917,065</u>	<u>841,460</u>	<u>841,460</u>	
General Fund	0	880,855	0	0	
Cash Funds	0	36,210	841,460	841,460	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Start Smart Nutrition Program Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Smart Start Nutrition Program	<u>0</u>	<u>260,058</u>	<u>296,484</u>	<u>296,484</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	260,058	296,484	296,484	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Local School Food Purchasing Programs	<u>0</u>	<u>672,620</u>	<u>675,729</u>	<u>675,729</u>	
FTE	0.0	0.4	0.4	0.4	
General Fund	0	672,620	0	0	
Cash Funds	0	0	675,729	675,729	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Summer Electronic Benefits Transfer for Children Program	<u>0</u>	<u>0</u>	<u>447,870</u>	<u>447,902</u>	
FTE	0.0	0.0	1.7	1.7	
General Fund	0	0	223,935	223,935	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	223,935	223,967	
SUBTOTAL -	0	269,876,061	161,509,487	161,626,918	0.1%
<i>FTE</i>	<u>0.0</u>	<u>9.4</u>	<u>19.1</u>	<u>19.1</u>	<u>(0.0%)</u>
General Fund	0	1,651,908	328,908	334,995	1.9%
Cash Funds	0	2,768,912	4,286,317	4,286,317	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	265,455,241	156,894,262	157,005,606	0.1%
SUBTOTAL - (D) Nutrition	0	432,205,469	299,785,123	299,502,554	(0.1%)
<i>FTE</i>	<u>0.0</u>	<u>12.5</u>	<u>22.3</u>	<u>22.3</u>	<u>(0.0%)</u>
General Fund	0	1,651,908	328,908	334,995	1.9%
General Fund Exempt	0	155,845,958	0	0	0.0%
Cash Funds	0	9,252,362	142,561,953	142,161,953	(0.3%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	265,455,241	156,894,262	157,005,606	0.1%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
(E) Capital Construction					
Division of Public School Capital Construction Assistance	<u>0</u>	<u>1,462,498</u>	<u>1,714,569</u>	<u>1,877,508</u>	
FTE	0.0	0.0	16.0	16.0	
General Fund	0	0	0	0	
Cash Funds	0	1,462,498	1,714,569	1,877,508	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Public School Capital Construction Assistance Board -					
Lease Payments	<u>0</u>	<u>92,627,976</u>	<u>125,000,000</u>	<u>125,000,000</u>	
General Fund	0	0	0	0	
Cash Funds	0	92,627,976	125,000,000	125,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Public School Capital Construction Assistance Board -					
Cash Grants	<u>0</u>	<u>127,341,788</u>	<u>155,245,826</u>	<u>155,245,826</u>	
General Fund	0	0	0	0	
Cash Funds	0	127,341,788	155,245,826	155,245,826	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Financial Assistance Priority Assessment	<u>0</u>	<u>113,200</u>	<u>150,000</u>	<u>150,000</u>	
General Fund	0	0	0	0	
Cash Funds	0	113,200	150,000	150,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
State Aid for Charter School Facilities	0	43,234,671	44,291,130	44,791,130	
General Fund	0	0	0	0	
Cash Funds	0	43,234,671	44,291,130	44,791,130	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Distributions related to mascots pursuant to Sec.22-1-133 (7)(b)(II), C.R.S.,	0	300,000	0	0	
General Fund	0	0	0	0	
Cash Funds	0	300,000	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (E) Capital Construction	0	265,080,133	326,401,525	327,064,464	0.2%
<i>FTE</i>	0.0	0.0	16.0	16.0	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	0	265,080,133	326,401,525	327,064,464	0.2%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

(F) Indirect Cost Assessment

Indirect Cost Assessment	0	0	3,848,077	3,967,960
General Fund	0	0	0	0
Cash Funds	0	0	25,000	25,000
Reappropriated Funds	0	0	90,177	128,142
Federal Funds	0	0	3,732,900	3,814,818

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
SUBTOTAL - (F) Indirect Cost Assessment	0	0	3,848,077	3,967,960	3.1%
<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	0	0	0	0	0.0%
Cash Funds	0	0	25,000	25,000	0.0%
Reappropriated Funds	0	0	90,177	128,142	42.1%
Federal Funds	0	0	3,732,900	3,814,818	2.2%

(X) Grant Programs, Distributions, and Other Assistance

**

(I) Health and Nutrition

Federal Nutrition Programs - OLD	<u>262,547,202</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	16.2	0.0	0.0	0.0
General Fund	173,229	0	0	0
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	262,373,973	0	0	0
Child Nutrition School Lunch Protection Program - OLD	<u>2,082,432.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
General Fund	1,554,837	0	0	0
Cash Funds	527,595	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
Local School Food Purchasing Programs - OLD	<u>674,176</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.3	0.0	0.0	0.0
General Fund	674,176	0	0	0
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Mental Health Education Resource Bank and Technical Assistance - OLD	<u>37,838</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.6	0.0	0.0	0.0	0.0
General Fund	37,838	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Menstrual Hygiene Product Accessibility Grant Program - OLD	<u>99,700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.0	0.0	0.0	0.0	0.0
General Fund	99,700	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
State Match for School Lunch Program	<u>2,472,644</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.0	0.0	0.0	0.0	0.0
General Fund	0	0	0	0	0
Cash Funds	2,472,644	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Start Smart Nutrition Program	<u>691,927</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.1	0.0	0.0	0.0	0.0
General Fund	0	0	0	0	0
Cash Funds	691,927	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Health Meals for All Public School Students - OLD	<u>102,514</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.2	0.0	0.0	0.0	
General Fund	102,514	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
S.B. 97-101 Public School Health Services - OLD	<u>182,351</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	1.4	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	182,351	0	0	0	
Federal Funds	0	0	0	0	
Behavioral Health Care Professional Matching Grant Program - OLD	<u>14,710,228</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	5.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	14,710,228	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
K-5 Social and Emotional Health Pilot Program - OLD	<u>2,450,956</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	1.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	2,450,956	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
SUBTOTAL -	286,051,968	0	0	0	0.0%
<i>FTE</i>	<u>25.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	2,642,294	0	0	0	0.0%
Cash Funds	20,853,350	0	0	0	0.0%
Reappropriated Funds	182,351	0	0	0	0.0%
Federal Funds	262,373,973	0	0	0	0.0%

(II) Capital Construction

Division of Public School Capital Construction Assistance

**

- OLD	<u>1,560,040</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>FTE</i>	15.6	0.0	0.0	0.0
General Fund	0	0	0	0
Cash Funds	1,560,040	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

Public School Capital Construction Assistance Board -

Lease Payments - OLD	<u>93,867,501</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	0	0	0	0
Cash Funds	93,867,501	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Public School Capital Construction Assistance Board -					
Cash Grants - OLD	<u>83,780,576</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	83,780,576	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Financial Assistance Priority Assessment - OLD	<u>144,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	144,800	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
State Aid for Charter School Facilities - OLD	<u>38,609,666</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	38,609,666	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL -	217,962,583	0	0	0	0.0%
<i>FTE</i>	<u>15.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	217,962,583	0	0	0	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
(III) Reading and Literacy					
Early Literacy Program Administration and Technical Support - OLD	<u>1,092,553</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	8.3	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,092,553	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Early Literacy Competitive Grant Program - OLD	<u>6,885,234</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	6,885,234	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Early Literacy Program Evidence Based Training Provided to Teachers - OLD	<u>1,373,958</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	6.5	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,373,958	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Early Literacy Program External Evaluation - OLD	<u>750,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	750,000	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Early Literacy Program Public Information Campaign - OLD	<u>495,020</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.6	0.0	0.0	0.0	0.0
General Fund	0	0	0	0	0
Cash Funds	495,020	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Early Literacy Program Per Pupil Intervention Funding - OLD	<u>26,243,224</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.0	0.0	0.0	0.0	0.0
General Fund	0	0	0	0	0
Cash Funds	26,243,224	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Early Literacy Assessment Tool Program - OLD	<u>2,197,606</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	0	0	0	0	0
Cash Funds	2,197,606	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Adult Education and Literacy Grant Program - OLD	<u>1,761,740</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	2.3	0.0	0.0	0.0	0.0
General Fund	1,761,740	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
SUBTOTAL -	40,799,335	0	0	0	0.0%
<i>FTE</i>	<u>17.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	1,761,740	0	0	0	0.0%
Cash Funds	39,037,595	0	0	0	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

(IV) Professional Development and Instructional Support

					**
Content Specialists - OLD	<u>475,816</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<i>FTE</i>	3.2	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	475,816	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
 Bullying Prevention - OLD	 <u>2,000,000</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	
<i>FTE</i>	0.3	0.0	0.0	0.0	
General Fund	1,000,000	0	0	0	
Cash Funds	1,000,000	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Office of Dropout Prevention and Student Reengagement	<u>3,143,878</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	1.5	0.0	0.0	0.0	
General Fund	1,134,235	0	0	0	
Cash Funds	2,009,643	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Ninth Grade Success Grant Program	<u>774,136</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.3	0.0	0.0	0.0	
General Fund	774,136	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Quality Teacher Recruitment Program	<u>2,936,491</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	2,936,491	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Working Group for Identification of and Educational Support for Students with Dyslexia	<u>35,563</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	35,563	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
School Leadership Pilot Program	<u>224,122</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	1.2	0.0	0.0	0.0	
General Fund	224,122	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Local Accountability System Grant Program	<u>556,642</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.4	0.0	0.0	0.0	
General Fund	556,642	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
School Transformation Grant Program	<u>6,371,210</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	3.8	0.0	0.0	0.0	
General Fund	4,399,005	0	0	0	
Cash Funds	1,972,205	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Accelerated College Opportunity Exam Fee Grant Program - OLD	<u>559,637</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.2	0.0	0.0	0.0	
General Fund	559,637	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Educator Perception - OLD	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	20,000	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
English Language Learners - OLD	<u>391,548</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	3.5	0.0	0.0	0.0	
General Fund	343,988	0	0	0	
Cash Funds	47,560	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Dyslexia Markers Pilot Program - OLD	<u>127,515</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	127,515	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Comprehensive Quality Physical Education Instruction Pilot Program - OLD	<u>340,826</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.3	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	340,826	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Computer Science Education Grants - OLD	<u>702,315</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.9	0.0	0.0	0.0	
General Fund	250,000	0	0	0	
Cash Funds	452,315	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL -	18,659,699	0	0	0	0.0%
FTE	<u>15.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	12,361,334	0	0	0	0.0%
Cash Funds	6,298,365	0	0	0	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%
(V) Facility Schools					**
Facility Schools Unit and Facility Schools Board - OLD	<u>311,309</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	1.5	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	311,309	0	0	0	
Federal Funds	0	0	0	0	
Facility School Funding - OLD	<u>15,209,428</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	15,209,428	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
State School Funding	0	0	0	0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Supplemental Payments to Facility Schools - OLD	0	0	0	0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL -	15,520,737	0	0	0	0.0%
<i>FTE</i>	<u>1.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	15,209,428	0	0	0	0.0%
Reappropriated Funds	311,309	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

(VI) Other Assistance

Educator Recruitment and Retention Program - Financial

**

Assistance	4,513,589	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	4,513,589	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
College and Career Readiness - OLD	<u>321,901</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	1.6	0.0	0.0	0.0	
General Fund	321,901	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado High-impact Tutoring Program - OLD	<u>4,982,375</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	1.0	0.0	0.0	0.0	
General Fund	4,982,375	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
John W. Buckner Automatic Enrollment in Advanced Courses Grant Program	<u>242,504</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.3	0.0	0.0	0.0	
General Fund	242,504	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
High School Innovative Learning Pilot Program	<u>240,950</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.9	0.0	0.0	0.0	
General Fund	240,950	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Fourth-year Innovation Pilot Program - Distributions to LEPs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Parents Encouraging Parents Conferences	<u>19,602</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	19,602	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Career Development Success Program - OLD	<u>4,519,990</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	4,519,990	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado Career Advisor Training Program - OLD	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	1,000,000	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Appropriated Sponsored Programs - OLD	<u>755,016,159</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	102.5	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,245,808	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	753,770,351	0	0	0	
School Counselor Corps Grant Program	<u>12,082,462</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	3.2	0.0	0.0	0.0	
General Fund	142,100	0	0	0	
Cash Funds	11,940,362	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
BOCES Funding per Section 22-5-122, C.R.S. - OLD	<u>3,250,492</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	1.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	3,250,492	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Contingency Reserve Fund - OLD	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Supplemental On-line Education Services	<u>1,220,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,220,000	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Connecting Colorado Students Grant Program Fund - OLD	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Teacher Recruitment Education and Preparation Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Interstate Compact on Educational Opportunity for Military Children	<u>21,298</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	21,298	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Workforce Diploma Pilot Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Concurrent Enrollment Expansion and Innovation Grant Program - OLD	<u>1,422,603</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,422,603	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Early Childhood Program Transition - OLD	<u>12,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	12,135	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Student Safety Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Financial Aid Training Stipends and Resource Bank	<u>54,419</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	54,419	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Postsecondary, Workforce Career, and Education Grant and Readiness Program	<u>287,795</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	287,795	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL -	789,208,274	0	0	0	0.0%
FTE	<u>110.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	16,337,360	0	0	0	0.0%
Cash Funds	19,100,563	0	0	0	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	753,770,351	0	0	0	0.0%
SUBTOTAL - (X) Grant Programs, Distributions, and Other Assistance	1,368,202,596	0	0	0	0.0%
FTE	<u>185.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	33,102,728	0	0	0	0.0%
Cash Funds	318,461,884	0	0	0	0.0%
Reappropriated Funds	493,660	0	0	0	0.0%
Federal Funds	1,016,144,324	0	0	0	0.0%

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
TOTAL - (3) School District Operations	7,061,558,967	7,302,432,937	7,401,038,778	7,151,752,459	(3.4%)
<i>FTE</i>	<u>306.8</u>	<u>158.2</u>	<u>226.7</u>	<u>226.7</u>	(0.0%)
General Fund	4,437,407,764	4,405,556,958	3,158,178,334	3,272,717,615	3.6%
General Fund Exempt	0	155,845,958	1,247,280,333	1,247,280,333	0.0%
Cash Funds	1,403,849,278	1,473,880,327	2,165,454,506	1,800,192,969	(16.9%)
Reappropriated Funds	537,439	33,718	319,432	357,397	11.9%
Federal Funds	1,219,764,486	1,267,115,976	829,806,173	831,204,145	0.2%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(4) Educator Talent

Funding for the Office of Professional Services and programs related to educator effectiveness.

Office of Professional Services	<u>0</u>	<u>3,143,308</u>	<u>3,621,295</u>	<u>3,706,445</u>
FTE	0.0	27.8	27.2	27.2
General Fund	0	514,588	778,174	804,147
Cash Funds	0	2,628,720	2,843,121	2,902,298
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
 Educator Effectiveness Unit Administration	 <u>0</u>	 <u>3,321,533</u>	 <u>3,525,710</u>	 <u>3,638,702</u>
FTE	0.0	18.2	18.2	18.2
General Fund	0	3,133,979	3,382,108	3,484,391
Cash Funds	0	187,554	143,602	154,311
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
 Quality Teacher Recruitment Program	 <u>0</u>	 <u>2,988,409</u>	 <u>3,000,000</u>	 <u>3,000,000</u>
General Fund	0	2,988,409	3,000,000	3,000,000
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
 Educator Recruitment and Retention Program	 <u>0</u>	 <u>4,984,347</u>	 <u>5,000,000</u>	 <u>5,000,000</u>
General Fund	0	4,984,347	5,000,000	5,000,000
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
School Leadership Pilot Program	<u>0</u>	<u>240,799</u>	<u>250,000</u>	<u>256,395</u>	
FTE	0.0	1.2	1.2	1.2	
General Fund	0	240,799	250,000	256,395	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Teacher Degree Apprenticeship Program	<u>0</u>	<u>0</u>	<u>103,949</u>	<u>103,949</u>	
FTE	0.0	0.0	1.0	1.0	
General Fund	0	0	103,949	103,949	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Transfer to Dept. of Higher Ed for student educator stipend program	<u>0</u>	<u>0</u>	<u>4,197,000</u>	<u>0</u>	
Cash Funds	0	0	4,197,000	0	
TOTAL - (4) Educator Talent	<u>0</u>	<u>14,678,396</u>	<u>19,697,954</u>	<u>15,705,491</u>	<u>(20.3%)</u>
FTE	<u>0.0</u>	<u>47.2</u>	<u>47.6</u>	<u>47.6</u>	<u>0.0%</u>
General Fund	0	11,862,122	12,514,231	12,648,882	1.1%
Cash Funds	0	2,816,274	7,183,723	3,056,609	(57.5%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(5) Student Learning

Funding for learning supports, intervention, planning, early literacy, and facility schools.

(A) Learning Supports, Intervention, and Planning

Preschool to Postsecondary Education Alignment	<u>0</u>	<u>717,222</u>	<u>739,254</u>	<u>779,088</u>
FTE	0.0	4.0	4.0	4.0
General Fund	0	53,881	38,331	39,025
Cash Funds	0	663,341	700,923	740,063
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
Computer Science Education Grants	<u>0</u>	<u>491,014 0.4</u>	<u>552,815 0.4</u>	<u>559,483 0.4</u>
General Fund	0	0	0	0
Cash Funds	0	491,014	552,815	559,483
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
Colorado High-impact Tutoring Program	<u>0</u>	<u>4,463,759 1.2</u>	<u>4,985,749 1.2</u>	<u>4,991,454 1.2</u>
General Fund	0	4,463,759	4,985,749	4,991,454
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Content Specialists	<u>0</u>	<u>678,333</u>	<u>597,354</u>	<u>714,261</u>	
FTE	0.0	5.0	5.3	5.2	
General Fund	0	57,500	30,998	144,648	
Cash Funds	0	620,833	566,356	569,613	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
School Bullying Prevention and Education Cash Fund	<u>0</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	
General Fund	0	1,000,000	1,000,000	1,000,000	
Cash Funds	0	1,000,000	1,000,000	1,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Working Group for Identification of and Educational Support for Students with Dyslexia	<u>0</u>	<u>23,046</u>	<u>40,616</u>	<u>40,616</u>	
General Fund	0	23,046	40,616	40,616	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
English Language Learners Technical Assistance	<u>0</u>	<u>425,824 5.0</u>	<u>436,600 5.0</u>	<u>456,302 5.0</u>	
General Fund	0	377,962	377,481	394,205	
Cash Funds	0	47,862	59,119	62,097	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Parents Encouraging Parents Conferences	<u>0</u>	<u>8,580</u>	<u>68,000</u>	<u>68,000</u>	
General Fund	0	8,580	68,000	68,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Restraint Complaint H.B. 22-1376	<u>0</u>	<u>0</u>	<u>122,501 1.0</u>	<u>122,501 1.0</u>	
General Fund	0	0	122,501	122,501	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
School Climate H.B. 22-1376	<u>0</u>	<u>94,314</u>	<u>102,264 1.0</u>	<u>107,615 1.0</u>	
General Fund	0	94,314	102,264	107,615	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Legal Representation for Due Process Complaints Pursuant to Sec. 22-20-108 (3), C.R.S.	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	
General Fund	0	20,000	20,000	20,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Math Educator Training and Improvement Planning	<u>0</u>	<u>469,522</u>	<u>470,892</u>	<u>482,373</u>	
FTE	0.0	3.2	3.5	3.5	
General Fund	0	469,522	470,892	482,373	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Expulsion Hearing Officer Training and Support	<u>0</u>	<u>121,630</u>	<u>113,949</u>	<u>117,645</u>	
FTE	0.0	0.9	1.0	1.0	
General Fund	0	121,630	113,949	117,645	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Abbreviated School Day Training and Assistance	<u>0</u>	<u>0</u>	<u>148,708</u>	<u>14,314</u>	
FTE	0.0	0.0	1.2	1.2	
General Fund	0	0	148,708	14,314	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
H.B. 24-1446 Professional Development for Science Teachers	<u>0</u>	<u>0</u>	<u>3,000,000</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
Cash Funds	0	0	3,000,000	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
IEP Training Program	<u>0</u>	<u>0</u>	<u>75,288</u>	<u>91,707</u>	
FTE	0.0	0.0	0.4	0.5	
General Fund	0	0	75,288	91,707	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (A) Learning Supports, Intervention, and Planning	0	9,513,244	13,473,990	10,565,359	(21.6%)
FTE	<u>0.0</u>	<u>19.7</u>	<u>24.0</u>	<u>24.0</u>	<u>0.0%</u>
General Fund	0	6,690,194	7,594,777	7,634,103	0.5%
Cash Funds	0	2,823,050	5,879,213	2,931,256	(50.1%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%
(B) Early Literacy					
Early Literacy Program Administration and Technical Support	<u>0</u>	<u>1,140,834</u>	<u>1,873,795</u>	<u>3,292,071</u>	
FTE	0.0	9.3	9.3	11.3	
General Fund	0	0	0	0	
Cash Funds	0	1,140,834	1,873,795	3,292,071	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Early Literacy Competitive Grant Program	<u>0</u>	<u>8,091,177</u>	<u>7,500,000</u>	<u>9,500,000</u>	
General Fund	0	0	0	0	
Cash Funds	0	8,091,177	7,500,000	9,500,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Early Literacy Evidence Program Evidence Based Training Provided to Teachers	<u>0</u>	<u>1,223,542</u>	<u>2,740,397</u>	<u>2,784,277</u>	
FTE	0.0	3.5	3.5	3.5	
General Fund	0	0	0	0	
Cash Funds	0	1,223,542	2,740,397	2,784,277	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Early Literacy Program External Evaluation	<u>0</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	
General Fund	0	0	0	0	
Cash Funds	0	750,000	750,000	750,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Early Literacy Program Public Information Campaign	<u>0</u>	<u>468,740</u>	<u>504,124</u>	<u>505,240</u>	
FTE	0.0	0.5	0.5	0.5	
General Fund	0	0	0	0	
Cash Funds	0	468,740	504,124	505,240	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Early Literacy Program Per Pupil Intervention Program	<u>0</u>	<u>25,474,497</u>	<u>26,261,551</u>	<u>26,261,551</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	25,474,497	26,261,551	26,261,551	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Early Literacy Assessment Tool Program	<u>0</u>	<u>2,055,748</u>	<u>2,997,072</u>	<u>2,997,072</u>	
General Fund	0	0	0	0	
Cash Funds	0	2,055,748	2,997,072	2,997,072	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (B) Early Literacy	<u>0</u>	<u>39,204,538</u>	<u>42,626,939</u>	<u>46,090,211</u>	<u>8.1%</u>
FTE	<u>0.0</u>	<u>13.3</u>	<u>13.3</u>	<u>15.3</u>	<u>15.0%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	0	39,204,538	42,626,939	46,090,211	8.1%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

(C) Facility Schools

Facility Schools Office, Facility School Board, and Facility School Technical Assistance Center

	<u>0</u>	<u>696,882</u>	<u>916,250</u>	<u>894,607</u>	
FTE	0.0	7.1	7.6	8.6	
General Fund	0	0	0	0	
Cash Funds	0	696,882	916,250	894,607	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
State School Funding	<u>0</u>	<u>1,566,230</u>	<u>1,925,110</u>	<u>1,925,110</u>	
General Fund	0	0	0	0	
Cash Funds	0	1,566,230	1,925,110	1,925,110	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Facility School Funding	<u>0</u>	<u>23,975,383</u>	<u>30,313,266</u>	<u>35,123,512</u>	
General Fund	0	0	0	0	
Cash Funds	0	23,975,383	30,313,266	35,123,512	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Facility Schools Work Group and Program Evaluation					
Contracts	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>200,000</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	200,000	200,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Facility Schools Shared Operational Services Grant					
Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
SUBTOTAL - (C) Facility Schools	0	26,238,495	33,354,626	38,143,229	14.4%
<i>FTE</i>	<u>0.0</u>	<u>7.1</u>	<u>7.6</u>	<u>8.6</u>	<u>13.2%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	0	26,238,495	33,354,626	38,143,229	14.4%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%
TOTAL - (5) Student Learning	0	74,956,277	89,455,555	94,798,799	6.0%
<i>FTE</i>	<u>0.0</u>	<u>40.1</u>	<u>44.9</u>	<u>47.9</u>	<u>6.7%</u>
General Fund	0	6,690,194	7,594,777	7,634,103	0.5%
Cash Funds	0	68,266,083	81,860,778	87,164,696	6.5%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(6) School Quality and Support

Funding for the Division of Online Learning, Schools of Choice Office, and programs related to accountability and transformation.

(A) Accountability and Transformation

Longitudinal Analysis of Student Assessment Results	<u>0</u>	<u>617,045</u>	<u>620,960</u>	<u>715,780</u>
FTE	0.0	5.6	5.1	5.1
General Fund	0	617,045	620,960	715,780
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
 Accountability and Improvement Planning	 <u>0</u>	 <u>1,270,113</u>	 <u>2,417,553</u>	 <u>2,425,700</u>
FTE	0.0	11.9	15.1	15.1
General Fund	0	1,270,113	1,352,284	1,360,431
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	1,065,269	1,065,269
 Local Accountability System Grant Program	 <u>0</u>	 <u>406,616 0.4</u>	 <u>492,784 0.4</u>	 <u>498,346 0.4</u>
General Fund	0	406,616	492,784	498,346
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
School Transformation Grant Program	<u>0</u>	<u>6,826,480</u>	<u>8,091,187</u>	<u>8,271,243</u>	
FTE	0.0	3.9	4.0	4.0	
General Fund	0	4,985,875	6,078,660	6,102,141	
Cash Funds	0	1,840,605	2,012,527	2,169,102	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Federal School Transformation Administration and Support	<u>0</u>	<u>0</u>	<u>769,725</u>	<u>769,725</u>	
FTE	0.0	0.0	4.2	4.2	
Federal Funds	0	0	769,725	769,725	
Educator Perception	<u>0</u>	<u>83,500 0.0</u>	<u>25,000</u>	<u>83,500</u>	
General Fund	0	83,500	25,000	83,500	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
H.B. 23-1241 Accountability, Accreditation, Student Performance, and Resource Inequity Task Force	<u>0</u>	<u>119,560</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.3	0.0	0.0	
General Fund	0	119,560	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
SUBTOTAL - (A) Accountability and Transformation	0	9,323,314	12,417,209	12,764,294	2.8%
<i>FTE</i>	<u>0.0</u>	<u>22.1</u>	<u>28.8</u>	<u>28.8</u>	<u>(0.0%)</u>
General Fund	0	7,482,709	8,569,688	8,760,198	2.2%
Cash Funds	0	1,840,605	2,012,527	2,169,102	7.8%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	1,834,994	1,834,994	0.0%

(B) Schools of Choice

Schools of Choice	<u>0</u>	<u>325,806</u>	<u>10,686,791</u>	<u>10,704,219</u>
<i>FTE</i>	0.0	6.8	6.8	6.8
General Fund	0	325,806	360,291	377,719
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	10,326,500	10,326,500
Supplemental Online Education Services	<u>0</u>	<u>1,220,000</u>	<u>1,220,000</u>	<u>1,220,000</u>
<i>FTE</i>	0.0	0.0	0.0	0.0
General Fund	0	0	0	0
Cash Funds	0	1,220,000	1,220,000	1,220,000
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Office of Online and Hybrid Learning and Innovation					
Schools	<u>0</u>	<u>470,137</u>	<u>541,685</u>	<u>564,576</u>	
FTE	0.0	4.7	4.8	4.8	
General Fund	0	46,347	48,677	48,677	
Cash Funds	0	423,790	493,008	515,899	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (B) Schools of Choice	0	2,015,943	12,448,476	12,488,795	0.3%
FTE	<u>0.0</u>	<u>11.5</u>	<u>11.6</u>	<u>11.6</u>	<u>0.0%</u>
General Fund	0	372,153	408,968	426,396	4.3%
Cash Funds	0	1,643,790	1,713,008	1,735,899	1.3%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	10,326,500	10,326,500	0.0%
TOTAL - (6) School Quality and Support	0	11,339,257	24,865,685	25,253,089	1.6%
FTE	<u>0.0</u>	<u>33.6</u>	<u>40.4</u>	<u>40.4</u>	<u>0.0%</u>
General Fund	0	7,854,862	8,978,656	9,186,594	2.3%
Cash Funds	0	3,484,395	3,725,535	3,905,001	4.8%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	12,161,494	12,161,494	0.0%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(7) Student Pathways

Funding for health and wellness, dropout prevention, and career readiness programs.

(A) Health and Wellness

S.B. 97-101 Public School Health Services	<u>0</u>	<u>184,940</u>	<u>182,652</u>	<u>182,652</u>
FTE	0.0	1.4	1.4	1.4
General Fund	0	0	0	0
Cash Funds	0	0	0	0
Reappropriated Funds	0	184,940	182,652	182,652
Federal Funds	0	0	0	0
 Behavioral Health Care Professional Matching Grant				
Program	<u>0</u>	<u>14,979,305</u>	<u>14,959,883</u>	<u>14,984,818</u>
FTE	0.0	5.0	5.0	5.0
General Fund	0	0	0	0
Cash Funds	0	14,979,305	14,959,883	14,984,818
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
 Mental Health Education Resource Bank and Technical Assistance				
Assistance	<u>0</u>	<u>49,959</u>	<u>49,076</u>	<u>51,321</u>
FTE	0.0	0.6	0.6	0.6
General Fund	0	49,959	49,076	51,321
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
K-5 Social and Emotional Health Pilot Program	<u>0</u>	<u>2,461,585</u>	<u>2,493,916</u>	<u>2,493,916</u>	
FTE	0.0	1.0	1.0	1.0	
General Fund	0	0	0	0	
Cash Funds	0	2,461,585	2,493,916	2,493,916	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Menstrual Hygiene Product Accessibility Grant Program	<u>0</u>	<u>97,499</u>	<u>200,000 0.2</u>	<u>100,000 0.2</u>	
General Fund	0	97,499	200,000	100,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
S.B. 24-048 Substance use disorders recovery grant pilot program	<u>0</u>	<u>0</u>	<u>69,011</u>	<u>25,011</u>	
FTE	0.0	0.0	0.2	0.2	
General Fund	0	0	69,011	25,011	
SUBTOTAL - (A) Health and Wellness	0	17,773,288	17,954,538	17,837,718	(0.7%)
FTE	<u>0.0</u>	<u>8.0</u>	<u>8.4</u>	<u>8.4</u>	<u>(0.0%)</u>
General Fund	0	147,458	318,087	176,332	(44.6%)
Cash Funds	0	17,440,890	17,453,799	17,478,734	0.1%
Reappropriated Funds	0	184,940	182,652	182,652	0.0%
Federal Funds	0	0	0	0	0.0%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
(B) Dropout Prevention and Student Reengagement					
Dropout Prevention	<u>0</u>	<u>1,996,390</u>	<u>2,002,857</u>	<u>2,359,590</u>	
FTE	0.0	1.0	1.0	3.0	
General Fund	0	0	0	354,261	
Cash Funds	0	1,996,390	2,002,857	2,005,329	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
 Ninth Grade Success Grant Program	 <u>0</u>	 <u>2,394,535</u>	 <u>1,925,050</u>	 <u>2,007,458</u>	
FTE	0.0	1.8	1.4	1.4	
General Fund	0	2,394,535	0	7,458	
Cash Funds	0	0	1,925,050	2,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
 Foster Care H.B. 22-1374	 <u>0</u>	 <u>61,386</u>	 <u>69,247</u>	 <u>72,316</u>	
FTE	0.0	0.0	0.4	0.6	
General Fund	0	61,386	69,247	72,316	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
 Educational Stability Grant	 <u>0</u>	 <u>954,627</u>	 <u>1,030,585</u>	 <u>1,035,679</u>	
FTE	0.0	3.0	3.0	3.0	
General Fund	0	954,627	1,030,585	1,035,679	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
H.B. 23-1231 Colorado Academic Accelerator Grant Program	<u>0</u>	<u>7,793,259</u>	<u>0</u>	<u>0</u>	
FTE	0.0	2.6	0.0	0.0	
General Fund	0	7,793,259	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
H.B. 24-1216 Supports for youth in juvenile justice system	<u>0</u>	<u>0</u>	<u>82,883</u>	<u>92,362</u>	
FTE	0.0	0.0	0.1	0.8	
General Fund	0	0	82,883	92,362	
H.B. 24-1331 Out-of-School Time Grant Program	<u>0</u>	<u>0</u>	<u>3,416,449</u>	<u>3,461,979</u>	
FTE	0.0	0.0	1.3	1.4	
General Fund	0	0	3,416,449	3,461,979	
Homeless student scholarship program	<u>0</u>	<u>0</u>	<u>26,055</u>	<u>26,632</u>	
FTE	0.0	0.0	0.2	0.2	
General Fund	0	0	26,055	26,632	
SUBTOTAL - (B) Dropout Prevention and Student Reengagement	0	13,200,197	8,553,126	9,056,016	5.9%
FTE	0.0	8.4	7.4	10.4	40.5%
General Fund	0	11,203,807	4,625,219	5,050,687	9.2%
Cash Funds	0	1,996,390	3,927,907	4,005,329	2.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
(C) Career Readiness					
Career Development Success Program	<u>0</u>	<u>9,508,466</u>	<u>9,518,950</u>	<u>9,521,670</u>	
FTE	0.0	0.9	1.1	1.1	
General Fund	0	9,508,466	9,518,950	9,521,670	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
College and Career Readiness	<u>0</u>	<u>352,991</u>	<u>354,589</u>	<u>369,125</u>	
FTE	0.0	3.1	3.2	3.2	
General Fund	0	352,991	354,589	369,125	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Concurrent Enrollment Expansion and Innovation	<u>0</u>	<u>1,456,830</u>	<u>1,476,948</u>	<u>1,476,948</u>	
General Fund	0	0	0	0	
Cash Funds	0	1,456,830	1,476,948	1,476,948	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Accelerated College Opportunity Exam Fee Grant	<u>0</u>	<u>535,702 0.4</u>	<u>561,665 0.4</u>	<u>562,252 0.4</u>	
General Fund	0	535,702	561,665	562,252	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
School Counselor Corps Grant Program	<u>0</u>	<u>12,015,310</u>	<u>12,007,490</u>	<u>12,029,506</u>	
FTE	0.0	2.0	2.0	2.0	
General Fund	0	0	0	0	
Cash Funds	0	12,015,310	12,007,490	12,029,506	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Fourth-year Innovation Pilot Program - Distributions to LEPs	<u>0</u>	<u>283,824</u>	<u>386,659</u>	<u>386,659</u>	
General Fund	0	283,824	386,659	386,659	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
High School Innovative Learning Pilot Program	<u>0</u>	<u>299,750 0.6</u>	<u>346,171 0.6</u>	<u>348,583 0.6</u>	
General Fund	0	299,750	346,171	348,583	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
John W Buckner Automatic Enrollment in Advanced Courses Grant Program	<u>0</u>	<u>254,266</u>	<u>246,276</u>	<u>247,914</u>	
FTE	0.0	0.3	0.3	0.3	
General Fund	0	254,266	246,276	247,914	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Basic Skills Placement or Assessment Tests	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	50,000	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado Career Advisor Training Program	<u>0</u>	<u>982,416</u>	<u>1,000,000</u>	<u>500,000</u>	
General Fund	0	982,416	1,000,000	500,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Adult Education and Literacy Grant	<u>0</u>	<u>2,618,926</u>	<u>2,958,749</u>	<u>2,965,365</u>	
FTE	0.0	2.3	2.3	2.3	
General Fund	0	2,618,926	2,958,749	2,965,365	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado Adult High School Program	<u>0</u>	<u>322,594</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.7	0.0	0.0	
General Fund	0	322,594	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Federal Adult Education Support	<u>0</u>	<u>0</u>	<u>9,193,475</u>	<u>9,193,475</u>	
FTE	0.0	0.0	8.9	8.9	
Federal Funds	0	0	9,193,475	9,193,475	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Implementation of H.B. 22-1215 Task Force Report	<u>0</u>	<u>0</u>	<u>767,405</u>	<u>0</u>	
FTE	0.0	0.0	0.2	0.0	
General Fund	0	0	767,405	0	
ASCENT Program Study	<u>0</u>	<u>0</u>	<u>45,600</u>	<u>0</u>	
General Fund	0	0	45,600	0	
SUBTOTAL - (C) Career Readiness	0	28,631,075	38,913,977	37,601,497	(3.4%)
FTE	<u>0.0</u>	<u>10.3</u>	<u>19.0</u>	<u>18.8</u>	<u>(1.1%)</u>
General Fund	0	15,158,935	16,186,064	14,901,568	(7.9%)
Cash Funds	0	13,472,140	13,534,438	13,506,454	(0.2%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	9,193,475	9,193,475	0.0%
TOTAL - (7) Student Pathways	0	59,604,560	65,421,641	64,495,231	(1.4%)
FTE	<u>0.0</u>	<u>26.7</u>	<u>34.8</u>	<u>37.6</u>	<u>8.0%</u>
General Fund	0	26,510,200	21,129,370	20,128,587	(4.7%)
Cash Funds	0	32,909,420	34,916,144	34,990,517	0.2%
Reappropriated Funds	0	184,940	182,652	182,652	0.0%
Federal Funds	0	0	9,193,475	9,193,475	0.0%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(8) Library Programs

Funding for all of the department's library-related programs and staff.

Administration	<u>984,276</u>	<u>963,807</u>	<u>1,262,635</u>	<u>1,320,400</u>	
FTE	8.6	14.3	14.3	14.3	
General Fund	955,677	941,789	995,222	1,052,987	
Cash Funds	28,599	22,018	267,413	267,413	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Federal Library Funding	<u>5,632,783</u>	<u>3,556,003</u>	<u>3,418,751</u>	<u>3,544,534</u>	
FTE	23.8	23.8	24.8	24.8	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	5,632,783	3,556,003	3,418,751	3,544,534	
Colorado Library Consortium	<u>1,000,000</u>	<u>1,150,000</u>	<u>1,150,000</u>	<u>1,150,000</u>	
General Fund	1,000,000	1,150,000	1,150,000	1,150,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado Virtual Library	<u>359,796</u>	<u>359,796</u>	<u>379,796</u>	<u>379,796</u>	
General Fund	359,796	359,796	359,796	359,796	
Cash Funds	0	0	20,000	20,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Colorado Talking Book Library	<u>336,892 2.5</u>	<u>276,849</u>	<u>349,527 2.7</u>	<u>426,334 2.7</u>	
General Fund	89,736	94,512	96,146	168,479	
Cash Funds	0	0	0	0	
Reappropriated Funds	247,156	182,337	253,381	257,855	
Federal Funds	0	0	0	0	
Reading Services for the Blind	<u>660,000</u>	<u>660,000</u>	<u>860,000</u>	<u>0</u>	
General Fund	50,000	50,000	250,000	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	610,000	610,000	610,000	0	
Federal Funds	0	0	0	0	
State Grants to Publicly-Supported Libraries Program	<u>2,963,007 0.5</u>	<u>2,976,150</u>	<u>2,997,485</u>	<u>2,997,485</u>	
General Fund	2,963,007	2,976,150	2,997,485	2,997,485	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado Imagination Library Program	<u>706,718</u>	<u>819,973</u>	<u>0</u>	<u>0</u>	
General Fund	706,718	819,973	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Indirect Cost Assessment	<u>0</u>	<u>0</u>	<u>55,327</u>	<u>55,327</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	55,327	55,327	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
TOTAL - (8) Library Programs	12,643,472	10,762,578	10,473,521	9,873,876	(5.7%)
<i>FTE</i>	<u>35.4</u>	<u>38.1</u>	<u>41.8</u>	<u>41.8</u>	<u>0.0%</u>
General Fund	6,124,934	6,392,220	5,848,649	5,728,747	(2.1%)
Cash Funds	28,599	22,018	287,413	287,413	0.0%
Reappropriated Funds	857,156	792,337	863,381	257,855	(70.1%)
Federal Funds	5,632,783	3,556,003	3,474,078	3,599,861	3.6%

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(9) School for the Deaf and the Blind

Funding to support the operation of the Colorado School for the Deaf and the Blind, located in Colorado Springs, which provides educational services for children throughout the State who are deaf, hard of hearing, blind, or visually impaired.

(A) School Operations

Personal Services	<u>11,584,430</u>	<u>12,343,103</u>	<u>13,907,714</u>	<u>14,843,058</u>
FTE	147.8	153.1	156.1	158.4
General Fund	9,993,994	10,616,610	12,080,631	12,982,902
Cash Funds	0	0	0	0
Reappropriated Funds	1,590,436	1,726,493	1,827,083	1,860,156
Federal Funds	0	0	0	0
Early Intervention Services	<u>1,302,877</u>	<u>1,334,132</u>	<u>1,376,111</u>	<u>1,446,524</u>
FTE	10.5	10.0	10.0	10.0
General Fund	1,302,877	1,334,132	1,376,111	1,446,524
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
Shift Differential	<u>141,569</u>	<u>66,000</u>	<u>76,680</u>	<u>75,298</u>
General Fund	141,569	66,000	76,680	75,298
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Operating Expenses	<u>754,991</u>	<u>694,291</u>	<u>794,291</u>	<u>794,291</u>	
General Fund	754,991	694,291	794,291	794,291	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Vehicle Lease Payments	<u>36,302</u>	<u>35,112</u>	<u>38,683</u>	<u>40,711</u>	
General Fund	36,302	35,112	38,683	40,711	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Utilities	<u>745,981</u>	<u>726,161</u> 0.0	<u>745,981</u>	<u>745,981</u>	
General Fund	745,981	726,161	745,981	745,981	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Allocation of State and Federal Categorical Program Funding	<u>124,077</u>	<u>157,549</u>	<u>190,104</u>	<u>191,920</u>	
FTE	0.1	0.4	0.4	0.4	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	124,077	157,549	190,104	191,920	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Medicaid Reimbursements for Public School Health					
Services	<u>214,964</u>	<u>218,291</u>	<u>446,396</u>	<u>450,776</u>	
FTE	1.3	1.5	2.0	2.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	214,964	218,291	446,396	450,776	
Federal Funds	0	0	0	0	
SUBTOTAL - (A) School Operations	14,905,191	15,574,639	17,575,960	18,588,559	5.8%
FTE	<u>159.7</u>	<u>165.0</u>	<u>168.5</u>	<u>170.8</u>	<u>1.4%</u>
General Fund	12,975,714	13,472,306	15,112,377	16,085,707	6.4%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	1,929,477	2,102,333	2,463,583	2,502,852	1.6%
Federal Funds	0	0	0	0	0.0%
(B) Special Purpose					
Fees and Conferences	<u>97,068</u>	<u>93,772</u>	<u>120,000</u>	<u>120,000</u>	
General Fund	0	0	0	0	
Cash Funds	97,068	93,772	120,000	120,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Outreach Services	<u>569,756</u>	<u>362,996</u>	<u>1,000,000</u>	<u>1,001,654</u>	
FTE	4.2	6.2	6.2	6.2	
General Fund	0	0	0	0	
Cash Funds	443,256	283,215	750,000	751,654	
Reappropriated Funds	126,500	79,781	250,000	250,000	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Tuition from Out-of-state Students	0	0	200,000	200,000	
General Fund	0	0	0	0	
Cash Funds	0	0	200,000	200,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Grants	412,151	350,007	1,000,000	1,000,000	
FTE	6.0	6.0	6.0	6.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	412,151	350,007	1,000,000	1,000,000	
Federal Funds	0	0	0	0	
SUBTOTAL - (B) Special Purpose	1,078,975	806,775	2,320,000	2,321,654	0.1%
FTE	10.2	12.2	12.2	12.2	(0.0%)
General Fund	0	0	0	0	0.0%
Cash Funds	540,324	376,987	1,070,000	1,071,654	0.2%
Reappropriated Funds	538,651	429,788	1,250,000	1,250,000	0.0%
Federal Funds	0	0	0	0	0.0%
TOTAL - (9) School for the Deaf and the Blind	15,984,166	16,381,414	19,895,960	20,910,213	5.1%
FTE	169.9	177.2	180.7	183.0	1.3%
General Fund	12,975,714	13,472,306	15,112,377	16,085,707	6.4%
Cash Funds	540,324	376,987	1,070,000	1,071,654	0.2%
Reappropriated Funds	2,468,128	2,532,121	3,713,583	3,752,852	1.1%
Federal Funds	0	0	0	0	0.0%

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(10) Charter School Institute

Funding for the Charter School Institute, which is allowed to authorize charter schools located within a school district's boundaries if the school district has not retained exclusive authority to authorize charter schools or if the school district allows the charter school applicant to seek CSI authorization.

State Charter School Institute Administration, Oversight,
and Management

	<u>0</u>	<u>6,899,950</u>	<u>5,000,000</u>	<u>5,000,000</u>
FTE	0.0	11.7	11.7	11.7
General Fund	0	0	0	0
Cash Funds	0	1,899,950	0	0
Reappropriated Funds	0	5,000,000	5,000,000	5,000,000
Federal Funds	0	0	0	0

Institute Charter School Assistance Fund

	<u>0</u>	<u>2,961,248</u>	<u>1,800,000</u>	<u>1,800,000</u>
General Fund	0	0	0	0
Cash Funds	0	2,961,248	1,800,000	1,800,000
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

Other Transfers to Institute Charter Schools

	<u>0</u>	<u>24,809,219</u>	<u>21,500,000</u>	<u>21,500,000</u>
General Fund	0	0	0	0
Cash Funds	0	3,316,987	0	0
Reappropriated Funds	0	21,492,232	21,500,000	21,500,000
Federal Funds	0	0	0	0

Transfer of Federal Money to Institute Charter Schools

	<u>0</u>	<u>18,028,576 4.5</u>	<u>17,400,000 4.5</u>	<u>17,400,000 4.5</u>
General Fund	0	0	0	0
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	17,400,000	17,400,000
Federal Funds	0	18,028,576	0	0

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
CSI Mill Levy Equalization	0	54,688,664	49,220,696	50,959,451	
General Fund	0	27,000,000	27,220,696	27,220,696	
Cash Funds	0	688,664	22,000,000	23,738,755	
Reappropriated Funds	0	27,000,000	0	0	
Federal Funds	0	0	0	0	
Implementation of Section 22-30.5-501	0	114,317 1.6	243,362 1.6	243,362 1.6	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	114,317	243,362	243,362	
Federal Funds	0	0	0	0	
TOTAL - (10) Charter School Institute	0	107,501,974	95,164,058	96,902,813	1.8%
<i>FTE</i>	<u>0.0</u>	<u>17.8</u>	<u>17.8</u>	<u>17.8</u>	0.0%
General Fund	0	27,000,000	27,220,696	27,220,696	0.0%
Cash Funds	0	8,866,849	23,800,000	25,538,755	7.3%
Reappropriated Funds	0	53,606,549	44,143,362	44,143,362	0.0%
Federal Funds	0	18,028,576	0	0	0.0%
TOTAL - Department of Education	7,238,922,082	7,659,883,045	7,805,228,556	7,558,090,924	(3.2%)
<i>FTE</i>	<u>685.2</u>	<u>640.3</u>	<u>742.1</u>	<u>749.4</u>	1.0%
General Fund	4,494,786,248	4,526,142,893	3,280,097,288	3,394,510,646	3.5%
General Fund Exempt	0	155,845,958	1,247,280,333	1,247,280,333	0.0%
Cash Funds	1,436,162,072	1,617,446,797	2,352,189,332	1,990,029,843	(15.4%)
Reappropriated Funds	52,523,342	62,769,916	55,432,193	55,131,843	(0.5%)
Federal Funds	1,255,450,420	1,297,677,481	870,229,410	871,138,259	0.1%

Joint Budget Committee



Additional Staff Budget Briefing FY 2025-26

Department of Education (School Finance and Categorical Programs)

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

Prepared by:
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December 3, 2024

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ADDITIONAL RESOURCES

Brief summaries of all bills that passed during the 2024 legislative session that had a fiscal impact on this department are available in Appendix A of the annual Appropriations Report: <https://leg.colorado.gov/sites/default/files/fy24-25apprept.pdf>

The online version of the briefing document may be found by searching the budget documents on the General Assembly’s website by visiting leg.colorado.gov/content/budget/budget-documents. Once on the budget documents page, select the name of this department's *Department/Topic*, "Briefing" under *Type*, and ensure that *Start date* and *End date* encompass the date a document was presented to the JBC.

Issue: English Language Learner Funding and Performance

This issue brief provides an overview of legislation and funding specific to English Language Learners. It further considers any impact these policies have had on student outcomes.

Summary

- Federal statute requires that all students, regardless of English language acquisition status, have equal access to high-quality educational experiences and the opportunity to excel academically.
- English Language Learners (ELLs, sometimes referred to as multi-lingual learners, or MLs) made up approximately 13.5 percent of K-12 students in Colorado schools during the 2023-2024 school year. Despite funding increases in accordance to Amendment 23 and adjustments to the school funding formula that increased appropriations to schools supporting ELLs, there is still a considerable gap in the funding provided to schools and their reported expenditures for English Language Development (ELD) programming.
- Despite increases in appropriations, Colorado schools continue to be severely underfunded for ELD expenditures. Between 2019 and 2023, state and federal funding accounted for approximately 23.8 percent of overall expenditures on ELD services.
- Districts in Colorado report a wide range of expenditures per identified ELL pupil ranging from under \$500 to over \$10,000 depending on the district's location and local funding base.
- There appears to be no correlation between districts' reported expenditures and student outcomes like graduation rates. However, districts report only total expenditures without identifying specific uses of funds.

Recommendation

Given the constrained budget and increase of appropriations to support ELLs attending school in Colorado, staff recommends that the Committee consider asking the Department to clarify:

- What outcomes are being measured to determine successful English Language Development education practices?
- How those outcomes are being measured and tracked?
- What compulsory supports and practices are being offered to struggling districts?

Discussion

Federal requirements for ELL Education

Federal civil rights law and Colorado state statute requires that all students whose primary home language is not English be assessed to determine their English Language Proficiency level. These students are then categorized as Non-English Proficient (NEP), Limited English Proficient (LEP), or Fluent English Proficient (FEP) using a standardized screener. Colorado schools use the framework and testing models created and supported by WIDA, a research center housed within the University of Wisconsin focused on language development.² Once a student progresses to the FEP level, their progress is tracked for two additional years under the identifications of Monitor Year 1 (M1) and Monitor Year 2 (M2). **Federal law mandates that a student identified as an ELL is entitled to ELD supports in order to access general education content. This includes students in all of these categories.**

Title VI of the Civil Rights Act of 1964 compels schools and districts to take “appropriate action to overcome language barriers that impede equal participation by students in [their] instructional programs.”³ Federal guidance requires schools to “timely identify” all potential ELL students, assess their English proficiency level, and provide parental notice of English Language Development (ELD) programming within 30 days of enrollment. Furthermore, schools are obligated to ensure that this notice is provided in a language that parents can understand via either written or oral translation.

Additionally, Title III provides federal funding to schools and districts for ELD programming so long as funding is used to “provide high-quality professional development programs and implement high quality language instruction education programs.”⁴ Currently, the Department uses these funds to administer various grant opportunities for districts. These grants are facilitated through a common grant application called Empowering Action for School Improvement (EASI). The EASI grants award process uses a “needs-based approach” that prioritizes schools and districts designated as requiring additional support based on the state’s school performance framework. **In FY 2021-2022, Title III accounted for \$9,566,793 distributed across 57 districts.**

² WIDA is a research center focused on “continuously responding to educator needs and advancing the field of language development.” Their services include development of screening tools; facilitation of standardized testing; and publication of a wide variety of resources for schools and educators including training modules. The name “WIDA” comes from Wisconsin, Delaware, and Arkansas, the three states who collaborated to design the framework using grant funding in 2001 as a part of the No Child Left Behind act.

³ 20 U.S.C. §1703(F)

⁴ US Office for Civil Rights, “Dear Colleague Letter,” [January 7, 2015]
<https://www.ed.gov/sites/ed/files/about/offices/list/ocr/letters/colleague-el-201501.pdf>

Colorado Statutes Regarding ELL Education

Since 2014, Colorado’s English Language Proficiency Act (ELPA)⁵ has ensured federal compliance by defining the state’s ELL population along federal guidance,⁶ requiring appropriations to providers who support ELLs, and outlining assessment and reporting requirements for the Department. In accordance with Title III, the statute creates rules to increase funding to offset costs associated with professional development and student support programs.

The Department supports districts to provide ELD services through their Office of Culturally and Linguistically Diverse Education. Since FY 2014-15, the Department has received an appropriation to support this office via the Long Bill’s English Language Learner Technical Assistance line item. This office uses funding to support districts and school by:

- 1 connecting to professional development opportunities through WIDA;
- 2 administering grant opportunities through the state’s consolidated application process (known as EASI);
- 3 providing targeted professional development to struggling districts identified by the school performance framework; and
- 4 remaining accessible to any other school or district wishing to improve their approach to- and outcomes for- ELLs.

The office’s standard practice is to respond to requests for support rather than encouraging use of resources. For FY 2024-25, this line item totaled \$436,600, including \$377,481 General Fund.

The English Language Proficiency categorical appropriation is determined by the ELPA funding formula. Within this formula, students identified as NEP or LEP are eligible for a higher portion of added funding, accounting for an additional appropriation of up to 20.0 percent of the previous year’s average statewide per pupil funding. Students who have recently exited ELL status and are still in their monitoring period (M1 or M2) are eligible for up to 10.0 percent of the previous year’s per pupil funding average. Students categorized as Fluent English Proficient do not receive categorical funding.

During the 2024 session, the legislature passed H.B. 24-1448 (New Public School Finance Formula) which realigned Colorado’s K-12 funding formula in order to better support rural schools and schools serving high-needs students. In addition to the categorical funding, the updated formula includes an increased weight for English Language Learners from 8.0 percent to 25.0 percent for additional per-pupil funding. The new formula is expected to increase the total cost of school finance by \$94.8 million in FY 2025-26 with a total increase of \$571.3 million when fully implemented in FY 2030-31. Projections supplied by Legislative Council Staff’s budget simulator estimate that for FY 2025-26, were the budget changes fully implemented, districts could expect an increase of just under 80.0 percent or \$62,491,716 in total

⁵ §§ 22-24-101 — 22-24-108, C.R.S.

⁶ ELPA defines an English Language Learner as “a student who is linguistically diverse and who is identified [using the state-approved English language proficiency screener assessment] as having a level of English language proficiency that requires language support to achieve standards in grade-level content in English.”

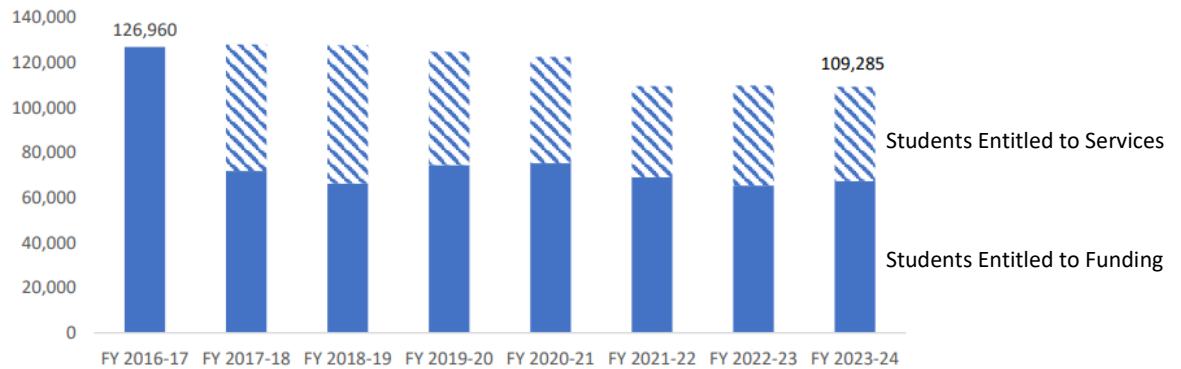
appropriations for ELL students. **Because this appropriation lies within the initial funding formula, there is no requirement that it be used specifically for ELD services.**

Disparities in ELL Funding

Colorado statute stipulates that additional funding of an individual ELL student shall not be granted for more than five years regardless of the students' English language proficiency level. At the same time, federal guidance requires schools to continue providing services until a student has scored a rating of "proficient" in all English language domains (reading, writing, speaking, and listening) *and* maintains adequate academic performance for a minimum of two school years after exiting from ELD programming. For a student new to the country starting with "no English proficiency," this progression is expected to take 6 years to reach fluency, plus two years of monitoring. Colorado's schools have consistently lacked funding for ELD programming because of this disparity. As a result, Colorado schools are spending money to support ELD programs at roughly three times the level for which they receive funding designated for this purpose.

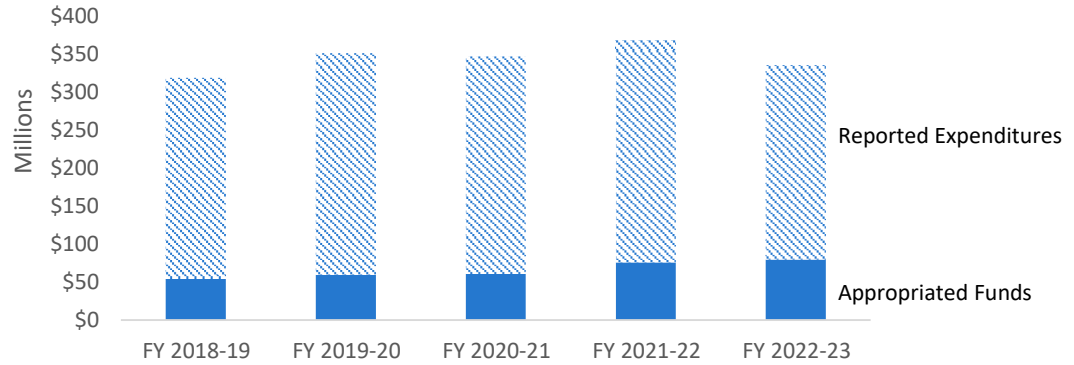
Schools supporting ELLs receive funding for only a portion of the students they serve.

ELPA funds ELLs for a maximum of 5 years, leaving many students who need services out of categorical funding calculations



Which contributes to a significant gap between appropriations and expenditures.

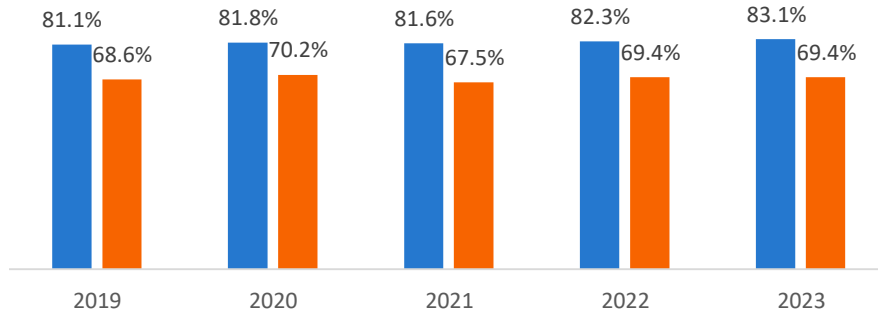
School districts are experiencing a significant gap in **Appropriations** vs. Expenditures.



Measuring Outcomes for ELL Students

One regularly used outcome measure for student performance is graduation rates. In Colorado, the graduation rate for ELLs has dipped below 70.0 percent while school-wide rates top 80.0 percent.

ELL graduation rates across colorado are Mmore than 10% lower than the **school population**



Academic studies have identified links between increased expenditure on programming and improved outcomes for ELL students.⁸ In addition, one study considering Colorado schools specifically identified a slight correlation between increased numbers of ELL students and

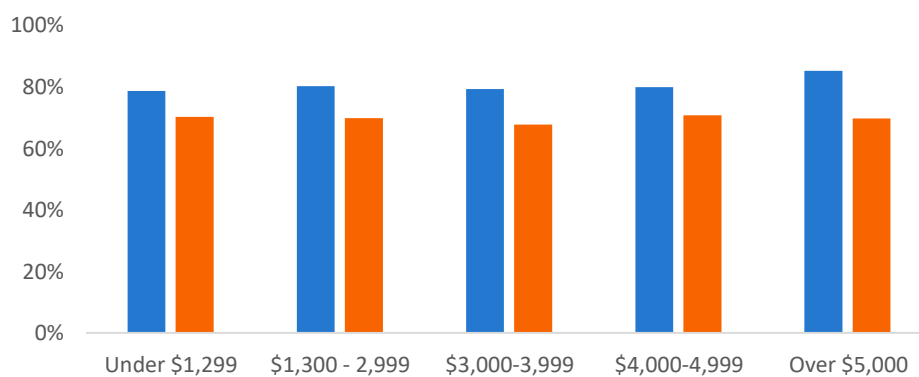
⁸ Jiménez-Castellanos, Oscar Hugo, and David García. 2017. "School Expenditures and Academic Achievement Differences between High-ELL-Performing and Low-ELL-Performing High Schools." *Bilingual Research Journal* 40 (3): 318–30. doi:10.1080/15235882.2017.1342717.

<https://www.tandfonline.com/doi/full/10.1080/15235882.2017.1342717>

decreased performance of the school’s general population, positing that the lack of increased funding caused redistribution of resources away from the general population over time.⁹

However, data from the Department does not seem to support this assertion. In 2022, when considering only school districts with more than 100 graduates identified as ELL, expenditures on ELD programs had no impact on graduation rates for ELL students. Similar findings are true when considering other outcomes like growth in student scores on the ACCESS test,¹⁰ redesignation to M1 status, and dropout rates.

Regardless of per-pupil expenditure, the gap between the graduation rates for the **general population** and **ELL students** remained consistent



It is notable, however, that expenditure reporting is entirely dependent on individual district systems with little oversight from the Department. Per-pupil expenditures reported to the Department range from under \$500 in districts like Pueblo Rural 1, Mapleton 1, and Brighton 27J to well over \$5,000 in districts like Steamboat Springs, Poudre R-1, and Littleton. For FY 2021-22, reported per-pupil expenditures on ELL services hit a maximum of \$10,348 in Denver Public Schools, which consistently reports the greatest expenditure on ELD services. With the lack of consistency in expenditure reporting and limited tracking of ELD programming models, it is impossible to determine if increased state funding for ELLs is having a direct impact on student outcomes.

Other Legislation Impacting ELL Outcomes

Other legislation outside of direct funding has impacted how schools approach and support English Language Learners. In their most recent SMART Act report, the Department identified opportunities to streamline data reporting while defending the need to alleviate administrative

⁹ Ramirez, Al, Dick M. Carpenter, and Maureen Breckenridge. "Exploring the impact of inadequate funding for English language learners in Colorado school districts." *Journal of Education Finance* (2014): 60-79. <https://coe.uccs.edu/sites/g/files/kjihxj1401/files/inline-files/projectmuse.pdf>

¹⁰ ACCESS is the standardized test provided by WIDA that determines an ELL’s level of English proficiency across the four primary domains of language development – reading, writing, speaking, and listening.

stress from districts. To this end, an updated data dashboard will be live during the 2025 school year, allowing for a clearer visualization of the basic data discussed earlier in this brief. However, the Department’s SMART goal summary does not include any effort to collect deeper information about *how* funds are being allocated or spent at the school level, which leaves a gap in understanding why ELLs are underperforming statewide.

An additional area that should be supporting ELLs is the state’s READ Act. Since the implementation of requirements to instruct students in the science of reading, English Learners have been continually over-identified as having a significant reading deficiency. Various analyses by education researchers¹¹ suggest that this gap may be a result of a deepened focus on phonetics that fails to emphasize meaning for students whose first language is not English. While most of the strategies encompassed in the science of reading do support reading development in ELLs, they lack a focus on comprehension, particularly at younger ages when English Learners might need more explicit instruction on basic vocabulary and syntax that would not be emphasized in a reading lesson for native English speakers (e.g. explicitly identifying the multiple meanings of “run” in an English sentence outside of the phonetic pronunciation of the word). These findings suggest a need to emphasize increased training on strategies to support ELLs alongside their English speaking peers. This observation is mirrored in Recommendation 2 from the Independent Evaluation of the Colorado READ ACT Year 3 Summary Report¹². The Department’s budget proposal includes a Department request (R6) for additional READ Act funding with the goal of increasing reading supports specific to ELLs and other “persistently struggling” readers.

¹¹ Vaughn, Sharon, Patricia Mathes, Sylvia Linan-Thompson, Paul Cirino, Coleen Carlson, Sharolyn Pollard-Durodola, Elsa Cardenas-Hagan, and David Francis. "Effectiveness of an English intervention for first-grade English language learners at risk for reading problems." *The Elementary School Journal* 107, no. 2 (2006): 153-180. <https://www.journals.uchicago.edu/doi/10.1086/510653>; Escamilla, Kathy, Laurie Olsen, and Jody Slavick. "Toward comprehensive effective literacy policy and instruction for English learner/emergent bilingual students." <https://www.footsteps2brilliance.com/wp-content/uploads/2022/03/NCEL-Effective-Literacy-White-Paper-FINAL.pdf>

¹² Katie Grogan et al., “Independent Evaluation of the Colorado READ Act: Per-Pupil Funding Year 3 Summary Report,” report, 2023. <https://www.cde.state.co.us/coloradoliteracy/readactperpupilsummaryreportyear3>